



## REPORT OF THE BOARD OF DIRECTORS ON THE FIRST ITEM ON THE AGENDA

**Financial statements as of December 31, 2022. Reports of the Board of Directors, of the Board of Statutory Auditors and of the External Auditor. Related resolutions. Presentation of the consolidated financial statements for the year ended on December 31, 2022 and of the consolidated non-financial statement related to the financial year 2022.**

Dear Shareholders,

on March 16, 2023 the Board of Directors approved the draft financial statements of Enel S.p.A. as of December 31, 2022 (which shows a net income amounting to approximately Euro 7,157 million) and the consolidated financial statements of the Enel Group for the year ended on December 31, 2022 (which shows a Group net income amounting to approximately Euro 1,682 million), in the single electronic reporting format ("ESEF format") required by the Commission Delegated Regulation (EU) 2019/815 of December 17, 2018 and in accordance with the related provisions. The aforementioned documents, to which reference is made, will be made available to the public at the registered office of the Company, in the section of the Company's website ([www.enel.com](http://www.enel.com)) reserved to this Meeting, as well as at the officially authorized mechanism for the central storage of regulated information denominated "eMarket Storage" ([www.emarketstorage.com](http://www.emarketstorage.com)) within April 18, 2023.

At the same time and with the same modalities will be also made available to the public the consolidated non-financial statement related to the financial year 2022, drafted pursuant to Legislative Decree no. 254 of December 30, 2016 and to the relevant implementing Regulation adopted by Consob through the Resolution no. 20267 of January 18, 2018 (the "**Consolidated Non-financial Statement**"), whose approval by the Board of Directors is expected on April 6, 2023. Such statement, containing information relating to environmental, social, employee, respect for human

rights, anti-corruption and bribery matters is submitted to the Shareholders' Meeting for informational purposes only, it not being subject to the Shareholders' Meeting approval since it falls within the competence of the Board of Directors. Pursuant to the above-mentioned legal provisions, the Consolidated Non-financial Statement will be promptly sent to the Board of Statutory Auditors as well as to the External Auditor, which will take it into account for the relevant reports, that will also be made available to the Shareholders along with the above-mentioned financial statements documentation.

We thus submit for your approval the following

### **Agenda**

The Shareholders' Meeting of Enel S.p.A.:

- having examined the data of the financial statements for the year ended on December 31, 2022, with the related reports of the Board of Directors, of the Board of Statutory Auditors, and of the External Auditor;
- having acknowledged the data of the consolidated financial statements for the year ended on December 31, 2022, with the related reports of the Board of Directors and of the External Auditor;
- having acknowledged the consolidated non-financial statement related to the financial year 2022 and the related report of the External Auditor;

### **resolves**

to approve the financial statements for the year ended on December 31, 2022.