ENEL S.p.A.

2025 CDP Corporate Questionnaire 2025

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Read full terms of disclosure

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

Enel is a leading multinational power company deeply invested in the global power and gas markets. In 2024, Enel continued its path along the strategic guidelines outlined last year: (i) profitability, flexibility and resilience, (ii) effectiveness and efficiency, (iii) financial and environmental sustainability, achieving a more solid and balanced financial structure, essential for long-term growth and value creation. With a workforce of over 60,000 employees, Enel confirmed its position as the world's largest renewable energy operator with around 66 GW of managed capacity, as well as the world's largest electricity distribution company serving about 68.5 million end users. It also has the largest customer base, with over 55 million electricity and gas customers. In line with our strategy, we have defined our purpose to "Build the future through sustainable power" and the vision to "Drive electrification, fulfilling people's needs and shaping a better world". We contribute to decarbonization and lead the electrification process of final consumption through innovative technologies and reliable services, while remaining focused on our core business: the generation, distribution and sale of energy in a way that is sustainable from a financial, environmental and social point of view. Enel has an integrated approach to enable a fair and inclusive energy transition which puts local communities, institutions, suppliers, customers, workers and shareholders at the core of its strategy to create shared value in the long term, while being strongly committed to safety and human rights. Furthermore, we invest in training and refresher programs and pursue the goal of creating sustainable production processes, reducing the need for critical raw materials through innovative solutions and processes, drawing on the skills of around 7,500 qualified suppliers. Finally, our commitment to sustainability is strengthened by a solid governance model, ensuring transparency, integrity and

responsibility in managing corporate activities. The focus on sustainability is also confirmed by our consistent inclusion in the world's main sustainability rankings and indexes
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

(1.4.1) End date of reporting year

12/30/2024

(1.4.2) Alignment of this reporting period with your financial reporting period

Select from:
☑ Yes

(1.4.3) Indicate if you are providing emissions data for past reporting years

Select from:
☑ Yes

(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

Select from:
☑ 1 year

(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

Select from:
☑ 1 year

(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

Select from:
☑ 1 year
[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

78947000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

Enel SpA – ISIN IT0003128367

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply
☑ Peru
☑ Chile
☑ India
☑ Italy
☑ Spain
☑ Argentina
☑ Guatemala
☑ Costa Rica
☑ South Africa
☑ United States of America
☑ Brazil
☑ Mexico
☑ Panama
☑ Colombia
☑ Portugal

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	Select from: ☑ No, this is confidential data	*No further information to be added*

[Fixed row]

(1.16) In which part of the electric utilities value chain does your organization operate?

Electric utilities value chain

☑ Distribution

☑ Electricity generation

☑ Electricity purchasing

Other divisions

☑ Battery storage

☑ Microgrids

☑ Smart grids/demand response

(1.16.1) For your electricity generation activities, provide details of your nameplate capacity and electricity generation specifics for each technology employed.

Coal - Hard

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

4627

(1.16.1.3) Gross electricity generation (GWh)

2377

(1.16.1.4) Net electricity generation (GWh)

2377

(1.16.1.5) Comment

CO2, CH4 and N2O from the combustion and SF6 leaks

Lignite

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Oil

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

4766

(1.16.1.3) Gross electricity generation (GWh)

5606

(1.16.1.4) Net electricity generation (GWh)

5606

(1.16.1.5) Comment

CO2, CH4 and N2O from the combustion in oil&gas plants and CH4 and SF6 leaks

Gas

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

11622

(1.16.1.3) Gross electricity generation (GWh)

26411

(1.16.1.4) Net electricity generation (GWh)

26411

(1.16.1.5) Comment

CO2, CH4 and N2O from the combustion in CCGT plants and CH4 and SF6 leaks

Sustainable biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

6

(1.16.1.3) Gross electricity generation (GWh)

36

(1.16.1.4) Net electricity generation (GWh)

36

(1.16.1.5) Comment

CH4 and N2O, gasoil for the auxiliary engines

Other biomass

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Waste (non-biomass)

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Nuclear

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

3328

(1.16.1.3) Gross electricity generation (GWh)

24152

(1.16.1.4) Net electricity generation (GWh)

24152

(1.16.1.5) Comment

N/A

Fossil-fuel plants fitted with carbon capture and storage

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Geothermal

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

860

(1.16.1.3) Gross electricity generation (GWh)

5500

(1.16.1.4) Net electricity generation (GWh)

5500

(1.16.1.5) Comment

Diesel for the auxiliary engines and SF6 leaks

Hydropower

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

27697

(1.16.1.3) Gross electricity generation (GWh)

64358

(1.16.1.4) Net electricity generation (GWh)

64358

(1.16.1.5) Comment

Diesel for the auxiliary engines and fugitive CH4 emissions from hydro basins and SF6 leaks

Wind

(1.16.1.1) Own or control operations which use this power generation source

Select from:

☑ Yes

(1.16.1.2) Nameplate capacity (MW)

15739

(1.16.1.3) Gross electricity generation (GWh)

46078

(1.16.1.4) Net electricity generation (GWh)

46078

(1.16.1.5) Comment

Diesel for the auxiliary engines and SF6 leaks

Solar

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ Yes

(1.16.1.2) Nameplate capacity (MW)

12305

(1.16.1.3) Gross electricity generation (GWh)

17356

(1.16.1.4) Net electricity generation (GWh)

17356

(1.16.1.5) Comment

Diesel for the auxiliary engines and SF6 leaks

Marine

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Other renewable

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Other non-renewable

(1.16.1.1) Own or control operations which use this power generation source

Select from:
☑ No

(1.16.1.5) Comment

N/A

Total

(1.16.1.2) Nameplate capacity (MW)

80950

(1.16.1.3) Gross electricity generation (GWh)

191873

(1.16.1.4) Net electricity generation (GWh)

191873

(1.16.1.5) Comment

Enel does not produce Heat anymore after the disposal of Russian power plants
[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:
☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:
☑ Tier 4+ suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:
☑ Tier 4+ suppliers

(1.24.7) Description of mapping process and coverage

Enel’s sustainability strategy, including both upstream and downstream activities: Upstream: Enel requires suppliers to comply with laws and best practices in governance, ethics, human rights, health, safety, climate, and the environment. To identify suitable suppliers, Enel uses a qualification system. Qualified suppliers can then participate in tenders and contracts, where sustainability is monitored. Enel also conducts ongoing performance appraisals based on climate and environment criteria. As part of its decarbonization roadmap, Enel works with tier 1 suppliers to measure GHG emissions and forecast their evolution to meet Net Zero targets validated by SBTi. This involves mapping the supply chain and defining decarbonization pathways for components and materials. Specific GHG reduction targets are set for some suppliers. In 2024, Enel's contracts for works, services, and supplies totaled over 19 billion euros, with significant portions in Italy, Spain, Chile, and Brazil. Enel discloses supply chain mapping results annually in its Annual Report. Downstream: Enel also maps its downstream value chain, mainly concerning its customers and their impact on climate and environment from the products and services that the company sells to them. Concerning climate, the Group has the mechanisms in place to track and monitor primary data from customers that are key to calculate the GHG emissions connected to the products that are sold to them, while also to identify business solutions to contribute to reduce their carbon footprint. Actually, the GHG emissions from the electricity that is distributed to Enel grids customers, as well as those emissions from the electricity and gas that is sold in the retail market are included in the GHG targets validated by SBTi and included in the Sustainability Linked Financing framework of the Group (for which a second party opinion is issued by a third independent party).
[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

(1.24.1.1) Plastics mapping

Select from:

☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain

(1.24.1.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ End-of-life management

(1.24.1.4) End-of-life management pathways mapped

Select all that apply

☑ Recycling

☑ Waste to Energy

☑ Incineration

☑ Landfill

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

1

(2.1.3) To (years)

3

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Short-term horizon (1-3 years) is considered to assess impacts of risks and opportunities in the immediate future. To this purpose, sensitivity analysis based on the Strategic Plan (2025-2027) presented to investors in 2024 are performed.

