

# Half-year sustainability disclosures at June 30, 2022

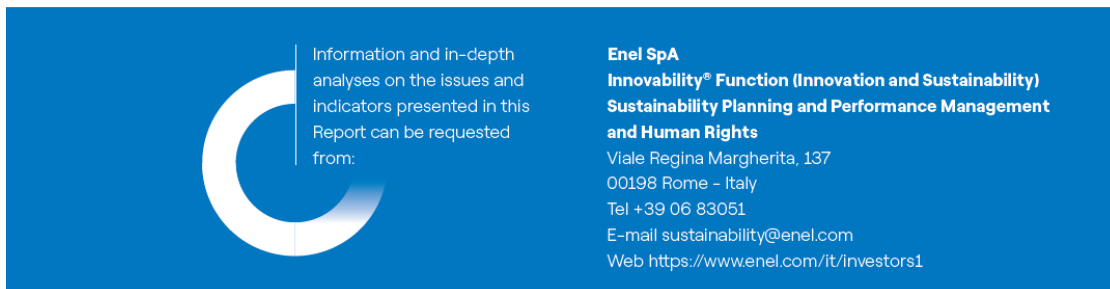
## Explanatory and methodological notes

This document has been prepared on a voluntary basis for the purposes discussed below. The explanatory and methodological notes support the disclosures in the half-year sustainability report at June 30, 2022 contained in the Enel Group's Half-Year Financial Report at June 30, 2022, published on [www.enel.com](http://www.enel.com), and referred to as an attachment to the document itself.

Since 2003 Enel has published an annual Sustainability Report in conjunction with the Group's Consolidated Annual Report. In addition, since 2017, in compliance with Legislative Decree 254 of December 30, 2016 concerning the "Implementation of Directive 2014/95/EU of the European Parliament and of the Council of October 22, 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups", Enel has also published a Consolidated Non-Financial Statement (DNF). Beginning in 2019, the Sustainability Report represents Enel's DNF. Accordingly, from that year, the DNF has no longer been published as a separate document in its own right.

Furthermore, the Enel Group has redesigned its corporate reporting system on the basis of the "Core & More" reporting approach, developing its own concept for presenting economic, social, environmental and governance information, in line with the regulations, recommendations and international best practices in this field. In particular, the integrated Consolidated Annual Report represents the "Core Report", which describes the Group's sustainable and integrated business model and the related value creation process. The Integrated Annual Financial Report includes the qualitative and quantitative financial and non-financial information deemed most relevant based on a materiality assessment, which also takes account of the expectations of stakeholders. On the other hand, the "More Reports" include, as also governed by specific regulations, more detailed and supplementary information with respect to the Core Report, the disclosures of which are also connected to it through cross references.

Starting with the 2021 financial year, Enel is also presenting an update of the sustainability disclosures at June 30, 2021, focusing on the indicators and information described in the Content Index attached to this document and reported in the Enel Group's Half-Year Financial Report at June 30, 2022. These indicators and disclosures were identified as described below. Finally, with regard to note 3 "Disclosure of impact of Russia-Ukraine conflict and assets operated in Russia" of the Condensed interim consolidated financial statements, note that in order to reduce the risk for Enel SpA of the sanctions and counter-sanctions imposed by the European Union, the United States and Russia, a number of some measures have been adopted that resulted in the termination of Enel SpA's management and coordination role in respect of Enel Russia, including the consequent interruption of any reporting flows between Enel SpA and Enel Russia. With regard to the Group's Half-Year Sustainability Report, the Directors also point out that the indicators included therein are not significant with regard to Enel Russia PJSC.



## How the document was constructed

The sustainability information reported in the Content Index and contained in the Half-Year Financial Report at June 30, 2022 was prepared in accordance with the “Global Reporting Initiative Sustainability Reporting Standards” developed by the GRI - Global Reporting Initiative (“GRI Standards”) in accordance with “GRI-referenced claim” option. In particular, we have considered the Sustainability Reporting Standards (2016) of the Global Reporting Initiative (GRI Standards) and, beginning in 2018, Enel has adopted the two new standards GRI 403 - Occupational Health and Safety, and GRI 303 - Water and Effluents - issued in 2018. A column in the Content Index attached to this document also provides a reconciliation with the indicators envisaged under the new GRI Universal Standard 2021, which is gradually being adopted.

In addition, in order to fully report the material issues identified with the materiality analysis, certain additional information has been included, as better specified in this document. In accordance with the GRI 101 standard, this information was treated with the same technical rigor provided for by the reporting standard. The information and sustainability indicators reported were selected on the basis of the materiality analysis and the indicators proposed by the “Toward Common Metrics and Consistent Reporting of Sustainable Value Creation” of the World Economic Forum (WEF), which allow us to describe the business of the company and Enel’s commitment to creating value for its key stakeholders and their legitimate interests.

With regard to the quality of the information reported, we have followed the principles of balance, comparability, accuracy, timeliness, clarity and verifiability.

## The materiality analysis and 2021 results

Materiality analysis makes it possible to identify the aspects of the sustainable business model that are most relevant to the Company and its stakeholders, highlighting the interconnections with the 17 Sustainable Development Goals of the 2030 Agenda.

Through the continuous monitoring of stakeholder expectations (“dynamic materiality”<sup>1</sup>), it is possible to understand the evolution of material issues over time, identify ESG objectives that will help create long-term sustainable value and define the contents of corporate reporting.

Within this dynamic framework, the materiality process is conducted in accordance with:

- a “single materiality” view, which makes it possible to identify and evaluate the priority issues for the Company (Y axis) and its main stakeholders (X axis), leading to the representation of the Group’s priority matrix (see the section “Priority matrix (single materiality)” of this chapter);
- a “double materiality” view, i.e. the union of two perspectives of equal importance:

<sup>1</sup> The concept of dynamic materiality, announced in 2020 by the World Economic Forum in the document entitled “Embracing the new age of materiality” - represents materiality as a dynamic process in which what is financially immaterial today can become material tomorrow.

- impacts, potential and actual, on the Company (financial materiality). The material issues are those that generate risks or opportunities for the Company, impacting its future cash flows and therefore its enterprise value in the short, medium or long term;
- impacts, potential and actual, generated by the Company (impact materiality). The material issues are those for which the Company generates significant actual or potential impacts on society and the surrounding environment in the short, medium or long term (see the section “Evaluation of the impacts generated and suffered” in this chapter).

The Parent’s Sustainability Planning and Performance Management and Human Rights unit within the Innovability® department, which is responsible for materiality analysis at the Group level, offers guidance and coordination, providing guidelines and methodological support for the analysis at the country, company, location and asset level performed by local managers with the involvement of stakeholders and key managers at the company level.

The materiality analysis undergoes specific examination by the Corporate Governance and Sustainability Committee within the Board of Directors on the occasion of the examination of the guidelines of the Sustainability Plan.

In addition, the Corporate Governance and Sustainability Committee and the Control and Risks Committee issue prior opinions on the Sustainability Report, which includes the materiality analysis, and submit them at the Board of Directors meeting called to approve the Report.

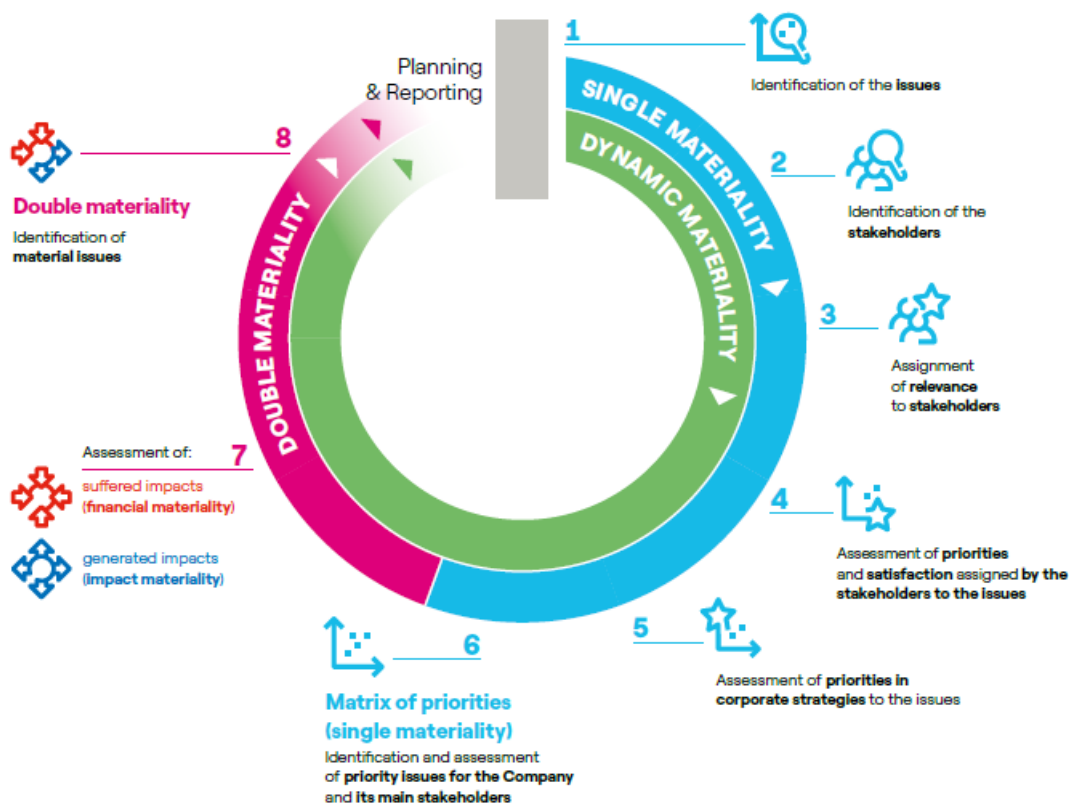
The development of the materiality analysis took account of the guidelines of the most recent publications by international standards organizations such as GRI, EFRAG and the AA1000 Stakeholder Engagement Standard (AA1000SES) regarding the principles of inclusivity, materiality, responsiveness and impact.<sup>(2)</sup> The Value Reporting Foundation - SASB standards and the SDG Compass, which supports companies in adapting their strategies to the United Nations SDGs, were also considered in supporting the analysis.

More specifically, eight main phases are envisaged, summarized in the diagram below and described in the following sections of this chapter.

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<sup>2</sup> Within the scope of the AccountAbility AA1000AP (2018) standard, according to AA1000SES:

- inclusivity means that people should have a say in the decisions that impact them;
- materiality means that decision makers should identify and be clear about the sustainability topics that matter;
- responsiveness means that organizations should act transparently on material sustainability topics and their related impacts;
- impact means that organizations should monitor, measure and be accountable for how their actions affect their broader ecosystems.



The collection, aggregation and processing of data and information are managed through a dedicated IT system (“E-mia: Engagement - materiality & impact analysis”), which also enables the sharing of the best shareholder engagement and monitoring practices within the Group in line with the corporate organizational model.

The results, updated annually, are presented at the level of the Group and individual company, business line/department and individual location (a potential or actual operating site), as well as for the various categories of stakeholders.

An analysis is also carried out every two years to assess the need for a possible revision of the issues and categories of stakeholders, taking account of any significant changes in the internal and external context of the Company.

In 2021, the scope of the materiality analysis included 21 countries, covering all continents in which the Group is present. In particular, the last year saw the addition of 3 new countries (India, Panama and Costa Rica), locations in Iberia, India, Chile, together with an ever greater integration of the results deriving from the application of the Creating Shared Value (CSV) tools to the Group’s assets.

**1. Identification of issues:** The issues addressed in the 2021 analysis are classified into three categories: business and governance, social and environmental, divided into three levels to cover all the different cases (see the methodological note “List of 1st Level and 2nd Level issues” in the appendix of the 2021 Sustainability Report).

The identification of the issues took into consideration company policies and principles of conduct, stakeholder engagement initiatives, the issues of greatest interest to sustainability rating agencies, sector benchmarking studies, the strategic direction of the Company, as well as the indications of experts both internal and external to the organization. In accordance with the methodology, in 2021 the issues were reviewed and updated to take into consideration the reference context (see p. 28 of the 2021 Sustainability Report for more on the revisions of 1st Level issues).

