



ORGANIZATIONAL REGULATIONS OF THE CONTROL AND RISK COMMITTEE OF ENEL S.p.A.

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Disclaimer: English translation is for the convenience of the reader only. For any conflict or inconsistency between the terms used in the Italian version of the Organizational Regulations of the Control and Risk Committee of Enel S.p.A. and the English version, the Italian version will prevail as the only official document.

ARTICLE 1

Composition

- 1.1 The Control and Risk Committee of Enel S.p.A. (hereinafter, for the sake of brevity, the “Committee”) shall be composed of at least three non-executive Directors, one of whom shall act as Chair. The majority of the members of the Committee, including the Chair, shall have the requisites of independence specified by the Italian Corporate Governance Code. At least one member of the Committee shall have adequate knowledge and experience in accounting and finance or in risk management, to be assessed by the Board of Directors at the time of the appointment. The Committee as a whole shall have adequate expertise in the business industry in which the Company and the Group it heads operate, in order to assess the related risks.
- 1.2 The Chair and the other members of the Committee shall be appointed and may be revoked by justified resolutions of the Board of Directors.
- 1.3 At the proposal of the Chair, the Committee shall appoint a secretary – who need not be one of its members – to whom the task of drawing up the minutes of its meetings shall be entrusted.

ARTICLE 2

Duties

- 2.1 The Committee has the task of supporting the Board of Directors’ assessments and decisions regarding the internal control and risk management system, as well as those regarding the approval of the periodical financial and non-financial reports, with appropriate preparatory work for the purpose of making proposals and providing advice.
- In this regard the Committee, in supporting the Board of Directors, shall issue its opinion beforehand:
- a) on the guidelines of the internal control and risk management system, so that the main risks concerning Enel S.p.A. and its subsidiaries including any risk that may affect the sustainability, as well as risks concerning cyber security

and those related to artificial intelligence are correctly identified, as well as properly measured, managed, and monitored;

- b) on the extent to which the risks referred to under a) above are compatible with management of the Company in accordance with the strategic objectives established;
- c) on the adequacy of the internal control and risk management system with regard to the Company's characteristics and the risk profile assumed, as well the effectiveness of the aforesaid system;
- d) on the work plan prepared by the Head of the Audit Function;
- e) on the opportunity to take possible measures to enhance the effectiveness and impartial judgment of corporate functions – other than the Audit one – which are involved in the control system, as well as on the adequacy of the professionalism and resources they are provided with;
- f) on the composition of the Supervisory Body set up within Enel S.p.A. pursuant to Legislative Decree No. 231/2001;
- g) on the findings presented by the Auditing Firm in its letter of suggestions, if any, and in its additional report addressed to the Board of Statutory Auditors;
- h) on the proposal regarding the appointment, revocation, and remuneration of the Head of the Audit Function, as well as on the adequacy of the resources assigned to the latter for performing his/her duties.

The Committee shall also support the Board of Directors in describing, in the corporate governance report, the main characteristics of the internal control and risk management system and the methods of coordination among the subjects involved, with indication of the national and international reference models and relevant best practices, and in expressing in the same report an overall assessment on the adequacy of the system itself, also providing an explanation of the choices made regarding the composition of the Supervisory Body set up within Enel S.p.A. pursuant to Legislative Decree No. 231/2001.

- 2.2 In assisting the Board of Directors, the Committee is also entrusted with the following tasks:

- a) to assess – after consulting the Executive in charge of preparing the Company’s accounting documents, the Auditing Firm and the Board of Statutory Auditors – the proper application of accounting principles and their uniformity for the purposes of drawing up the periodical financial reports;
- b) to assess the suitability of the periodic financial and non-financial information to correctly represent the business model, the strategies of the Company and of the Group it heads, the impact of the business activities and the performance achieved, in coordination with the Corporate Governance and Sustainability Committee with regard to periodic non-financial information;
- c) to examine the issues relevant to the internal control and risk management system dealt with in the sustainability statement drafted pursuant to Legislative Decree n. 125/2024, issuing in this regard a prior opinion to the Board of Directors;
- d) to express opinions on specific aspects concerning the identification of the Company’s main risks;
- e) to examine the periodical reports concerning the assessment of the internal control and risk management system, as well as those of particular importance prepared by the Audit Function;
- f) to monitor the independence, adequacy, effectiveness, and efficiency of the Audit Function;
- g) to examine the Company’s main rules and procedures connected with the internal control and risk management system that are significant for its stakeholders – among which are in particular pointed out the Compliance Program pursuant to Legislative Decree n. 231/2001, the Code of Ethics, the “Zero Tolerance of Corruption” Plan, and the Human Rights Policy – and to submit such documents to the Board of Directors for its approval, assessing any subsequent revisions of them;
- h) to report to the Board of Directors at least once every six months on its activities, as well as on the adequacy of the internal control and risk management system;

- i) to support, with adequate preliminary activities, the Board of Directors assessments and resolutions on the management of risks arising from detrimental facts which the Board may have become aware of;
- j) to perform the additional tasks assigned to it by the Board of Directors.