Medium-term

(2.1.1) From (years)

4

(2.1.3) To (years)

11

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Medium-term horizon covers the period 2028-2035, in which it is possible to assess the effects of different pathways of the energy transition.

Long-term

(2.1.1) From (years)

12

(2.1.2) Is your long-term time horizon open ended?

Select from:
☑ No

(2.1.3) To (years)

26

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Long-term period refers to the horizon 2036-2050, in which chronic structural changes in the climate may begin to emerge. As part of our decarbonization plan, for example, we have set a target to cease the generation of energy from thermal power plants (coal by 2027 and gas by 2040) which are the most water-consuming technologies, in line with the long-term commitment of the Strategic Plan, which envisages the evolution towards renewable sources that are not dependent on the water, and the reduction of generation from fossil fuels. We estimate that by 2040, with the phase-out of the power plants that use significant amounts of water in their process, we will achieve a saving of approximately 24.6 x103 Ml of water per year (water used in the production process for thermal power plants in 2024). Future developments envisaged by European legislation on sustainability reporting standards (specifically considering water and marine resources) and the results of the risks and priority analysis carried out at the Group level have been considered to set long-term objectives.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water
☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply
☑ Dependencies
☑ Impacts
☑ Risks
☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers
☑ Tier 4+ suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ IBAT for Business

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD
☑ TNFD – Taskforce on Nature-related Financial Disclosures
☑ WRI Aqueduct

Enterprise Risk Management
☑ Internal company methods
☑ ISO 31000 Risk Management Standard
☑ Risk models
☑ Other enterprise risk management, please specify :ERA (Environmental Risk Analysis)

International methodologies and standards
☑ Environmental Impact Assessment
☑ IPCC Climate Change Projections
☑ ISO 14001 Environmental Management Standard
☑ Life Cycle Assessment

Other
☑ Materiality assessment
☑ Scenario analysis
☑ Other, please specify :ENCORE, WRI Aqueduct, GRI 303, ERA 8Environmental Risk Analysis)

(2.2.2.13) Risk types and criteria considered

Acute physical
☑ Drought
☑ Avalanche
☑ Wildfires
☑ Heat waves
☑ Cold wave/frost
☑ Cyclones, hurricanes, typhoons
☑ Heavy precipitation (rain, hail, snow/ice)
☑ Flood (coastal, fluvial, pluvial, ground water)

Chronic physical

☑ Water stress
☑ Sea level rise
☑ Declining water quality
☑ Rationing of municipal water supply
☑ Water quality at a basin/catchment level
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Precipitation or hydrological variability
☑ Increased severity of extreme weather events
☑ Water availability at a basin/catchment level
☑ Seasonal supply variability/interannual variability
☑ Changing temperature (air, freshwater, marine water)

Policy

☑ Carbon pricing mechanisms
☑ Increased pricing of water
☑ Changes to national legislation
☑ Poor coordination between regulatory bodies
☑ Poor enforcement of environmental regulation
☑ Increased difficulty in obtaining operations permits
☑ Changes to international law and bilateral agreements
☑ Increased difficulty in obtaining water withdrawals permit
☑ Mandatory water efficiency, conservation, recycling, or process standards

Market

☑ Changing customer behavior
☑ Uncertainty in the market signals

Reputation

☑ Impact on human health
☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
☑ Stakeholder conflicts concerning water resources at a basin/catchment level
☑ Stigmatization of sector

Technology

☑ Transition to water efficient and low water intensity technologies and products

Liability

☑ Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ NGOs

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Indigenous peoples

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Enel incorporates climate-related risks into its risk management through its Internal Control and Risk Management System (ICRMS), which is regularly updated to handle key corporate risks, including climate change. Key Process Elements: • @Governance and Oversight: The Control and Risk Committee annually reviews a quantitative analysis of risks and opportunities related to Enel's strategic positioning, including climate aspects. It supervises climate-related risks biannually, especially before strategic plan approvals and sustainability reports. • Climate Change Risks and Opportunities Policy: Issued in 2021, this policy supports resilience and value creation by: Phenomena and Scenario Prioritization: Developing physical and transition scenarios through data analysis. Impact Assessment: Evaluating operational, economic, and financial effects over short (1-3 years), medium (2028-2035), and long-term (2036-2050) periods. Strategic and Operational Actions: Integrating findings into Group decisions and activities. Risk Identification and Management: Physical Risks: Chronic: Assessing long-term climate effects on production using sensitivity testing. Acute: Analyzed with IPCC climate scenarios, internal data, and insurance sector information, managed through Adaptation Plans and Insurance Strategy. Transition Risks: Evaluating energy scenarios and their impact on electricity demand and EBITDA. • Scenario Analysis: Developing and analyzing climate scenarios (Slower and Accelerated transitions) and their impacts on 2035 targets, combined with vulnerability assessments to estimate impacts and adaptation options. • Strategic Planning: The Three-Year Strategic Plan is updated annually to address risks and opportunities, focusing on decarbonizing the energy mix (e.g., phasing out coal-fired plants by 2027). • Regulatory Developments and Double Materiality: Under the Corporate Sustainability Reporting Directive (CSRD), Enel assesses double materiality, covering material risks, impacts, and opportunities related to climate change. • Types of Risks Assessed: Includes regulatory compliance, emerging regulations, technology, legal issues, market dynamics, reputation, and physical risks. This involves monitoring environmental laws, adapting to energy regulations, adopting new technologies, managing climate-related litigation, and assessing both acute and chronic risks.