**2. Identification of stakeholders:** The stakeholders involved in the 2021 materiality analysis process are grouped into categories, classified on three levels, in line with the structure of the issues analyzed. The first level stakeholder categories are the following:

- Businesses and trade associations
- Customers
- Financial community
- Institutions
- Civil society and local and global communities
- Media
- Employees
- Suppliers and contractors

(see the table in the “Assessment of priorities and satisfaction assigned by the stakeholders to the issues” section of the of the 2021 Sustainability Report, which shows the first level stakeholder categories with their respective degree of relevance).

The various units responsible for stakeholder relations that are involved each year in the analysis process are charged with identifying and updating the list of relevant stakeholder categories on a biannual basis in order to develop a complete list of current and potential stakeholders and to always remain aligned with the sustainability context in which Enel operates. In accordance with the methodology, in 2021 the list of stakeholders was updated to take into account the changes in the reference context (see p. 28 of the 2021 Sustainability Report for more on the revisions of 1st Level issues).

**3. Assignment of relevance to stakeholders:** The process provides for the continuous and direct involvement of the stakeholders, both external and internal to the Company, by the different company units, whose methods of involvement (interviews, questionnaires, etc.) and frequency (daily, monthly, weekly, etc.) are defined based on their individual relevance, as required by the reference standards.

In 2021, activities at Group level saw the involvement of the top management of all the business lines, who assessed, through a specific questionnaire, the relevance of the categories based on the following parameters:

- Dependence: importance of the relationship for the stakeholder, indicating groups or individuals who directly or indirectly depend on the activities, products or services and associated services, or on which the organization depends in order to operate;
- influence: importance of the relationship for the Company, indicating groups or individuals that may have an impact on the organization or on a stakeholder for strategic or operational decision-making;
- tension: temporal dimension of the relationship, indicating groups or individuals who require the immediate attention of the organization on broader financial, economic, social or environmental issues (see the table in the section “Assessment of priorities and satisfaction assigned by the stakeholders to the issues”, which indicates the stakeholder categories and their relevance). In particular, the analysis carried out at Group level, shows that the relevance of the “Customers” stakeholder has grown over the last year, particularly given the awareness of their key role in managing the “electrification decade”.

By contrast, the importance of the “Employees” stakeholder remains constant, particularly given the persistence of the COVID-19 pandemic.

**4. Assessment of priorities and satisfaction assigned by the stakeholders to the issues:** Once the issues and stakeholder categories have been identified, weighted according to their respective relevance, the materiality analysis process proceeds with an assessment of the priorities assigned to the issues by stakeholders, i.e. the relative relevance of each issue for the stakeholders (horizontal axis of the materiality and expectations matrix) (see the “2021 Priority Matrix” - p. 34 of the 2021 Sustainability Report - and “2021 Expectations Matrix” - p. 32 of the 2021 Sustainability Report).

In 2021, the priorities attributed to the issues were identified thanks to the implementation of some 480 engagement initiatives with stakeholders relevant to the Group. Only 2% of the assessments were carried out indirectly, through interviews with the business units responsible for the relationship with the reference stakeholder (“self-assessment”), demonstrating the ever-greater objectivity of the analyses carried out. The engagement initiatives are part of the various listening initiatives carried out during the year by the units of the Group, including customer satisfaction surveys, the “Open Listening - Future Way of Working” survey, intended to gather the perceptions and expectations of Enel people regarding the future post-COVID working model, questionnaires from sustainability rating agencies, customer complaints, relations with analysts and investors, representative and trade associations, institutional relations at national and local level, as well as with trade unions, media monitoring and opinion polls. In some cases, where necessary, ad hoc materiality analysis initiatives were implemented, including an online questionnaire for suppliers or focus groups aimed at specific categories of stakeholders.

Since 2016, Enel has combined the assessment of priorities by stakeholders with an analysis of their satisfaction with the identified issues (vertical axis of the expectations matrix), in order to identify more precisely the issues on which the Company needs to focus. The 2021 results, as represented in the “Expectations Matrix”, show a substantial alignment between the priority assigned by the stakeholders and their level of satisfaction (“Maintain” quadrant). It is worth noting, however, that there has been an increase in satisfaction regarding the “Customer engagement” issue compared to 2020, in line with the actions taken by the Company

**5. Assessment of priorities of issues in corporate strategies:** For the purposes of drawing up the 2021 materiality matrix, Enel evaluates the priority of the issues in its strategies (vertical axis of the Priority Matrix), taking account of the guidelines set by the Strategic Plan, the objectives of the departments/business lines and the commitments made by the Group through its own policies and conduct criteria. This analysis involves the Company’s various departments and top management (Chief Executive Officer and Chairman) through ad hoc interviews and specific questionnaires

**6. Priority matrix (single materiality):** The dimensions investigated in the previous sections, i.e. the priority of issues for stakeholders and in corporate strategies, contribute to the developing the matrix of priorities (“single materiality”)

The priority matrix, which gives a comprehensive view of all the Company’s stakeholders, provides a complete sustainability disclosure, as well as an integrated representation of the Company’s contribution to sustainable development. Furthermore, applying the so-called “primary user” filter to the overall materiality analysis, corresponding to the “financial community”,<sup>(3)</sup> highlights the issues that have a greater direct impact on the value of the company. The result of the analysis therefore supports the identification and definition of the objectives to be included in the Strategic Plan and the Sustainability Plan, to the achievement of which the various departments and business lines of the Group contribute, and of the issues covered by the Sustainability Report and other corporate reporting documents. The process enables the identification of the priorities for the Group as a whole and for each country, down to the individual business line/corporate department and individual assets (a potential or actual operating site). In 2021, the analysis covered 21 countries, 67 companies and 31 locations and considered 479 engagement initiatives involving stakeholders relevant to the Group. The main findings are indicated in:

- the 2021 priority matrix of the Enel Group (p. 34 of the 2021 Sustainability Report), which considers the contributions of the main companies involved in the process, weighted according to their relevance in relation to the type of business in which they operate. The main priority issues are: occupational health and safety, decarbonization of the energy mix, infrastructure and networks, sound governance and fair corporate conduct, economic and financial value creation, and Innovation, circular economy and digital transformation.

<sup>3</sup> This includes financial institutions and related governance bodies; investors and shareholders; rating agencies and analysts in the fields of finance and sustainability.

**7. Assessment of impacts generated and suffered:** In the materiality analysis process, Enel combines “single materiality” with “double materiality”, where the impacts suffered (financial materiality) and the impacts generated (impact materiality) each represent a materiality perspective of equal importance. In order to provide a holistic view of the impacts, risks and opportunities related to the company’s activities and guarantee that they are all covered, the analysis was conducted taking into consideration the most recent publications by the main international standards, including GRI, EFRAG and Value Reporting Foundation - SASB, and attributing specific materiality levels to each ESG dimension and issue according to a high, medium, low scale. **With regard to financial materiality:** Enel conducted an analysis intended to identify the impacts suffered by the Company, considering the financial relevance of ESG issues according to the SASB Standard for the Electric Utilities sector and the ESG issues included in the Group’s financial reporting, evaluating the priority attributed to ESG issues by the financial community, as well as analyzing the risk suffered associated with company activities. The significant aspects giving rise to the risks and opportunities that contribute negatively or positively to the creation/maintenance of enterprise value, in the short, medium and long term, were thereby analyzed. **With regard to impact materiality:** In 2021, Enel strengthened the methodology for analyzing the impacts generated by the Company to bring it into line with the main international standards (GRI, EFRAG). Following the “Impact Evaluation” pilot project launched in 2019 and its completion in 2020, with the involvement of all the countries participating in the process, this year the Group conducted the analysis on impact materiality, identifying the impacts generated by the Company on the economy, on the environment and on people, considering any violations of human rights among the negative impacts, and the contribution to sustainable development among the positive impacts. The project, extended to all 21 countries that carry out the materiality analysis, was implemented by each local Sustainability unit, which, considering the internal company context, including organizational activities, the main stakeholders, as well as the best practices dictated by the due diligence process, assessed the (current and potential) positive and negative impacts generated by the Company. The main impacts identified, both negative and positive, were considered respectively according to their degree of severity or magnitude and probability, in the case of potential impacts. In addition, each positive impact was analyzed in accordance with its direct and indirect contribution to the SDGs, in line with the commitment made by the Group, and with respect to the management instruments put in place to monitor the objectives set. Once the main impacts were identified in accordance with the financial and impact materiality criteria, the relative level of double materiality was attributed to each issue as a holistic combination of the two views. The table on pages 38-39 of the 2021 Sustainability Report shows the results of the double relevance analysis, representing for each ESG issue:

- the main negative and positive impacts generated directly and indirectly by the Company on the external context;
- the relative impact materiality;
- the reference SDGs for the impacts that create added value to the community and/or the environment;
- the relative level of financial materiality;
- the resulting level of double materiality;
- the strategies and performances adopted by the Company, in line with the due diligence process aimed at mitigating and preventing negative impacts.

**8. Double materiality:** In accordance with the double materiality view, once the significant impacts for each ESG issue were identified, Enel then ordered the material issues on the basis of the value attributed in terms of double materiality. Under this criterion, the most material issues are therefore

- Decarbonization of the energy mix;
- Products and services for electrification and digitalization;
- Conservation of ecosystems and environmental management;
- Occupational health and safety;
- Sound governance and fair corporate conduct.

This result shows substantial alignment between the priority issues defined in accordance with the single materiality approach and those identified as material from the point of view of double materiality.

## The reporting process

The contents of the sustainability disclosures described in the Content Index and reported in the Enel Group's Half-Year Financial Report at June 30, 2022 were also defined on the basis of the findings of the materiality analysis described above and then organized into specific sections. The level of detail and analysis of the issues is linked to their relevance, as is the choice of the related GRI indicators (GRI Standards and Electric Utilities Sector Disclosures) for their reporting, in order to support the GRI-referenced claim.

The "GRI Content Index" in the Appendix to this document contains specific references to the sustainability disclosures included in the Enel Group's Half-Year Financial Report at June 30, 2022 and in this document.

## Preparation and assurance

The process of reporting and monitoring the key performance indicators (KPIs) relevant to sustainability involves the Parent with regards to the issues affecting all the business lines and functions and the Group companies for the specific issues and indicators in their various sectors of activity.

The persons responsible for collecting, verifying and processing the relevant KPIs are identified within the units involved. The Sustainability Planning and Performance Management and Human Rights unit, which is part of the Innovability® department, is responsible for the consolidation of information.

The sustainability disclosures described in the Content Index attached to this document and contained in the Half-Year Financial Report at 30 June 2022 have undergone a limited audit by an independent firm, KPMG SpA, which is also responsible for auditing the Half-Year Financial Report at June 30, 2022 of the Enel Group as well as the mixed review of the NFS at December 31, 2021. The limited audit was conducted in accordance with the provisions of the international ISAE 3000 (Revised) standard<sup>4</sup> and, consequently, the Code of Ethics for Professional Accountants (including professional independence and verification of the absence of conflicts of interest that could undermine the ethical principles of integrity, objectivity, professional competence and diligence, confidentiality and professional conduct). The audit report describing the details of the procedures and activities and the related conclusions is attached.

## Parameters of the report

The information reported in this document and in the Half-Year Financial Report at June 30, 2022 refer to Enel SpA and the companies included in the consolidation scope for financial purposes at June 30, 2022, in line with the Group's financial consolidation scope. The only exception to the consolidation scope is represented by companies acquired during the first half of 2022, for which it was decided, for some of the areas covered by this document, to postpone their consolidation in light of the short time that has passed since their acquisition. The areas of exclusion have been indicated directly in the specific chapters. For more detailed information on the changes that have occurred, see the Half-Year Financial Report at June 30, 2022 in the sections "Main changes in the consolidation scope" and "Significant events in the 1st Half of 2022". For more information on the companies included in the consolidation scope, please see the specific table in the Half-Year Financial Report at June 30, 2022 of the Enel Group.

The data are calculated specifically on the basis of the accounting and non-accounting information and the other information systems of Enel, and validated by the relevant managers. The information determined through the use of estimates and the related calculation method are expressly indicated. The values for the 1st Half of the previous year as well as the related deltas are not reported where they are not

<sup>4</sup> International Standard on Assurance Engagements (ISAE) 3000 revised, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information".



considered representative of the circumstances and/or are not available because collection of that information was only begun from this half year (environmental data).