2.3 The Committee may request the Audit Function to carry out reviews of specific operating areas, informing at the same time the Chair of the Board of Statutory Auditors, the Chair of the Board of Directors, and the Director in charge of the internal control and risk management system, except in cases where the review request specifically regards the activity of said individuals.

2.4 The Committee shall be entitled to access the corporate information and corporate functions necessary for the performance of its duties and may avail itself of external consultants at the Company's expense within the limits of the budget approved by the Board of Directors.

2.5 The Chair of the Committee shall report to the Board of Directors during its first available meeting on the Committee's meetings.

ARTICLE 3

Convocation, proceedings, and minutes of the meetings

3.1 The Committee shall meet as often as necessary to properly perform its duties.

3.2 As a rule, the meeting notice – specifying the day, time, and place of the meeting, the list of the matters to be discussed and the procedures established for the participation – shall be sent to the members of the Committee by the secretary upon instructions from the Chair, at least three days prior to the one set for the meeting, by means of a communication sent to the e-mail address indicated by each person, and at the same time shall be uploaded on the specific confidential intranet website. In cases of urgency, the notice time may be shorter, but as a rule, in any case, no shorter than 24 hours. The

documentation concerning the items on the agenda shall be uploaded on the specific confidential intranet website, by the secretary, normally at the same time as the notice of the meeting is sent. Meetings may also be called if requested by the Chair of the Board of Directors, the Director in charge of the internal control and risk management system or the Chair of the Board of Statutory Auditors, as well as following a report by the Head of the Audit Function. The secretary shall send the notice of the meeting, via e-mail, also to the regular members of the Board of Statutory Auditors and to the other persons, if any, invited by the Chair of the Committee to participate in the meeting, as well as, for information purposes, to the Chair of the Board of Directors and to the Director in charge of the internal control and risk management system.

3.3 The Committee's meetings shall be chaired by the Chair or, if the latter is absent or impeded, by the oldest member.

3.4 The Chair of the Board of Statutory Auditors, who may designate another regular Statutory Auditor as his/her substitute, shall participate in the meetings of the Committee; the remaining Regular Statutory Auditors are also allowed to participate. As a rule, the Head of the Audit Function shall also attend the foregoing meetings. The Chair may on each occasion invite to the meetings of the Committee other members of the Board of Directors or executives or third persons, whose presence may help the Committee to better perform its duties.

3.5 The Committee may also hold its meetings through telecommunications, provided that all the participants can be identified and such identification is acknowledged in the related minutes and that they are able to follow and participate in the discussion of the matters concerned in real time, if need be exchanging documents.

In cases where only some members of the Committee and/or the Board of Statutory Auditors and/or the Head of the Audit Function and/or some of the

invitees indicated in paragraph 3.4 participate by means of telecommunication, only the presence of the secretary is required at the place indicated in the notice of call of the meeting.

In cases in which participation in the Committee meeting is exclusively by telecommunication means, it is not necessary to indicate the place of the meeting in the notice of call nor in the relevant minutes.

3.6 The presence of a majority of the members in office shall be necessary for meetings to be valid.

3.7 The Committee shall make its decisions by an absolute majority of the members present, in case of a tie, the vote of the person chairing the meeting shall be decisive.

3.8 The Committee's meetings shall be documented by minutes signed by the meeting's chair and the secretary and kept by the latter in chronological order. For the sole purpose of facilitating the drafting of minutes, and unless otherwise decided by the chair of the meeting, Committee meetings are recorded using audio-video instruments, it being understood that the audio-video supports and the related transcriptions shall be destroyed as soon as the relevant minutes are signed.

A copy of the signed minutes is made available to the members of the Committee, to the members of the Board of Statutory Auditors, as well as to the Chair of the Board of Directors and to the Director in charge of the internal control and risk management system, by the secretary, by uploading it on the specific confidential intranet website. The aforesaid persons are notified of the upload by means of a message sent to the e-mail address indicated by them.

ARTICLE 4

Amendments to the Regulations

- 4.1 The Committee shall periodically review the adequacy of the present Regulations and submit to the Board of Directors any proposals of amendments or integrations thereto.