Water-Related and Biodiversity Risks: Enel also manages water-related risks within its governance model, aligned with the latest regulations (CSRD, ESRS, TNFD, GRI). This includes: Defining ICRMS pillars. Conducting annual materiality analysis and stakeholder engagement. Updating matrices on environmental impacts and water resource dependencies. Setting indicators, policies, and targets for water management. Prioritizing assets based on environmental impacts and dependencies. Biodiversity: Integrated into the risk governance model and aligned with the Kunming-Montreal Global Biodiversity Framework, addressing biodiversity impacts and risks through policies and analyses. This summary demonstrates how Enel integrates climate, water, and biodiversity risks into its risk management, adhering to international standards and guidelines.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:
☑ Yes

(2.2.7.2) Description of how interconnections are assessed

The interconnections between these elements are complex and multidimensional. For example: • Dependency and Risk: Dependency on water resources can pose a risk in the face of water scarcity due to climate change. • Impact and Opportunity: Reducing greenhouse gas emissions (impact) can create new opportunities in carbon credit markets and enhance Enel's competitiveness in an increasingly regulated and climate-conscious market. • Risk and Opportunity: The transition to a low-carbon economy presents regulatory risks but also opportunities to lead in renewable energies and clean technologies.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:
☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

(2.3.4) Description of process to identify priority locations

During the past years Enel performed an IRO assessment based on TNFD methodology on its consolidated operating assets, identifying 54 priority locations (hotspots), which represent a small portion of the Group's overall footprint (less than 5%). Local natural conditions were assessed by considering indicators of natural area transformation, the presence of biodiversity-significant habitats (protected areas, endangered species and critical habitats) and areas subject to water stress conditions (assessed through the Aqueduct tool Water Ratio Index (WRI)). Conversely, the significance of impact factors was estimated by introducing threshold values for the main technology indicators, chosen from the relevant hotmaps. Technology indicators range from land occupation and transformation, water withdrawals, pollutant emissions, waste generation and disturbance effects on animal species. To the assets thus selected were added additional ones considered relevant to the organization as a result of the occurrence of environmental events, improvement actions that emerged from inspections/audits (e.g. ECoS), and the results of environmental risk analysis provided by management Systems. The LEAP (Locate, Evaluate, Assess, Prepare) analysis conducted on the priority sites, launched in 2024 and concluding in 2025, analyzes potential and residual IROs in the specific local contexts, introducing qualitative metrics for estimating their scope, magnitude/ gravity, likelihood, and level of control, and also includes assessment of relationships with local stakeholders and communities.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

CDP 2025 2.3 List of priority locations.pdf
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

The process of defining the Group's strategy is accompanied by a careful analysis of the main risks and opportunities connected to it, also including aspects related to climate change. Before approving the Strategic Plan, we develop a quantitative analysis of the risks and opportunities associated with the Group's strategic positioning focused in risk factors such as exchange rates, inflation, prices and volumes, policy and regulatory developments, industrial growth, customer portfolio and efficiency, weather and climate events and risks connected with the competition are identified. We have a framework in place to identify the main types of physical and transition-related climate risks and opportunities and their financial impact on the business in a structured manner consistent with the TCFD. This framework represents explicitly the main relationships between scenario variables and types of risks and opportunities. In this sense, the financial impact of the main climate risks and opportunities has been publicly disclosed in the 2024 Annual Report, establishing the following quantification ranges: - Below 100 MM, - 100 MM - 300 MM, - 300 MM The materiality threshold for defining a substantive impact or strategic impact related to climate risks is set as /-100 million /year, which represents approximately /-0.5% of EBITDA, in line with the financial materiality threshold. These figures consider the output of the climate scenario analysis carried out along with the analysis of transition scenarios which include economic and energy variables such as commodity prices, interest rates, CO2 prices, technology deployment or power demand, among others. Such risks, considered to have a substantive impact, are monitored and responded through the Strategic Plan, which is valid for a three-year period, and updated on annual basis. These risks are presented to the Control and Risks Committee within the Board of Directors on the review of the Strategic Plan, and they are reported in both the Annual Report (financial report) and the Sustainability Report according to TCFD recommendations.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

The process of defining the Group's strategy is accompanied by a careful analysis of the main risks and opportunities connected to it, also including aspects related to climate change. Before approving the Strategic Plan, a quantitative analysis of the risks and opportunities associated with the Group's strategic positioning is performed. In particular, risk factors such as exchange rates, inflation, prices and volumes, policy and regulatory developments, industrial growth, customer portfolio and efficiency, weather and climate events and risks connected with the competition are identified. We have a framework to identify the main types of physical and transition-related climate risks and opportunities and their financial impact on the business in a structured manner consistent with the TCFD. This framework explicitly represents the main relationships between scenario variables and types of risks and opportunities. In this sense, the financial impact of the main climate risks and opportunities has been publicly disclosed in the 2024 Annual Report, establishing the following quantification ranges: - Below 100 MM, - 100 MM - 300 MM, - 300 MM The materiality threshold for defining a substantive impact or strategic impact related to climate risks is set as /-100 million /year, which represents approximately /-0.5% of EBITDA, in line with the financial materiality threshold. These figures consider the output of the climate scenario analysis carried out along with the analysis of transition scenarios which include economic and energy variables such as commodity prices, interest rates, CO2 prices, technology deployment or power demand, among others. Such risks, considered to have a substantive impact, are monitored and responded through the Strategic Plan, which is valid for a three-year period, and updated on annual basis. These risks are presented to the Control and Risks Committee within the Board of Directors on the review of the Strategic Plan, and they are reported in both the Annual Report (financial report) and the Sustainability Report according to TCFD recommendations.

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % decrease

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

Expected hydroelectric production established in the Strategic Plan impacted by changes in hidraulicity, with an associated impact on the hydroelectric production of 10% / -10% per year • Expected thermal production established in the Strategic Plan impacted by the implementation of water consumption constraints enforced by local Authorities, with an associated impact on the thermal production of -10% and, finally, on the EBITDA of at least 100 MM, which represents a 0.5% of change in EBITDA. • Breaches in water-related legal requirements or withdrawal/discharge conditions included in operational permits, which can lead to fines equal of at least of up to 100 MM, which represent a 0.5% change in EBITDA As per climate, the materiality threshold for defining a substantive impact or strategic impact related to water risks connected to climate issues is set as /-100 million /year, which represents approximately /-0.5% of EBITDA, in line with the financial materiality threshold. Such risks, considered to have a substantive impact, are monitored and responded through the elaboration of the Strategic Plan, which covers a three-year period and is updated on annual basis. These risks are presented to the Control and Risks Committee from the Board of Directors on the Strategic Plan and they are ultimately publicly reported in both the Annual Report (financial report) and in the Sustainability Report, according to TCFD recommendations.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ EBITDA

(2.4.3) Change to indicator

Select from:

☑ % increase

(2.4.4) % change to indicator

Select from:

☑ Less than 1%

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

(2.4.7) Application of definition

Expected hydroelectric production established in the Strategic Plan impacted by changes in hydraulicity, with an associated impact on the hydroelectric production of 10% / -10% per year. •Expected thermal production established in the Strategic Plan impacted by the implementation of water consumption constraints enforced by Local Authorities, with an associated impact on the thermal production of -10% and, finally, on the EBITDA of at least 100 MM. • Breaches in water-related legal requirements or withdrawal/discharge conditions included in operational permits, which can lead to fines equal of at least of up to 100 MM. Such risks, considered to have a substantive impact, are monitored and responded through the Strategic Plan, which covers a three-year period and is updated on annual basis. These risks are presented to the Control and Risks Committee from the Board of Directors on the occasion of the elaboration of the Strategic Plan and they are ultimately publicly reported in both the Annual Report (financial report) and in the Sustainability Report according to TCFD recommendations.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