## Performance indicators

### Units of measure

% percentage

g/kWh grams per kilowatt hour

hr hours

hr/person hours per person

i index

kWh kilowatt hours

l / kWh liters per kilowatt hour

Megaliters

mm millions

millions of m<sup>3</sup> millions of cubic meters

mm t millions of tons

mm t<sub>eq</sub> millions of tons equivalent

no. number

t tons

TWh terawatt hours

### Acronyms

ESG Environmental Social & Governance

SDG Sustainable Development Goals

UN United Nations

Content Index<sup>5</sup>

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
102-1	Name of the organization				-	Explanatory and methodological notes p 1	GRI 2: General Disclosures 2021 2-1
102-3	Location of headquarters				-	Explanatory and methodological notes p 1	GRI 2: General Disclosures 2021 2-1
102-7 a	Scale of the organization	<b>Workforce</b>	n	<b>67,117</b>	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 2-6; GRI 2: General Disclosures 2021 2-7
		<i>Of which men</i>	n	51,529			
			%	76.8			
		<i>Of which women</i>	n	15,588			
			%	23.2			
102-10	Significant changes to the organization and its supply chain				-	Section "Sustainable supply chain" p 34-35	GRI 2: General Disclosures 2021 2-6
102-17	Mechanisms for advice and concerns about ethics	<b>Total reported violations of the Code of Ethics received</b>	n.	<b>102</b>	Section "Values and pillars of corporate ethics"	Section "Values and pillars of corporate ethics" p 16-17	GRI 2: General Disclosures 2021 2-26
		Confirmed violations of the Code of Ethics	n.	13			
		<i>- of which violations involving conflicts of interest/bribery</i>	n.	4			
102-40	List of stakeholder groups				-	Sustainability Report 2021	GRI 2: General Disclosures 2021 2-29
102-42	Identifying and selecting stakeholders				-	Sustainability Report 2021	GRI 2: General Disclosures 2021 2-29
102-45	Entities included in the consolidated financial statements				Subsidiaries, associates and other significant investments of the Enel Group at June 30, 2022	-	GRI 2: General Disclosures 2021 2-2
102-46	Defining report content and topic boundaries				-	Explanatory and methodological notes p 8-9	GRI 2: General Disclosures 2021 3-1
102-47	List of material topics				-	Sustainability Report 2021	GRI 2: General Disclosures 2021 3-2
102-48	Restatements of information				-	Explanatory and methodological notes p 1-9	GRI 2: General Disclosures 2021 2-4

<sup>5</sup> The information reported in this section concerning the KPIs for emissions and water does not include companies generating electricity from renewable sources acquired during the 1st Half of 2022, for which, given the short time since their acquisition, it was decided to postpone their consolidation in order to enable the alignment of their systems and related reporting procedures.

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
102-49	Changes in reporting			-		Explanatory and methodological notes p 1-9	GRI 2: General Disclosures 2021 3-2
102-50	Reporting period			-		Explanatory and methodological notes p 1-9	GRI 2: General Disclosures 2021 2-3
102-51	Date of most recent report			-		Explanatory and methodological notes p 1-9	N/A
102-52	Reporting cycle			-		Explanatory and methodological notes p 1-9	GRI 2: General Disclosures 2021 2-3
102-53	Contact point for questions regarding the report			-		Explanatory and methodological notes p 1-9	GRI 2: General Disclosures 2021 2-3
102-55	GRI Content Index			-		p 10-15	N/A
102-56	External assurance			-		p 38-40	GRI 2: General Disclosures 2021 2-5
<b>Anti-corruption</b>							
103-1	Explanation of the material topic and its boundary					Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components					Section "Values and pillars of corporate ethics" p 16-17	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach					Section "Values and pillars of corporate ethics" p 16-17	GRI 2: General Disclosures 2021 3-3
205-2 e	Communication and training about anticorruption policies and procedures	Personnel trained in anti-corruption	%	31.6	Section "Values and pillars of corporate ethics"	Section "Values and pillars of corporate ethics" p 16-17	
<b>Water</b>							
103-1	Explanation of the material topic and its boundary				Section "Fighting climate change and ensuring environmental sustainability"	Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components				Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach				Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	GRI 2: General Disclosures 2021 3-3
303-3	Water withdrawal	Water withdrawals in water-stressed areas	%	22	Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	
		Total withdrawals	Megaliters	29,404.1			

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
		Specific water requirement for total generation	l/kWh	0.20			
<b>Emissions</b>							
103-1	Explanation of the material topic and its boundary				Section "Fighting climate change and ensuring environmental sustainability"	Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components				Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach				Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	GRI 2: General Disclosures 2021 3-3
305-1	Direct (Scope 1) GHG emissions	Direct greenhouse gas emissions - Scope 1	mm t <sub>eq</sub>	28.0	Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	
305-3	Other indirect (Scope 3) GHG emissions	Indirect greenhouse gas emissions - Scope 3: emissions connected with sale of gas	mm t <sub>eq</sub>	13.68	Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	
		Indirect greenhouse gas emissions - Scope 3: emissions connected with sale of electricity	mm t <sub>eq</sub>	14.19			
305-4	GHG emissions intensity	Specific direct greenhouse gas emissions - Scope 1	g CO <sub>2eq</sub> /kWh	237	Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Specific emissions of SO <sub>2</sub>	g/kWh	0.07	Section "Fighting climate change and ensuring environmental sustainability"	Section "Fighting climate change and ensuring environmental sustainability" p 19-21	
		Specific emissions of NOx	g/kWh	0.37			
		Specific emissions of particulates	g/kWh	0.01			
<b>Employment</b>							
103-1	Explanation of the material topic and its boundary			-		Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
103-3	Evaluation of the management approach			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3
401-1 a	New employee hires and employee turnover	<b>Hiring rate</b>	%	<b>4.3</b>	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	
		<i>New hires by gender:</i>	n.	2,902			
		- of which men	n.	1,816			
			%	62.6			
		- of which women	n.	1,086			
	%	37.4					
401-1 b	New employee hires and employee turnover	<b>Turnover rate</b>	%	<b>3.2</b>	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	
		<i>Terminations by gender</i>	n.	2,177			
		- of which men	n.	1,710			
			%	78.6			
		- of which women	n.	467			
	%	21.5					
<b>Occupational Health and Safety</b>							
103-1	Explanation of the material topic and its boundary			-		Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components			-		Section "Workplace health and safety" p 30-33	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach			-		Section "Workplace health and safety" p 30-33	GRI 2: General Disclosures 2021 3-3
403-9	Work-related injuries	<b>Number of hours worked</b>	Million hours	<b>209.506</b>	Section "Workplace health and safety"	Section "Workplace health and safety" p 30-33	
		- Enel	Million hours	62.059			
		- Contractors	Million hours	147.447			
		<b>Total injuries (TRI)</b>	n.	<b>520</b>			
		- Enel	n.	78			
		- Contractors	n.	442			
		<b>Injury frequency rate (TRI)</b>	i	<b>2.482</b>			
		- Enel	i	1.257			
		- Contractors	i	2.998			
		<b>Fatal injuries</b>	n.	<b>1</b>			
- Enel	n.	-					

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
		- Contractors	n.	1			
		<b>Fatal injuries frequency rate</b>	i	<b>0.005</b>			
		- Enel	i	-			
		- Contractors	i	0.007			
		<b>"Life Changing" accidents</b>	n.	<b>1</b>			
		- Enel	n.	-			
		- Contractors	n.	1			
		<b>"Life Changing" injury frequency rate</b>	i	<b>0.005</b>			
		- Enel	i	-			
		- Contractors	i	0.007			
		<b>Injuries with days lost (LTI)</b>	i	<b>106</b>			
		- Enel	i	31			
		- Contractors	i	75			
		<b>Injuries with days lost frequency rate (LTI FR)</b>	i	<b>0.506</b>			
		- Enel	i	0.5			
		- Contractors	i	0.509			
<b>Training and Education</b>							
103-1	Explanation of the material topic and its boundary			-		Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3
103-2	The management approach and its components			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3
404-1 a	Average hours of training per year per employee	Average number of training hours	hrs/ person	13.9	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	
<b>Diversity and Equal Opportunity</b>							
103-1	Explanation of the material topic and its boundary			-		Sustainability Report 2021	GRI 2: General Disclosures 2021 3-3

GRI Standards	Disclosure	Account Metric	UM	Reference	Half-Year Financial Report	Sustainability disclosures	GRI Universal Standard 2021
103-2	The management approach and its components			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3; GRI 2: General Disclosures 2021 2-25
103-3	Evaluation of the management approach			-		Section "People management and development at Enel" p 26-30	GRI 2: General Disclosures 2021 3-3
405-1 b	Diversity of governance bodies and employees	Women senior managers as proportion of total senior managers	%	24.1	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	
		Women middle managers as a proportion of total middle managers	%	31.5	Section "People management and development at Enel"	Section "People management and development at Enel" p 26-30	
<b>General standard disclosures for the electric utility sector</b>							
EU2				47.39	-	-	
EU29				242.4	Section "Electricity distribution and access, ecosystems and platforms"	Section "Electricity distribution and access, ecosystems and platforms" p 21-23	

## APPENDIX

### Values and pillars of corporate ethics

A robust system of ethics underlies all activities of the Enel Group. This system is embodied in a dynamic set of rules constantly oriented towards incorporating national and international best practices that everyone who works for and with Enel must respect and apply in their daily activities. The system is based on specific compliance programs, including: the Code of Ethics, the Compliance Model under Legislative Decree 231/2001, the Enel Global Compliance Program, the Zero Tolerance of Corruption Plan, the Human Rights Policy and any other national compliance models adopted by Group companies in accordance with local laws and regulations.

#### Code of Ethics

In 2002, Enel adopted a Code of Ethics, which expresses the Company's ethical responsibilities and commitments in conducting business, governing and standardizing corporate conduct on the basis of standards aimed to ensure the maximum transparency and fairness with all stakeholders.

The Code of Ethics is valid in Italy and abroad, taking due account of the cultural, social and economic diversity of the various countries in which the Group operates. Enel also requires that all associates and other investees and its main suppliers and partners adopt conduct that is in line with the general principles set out in the Code. Any violations or suspected violations of Enel Compliance Programs can be reported to the Ethics channel, including in anonymous form, through a single Group-level platform (the "Ethics Point"). The Code of Ethics has been updated in order to align its content with the current context, including the current corporate mission and the United Nations Sustainable Development Goals, the current organizational structure and the system of procedures, as well as national and international best practices in the areas of diversity and privacy.

With regard to the Code of Ethics, the following table reports total reports of violations received and violations confirmed.

		1H 2022 <sup>(2)</sup>	1H 2021 <sup>(3)</sup>	2022-2021	
<b>Total reported violations of the Code of Ethics received <sup>(1)</sup></b>	n.	<b>102</b>	<b>77</b>	<b>25</b>	<b>32.5%</b>
<b>Confirmed violations of the Code of Ethics</b>	n.	<b>13</b>	<b>25</b>	<b>-12</b>	<b>-48.0%</b>
<i>- of which violations involving conflicts of interest/bribery</i>	n.	<i>4</i>	<i>5</i>	<i>-1</i>	<i>-20.0%</i>

(1) The Ethics channel can also receive reports concerning the Group's commitments on human rights.

(2) At the date indicated analysis of all reports received in the 1st Half of 2022 had not yet been completed. Accordingly, the figures for reports relevant for the purposes of the Code of Ethics and confirmed violation could be adjusted during the year.

(3) In 2021, following the completion of an analysis of all reports received in the 1st Half of 2021, reclassifications led to the updating of the number of reports received concerning the Code of Ethics (from 78 to 77). In addition, other violations were also confirmed (going from 15 to 25), including additional violations involving conflicts of interest/bribery (from 1 to 5).

At June 30, 2022, 31.6% of personnel had received anti-bribery training, in line with the goals of the Group training program.