Enel ensures effective environmental risk management through ISO 14001-certified Environmental Management Systems, which include structured policies and procedures. The company utilizes international standards such as GRI 303 and European water protection regulations. The Environmental Risk Analysis (ERA) IT tool supports site-level risk assessments under ISO 14001 EMS, evaluating environmental impacts and water pollution, and reviewing mitigation controls and compliance with regulatory and voluntary improvement targets. The analysis also incorporates results from Extra Checking on Site (ECoS) visits. Enel adheres to pollutant emission limits set by national authorities, with monitoring based on permit requirements. For instance, thermal power plants use water quality monitoring systems to track indicators like temperature, turbidity, pH, nitrates, and metals, ensuring comprehensive and continuous control across various organizational levels. [Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

The potentially polluting inorganic substances present on water discharges from thermal plants mainly consist of metallic compounds such as Iron, Aluminum, Silicon, Calcium or Magnesium in solution or, to a lesser extent, suspended solids. Metals such as iron, aluminum or calcium can increase water turbidity and endanger water acceptability for human consumption. Additionally, they can sediment and modify the pH of the downstream water bodies which can affect water biodiversity. We are aware of these potential impacts and all our plants have implemented procedures to control water inorganic pollutants.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Upgrading of process equipment/methods

☑ Reduction or phase out of hazardous substances

☑ Requirement for suppliers to comply with regulatory requirements

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

We continuously monitor and manage potential inorganic contaminants to ensure minimal risk for our business. Discharges always occur after a treatment process that removes pollutants to levels compliant with national regulations and operating permits. We enhance efficiency by maximizing the recovery of process wastewater, improving cooling systems and evaporative towers, and using advanced control and recovery systems. Key interventions include employing crystallizers for zero liquid discharge (ZLD) and reusing rainwater collected in plant areas, which is stored and repurposed in our processes to reduce environmental impact. Our Global Compliance Processes ensure adherence to legal water-quality discharge requirements, with monitoring and control procedures to manage metal water pollutants from thermal plants and prevent excessive discharges. Emergency Management Processes address potential water-related incidents, including spills, aligning with our environmental accident classification policy to mitigate impacts on sensitive areas and the organization. In 2024 Enel has adopted an internal Water Management Policy, which defines guidelines for the utilization and supply of water and marine resources, considering the entire life cycle of the assets, with particular attention to water-stressed areas and engaging communities, in line with international directives (Water Framework Directive)..

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Cooling processes are an essential process to operate our thermal plants activities safely. Cooling water is returned to the environment and may have a higher temperature than the receptor water body where it is discharged. Some of the impacts that thermal pollution may cause on water bodies are: • Reduced oxygen levels; • Disturbed ecosystem balance; • Changes in water chemistry. Additionally, a temperature increase of stagnant water bodies as lakes may boost algae and bacteria proliferation, causing the eutrophication of the lake. Eutrophication has a significant impact on the lakes biodiversity and significantly affects water quality for human consumption or recreation activities. Most of our power plants using water for cooling purposes are located near the sea, which implies less affection to the receptor body since it has minimal impact on the sea temperature.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Resource recovery

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Water recycling

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

The water discharge temperature limit from the cooling process, defined by the local authority is ensured through the control of thermal pollution at all thermal plants, guaranteeing the legal temperature rise limits in the receiving body of water. The permits set a limit in terms of temperature rise between the upstream part of the river and the temperature of the water discharged considering the type of receiving bodies. If the temperature becomes higher, the plant reduces its production to reduce the volume of water discharged and the temperature. The environmental authority can require stopping the operation during extreme hot weather to avoid the increase of temperature and a potential negative effect on aquatic\marine ecosystem. The Global Compliance Processes ensure compliance with legal water-quality discharge requirements, for which we have established monitoring and control procedures. The Emergency mgmt Processes minimize water-related impacts derived from potential incidents in our plants, including spill management, which is linked to our Policy for classification and analysis of environmental accidents, especially on potentially sensitive areas and their impact on the organization. In 2024 Enel adopted an internal Water Mgmt Policy, defining guidelines for the utilization and supply

of water and marine resources, considering the entire life cycle of the assets, with attention to water-stressed areas and engaging communities, in line with international directives

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Accidental oil spills, rather than continuous discharge, can occur in thermal and hydropower plants, as well as in other energy generation technologies and electricity distribution facilities. Oil pollution can harm aquatic life, including fish, amphibians, and other organisms. The oil forms a thin film on the water surface, reducing oxygen exchange and light penetration, which affects photosynthesis and aquatic plant growth. Oil can also clog the fish gills, making it difficult for them to breathe. This disruption in the food chain can have severe effects on the entire ecosystem. All types of oil share chemical and physical properties that produce similar effects on the environment. The severity of the impact of an oil spill depends on a variety of factors, including environmental conditions, such as water temperature and weather, the characteristics of the oil and also the resilience of the ecosystem.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Provision of best practice instructions on product use

☑ Requirement for suppliers to comply with regulatory requirements

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

Assessment of critical infrastructure: all at-risk equipment in our plants and substations are equipped with containment basins and a dedicated oil sewage system with proper treatment regularly inspected. Emergency Preparedness mgmt Process minimizes water-related impacts from potential incidents in our plants, and we conduct periodic emergency training actions, including spill mgmt. Stop Work Policy empowers all workers and subcontractors to halt operations in case of potential environmental risks. Extra Checking on Site Policy facilitates cross-divisional expert visits to facilities, improving mgmt and sharing best practices, including oil spill prevention. Global Compliance ensure adherence to legal water-quality discharge requirements through established monitoring and control procedures. Policy for classification and analysis of environmental accidents is based on their possible impact on the environment, potentially sensitive areas and on the organization. All Environmental Events are analyzed to highlight potential weakness in the control and mgmt of associated environmental aspects and to define the appropriate corrective actions to mitigate the impacts and prevent their recurrence. In 2024 Enel adopted an internal Water Management Policy, defining guidelines for the utilization and supply of water and marine resources, considering the entire life cycle of the assets, with attention to water-stressed areas and engaging communities in line with international directives
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

Plastics

(3.1.1) Environmental risks identified

Select from:

☑ No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Not an immediate strategic priority

(3.1.3) Please explain

With rising concerns about plastic pollution and its environmental effects, governments globally are taking measures to tackle the issue. These actions include enforcing stricter regulations and policies to reduce plastic waste, encouraging recycling, and shifting to more sustainable alternatives. Plastic-related risks were assessed and none was considered as having a substantive effect on Enels business (Double Materiality).
[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical
☑ Other chronic physical risk, please specify :Changes in renewable resources availability pattern

(3.1.1.4) Value chain stage where the risk occurs

Select from:
☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply
☑ Chile
☑ United States of America

☑ Italy
☑ Spain
☑ Brazil
☑ Colombia

(3.1.1.9) Organization-specific description of risk

One of the main effects of climate change is the modification of climatological patterns, such as changes in rainfall, average temperatures, and solar and wind patterns. These changes have the potential to affect Enel business over all time periods, as the energy generation from renewable sources is directly affected by the availability of resources and changing weather patterns will be more frequent due to climate changes. The company currently has 27.7GW of hydroelectric installed capacity (which represents approximately 34.2% of Enel's total installed capacity), 15.7GW of wind generation (representing 19.4%) and 12.3GW of solar (representing around 15.2% of overall generation). Considering that climate patterns may vary significantly in the future, it could impact the average resource availability and the related production for all three types of generation mentioned: hydroelectric generation could be directly affected by the variation in the average level of rainfall, snowfall and temperatures; solar generation could be affected by the variation in the average level of solar radiation, temperature and rainfall; and wind generation is exposed to wind levels variation.

(3.1.1.11) Primary financial effect of the risk

Select from:
☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply
☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:
☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Climatological models project potential variation of weather patterns affecting renewable power generation technologies, which represents 69.9% of our total installed capacity. Enel is assessing those chronic changes that will produce material structural impacts over the long-term.The effects vary considerably depending on the geographic location and so, have to be estimated at high resolution and will become material over the long-term. According to the model, we estimate a decrease in the availability of renewable energy (specific by country, in line with the historical weather volatility and the range of chronic trends). The impact will mostly affect hydroelectric production, since it is the most used renewable energy source by Enel, followed by wind and solar, which would be less affected.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

The financial impact that these variations may have on Enel business is estimated as follows: lower water availability may affect hydro, as well as lower wind availability and lower solar radiation may affect wind and solar generation, leading to a negative total impact on EBITDA of a range between 0 and 100 M per annum. These numbers consider the impact in volumes of energy sold and the evolution of energy prices, in the perimeter of analysis. The difference between the 0 and 100M figures is related to how much capacity will increase and vary over the years, and considering that volatility may also change and impact the group within this range.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify :Additional human resources costs in renewables

(3.1.1.27) Cost of response to risk

7200000

(3.1.1.28) Explanation of cost calculation

The potential variation of weather patterns affecting renewable power generation technologies may lead to an increase in Renewable human resources costs. To account for the additional costs necessary to address the challenges posed by climate change, there is an estimated need to strengthen the Renewable structure, both locally and globally, with a tolerance threshold represented by approximately 80 additional FTEs, each valued at approximately 90k/FTE.

(3.1.1.29) Description of response

Enel adopts several best practices to manage the impact of weather events on electricity generation, such as: •Hydrological simulations, territory surveys, assessment of potential solutions to optimize plant capacity & •Advanced monitoring of more than 100,000 parameters on dams and hydroelectric civil works. •Real-time remote monitoring of generation plants. •Verification of potential climatic trends aimed to evaluate potential adaptation measures such as repowering and flexibilization projects aimed at increasing plant efficiency and adapting to variations in flow regimes; floating photovoltaic systems on company-owned and third-party basins, contributing to the reduction of evaporation phenomena; selective sediment removal to enhance operational flexibility; • Coordination with stakeholders to manage drought emergencies and acute weather events (e.g., floods)

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Other chronic physical risk, please specify :Water Scarcity

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Chile

☑ Colombia

☑ Italy

☑ Spain

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Guadiana

☑ Po

☑ Other, please specify ::Besós, Aconcagua, Mediterranean, Canary, Santa Barbara, Sardinia, Sicily, Middle Appenines, Calabria, Marta, Tajo and Catania river basins for water stress and a wide number of river basins across Italy, Spain, Colombia, Chile and Brazil for hydro.

(3.1.1.9) Organization-specific description of risk

The effects of climate change will also have an impact on hydroelectric generation as it could be directly affected by the variation in the average level of rainfall, snowfall and temperatures. The company currently has 27.7GW of hydroelectric installed capacity (which represents approximately 34.2% of Enel's total installed capacity). These power plants are located in two main geographical areas: South of Europe (Italy and Spain) and Latin America. These two areas are expected to be further exposed to lower water availability in the future due to climate change, which will affect the hydraulicity and thus the production of the hydropower plants that Enel is operating in these regions. In addition, the effects of climate change could also have an impact on freshwater availability, especially in water stress areas, that could affect the production of Enel's thermal power plants that consume freshwater in their processes.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Climatological models project potential variation of weather patterns affecting hydropower generation technologies, which represents 34.2% of our total installed capacity. Enel is assessing those chronic changes that will produce material structural impacts over the long-term. The effects vary considerably depending on the geographic location and so, have to be estimated at high resolution and will become material over the long-term. According to the model, we estimate a decrease in the availability of renewable energy (specific by country, and the range of chronic trends). The impact will mostly affect hydroelectric production, since it is the most used renewable energy source by Enel. In addition, the lower availability of freshwater, especially in water stress areas, could also impact the productivity of thermal power plants located in the areas and decrease their production and revenues with respect to previous years.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

0

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

The financial impact that these variations may have on Enel business is estimated as follows: lower water availability may affect hydro, leading to a negative total impact on EBITDA of a range between 0 and 100 M per annum. These numbers consider the impact in volumes of energy sold and the evolution of energy prices, in the perimeter of analysis. The difference between the 0 M and 100M figures is related to how much capacity will increase and vary over the years, and considering that volatility may also change and impact the group within this range.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify :Additional human resources costs in renewables.

(3.1.1.27) Cost of response to risk

7200000

(3.1.1.28) Explanation of cost calculation

The potential variation of weather patterns affecting renewable power generation technologies may lead to an increase in Renewable human resources costs,. To account for the additional costs necessary to address the challenges posed by climate change, there is an estimated need to strengthen the Renewable structure, both locally and globally, with a tolerance threshold represented by approximately 80 additional FTEs, each valued at approximately 90k/FTE.

(3.1.1.29) Description of response

Enel adopts several best practices to manage the impact of weather events on electricity generation, such as: •weather forecasting both to monitor renewable resource availability and detect extreme events, with warning systems to ensure the protection of people and assets. •hydrological simulations, territory surveys, assessment of potential solutions to optimize plant capacity & •advanced monitoring of more than 100,000 parameters on dams and hydroelectric civil works. •Real-time remote monitoring of generation plants. •verification of potential climatic trends for the main project parameters in order to take them into account in the sizing of systems for relevant projects and civil engineering works We implement dedicated emergency management procedures as well as a Lesson Learned feedback

process In addition, Enel constantly monitors all electricity generation sites located in areas at risk of water scarcity (water stress areas) to ensure efficient use of water resources. Mapping of production sites in water-stressed areas is done in line with the criteria of GRI 303 (2018) referring to the conditions of "(baseline) Water Stress". With the aim of identifying technological solutions to reduce consumption, special attention is paid to assets in areas of high water stress. The risk of water scarcity is also mitigated by the growth in generation from renewable sources, such as wind and solar, which are not essentially dependent on the availability of water for their operation.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Other market risk, please specify :Impact of a Slower Transition Scenario