## Compliance Model under Legislative Decree 231/2001

Legislative Decree 231 of June 8, 2001 introduced into Italian law a system of administrative (and *de facto* criminal) liability for companies for certain types of offenses committed by their directors, managers or employees on behalf of or to the benefit of the company. Enel was the first organization in Italy to adopt, back in 2002, this sort of compliance model that met the requirements of Legislative Decree 231/2001 (also known as “Model 231”). It has been constantly updated to reflect developments in the applicable regulatory framework and current organizational arrangements.

## Enel Global Compliance Program (EGCP)

The Enel Global Compliance Program for the Group’s foreign companies was approved by Enel in September 2016. It is a governance mechanism aimed at strengthening the Group’s ethical and professional commitment to preventing the commission of crimes abroad that could result in criminal liability for the company and do harm to our reputation. Identification of the types of crime covered by the Enel Global Compliance Program – which encompasses standards of conduct and areas to be monitored for preventive purposes – is based on illicit conduct that is generally considered such in most countries, such as corruption, crimes against the government, false accounting, money laundering, violations of regulations governing safety in the workplace, environmental crimes, etc.

## Zero Tolerance of Corruption Plan and the anti-bribery management system

In compliance with the tenth principle of the Global Compact, according to which “businesses should work against corruption in all its forms, including extortion and bribery”, Enel is committed to combating corruption. For this reason, in 2006 we adopted the “Zero Tolerance of Corruption Plan” (ZTC Plan), confirming the Group’s commitment, as described in both the Code of Ethics and the Model 231, to ensure propriety and transparency in conducting company business and operations and to safeguard our image and positioning, the work of our employees, the expectations of shareholders and all of the Group’s stakeholders. Following receipt of the ISO 37001 anti-corruption certification by Enel SpA in 2017, the 37001 certification plan has gradually been extended to the main Italian and international subsidiaries of the Group.

## Human Rights Policy

Respect for human rights is part of the very foundation of sustainable progress. Enel’s business model is based on the generation of sustainable value, together with its internal and external stakeholders, on continuous innovation, the pursuit of excellence and respect for human rights throughout the value chain. This translates into the rejection of practices such as modern slavery, forced labor and human trafficking, and the promotion of diversity, inclusion, equal opportunity and ensuring that people are treated with dignity and valued for their uniqueness, whether they work within the Company or elsewhere along the value chain in which the Group operates. The main international standards inspiring Enel’s commitment are the United Nations framework “Protect, Respect, Remedy”, outlined in the guiding principles on business and human rights, and the guidelines for multinational companies of the OECD. This commitment is clearly reflected in the human rights policy drawn up and adopted back in 2013. In 2021, this document was updated to take account of the evolution of international reference frameworks and the operational,

organizational and management processes of the Group. The document strengthens and expands the commitments already present in other codes of conduct adopted by Enel such as the Code of Ethics, the Zero Tolerance of Corruption Plan and global compliance models. The update was approved by the Board of Directors of Enel SpA and then adopted by the subsidiaries. Enel undertakes to comply with these principles in every country in which it operates, respecting local cultural, social and economic diversity, requiring each stakeholder to adopt conduct in line with these principles, paying particular attention to high-risk environments or those exposed to conflicts. The update addressed 12 principles, divided into two macro-themes – work practices and relations with communities and society – and introduce the concept of the interconnection between environmental degradation, climate change and human rights, as the implementation of measures that mitigate the effects of the former two cannot take place without taking account of their social impact. The principles have been identified on the basis of the importance they assume in the context of the Group’s activities and business relationships and are the outcome of a consultation conducted on the basis of the criteria listed in the “UN Global Compact Guide for Business: How to Develop a Human Rights Policy “, involving the people who work within the organization, as well as suppliers, human rights experts, think tanks, NGOs and other companies. The main changes concern:

- > the addition of an introductory section that underscores the correlation with the industrial strategy and a more detailed specification of the categories of stakeholders most directly related to Enel’s value chain, namely: all those who have a direct or indirect interest in the activities of the Enel Group, such as customers, employees of any type or level, suppliers, contractors, partners, other companies and trade associations, the financial community, civil society, local communities and indigenous and tribal peoples, national and international institutions, the media, as well as the organizations and institutions that represent them;
- > the strengthening of the principles of “Respect for diversity and non-discrimination” and “Health and safety”. The latter has become “Health, safety and well-being” to accommodate respect for psycho-physical well-being and the promotion of conduct oriented towards work-life integration;
- > the addition of a number of principles in the “Community and Society” section. More specifically, these include: “Environment”, because a safe, healthy, clean and sustainable environment is an integral part of the full enjoyment of other human rights. The principle is consistent with our environmental policy and also includes respect for biodiversity; “Respect for the rights of local communities” and “Respect for the rights of indigenous and tribal peoples” (the latter in accordance with the ILO 169 Convention), which had previously been united in a single principle called “Respect for the rights of communities”; the division of the “Privacy and communication” principle into two separate principles, “Privacy” and “Communication”, strengthening of the content of both in relation to customer rights as well.

In order to monitor the effective application and integration of the principles enshrined in the Policy within its policies and procedures, Enel conducts a specific human rights due diligence process for the entire value chain in the various countries in which it operates. In particular, the process was defined in line with the main international standards, such as the guiding principles on business and human rights of the United Nations and the OECD guidelines. During the due diligence process, divided into three-year cycles, of which the current cycle covers the 2020-2022 period, opportunities for improvement were identified and included in specific action plans for each country in which we operate. These will be accompanied by a centrally-managed improvement plan to harmonize and integrate processes and policies defined globally and applied locally. In total, about 170 actions were planned in 2020, to be completed by the end of the three-year period, covering 100% of our operations and sites.

With regard to the sustainability of the supply chain, Enel’s purchasing processes are based on fairness, transparency and collaboration, and for this reason the Group’s suppliers are required not only to guarantee the necessary quality standards but also to commit to adopting best practices for human rights and the impact of their activity on the environment. These include those concerning working conditions, health and safety, appropriate working hours, rejection of forced or child labor, respect for personal dignity, non-discrimination and the inclusion

of diversity, freedom of association and collective bargaining and respect for privacy by design and by default. All of this is delineated by a clear framework of codes of conduct, including, in addition to the Human Rights Policy, the Code of Ethics, the Zero Tolerance of Corruption Plan and global compliance programs. Furthermore, specific clauses are included in all contracts for works, services and supplies, updated periodically to take account of the regulatory developments and ensure alignment with international best practices. The General Terms of Contract comprise a general part, containing the clauses applicable to all countries, supplemented by Country Annexes containing the specific clauses applicable in each country. The General Terms of Contract cover current regulations governing remuneration, contributions, insurance and taxation for all workers employed in any capacity in the execution of a contract by the supplier. Furthermore, specific reference is made to the principles set out in ILO Conventions and legal obligations regarding: the protection of child labor and women; equal treatment; prohibition of discrimination, abuse or harassment; freedom of trade union membership, association and representation; rejection of forced labor; safety and environmental protection and hygienic-sanitary conditions (Article 29.1.3 of the General Terms of Contract). In the event of a conflict between the latter and the ILO Conventions, the more restrictive rules shall prevail. The clauses also provide that suppliers shall undertake to prevent any form of corruption.

## Fighting climate change and ensuring environmental sustainability

### Main climate change sustainability indicators<sup>6</sup>

		1H 2022	1H 2021	2022-2021	
Direct greenhouse gas emissions - Scope 1	million t <sub>eq</sub>	28.0	22.4	5.6	25.0%
Indirect greenhouse gas emissions - Scope 3: emissions connected with sale of gas	million t <sub>eq</sub>	13.68	11.51	2.2	18.9%
Indirect greenhouse gas emissions - Scope 3 <sup>(1)</sup> : emissions connected with sale of electricity	million t <sub>eq</sub>	14.19	-	-	-
Specific direct greenhouse gas emissions - Scope 1 <sup>(2)</sup>	gCO <sub>2eq</sub> /kWh	237	207	30	14.5%
Specific emissions of SO <sub>2</sub>	g/kWh	0.07	0.07	-	-
Specific emissions of NO <sub>x</sub>	g/kWh	0.37	0.32	0.05	15.6%
Specific emissions of particulates	g/kWh	0.01	0.01	-	-
Specific water requirement for total generation	l/kWh	0.20	0.18	0.02	11.1%
Renewables generation as a proportion of total	%	47.4	51.7	-4.3	-8.3%

(1) The comparative figure for the 1st Half of 2021 is not available as the six-monthly collection of data began in 2022.

(2) Specific emissions are calculated by considering total thermal generation emissions as a proportion of total renewable, nuclear and conventional thermal generation, including the contribution of heat.

		1H 2022	1H 2021	2022-2021	
Reference price of CO <sub>2</sub>	€/ton	83.28	43.70	39.58	90.6%
Ordinary EBITDA for low-carbon products, services and technologies <sup>(3)</sup>	millions of euros	5,867	7,375	-1,508	-20.4%
Capex for low-carbon products, services and technologies	millions of euros	5,500	4,610	890	19.3%
Ratio of capex for low-carbon products, services and technologies to total	%	92.7	94.6	-1.9	-2.0%

(3) The figures for 2021 reflect a more accurate calculation of the aggregate.

<sup>6</sup> The information reported in this section concerning KPIs for emissions and water do not include companies generating electricity from renewable sources acquired during the 1st Half of 2022, for which, given the reduced period of time that has elapsed since their acquisition, it was decided to postpone the related consolidation in order to permit the alignment of systems and related reporting procedures.

In the 1st Half of 2022 direct emissions of CO<sub>2</sub> equivalent (Scope 1) amounted to 28.0 million metric tons equivalent, while related specific emissions amounted to 237 g/kWh. The increase in the 1st Half of the KPI for specific Scope 1 emissions compared with the 1st Half of 2021 (207 g/kWh of CO<sub>2</sub>) reflects an increase in thermal generation compared with the previous period, including an increase in coal-fired thermal generation.

The power generated by Enel in the 1st Half of 2022 from zero-emission sources amounted to 59% of total output.

### Responsible water resource management

		1H 2022	1H 2021	2022-2021	
Total withdrawals	Megaliters	29,404.1	25,090.4	4,313.7	17.2%
Water withdrawals in water-stressed areas	%	22	27	-5	-18.5%

Water is an essential part of electricity generation, and Enel therefore believes that the availability of this resource is a critical part of future energy scenarios.

Enel constantly monitors all generation sites located in areas at risk of water scarcity (“water-stressed” areas) in order to ensure the most efficient management of the resource.

Site monitoring is conducted through the following levels of analysis:

- > mapping of generation sites in water-stressed areas identified on the basis of the (baseline) water stress conditions indicated by the World Resources Institute “Aqueduct Water Risk Atlas”;
- > identification of “critical” generation sites, i.e. those located in water-stressed areas that draw fresh water for operating needs;
- > verification of the water management procedures adopted in these plants in order to minimize consumption and maximize withdrawals from lower quality or more abundant sources (waste, industrial or sea water).

The water withdrawals in water-stressed areas were equal to about 22.0% of the total withdrawals. In the 1st Half of 2022, the overall water requirement was 29,404.1 megaliters, an increase of 17.2% compared with the 1st Half of 2021, reflecting the increase in thermal generation. The specific water requirement was approximately 0.20 l/kWh, in line with that registered in the 1st Half of 2021 (0.18 l/kWh).

### Preserving biodiversity

Preserving biodiversity is one of the strategic objectives of Enel's environmental policy. In consideration of the growing worldwide awareness of the need for an even greater commitment to tackle the increasing loss of biodiversity alongside the climate crisis, Enel has decided to actively contribute and strengthen its commitment to achieving “No Net Loss” of biodiversity in the development of new infrastructure from 2030, with particular attention to areas of high biodiversity importance,<sup>7</sup> including the conservation of forests<sup>8</sup> and safeguarding protected areas. Achievement of the No Net Loss objective is based on application of the Mitigation Hierarchy in the construction of all new infrastructure, taking steps – in order of priority – to avoid, mitigate and recover the impacts. Only where there are significant and unavoidable residual impacts will the most appropriate offset actions be evaluated in order to ensure the conservation of the overall value of biodiversity.

<sup>7</sup> To identify areas of high biodiversity importance, the following general criteria are considered: 1) protected areas (UNESCO World Heritage Natural Sites and IUCN I-IV); 2) Critical Habitat as defined by IFC Performance Standard 6; 3) presence of protected species (“Biodiversity indicators for site-based impacts” - UNEP-WCMC 2020).