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Brazil

☑ Chile

☑ Colombia

☑ Italy

☑ Spain

(3.1.1.9) Organization-specific description of risk

One of our most significant risks is the potential change in expected return from the renewable business if regulatory and market conditions become less ambitious than anticipated in our current Strategic Plan. Between 2025 and 2027, the Group plans to install around 12 GW with an improved technology mix featuring over 70% onshore wind and dispatchable technologies (hydropower and batteries). In 2027, the Group's renewable capacity is expected to reach approximately 76 GW, with emission-free production reaching an approximate 86%. The fulfilment of this ambition, presented in our 2025-2027 Strategic Plan and the pursuit in the medium long term, depends on the evolution of policies and mechanisms that promote the deployment of renewables and on the existence of long-term market signals, such as the signing of PPAs (Power Purchase Agreements) with industrial customers. Consequently, the lack of clear and stable regulatory frameworks and potential lower willingness from industrial customers to buy renewable energy could put at risk the achievement of Enel's renewable growth, having an impact on the expected revenues from the renewables business line.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Enel is a global advocate for sustainable development and climate change mitigation and adaptation. The company actively participates in various several international debates and initiatives that promote the development of frameworks, policies, and regulatory mechanisms supporting the energy transition. Enel focus on strategic pillars such as decarbonization, electrification, digitalization and platforms. Through a dedicated function responsible for low carbon policies, Enel engages numerous consultation processes at European Union level to support the many elements that enable a fair and sustainable energy transition, ranging from renewable energy market mechanisms to electrification policies and carbon reduction legislation. Additionally, in the main countries where the Group operates, specific Regulation and Public Affairs units work at the local level to develop regulation frameworks that support renewables energy deployment and market designs capable of integrating these technologies.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

0

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

100000000

(3.1.1.25) Explanation of financial effect figure

The pursuit of the growth strategy outlined in the 25-27 industrial plan, in the medium and long term, may be hindered by a less favourable scenario for the penetration of renewables. Assuming a benchmark year, The Group has estimated in the medium term the negative effects of a lower availability of affordable renewable energy, which, from an integrated business perspective, can be mitigated through the adoption of more effective commercial policies (e.g. optimize the customer base).

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify :Additional human resources costs required for the implementation of a more effective commercial strategy

(3.1.1.27) Cost of response to risk

5850000

(3.1.1.28) Explanation of cost calculation

To address the negative effects related to the lower developed renewable capacity, the group can, from an integrated perspective, seek to optimize the commercial lever, aligning with key business drivers such as enhancing the value of the portfolio through bundled offers, optimizing customer relationship management channels and acquisition processes, and rationalizing both the product portfolio and the geographic footprint To this end, the strengthening of the Commercial structure has been hypothesized, both locally and globally, in 65 additional FTEs, valued at approximately 90k/FTE.

(3.1.1.29) Description of response

Enel may adopt several best practices to optimize/continuously improving its commercial strategy, for example: its structure to: 1.strengthen market, competitors analyses (e.g monitoring offers, business models, market shares), and market research 2.strengthen of a global data model along with advanced Analytics. 3.explore new technological and business opportunities to continuously improve the products and services portfolio. 4.define the best strategy to acquire, manage and retain customers.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ Other, please specify :EBITDA

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

100000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

100000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

One of the main effect of climate change is the modification of climatological patterns, such as changes in rainfall, average temperatures, and solar and wind pattern These changes have the potential to affect Enel business, and in particular for the energy generation from renewable sources considering that the company currently has 27.7GW of hydroelectric installed capacity (which represents approximately 34.2% of Enel's total installed capacity), 15.7GW of wind generation (representing 19.4%) and 12.3GW of solar (representing around 15.2% of overall generation). Lower water availability may affect hydro, as well as lower wind availability and lower solar radiation may affect wind and solar generation, leading to a negative total impact on EBITDA of a range between 0 and 100 M per annum. The difference between the 0M and 100M figures is related to how much capacity will increase and vary over the years considering that volatility may also change and impact the group within this range. Therefore, another significant risk to be investigated is associated to a "Slower Transition Scenario" characterized by slower energy transition, with a lower penetration of renewables, compared to the Reference Scenario. The pursuit of the growth strategy outlined in the 25-27 industrial plan, even in the medium and long term, may be hindered by a less favourable scenario for the penetration of renewables The Group has estimated in the medium term the negative effects of a lower availability of affordable renewable energy, which, from an integrated business perspective, can be mitigated through the adoption of more effective commercial policies, with estimated range for the potential financial impact on the company's EBITDA of 0M and 100 M per year.

Water

(3.1.2.1) Financial metric

Select from:

☑ Other, please specify :EBITDA

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

100000000

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

100000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

One of the main effect of climate change is the modification of climatological patterns, such as changes in rainfall, snow and temperatures. These changes have the potential to affect Enel business, and in particular for the energy generation from renewable sources such as hydropower, which represents 34.2% of Enel's installed capacity with 27.7 GW in operation. Lower water availability may affect hydro, leading to a negative total impact on EBITDA of a range between 0 and 100 M per annum.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Spain

☑ Other, please specify :Besós River Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Besós Thermal Power Plants is a facility operated by Enel in Spain, located in the Besós River Basin, a water-stressed area. It represents 0.07% of Enel's total number of facilities (more than 1,400). The electricity production of the Besós Thermal Power Plant during 2024 was 2,615 GWh, representing 1.36% of the total electricity generation for the year (191,873 GWh). The potential business impact of this power plant on the company's revenue is estimated at less than 1%. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (10%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 2

(3.2.1) Country/Area & River basin

Spain

☑ Other, please specify :Balearic Islands

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

3

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Ibiza, Son Reus, and Alcudia Thermal Power Plants are operated by Enel in the Balearic Islands(Spain), located in the Mediterranean Basin. Together, they represent 0.22% of Enel's total facilities (more than 1.400). In 2024, the electricity production for these plants was as follows: - Ibiza Thermal Power Plant: 327 GWh, representing 0.17% of the total electricity generation for the year (191,873 GWh). - Son Reus Thermal Power Plant: 5 GWh, representing 0.00% of the total electricity generation. - Alcudia Thermal Power Plant: 4 GWh, representing 0.00% of the total electricity generation. Together, these facilities account for less than 1% of Enel's group revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by these plants out of total O&G generation (6%), applying the same ratio to estimate the revenues considering total revenues from O&G generation business (which are the 0.3% of the total revenues) as disclosed in the ESG Focus for Investors (May 2025, slide 70) out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: Those power plants have been reported here due to their location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 3

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Santa Barbara Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization’s annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Santa Barbara Thermal Power Plant is a facility operated by Enel in Italy (Santa Barbara Basin) and located in a water-stressed area. It represents 0.07% of the total number of Enel facilities (more than 1,400). Electricity production of the Santa Barbara Thermal Power Plant during 2024 was 1,319 GWh, which represents 0.70% of the total electricity generation for the year (191,873 GWh). In 2024, Santa Barbara Thermal power plant accounted for less than 1 % of Enel’s revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (5%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 4

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Sardinia Island

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Sulcis and Assemini Thermal Power Plants, located in water-stressed areas on Sardinia Island, Italy, are operated by Enel. Together, they represent 0.14% of Enel's total facilities (more than 1,400). In 2024, the Sulcis Plant produced 1,025 GWh of energy, accounting for 0.5% of Enel's total electricity production (191,873 GWh). The Assemini Plant produced 3 GWh, representing 0.00% of the total. Together, these facilities account for less than 1% of Enel's revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by the Sulcis plant out of total Coal generation (43%) and for Assemini plant out of total O&G generation (0,00%), applying the same ratio to estimate the revenues considering total revenues from Coal generation business (0.2% of the total revenues) and O&G generation (0.3% of the total revenues) as disclosed in the EU Taxonomy Report within the 2024 Annual Report and for O&G and Coal in the ESG Focus for Investors (May 2025, slide 70), out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into

the final figure. Note: Those power plants have been reported here due to their location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 5

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Sicily Island

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Priolo Gargallo and Porto Empedocle Thermal Power Plants are operated by Enel on Sicily Island in Italy, both located in water-stressed areas. Together, they account for 0.14% of Enel's total facilities (more than 1,400). In 2024, the Priolo Gargallo Plant produced 670 GWh of energy, making up 0.3% of Enel's total electricity production (191,873 GWh). The Porto Empedocle Plant produced 58 GWh, representing 0.1% of the total. The potential business impact of Priolo Gargallo and Porto Empedocle power plants on the company's revenue is estimated less than 1% This estimation has been calculated carrying out a proxy based on the weight of the energy produced by the Priolo Gargallo plant out of total CCGT generation (3%) and for Porto Empedocle plant out of total O&G generation (0,1%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) and O&G generation (0.3% of the total revenues) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, and in the ESG Focus for Investors for O&G (May 2025, slide 70), out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: Those power plants have been reported here due to their location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 6

(3.2.1) Country/Area & River basin

Italy

☑ Po

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.8) % organization’s annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Porto Corsini Thermal Power Plant, operated by Enel in the River Po Basin of Italy, is situated in a water-stressed area. It constitutes 0.07% of Enel's total facilities (more than 1,400). In 2024, the Porto Corsini Plant generated 1,181 GWh of energy, accounting for 1% of Enel's total electricity production (191,873 GWh). The potential business impact of this power plant is estimated at less than 1% of the company’s revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (4%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to it is located in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 7

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Middle Appenines

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization’s annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Pietrafitta Thermal Power Plant, operated by Enel in Italy's Middle Appenines Basin, is situated in a water-stressed area and constitutes 0.07% of Enel's total facilities (more than 1,400). In 2024, the Pietrafitta Plant generated 718 GWh of electricity, accounting for 0.4% of the total electricity production for the year (191,873 GWh). The potential business impact of this power plant is estimated less than 1% of Enel’s revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (3%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure.. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 8

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Calabria Basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Rossano Calabro Thermal Power Plant, operated by Enel in Italy's Calabria Basin, is located in a water-stressed area and represents 0.07% of Enel's total facilities (more than 1,400). In 2024, the Rossano Calabro Plant generated 8 GWh of electricity, accounting for 0.00% of the total electricity production for the year

(191,873 GWh). The potential business impact of this power plant is estimated less than 1% of the company's revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (0,03%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 9

(3.2.1) Country/Area & River basin

Italy

☑ Other, please specify :Marta river basin

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Montalto di Castro Thermal Power Plant, operated by Enel in Italy's Marta’s river Basin, is located in a water-stressed area and represents 0.07% of Enel's total facilities (more than 1,400). In 2024, the Montalto di Castro Plant generated 0.56 GWh of electricity, accounting for 0.03% of the total electricity production for the year (191,873 GWh). The potential business impact of this power plant is estimated less than 1% of the company’s revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (0.2%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million).. Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 10

(3.2.1) Country/Area & River basin

Spain

☑ Guadiana

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ Less than 1%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Colon Thermal Power Plant, operated by Enel in Spain along the Guadiana River, is situated in a water-stressed area and represents 0.07% of Enel's total facilities (more than 1,400). In 2024, the Colon Plant generated 171 GWh of electricity, accounting for 0.1% of the total electricity production for the year (191,073 GWh). The potential business impact of this power plant is estimated less than 1% Enel's revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by this plant out of total CCGT generation (1%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) as disclosed in the EU Taxonomy Report within the 2024 Annual Report, out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure.. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 11

(3.2.1) Country/Area & River basin

Spain

☑ Tejo

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization’s annual electricity generation that could be affected by these facilities

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Almaraz and Trillo Nuclear Power Plants are the facilities operated by Enel in the Tejo River Basin, Spain, located in water-stressed areas. They represent 0.14% of the total number of Enel facilities (more than 1,400). In 2024, the energy produced in the Trillo and Almaraz Plants was 5,416 GWh, and 71 GWh respectively. These figures represent 2.8% and 0.4 % of the total electricity produced by Enel (191,873 GWh). The potential business impact of these power plants is estimated less than 1% of Enel’s revenue. This estimation has been calculated by carrying out a proxy based on the weight of the energy produced by this plant out of total nuclear generation (22%), applying the same ratio to estimate the revenues considering total revenues from the Nuclear generation business (1.7% of the total revenues) as disclosed in the ESG Focus for Investors (May 2025, slide 70) out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: Those power plant have been reported here due to their location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 12

(3.2.1) Country/Area & River basin

Chile

☑ Other, please specify :Aconagua

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Quintero and San Isidro Thermal Power Plants, operated by Enel, are located in Chile's water-stressed Aconcagua Basin areas. Together, they represent 0.14% of Enel's total facilities (more than 1,400). In 2024, the Quintero Plant produced 361 GWh of energy, while the San Isidro Plant produced 3,430 GWh. These outputs

represent 0.2% and 1.8%, respectively, of Enel's total electricity production for the year (191,873 GWh). Each of these power plants accounts for less than 1% of Enel's Group Revenue. This estimation has been calculated carrying out a proxy based on the weight of the energy produced by the San Isidro plant out of total CCGT generation (13%) and for the Quintero plant out of total O&G generation (6%), applying the same ratio to estimate the revenues considering total revenues from CCGT generation business (2419 MM) and O&G generation (0.3% of the total revenues) as disclosed in the EU Taxonomy Report within the 2024 Annual Report and for O&G in the ESG Focus for Investors (May 2025, slide 70), out of total Group revenues (78,947 million).. Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: Those power plants have been reported here due to their location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.

Row 13

(3.2.1) Country/Area & River basin

Spain

☑ Other, please specify :Mediterranean sea

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ Less than 1%

(3.2.8) % organization's annual electricity generation that could be affected by these facilities

Select from:

☑ 1-25%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ Less than 1%

(3.2.11) Please explain

The Vandellos Nuclear Power Plant is the faciliy operated by Enel in the Mediterranean Sea, Spain, located in water-stressed areas. It represents 0.07% of the total number of Enel facilities (more than 1,400). In 2024, the energy produced in the Vandellos Plant was 5,564 GWh. These figures represent 3% of the total electricity produced by Enel (191,873 GWh). The potential business impact of these power plants is estimated less than 1% of Enel’s revenue. This estimation has been calculated by carrying out a proxy based on the weight of the energy produced by this plant out of total nuclear generation (23%), applying the same ratio to estimate the revenues considering total revenues from the Nuclear generation business (1.7% of the total revenues) as disclosed in the ESG Focus for Investors (May 2025, slide 70) out of total Group revenues (78,947 million). Ultimately, an impact of approximately 10% has been incorporated into the final figure. Note: This power plant has been reported here due to its location in a water stress area according to the mapping of production sites in water-stressed areas conducted in line with the criteria GRI 303 (2018). Therefore, the approach differs from the criteria used for the selection of priority locations disclosed in question 2.3, which covers additional nature related criteria.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

(3.3.1) Water-related regulatory violations

Select from:

☑ Yes

(3.3.2) Fines, enforcement orders, and/or other penalties

Select all that apply

☑ Enforcement orders or other penalties but none that are considered as significant

(3.3.3) Comment

Enel received a resolution to initiate sanction proceedings for a suspected environmental non-compliance related to the ecological flow for energy generation in Spain. Resolution of the proceeding is still pending. To manage the risk of such occurrences and mitigate potential impacts, Enel adopted an approach that enables a high level of integration of control processes across all levels of the organization, effectively prioritizing improvement actions. Enel introduced a unified model to classify and assess risks and opportunities related to environmental impact. This includes evaluating operational aspects' interactions with environmental factors and the mitigation controls in place to ensure regulatory compliance and voluntary improvement targets. The approach also incorporates analyses of accidental environmental events and periodic site visits (Extra Checking on Site – ECoS), ensuring continuous control across the organization.
[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:
☑ Yes

(3.5.1) Select the carbon pricing regulation(s) which impact your operations.