<sup>8</sup> We use the FAO definition of forest: “land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use”. Reforestation initiatives to offset impacts that cannot be avoided will be offset, alternatively, with dedicated projects or by contributing to reforestation initiatives promoted by partners, conservation organizations or through public or private initiatives, giving priority to offsetting in the same geographical areas or regions where such an impact has occurred, if possible, and of the same value.

The temporal scope of this commitment is aligned with the objectives identified in the EU Biodiversity Strategy for 2030. We will begin operating in accordance with these principles in 2025 for certain projects selected in areas of high biodiversity importance. Linked to the No Net Loss objective, and with the same time horizon, Enel has decided to take additional action for its direct activities in making a further commitment to forest conservation in accordance with the “No Net Deforestation” principle, recognizing its importance both in terms of the wealth of the biodiversity that forests preserve and the role they play in long-term carbon sequestration and storage. Finally, Enel will help safeguard protected areas by not building new infrastructure in UNESCO World Heritage Natural Sites.<sup>9</sup>

The Group promotes specific projects in the various areas in which we operate in order to help protect local species, their natural habitats, and the local ecosystems in general. These projects cover a vast range of areas, including: inventory and monitoring; programs to protect specific species at risk of extinction; methodological research and other studies; repopulation and reforestation; and the construction of infrastructure supports to promote the presence and activities of various species (e.g. artificial nests along power distribution lines for birds or fish ladders at hydroelectric plants), and ecological restoration and reforestation programs.

### Electricity distribution and access, ecosystems and platforms

		1H 2022	1H 2021	2022-2021	
Electricity transported on Enel's distribution grid <sup>(1)</sup>	TWh	252.7	249.4	3.3	1.3%
SAIDI	min.	242.4	250.3	-7.9	-3.2%
End users with active smart meters	n.	45,315,900	44,688,896	627,004	1.4%
Electricity sold by Enel	TWh	157.5	152.1	5.4	3.6%
Retail customers	n.	69,961,536	69,123,677	837,859	1.2%
Charging points <sup>(2)</sup>	n.	195,166	124,532	70,634	56.7%
of which:					
- public	n.	20,575	17,020	3,555	20.9%
- private	n.	174,591	107,512	67,079	62.4%
Demand response capacity	MW	7,932	7,376	556	7.5%

(1) The figures for the 1st Half of 2021 reflect a more accurate calculation of the aggregate.

(2) The figure regards the total number of public and private charging points installed at June 30, 2022. Including charging points accessible through interoperability arrangements, the total at June 30, 2022 was equal to 381,456.

**Electricity transported on the Enel distribution grid** in the 1st Half of 2022 amounted to 252.7 TWh, an increase of 3.3 TWh (+1.3 %) on the same period of 2021, mainly in Spain (+1.7 TWh), Chile (+0.5 TWh) and Colombia (+0.4 TWh).

Our mission is to deliver quality, accessible and reliable service through an efficient and digitalized electricity grid, which enables a more sustainable lifestyle for all our customers thanks to the use of electricity. As a distribution system operator (DSO), our Group has embraced the challenges of the energy transition to develop the grid of the future: ‘smart’, modern, flexible and digital. An evolution that requires the grid to undergo a profound transformation into a flexible and open system in which customers, retailers, aggregators, energy producers and new players can work and collaborate to accelerate the energy transition. Thanks to the new digitalized infrastructure, we can open our grids to the active participation of stakeholders, providing a platform where everyone can operate in the same way, encouraging the use of electricity to generate shared value in the long term. Similarly, we have moved from

<sup>9</sup> In any case, Enel undertakes to meet the service obligation with the most appropriate and feasible solutions.

a customer-supplier relationship to a new model of collaboration based on partnerships with the supply chain, the innovation ecosystem (startups, universities, industrial partners, crowdsourcing), but also with customers and energy producers for the co-design and joint development of new solutions. To support this ambitious transformation, Grid Futurability® was launched, a new long-term strategy that defines the grid we want to create by 2030, identifying the actions to be implemented at a global level, from an industrial and stakeholder integration point of view. A strategy that, going beyond the more traditional technological investments, takes account of the varied needs of customers in both rural and urban environments to identify priorities and undertake the renewal, strengthening and expansion of grids in the coming years through circular-economy solutions and processes, but above all to rethink the integration of grids with territories and communities, thus ensuring a just and inclusive transition. At June 30, 2022, over 360,000 users were beneficiaries of new connections in rural and suburban areas.

In addition, in 2021 Gridspertise was presented, a new industrial and commercial venture that offers innovative, flexible, sustainable and integrated solutions to operators in the electricity and distribution sector (DSOs), acting as a reliable partner to lend impetus to the digital transformation of electricity grids throughout the sector ecosystem, as part of the energy transition.

**Electricity sold by Enel** in the 1st Half of 2022 amounted to 157.5 TWh, an increase of 5.4 TWh (+3.6%) compared with the same period of the previous year.

The increase in quantities sold was mainly registered in Italy (+2.3 TWh) and Latin America (+3.5 TWh), mainly in Chile (+2.1 TWh).

Enel's leadership position has been gained thanks to the attention we place on the customer in providing quality services: aspects that concern more than just the provision of electricity and/or natural gas, extending, above all, to intangible aspects of our service that relate to the perception and satisfaction of our customers.

Through our products for both the residential and business markets, Enel provides dedicated offers with a lower environmental impact and a concentration on the most vulnerable segments of the population. In fact, all the countries in which the Group operates provide forms of support (often linked to government initiatives) which assist these segments of the population in paying their electricity and gas bills, so as to give everyone equal access to electricity.

Enel has also established numerous processes to ensure customers receive a high level of service. In Italy, the commercial quality of all our contact channels (customer service calls, Enel Points and stores, utility bills, app, e-mail, social media, account manager, fax) is ensured through systematic monitoring of the sales and management processes.

The goal is to ensure compliance with applicable laws and regulations and respect for the privacy, freedom and dignity of our customers. At June 30, 2022, our digital customers numbered 20,382,192 (an increase of more than 2 million on December 2021), equal to 37% of total Enel customers.

Enel is also continuing its efforts to expand digitalization, electronic invoicing and new services. With Enel X, we offer innovative solutions to residential customers (technological solutions for smart homes, home automation, solar and photovoltaic systems, boilers, maintenance services, lighting, etc.), government customers (public lighting, monitoring services for smart cities, security systems, etc.) and large customers (demand response services, consulting and energy efficiency solutions). We also promote electric mobility through the development of public and private charging infrastructures.

**Enel charging points** increased by 70,634 units in the 1st Half of 2022 over the same period of 2021. Charging points sold to private parties increased by 67,079 units, mainly in North America and Italy, while public charging points increased by 3,555, primarily in Italy and Spain.

## Innovation and technologies

Innovation is one of the key pillars of Enel's strategy to grow in a rapidly changing context while ensuring high safety standards, business continuity and operational efficiency, enabling new uses of energy and new ways of managing it, making it accessible to as many people possible.

Enel operates through an Open Innovability® model, a consensus-based ecosystem that makes it possible to connect all areas of the Company with innovators of every stripe, be they startups, industrial partners, small and medium-sized enterprises, research centers or universities through dedicated touchpoints such as the [openinnovability.com](https://openinnovability.com) crowdsourcing platform, the Innovation Hub network and the team responsible for industrial partnerships.

To date, we have over 40 innovation partnership agreements with large companies, 10 of which are of Group-level relevance. The thematic areas covered by these partnerships, which see the involvement of multiple business lines, range from IoT to cyber security, sensors for intelligent systems and networks, digital innovation, the circular economy and sustainability, and even the discussion of possible use cases for highly innovative businesses enabled by metaverse technologies. Enel is also continuing to pursue partnerships in the "Space Economy" sector, collaborating with selected market leaders, including Thales Alenia Space, a leader in the development of space technology and partner for the creation of innovative space services for NASA, notably with satellite technology. Furthermore, Enel, together with the European Space Agency (ESA), is promoting the development of applications in the space sector to support the safety of distribution networks, economic and environmental sustainability and circular cities.

The global network of Innovation Hubs and Labs is supporting the Group's innovation strategy, leveraging our consolidated model of collaboration with startups and SMEs. The latter offer innovative solutions and new business models, and Enel makes its skills, testing facilities and a global network of partners available to support their development and scale-up. The Hubs are located in the most important innovation ecosystems for the Group (Catania, Pisa, Milan, Silicon Valley, Boston, Rio de Janeiro, Madrid, Santiago de Chile and Tel Aviv), where they manage relationships with all the players involved in innovation activities and are the main source of scouting for innovative startups and SMEs. The Labs (among which those in Milan, Pisa, Catania, São Paulo and Be'er Sheva are the most representative) allow startups to develop and test their solutions together with the business lines. During the 1st Half of 2022, thanks to the Group's stable positioning in innovative ecosystems and the intensive use of the Hub and Lab network, more than 40 scouting initiatives were launched in various technological areas. This enabled Enel to meet more than 1,000 startups and to begin more than 30 new collaborative initiatives.

The community of 500,000 solvers continued to enable Enel's global crowdsourcing presence in the 1st Half of 2022 as well, with about 20 innovation and sustainability challenges (including third-party hosted challenges) launched on [openinnovability.com](https://openinnovability.com). In the 1st Half of 2022, Enel reached a total of around 200 challenges launched since the platform's birth and around €700,000 in cash prizes paid to the winners. The challenges were publicized disseminated thanks to additional cross-posting and promotional campaigns, for example on the [innovitalia.esteri.it](https://innovitalia.esteri.it) platform of the Ministry of Foreign Affairs and through specialized channels such as [Focus.it](https://focus.it), [Wired.com](https://wired.com) and [Rinnovabili. it](https://rinnovabili.it). Furthermore, with a view to fostering Open Innovation, the crowdsourcing platform is still open to the publication of challenges by external companies seeking innovative and sustainable solutions to problems that have not yet been resolved.

Ever increasing importance is being taken on by activities to promote and develop the culture of innovation and entrepreneurship within the Company, through multiple initiatives such as the training of personnel in courses

provided through the Innovation Academy (many of which are run with internal instructors), the project involving Innovation Ambassadors, who are people passionate about innovation and creativity who voluntarily dedicate part of their working time to support activities in solving business challenges with a co-creative and innovative approach, and finally the “Make it Happen!” entrepreneurship project, a company contest in which employees can propose innovative business projects or process efficiency projects directly to Company top management.

In the 1st Half of 2022, the activities of the innovation communities continued. These are cross-departmental working groups created to take an innovative approach to addressing the most relevant issues for the business and new technologies in order to create value for the Group.

In particular, the communities have both an exploratory and research role, such as in the case of the Quantum Computing community, which studying the technology and its most relevant repercussions for our business through internal sharing and with external partners. One of their most important tasks is to share the projects and solutions found, to allow the enable to scale and have an ever greater impact on the Group’s activities. This is the case of the Drones community, evaluating a drone management platform that will enable all actions currently associated with managing all flight activities in complete safety and control. The birth of the Metaverse community was particularly successful, representing an evolution and revival of the community dedicated to augmented and virtual reality technologies, created to study and investigate this issue, which has become an area of growing interest, with various possible applications for Enel.

As part of the innovation activities in the 1st Half of 2022, 97 proof-of-concept initiatives were launched to test innovative solutions, while 41 innovative solutions are in the scale-up phase.

### **Intellectual property: the lever of value creation**

In line with the Open Innovability® model, in December 2021 Enel completed the framing of the management processes for the generation and exploitation of intellectual property rights within the Intellectual Property Management Policy, natively consistent with ISO 56005:2021. This policy – together with that for the management of trade secrets – was accompanied by an intensive internal awareness-raising campaign, which led to a considerable increase in the number of employee inventions submitted through the company IP portal: in 2021, 34 inventions registered, while in the first six months of 2022 alone, the number of inventions under evaluation is 42. The new wave of inventions will help expand the Enel Group’s intellectual property portfolio, which currently includes a total of 914 patent applications in 157 technology families. Of these, 758 have been granted and 156 are pending. Enel’s portfolio also includes 22 utility models and 171 registered designs. As regards trademarks, the Group owns 1,455 registered trademarks and 596 pending applications, for a total of 2,051.

During the period, the commitment to enhance the Group’s intellectual property assets continued within the Global Business Lines and Global Service Functions, as follows:

- > Enel Italy SpA, with the support of Global Digital Solutions, has created Digital Accessibility Manuals, which contain development rules for web pages and mobile devices aligned with the international guidelines on digital accessibility (WCAG). These Manuals offer an important guide for ensuring digital accessibility and, in compliance with Enel’s innovation and sustainability objectives, have been made fully available to the other Group companies and suppliers. The Digital Accessibility Manuals were copyrighted by Enel Italy SpA in February 2022;
- > Enel Green Power and Thermal Generation continued its commitment to the development of patents for solutions to improve the generation efficiency of plants and increase the automation of construction and operational processes, thus reducing the environmental impact of generation processes. The recently granted



patents “Solar cell and solar cell module” in Italy, “Solar cell apparatus and method for forming the same” in Europe and the filing of new patents in the solar field “Método de modelización del grade de ensuciamiento de solar panels and optimización de limpieza” in Spain and the hydroelectric “Robot for inspection and/or maintenance of systems” in Italy;

- > Enel X Global Retail continues to focus on protecting the intellectual property of its strategic platforms, especially in terms of technological copyright. In this area, the platforms involved were: (i) Demand Response, i.e. the B2B service, which consists of the willingness to reduce or increase one’s energy consumption in response to demand or supply peaks in the electricity market and (ii) Customer Insights, which, thanks to the Utility Bill Management, Energy Management and Comfort Management services, enables the creation of a consumption plan that supports customers in reducing their energy costs;
- > Global Infrastructure and Networks is committed to achieving its sustainability objectives by focusing on the strategy of creating platforms for the exploitation of network externalities in the service market, as well as for the automation of the grid and user management. An example is (i) the Network Digital Twin@ solution, within Grid Blue Sky, which replicates the entire electrical infrastructure as well as its individual components, allowing the remote control of testing and inspections and the simulation of the operation of the network and (ii) the marketing by Gridspertise of products covered by patents on metering and copyright and trade secrets for the remote control and automation of distribution grids;
- > Global e-Mobility continues to protect innovative solutions involving electric charging stations. In particular, the patent process for the JuicePole Mini is continuing, the design of which is already protected in the European Union and in India, Chile, Norway, the United States, Canada and the United Kingdom. With regard to the patent on JuiceAbility, a device that enables Enel infrastructure to recharge electric wheelchairs, during the period patent protection was extended to Spain, Romania, Portugal, the United States, Canada, Mexico, Peru, Chile and Brazil.

## People centricity

### People management and development at Enel

At June 30, 2022 the Enel Group workforce numbered 67,117 (66,279 at December 31, 2021). The following tables provide a breakdown of employees by gender and business line.

#### Workforce

		1H 2022	at Dec. 31, 2021	2022-2021	
<b>Employees by gender:</b>	n.	<b>67,117</b>	<b>66,279</b>	<b>838</b>	<b>1.3%</b>
- of which men	n.	51,529	51,341	188	0.4%
	%	76.8	77.5	-0.7	-0.9%
- of which women	n.	15,588	14,938	650	4.4%
	%	23.2	22.5	0.7	3.1%

#### Workforce by business line

no.					
	at June 30, 2022	at Dec. 31, 2021	Percentage of total at June 30, 2022	Percentage of total at Dec. 31, 2021	Change
Thermal Generation and Trading	7,787	7,847	11.60%	11.80%	-60
Enel Green Power	9,572	8,989	14.30%	13.50%	583
Infrastructure and Networks	33,369	33,263	49.70%	50.20%	106
End-user Markets	6,158	6,148	9.20%	9.30%	10
Enel X	2,938	3,352	4.40%	5.10%	-414
Services	5,785	5,734	8.60%	8.70%	51
Holding and Other	1,508	946	2.20%	1.40%	562
<b>Total</b>	<b>67,117</b>	<b>66,279</b>	<b>100.0%</b>	<b>100.0%</b>	<b>838</b>

In the 1st Half of 2022, the Group's workforce increased by 838, reflecting the net balance between hires and terminations in the period (+725) and the change in the consolidation scope (+113), including the acquisition of ERG Hydro Srl (now Enel Hydro Appennino Centrale Srl).

[Change in workforce](#)

<b>Balance at December 31, 2021</b>	<b>66,279</b>
Hirings	2,902
Terminations	-2,177
Change in consolidation scope	113
<b>Balance at June 30, 2022</b>	<b>67,117</b>

[Breakdown of changes in workforce](#)

		1H 2022	1H 2021	2022-2021	
<b>Hiring rate</b>	%	<b>4.3</b>	<b>3.3</b>	<b>1.0</b>	<b>30.3%</b>
<b>New hires by gender:</b>	n.	<b>2,902</b>	<b>2,206</b>	<b>696</b>	<b>31.6%</b>
- of which men	n.	1,816	1,533	283	18.5%
	%	62.6	69.5	-6.9	-9.9%
- of which women	n.	1,086	673	413	61.4%
	%	37.4	30.5	6.9	22.6%
<b>Turnover rate</b>	%	<b>3.2</b>	<b>4.6</b>	<b>-1.4</b>	<b>-30.4%</b>
<b>Terminations by gender:</b>	n.	<b>2,177</b>	<b>3,023</b>	<b>-846</b>	<b>-28.0%</b>
- of which men	n.	1,710	2,556	-846	-33.1%
	%	78.5	84.6	-6.1	-7.2%
- of which women	n.	467	467	-	-
	%	21.5	15.4	6.1	39.6%

**Training, development and remote working**

In the 1st Half of 2022, more than 37,000 people were involved in hybrid forms of returning to the office around the world.

The new approach to work has benefited from the numerous tools and support services made available to our people, an essential prerequisite for working from home, ensuring the circulation and sharing of information and the effective organization of activities. The cultural evolution project begun with the creation of Global Cultural Evolution seeks to affirm and disseminate within the corporate fabric a softer approach to managing people, who are ever more at the center of attention, one that is aware, capable of leaving room to act, of activating shared participation and widespread accountability, to address complexity by simplifying and not reducing responses to traditional command and control, recognizing the uniqueness in everyone, which is also vulnerability. A global soft leadership path has been launched with the involvement of 500 kindness ambassadors, as well as various experimental projects dedicated to business theater, taking an experiential approach.

All upskilling and reskilling activities continue to be of great importance. These activities are not merely specific courses and training paths within countries or business lines, which remain technical and linked to the present or future role covered by people, but also include training and attention to the individual and his or her soft skills. This opening is concrete and possible because the attention to the growth, development and flowering of individual

talents defines how much the person and their needs have always been at the center of the Enel Group's Open Power approach. Valuing individuals in all phases of their working lives is part of the sensitivity and experience of our Group, which for 60 years has been committed to creating shared value in the communities in which it operates. Training and awareness-raising initiatives continue to accompany the adoption of fully digital working methods and the promotion of a work culture based on independence, efficacy, delegation and trust, and attention to the well-being of our people and their families.

Growing automation and technological evolution open up new scenarios for the Group and its people and have created a need for new technical and professional career profiles and the simultaneous elimination of others.

Enel promotes training activities for its people as a key element in ensuring their constant development. We have developed career paths to foster the evolution of our talent, the valorization of passions and personal aptitude and the development of new languages. In this context, the commitment and contribution of internal trainers becomes even more important, contributing to the cultural evolution of the Company in a coherent and sustainable manner. To support the community of trainers, the Train the Trainers (TtT) project is mainly focused on the consolidation of teaching skills and seeks to expand the involvement of internal trainers in order to strengthen the exchange of skills, including through the development of a common methodological approach. In the 1st Half of 2022, over 900,000 hours of training were provided, in line with the previous year.

#### [Average training per employee](#)

		1H 2022	1H 2021	2022-2021	
Average number of training hours	hrs/person	13.9	14.1	-0.2	-1.4%

#### **Inclusion and uniqueness**

Enel considers people an essential lever for creating sustainable long-term value for all stakeholders: an approach in which inclusion, well-being, participation and contribution are closely linked, as indicated in the Charter of the Person, the protocol for the development of our people recently signed by Enel with the social partners and disseminated to all the countries in which the Group operates, with the aim of changing our understanding working relationships.

Inclusion takes the form of an action plan designed to encourage the full expression and development of the multiple and unique talents of each individual: on the one hand, ensuring non-discrimination and equal opportunities, while on the other safeguarding the personal vulnerabilities that impact participation, disseminating a new sensitivity that looks at the uniqueness of the person, with its multiple facets, and creates inclusive and diversified work environments with a range of skills, personal qualities and experiences.

Addressing these issues has gone through several stages.

After the issue of the Human Rights Policy in 2013, a key element has been the global Diversity and Inclusion (D&I) Policy, published in 2015, which sets out the principles and priority areas for action. That same year, Enel adopted the Women's Empowerment Principles (WEP) promoted by UN Global Compact and UN Women, in line with the UN Sustainable Development Goals. In 2019, the Global Workplace Harassment Policy was published. It sets out the principle of respect for the integrity and dignity of the individual in the workplace and addresses the issue of sexual harassment and harassment connected with discrimination in the workplace. In 2020, these principles were delineated in the Statement against Harassment in the Workplace. To ensure equal access to information and digital systems, a global digital accessibility policy was issued in 2021. In 2021, the Human Rights Policy and the Code of Ethics were updated, incorporating developments in these issues.

Over time, the application of the D&I Policy has fostered the development of global and local initiatives on gender, disability, age and nationality and the dissemination of a culture of inclusion at all levels and in all organizational

contexts. D&I policies are constantly monitored using an evidence-based approach and a global reporting process that measures the developments in an extensive set of KPIs on all dimensions for internal and external purposes. The diversity and inclusion action plan takes the concrete form of qualitative and quantitative public commitments: balancing the two genders in the selection processes, increasing the percentage of female managers and middle managers, the number of female students involved in STEM initiatives, adopting a systemic approach to inclusion of the disabled, spreading a bias-free culture attentive to intercultural differences, and supporting work flexibility. In the 1st Half of 2022 women represented 52.7% of people involved in the selection process, an increase on 2021 (52.1%). While women accounted for 30.7% of managers and middle managers, also an increase compared with 2021 (30.6%). Over 5,800 female students were involved in STEM initiatives. In particular, we note the launch of the global Back to School project in Italy, Spain, South Africa and Greece.

In the main countries in which the Group operates, training courses were organized to address the issues of bias-free culture and raise awareness of the issue of harassment in the workplace. These initiatives involved some 5,500 employees. With regard to cultural diversity, some countries (including Italy, Chile, Peru and Mexico) have created awareness-raising initiatives such as videos, webinars and newsletters on the occasion of the World Day for Cultural Diversity for Dialogue and Development with the aim of promoting and leveraging contact between different worlds and cultures.

The Value for Disability project continues, seeking to change the culture of disability by shifting attention from the limitation to the enabling role of the context. The project is helping to organize initiatives, provide tools and change the processes of people with disabilities and innovate the context and the business. A number of initiatives were implemented in the 1st Half of 2022 in line with the dynamic vision of the relationship between context and disability: the Macro@work project dedicated to people with chronic diseases is being extended to all countries. Following the issue of the Health and Wellbeing Policy, dedicated health surveillance measures were rolled out for people with disabilities. With regard to inclusive learning, guidelines for the creation of accessible training courses were created and shared with all the countries in which we operate. In addition, in Italy, transport services for travel between offices and listening tools have been enhanced to address specific needs in the event of business trips, while adaptations of offices to ensure inclusivity are being implemented in accordance with international standards. Finally, in May, Enel took part in the celebration of the European month of diversity, organizing various initiatives mainly in Italy, Spain, Romania and Greece.

The following table demonstrates Enel's commitment to diversity and inclusion, showing the number of women in senior or middle management positions.

### Inclusion and uniqueness

		1H 2022	1H 2021	2022-2021
Women senior managers as proportion of total senior managers <sup>(1)</sup>	%	24.1	-	-
<b>Women middle managers as a proportion of total middle managers <sup>(1)</sup></b>	<b>%</b>	<b>31.5</b>	<b>-</b>	<b>-</b>

(1) The comparative figure for the 1st Half of 2021 is not available as the half-yearly collection of data began in 2022.

### Workplace health and safety

Enel considers employee health, safety and general well-being to be its most valuable asset, one to be preserved both at work and at home. We are therefore committed to developing and promoting a strong culture of safety that ensures a healthy work environment and protection for all those working with and for the Group. Safeguarding our own health and safety and that of the people with whom we interact is the responsibility of everyone who works for Enel. For this reason, as provided for in the Group "Stop Work Policy", everyone is required to promptly report and halt any situation of risk or unsafe behavior. The constant commitment of us all, the integration of safety both in corporate processes and training, the reporting and detailed analysis of all information, near misses, safety warnings, non-compliance, controls, rigor in the selection and management of contractors, the sharing of experience and best practices throughout the Group as well as benchmarking against the leading international players are all cornerstones of Enel's culture of safety.

In line with the Code of Ethics, the Declaration of Commitment and the Stop Work Policy, Enel has developed a specific Health and Safety Policy which establishes that each Group business line shall have its own Health and Safety Management System compliant with the ISO 45001 standard.

The Management System is based on the identification of hazards, the qualitative and quantitative assessment of risks, the planning and implementation of prevention and protection measures, the verification of the effectiveness of the prevention and protection measures, any corrective actions and the preparation of the operational teams. The Management System involves both Enel personnel and those of contractors.

### **Suppliers**

Based on the assumption that there is no distinction in terms of safety between our own personnel and contractor personnel, Enel has adopted a "Contractor Safety Partnership" program based on the sharing of the key principles of safety and the environment, the scope of policies and standards (Stop Work Policy) and operational support in the field (Safety Support).

In addition, Enel is committed to increasing the safety and environmental skills both in terms of technical knowledge and cultural approach in order to promote a new approach to working, one that is safer for people and more sustainable for the environment. Within the Safety Partnership, the Holding Company's SHE Factory unit collaborates with companies to support the training of contractor personnel, always separating the responsibilities of the contractor from those of Enel.

At all stages of the procurement process, from qualification to contract award, the Group has adopted specific tools to monitor the management of Health, Safety and Environmental requirements. In particular, suppliers are involved

and assessed on an ongoing basis in the contract execution phase. Accurate monitoring is associated with a continuous process of on-site inspections and consequence management, defined on the basis of the supplier's safety and environmental risk profile, with a view to improving performance.

***Data-driven***

In managing events, Enel has a specification that defines roles and methods to ensure timely reporting of incidents and the analysis of causes, the development of improvement plans and their monitoring in accordance with the type of event.

Furthermore, numerous control and inspection processes are implemented during the execution of works, using tools such as Supplier Performance Management (SPM), Contractor Safety Assessments, Evaluation Groups and operational controls in the field.

On the basis of all the information that this structured monitoring and control system provides, a data-driven approach has been implemented, based on IT tools and analytical dashboards, which enables the assessment of the performance safety of suppliers and Enel units, and the subsequent consequence management.

## Performance

The following table reports the main workplace safety indicators.

		1H 2022	1H 2021	2022-2021	
<b>Hours worked <sup>(1)</sup></b>	millions of hours	<b>209.506</b>	<b>206.717</b>	<b>2.789</b>	<b>1.3%</b>
Enel	millions of hours	62.059	61.793	0.266	0.4%
Contractors <sup>(1)</sup>	millions of hours	147.447	144.924	2.523	1.7%
<b>Total injuries (TRI) <sup>(2)</sup></b>	no.	<b>520</b>	<b>644</b>	<b>-124</b>	<b>-19.3%</b>
Enel	no.	78	74	4	5.4%
Contractors	no.	442	570	-128	-22.5%
<b>Injury frequency rate (TRI FR) <sup>(2)</sup></b>	l	<b>2.482</b>	<b>3.115</b>	<b>-0.633</b>	<b>-20.3%</b>
Enel	l	1.257	1.198	0.059	4.9%
Contractors	l	2.998	3.933	-0.935	-23.8%
<b>Fatal injuries (FAT)</b>	no.	<b>1</b>	<b>5</b>	<b>-4</b>	<b>-80.0%</b>
Enel	no.	-	1	-1	-
Contractors	no.	1	4	-3	-75.0%
<b>Fatal injury frequency rate (FAT FR)</b>	l	<b>0.005</b>	<b>0.024</b>	<b>-0.019</b>	<b>-79.2%</b>
Enel	l	-	0.016	-0.016	-
Contractors	l	0.007	0.028	-0.021	-75.0%
<b>"Life changing" accidents (LCA) <sup>(3)</sup></b>	no.	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
Enel	no.	-	-	-	-
Contractors	no.	1	-	1	-
<b>"Life changing" injury frequency rate (LCA FR) <sup>(3)</sup></b>	l	<b>0.005</b>	<b>-</b>	<b>0.005</b>	<b>-</b>
Enel	l	-	-	-	-
Contractors	l	0.007	-	0.007	-
<b>Injuries with days lost (LTI) <sup>(4)</sup></b>	no.	<b>106</b>	<b>127</b>	<b>-21</b>	<b>-16.5%</b>
Enel	no.	31	38	-7	-18.4%
Contractors	no.	75	89	-14	-15.7%
<b>Injuries with days lost frequency rate (LTI FR) <sup>(4)</sup></b>	l	<b>0.506</b>	<b>0.614</b>	<b>-0.108</b>	<b>-17.6%</b>
Enel	l	0.500	0.615	-0.115	-18.8%
Contractors	l	0.509	0.614	-0.105	-17.2%

(1) The figures for the 1st Half of 2022 reflect a more accurate calculation.

(2) TRI = Total Recordable Injuries. This includes all incidents that have caused injuries, including incidents requiring the administration of first aid. The KPI was introduced with the 2021 annual reporting cycle.

(3) LCA = Life Changing Accident. Injuries whose consequences caused permanent changes in the life of the individual (amputation of a limb, paralysis, loss of a sense, etc.).

(4) LTI = Lost Time Injuries. All injuries that have caused the victim to lose time at work.

Following the standardization of the safety KPI nomenclature for the 2021 annual reporting cycle, the LTI and LTI FR KPIs coincide respectively with the "Total number of injuries" and the "Injury frequency rate" KPIs.

In the first six months of 2022, the injury frequency rate (LTI) for Enel and contractors combined decreased compared with the same period of 2021, reaching 0.506 injuries for every million hours worked (-17.6% compared with the same period of 2021).

The 1st Half of the year saw 1 fatal injury and 1 life changing injury (amputation of the extremities of the arms). Both incidents occurred with employees of Enel Grids contractors in Brazil, and were attributable to electrical events.



## **Health**

The Enel Group has established a structured health management system, based on prevention measures to develop a corporate culture that promotes psycho-physical health, organizational well-being and a balance between personal and professional life. With this in mind, the Group conducts global and local awareness campaigns to promote healthy lifestyles, sponsors screening programs aimed at preventing the onset of diseases and guarantees the provision of medical services. The Enel Group has a systematic and ongoing process for identifying and assessing work-related stress risks, in accordance with the Stress at Work Prevention and Well-being at Work Promotion policy, for the prevention, identification and management of stress in work situations, also providing recommendations aimed at promoting a culture of organizational well-being.

The Group also constantly monitors epidemiological and health developments in order to implement preventive and protective measures for the health of employees and those who work with the Group, both locally and globally. Since the outset of the COVID-19 emergency in February 2020, Enel has taken steps to protect the health of all workers and ensure the continuity of electricity supply to the communities in which it operates, primarily by setting up specific global and country task forces and, subsequently, structuring the organization with a unit specifically responsible for overseeing this process.

The purpose of this Pandemic Emergency Management unit, which has representatives for each business line and country, is to monitor emergencies, define strategy and global policies and their adoption in every area of the Group and direct, integrate and monitor all prevention, protection, safeguard and response actions intended to protect the health of its employees and contractors, also in relation to external health risk factors not strictly related to work.

## **Responsible relations with communities**

Establishing solid and lasting relationships with local communities in the countries in which Enel operates is a fundamental pillar of the Group's strategy. This, together with the constant attention paid to social and environmental factors, has enabled Enel, on the one hand, to implement a new fair development model that leaves no one behind while, on the other hand, creating shared long-term value for all stakeholders.

This is a model developed along the entire value chain: from the proactive analysis of the needs of communities even in the development phase of new businesses, to the implementation of sustainable construction sites and plants, up to the management of assets and plants as development platforms in the territories where they are located. Further evolution is represented by the extension of this approach to the design, development and supply of energy services and products, as well as in the innovation of processes, leveraging new technologies and helping to build increasingly circular, inclusive and sustainable communities.

In line with the Sustainable Development Goals (SDGs), Enel effectively contributes to the sustainable progress of the territories in which it operates. This commitment is fully integrated into our purpose and corporate values, from the expansion of infrastructures to education and vocational training programs, to projects designed to support cultural and economic activities. Specific initiatives are aimed at promoting access to energy and rural and suburban electrification, addressing energy poverty and promoting social inclusion for the weakest categories of the population, also using new technologies and circular economy approaches, adopting a strategy that fully incorporates sustainability into the business model and our activities. Various initiatives have been developed globally for the protection of biodiversity, in line with the Group's decarbonization strategy.

In particular, there are two major challenges: the equitable and sustainable energy transition and the post-pandemic recovery. The energy transition represents an important accelerator of growth and modernization of industry, thanks to the potential it offers in terms of economic development, well-being, quality of life and equality. To seize

these opportunities, far-sighted policies are necessary, ensuring a just and inclusive transition and taking account of the needs of the those most vulnerable to change. Enel is convinced that to generate lasting profit it is necessary to share value with the entire context in which it operates. With the persistence of the COVID-19 pandemic, the commitment to support communities has continued, with the activation of specific initiatives to foster socio-economic recovery through the development of local marketplaces, favoring access to credit and the promotion of inclusive business models to support the weakest segments of the population, with particular attention to the physically, socially or economically vulnerable. We are also pursuing many digitalization projects to support connectivity in rural areas and computer literacy, encourage the participation of women in STEM subjects and e-commerce platforms and online and offline solutions with a positive impact on local economies.

In the 1st Half of 2022, over 1,300 sustainability projects were implemented with the involvement of around 3.2 million beneficiaries in the various countries in which Enel is present. In particular, projects to ensure access to affordable, reliable, sustainable and modern energy (SDG 7) have involved 14.5 million people to date,<sup>10</sup> those to foster the economic and social development of communities (SDG 8) have reached 4 million beneficiaries,<sup>11</sup> while initiatives to promote quality education (SDG 4) have benefited 3.5 million people.<sup>12</sup>

To identify the best ideas for each area, we have planned a path based on sharing with local communities and listening to stakeholders, which leads to the identification of effective initiatives to respond to local needs in synergy with company objectives. The ideas that have emerged from stakeholder engagement and constant dialogue with communities represent the basis for building long-term partnerships with the active involvement of non-governmental organizations and startups, companies and institutions rooted in the territory. An approach that leads to the realization of a wide range of projects in different areas, also thanks to the activation of virtuous ecosystems such as the Open Innovability® platform, which is based on openness and sharing, facilitating and promoting the identification of ideas and solutions innovative social networks. In the 1st Half of 2022, over 620 partnerships were active at the international level, making use of a variety of tools, such as crowdsourcing platforms and the network of Innovation Hubs.

## Sustainable supply chain

In addition to meeting certain quality standards, the services of our vendors must also go hand in hand with the adoption of best practices in terms of human rights and working conditions, health and safety and environmental and ethical responsibility. Our procurement procedures are designed to guarantee service quality in full respect of the principles of economy, effectiveness, timeliness, fairness and transparency. The procurement process plays a central role in value creation in its various forms (safety, sustainability, savings, timeliness, quality, earnings, revenue, flexibility) as a result of ever-greater interaction and integration with the outside world and the different parts of the company organization. At June 30, 2022, 15,274 suppliers had an active contract in place, while the total number of suppliers with which a contract was entered into in the 1st Half of the year came to about 3,600. The number of FTEs<sup>13</sup> working at our sites came to 167,553 at June 30, 2022.

Vendor management involves three essential stages, which integrate social, environmental and governance issues: the qualification system, the definition of general terms and conditions of contract, and the Supplier Performance Management (SPM) system in the evaluation process. Enel's global vendor qualification system (with about 26,000 active qualifications at June 30, 2022, of which 99% assessed using ESG criteria) enables us to accurately assess businesses that intend to participate in tender processes through the analysis of compliance

<sup>10</sup> Cumulative 2015-1st Half 2022 figures for total number of SDG 7 beneficiaries to date.

<sup>11</sup> Cumulative 2015-1st Half 2022 figures for total number of SDG 8 beneficiaries to date.

<sup>12</sup> Cumulative 2015-1st Half 2022 figures for total number of SDG 4 beneficiaries to date.

<sup>13</sup> FTE = Full Time Equivalent. This is equal to the number of workers needed to perform a certain number of hours worked, assumption that they work full time. One FTE is equal to one person-day.

with technical, financial, legal, environmental, health and safety, human and ethical rights and integrity requirements, representing a guarantee for the Company.

As regards the tendering and bargaining process, Enel continued to introduce aspects related to sustainability in tendering processes, not only with the introduction of a specific “K for sustainability” factor, but also through the use of mandatory sustainability requirements that take account of the environmental, social and safety characteristics of suppliers, implemented on weBUY in 2021. In the early months of 2022, the thirteenth standard (Product Category Rules) necessary to obtain the “Environmental Product Declaration” was published for the inverter category (in addition to the 12 PCRs developed previously). This certification seeks to quantify, certify and communicate the impacts generated during the entire life cycle of a supply relationship (in terms of water consumption, CO<sub>2</sub> emissions, impact on the soil, recycled material, etc.). This process enables us to establish a sector benchmark and define improvement plans with the suppliers involved (to date, more than 200 in 13 strategic product categories that on average account for some 60% of the Group’s annual spending). No fewer than 46% of tenders launched in the 1st Half of 2022 were covered by carbon footprint certifications. Furthermore, specific contractual clauses regarding sustainability are also envisaged in all contracts for works, services and supplies, including respect for and protection of human rights and compliance with ethical and social obligations.

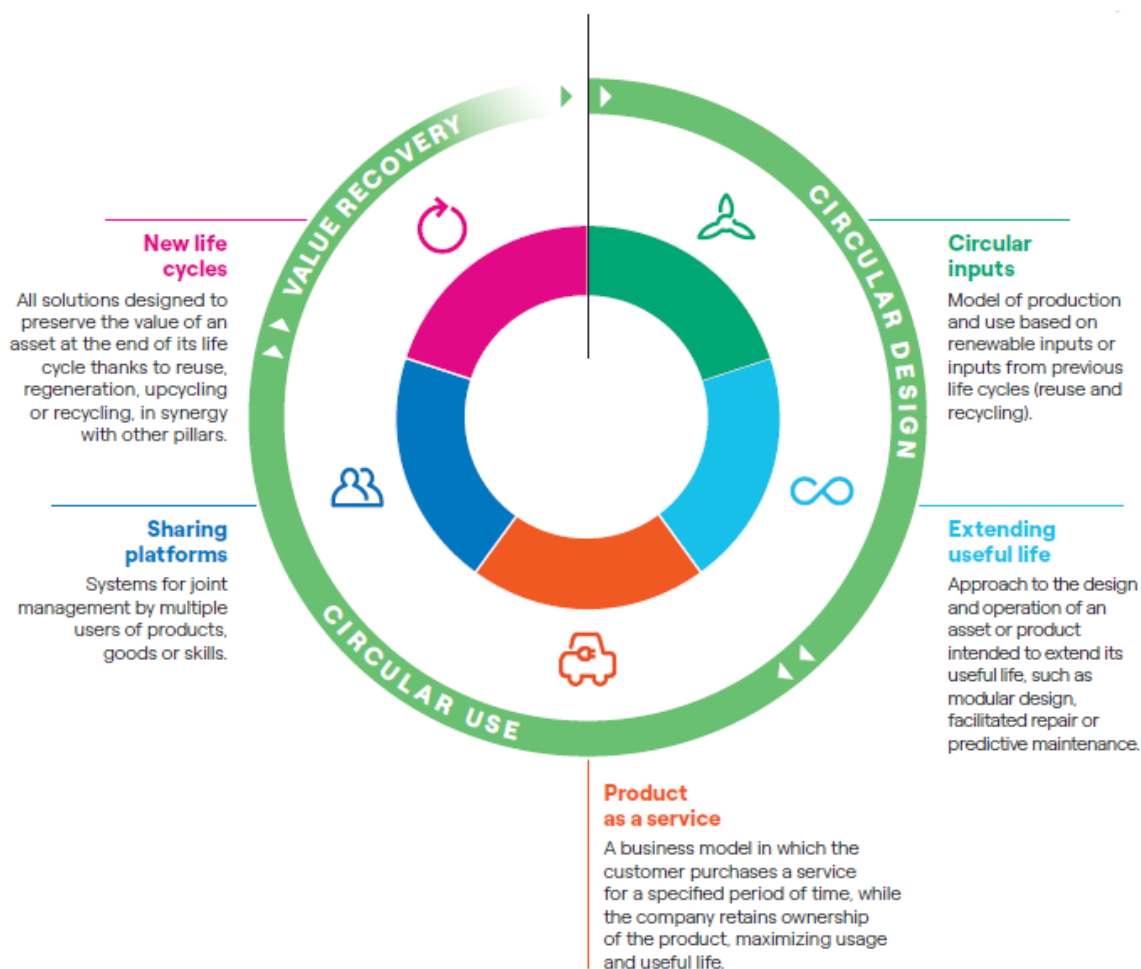
The SPM system is designed to monitor vendor services in terms of the quality, timeliness and sustainability of contract execution.

We also continued working on those activities that enable the ever-greater integration of environmental, social and governance issues in the supply chain strategy, creating shared value with vendors. These include meetings and information initiatives with contractors on sustainability issues, with specific regard to safeguarding health and safety.

## The circular economy

For Enel, the circular economy represents a strategic driver in rethinking the existing development model by combining innovation, competitiveness and sustainability in order to respond to today’s great environmental and social challenges.

The Group’s vision is based on five pillars that act as levers for action:



For the result to be effectively transformative, the circular approach must inevitably embrace the entire value chain. For this reason, specific circular areas have been developed within the Group in the various business lines and geographical areas, coordinated by an area established at the Holding Company. More specifically, the business lines

act with regard to technologies and business models, while the countries support cross-sectoral synergies and collaborative initiatives with their ecosystem. In this context, innovation plays a critical role in every area of activity, representing a key element of the development of the circular economy.

Since 2018, a global project has been operational with suppliers to measure the circularity of what we purchase, reward the most virtuous and co-innovate. The generation and distribution areas have been innovating in order to rethink the value chain of new installed assets, such as smart meters, photovoltaics, wind power and storage solutions, from a circular perspective and leveraging their assets during operations and at the end of their lives. The Global Energy and Commodity Management Division is supporting this transition by extending its skills to the areas of new materials and secondary raw materials. Enel X is marketing itself as an accelerator of the circularity of its customers, both by continuously measuring and improving its products and services and by providing measurement and consulting services to customers to increase their circularity.

Since the initial stages of adopting a circular approach, Enel has placed a strong focus on measuring the environmental and economic benefits of circularity, with the awareness that a model ideally capable of eliminating the consumption of non-renewable resources must be measurable in order to be not only sustainable but also economically competitive. For example, the Group has introduced a new circularity indicator for generation assets, supplementing existing indicators on direct emissions, in order to measure the improvement in circularity through 2030. This additional indicator provides a snapshot of the evolution over the years of the consumption of materials per MWh generated on a whole life basis, measuring the consumption of materials throughout the life cycle: from production to installation, to decommissioning of generation assets.

A business model based on circularity requires maximum collaboration between all key players: this is why Enel considers it essential to open lines of communication and collaboration with those who share this vision, involving supply chains and promoting common initiatives (including training) to safeguard natural resources and increase the competitiveness of a country.

Finally, in the belief that the transition to a circular economy will generate multiple economic, social and environmental benefits, we believe that Group finance can play a key role in accelerating this transition by providing financial assistance to companies and projects that implement circular business models, supporting the development of the new innovative technologies necessary to enable the functioning of new circular business models.



**(This independent auditors' report has been translated into English solely for the convenience of international readers. Accordingly, only the original Italian version is authoritative.)**

Enel Group

**Interim sustainability report for the six months started  
1 January 2022 and ended 30 June 2022**

(with independent auditors' reports thereon)

KPMG S.p.A.

3 August 2022



KPMG S.p.A.  
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## **Independent auditors' report on the interim sustainability report**

*To the board of directors of  
Enel S.p.A.*

We have been engaged to perform a limited assurance engagement on the interim sustainability report of the Enel Group (the "group") for the six months started 1 January 2022 and ended 30 June 2022.

### ***Directors' responsibilities for the interim sustainability information***

The directors of Enel S.p.A. (the "parent") are responsible for the preparation of an interim sustainability report in accordance with the "Global Reporting Initiative Sustainability Reporting Standards" issued by GRI - Global Reporting Initiative (the "GRI Standards"), selected as specified in the "Explanatory and methodological note" section of the interim sustainability report (the "GRI Standards – GRI-Referenced option").

The directors are also responsible, within the terms established by the Italian law, for such internal control as they determine is necessary to enable the preparation of an interim sustainability report that is free from material misstatement, whether due to fraud or error.

They are also responsible for defining the group's objectives regarding its sustainability performance and the identification of the stakeholders and the significant aspects to report.

### ***Auditors' independence and quality control***

We are independent in compliance with the independence and all other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.



Our company applies International Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintains a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### ***Auditors' responsibility***

Our responsibility is to express a conclusion, based on the procedures performed, about the compliance of the interim sustainability report with the requirements of the GRI Standards – GRI-Referenced option. We carried out our work in accordance with the criteria established by “International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information” (“ISAE 3000 revised”), issued by the International Auditing and Assurance Standards Board applicable to limited assurance engagements. This standard requires that we plan and perform the engagement to obtain limited assurance about whether the interim sustainability report is free from material misstatement.

A limited assurance engagement is less in scope than a reasonable assurance engagement carried out in accordance with ISAE 3000 revised, and consequently does not enable us to obtain assurance that we would become aware of all significant matters and events that might be identified in a reasonable assurance engagement.

The procedures we performed on the interim sustainability report are based on our professional judgement and include inquiries, primarily of the parent's personnel responsible for the preparation of the information presented in the interim sustainability report, documental analyses, recalculations and other evidence gathering procedures, as appropriate.

Specifically, we carried out the following procedures:

- 1) analysing the reporting of the qualitative and quantitative indicators in the interim sustainability report;
- 2) comparing the financial disclosures presented in the “Fighting climate change and ensuring environmental sustainability” section of the interim sustainability report with those included in the group's interim financial report;
- 3) understanding the processes underlying the generation, recording and management of the significant qualitative and quantitative information disclosed in the interim sustainability report.

Specifically, we held interviews and discussions with the parent's management personnel. We also performed limited procedures on documentation to gather information on the processes and procedures used to gather, combine, process and transmit non-financial data and information to the office that prepares the interim sustainability report.

Furthermore, with respect to significant information, considering the group's business and characteristics:

— at parent level

- a) we held interviews and obtained supporting documentation to check the qualitative information presented in the interim sustainability report;
- b) we carried out analytical and limited procedures to check, on a sample basis, the correct aggregation of data in the quantitative information;





**Enel Group**

*Independent auditors' report on the interim sustainability report  
30 June 2022*

— with reference to Enel Produzione S.p.A. and Enel Brasil S.A., which we have selected on the basis of their business, contribution to certain performance indicators at consolidated level and location, we obtained documentary evidence, on a sample basis, supporting the correct application of the procedures and methods used to calculate such indicators.

**Conclusion**

Based on the procedures performed, nothing has come to our attention that causes us to believe that the interim sustainability report of the Enel Group for the six months ended 30 June 2022 has not been prepared, in all material respects, in accordance with the GRI Standards – GRI-Referenced option.

Rome, 3 August 2022

KPMG S.p.A.

(signed on the original)

Marco Maffei  
Director of Audit