Select all that apply
☑ EU ETS
☑ Other carbon tax, please specify :Chile, Green Tax

(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

EU ETS

(3.5.2.1) % of Scope 1 emissions covered by the ETS

73

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

12/30/2023

(3.5.2.4) Period end date

12/30/2024

(3.5.2.5) Allowances allocated

0

(3.5.2.6) Allowances purchased

14663885

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

14663885

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☑ Facilities we own and operate

(3.5.2.10) Comment

Figures here reported refer to the Italian, Spanish and Portuguese market, being Enel's prevalent markets of operation, which represents 72,7% of Group EBITDA out of a presence in more than 30 countries and 73% of global Scope 1 emissions. Since 2013, electric generation is no longer eligible to get free allocation of emission allowances, and therefore Enel needs to buy all allowances required to compensate emissions from its power plants under the EU ETS market.
[Fixed row]

(3.5.3) Complete the following table for each of the tax systems you are regulated by.

Other carbon tax, please specify

(3.5.3.1) Period start date

12/30/2023

(3.5.3.2) Period end date

12/30/2024

(3.5.3.3) % of total Scope 1 emissions covered by tax

11.5

(3.5.3.4) Total cost of tax paid

10923075

(3.5.3.5) Comment

This figure refers to the Chilean market, which represents 11.5% of global Scope 1 emissions. The Chilean system does not allocate or purchase allowances. [Fixed row]

(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

We are committed to carrying out our direct and indirect public advocacy actions in line with the Paris Agreement and with the target of limiting global warming to below 1.5º, involving institutional stakeholders, trade associations, non-governmental organizations, and academia to promote our vision on climate. We interact directly with policy makers, contribute to the positioning of trade associations, and engage with a broader set of stakeholders to build consensus and support for specific policy proposals. The global coordination of Enel's advocacy on climate policies is provided by the Energy and Climate Policies unit, responsible for ensuring the consistency of global scenarios and position of the Group on climate policies with the support of Country and the Global Business Lines. Its objective is to guide Enel's national and local advocacy activities, thanks to a continuous dialog with institutions and the widest possible range of stakeholders active in the climate debate. We strongly support carbon pricing as a means to decarbonize economic systems efficiently and effectively around the world and supports the integration of carbon pricing into the decision-making process in all countries where we operate. In doing so, it underlines the importance of well-functioning mechanisms for carbon taxation and emissions trading. In 2024, Enel continued to engage proactively with European institutions and stakeholders to support the development of a regulatory framework aligned with EU climate targets and the Group's strategic priorities. Advocacy efforts focused on key legislative initiatives such as the Net Zero Industry Act

and the Clean Industrial Deal, promoting the adoption of non-price criteria in renewable energy auctions and the creation of a robust PPA market to accelerate the deployment of clean technologies. Enel also contributed to the definition of the Electrification Action Plan, advocating for measures to boost electrification across sectors, and actively participated in the revision of the EU Governance Regulation and the Energy Taxation Directive, promoting regulatory coherence, reduced administrative burdens and stronger investment signals. Further support was expressed for the review of the F-gas Regulation and the recognition of anticipatory investments in grid infrastructure. All advocacy activities were conducted transparently, in line with Enel's registration in the EU Transparency Register, and aimed at supporting a competitive, inclusive, and accelerated energy transition.[AC1] [AC2] In 2024, the emission allowances' price in the auctioning market was 65 /ton CO2 by the end of the year. As we are highly exposed to changes in the price of the emission allowances Enel has established a strategy based, among others, on the following actions: Reduction of emissions – In 2024, the percentage of emissions related to EU-ETS was 73% of the total Scope 1 and the percentage of emissions related to the green tax system in Chile (Sistema de Impuestos Verdes) accounted for 11.5%. Enel is strongly committed to reduce its GHG emissions and to this aim, at the centre of Enel's sustainability strategy lies the ambition to achieve zero emissions in 2040, as well as completing the phase-out of all its coal-fired power plants by 2027. To achieve this, in 2024, Enel increased its renewable installed capacity by 2.6 GW from 2023, which reached up 56.6 GW and accounting for 69.9% of total net installed efficient power. During the year, 2.3 GW of new solar capacity, 0.2 GW of new wind capacity and 0.2 new hydro capacity were installed. To keep contributing toward the decarbonization goal, between 2025 and 2027, the Group expects to deliver around 12 GW of new renewable capacity in all geographies where it operates, well on track to reach its decarbonization targets in line with the Paris Agreement. Set an internal carbon price – Until our total decarbonization is achieved by 2040, Enel has also implemented an emissions allowance price monitoring and forecasting system to estimate future emissions and allowances needs until we are able to complete our coal and gas phase out strategies, in line with our decarbonization and net zero plan. Currently, our CO2 reference price is in line with the EU ETS, being to 65 /ton in 2024. This internal control allows us to develop more accurate forecasts and serves a base for decision making processes, especially related to the phase out of thermal generation plants. Enel's coal phase-out in Italy and Spain is in line with the two countries' objective of phasing out coal-fired power generation by 2027.

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Chile

☑ Italy

☑ Spain

☑ Brazil

☑ Colombia

☑ United States of America

(3.6.1.8) Organization specific description

One of the main effects of climate change is the modification of climatological patterns, such as changes in rainfall, average temperatures, and solar and wind patterns. These changes have the potential to affect Enel business over all time periods, as the energy generation from renewable sources is directly affected by the availability of resources and changing weather patterns will be more frequent due to climate changes. The company currently has 27.7GW of hydroelectric installed capacity (which represents approximately 34.2% of Enel's total installed capacity), 15.7 GW of wind generation (representing 19.4%) and 12.3 GW of solar (representing around 15.2% of overall generation), with the aim of increasing this capacity to around 76 GW by 2027 (12GW) in line with Enel's 2025-2027 strategic plan to continue to deploy renewable generation. Considering that climate parameters trends may vary significantly in the future and due to Enel's growing renewable capacity, these may bring the company opportunities to increase productivity and as a consequence generate higher business revenues. Following the same reasoning, intensification of rainfall patterns could have a positive effect on hydropower generation in some regions that could positively impact Enel's business results,

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Other, please specify :Increased revenues as per higher sales/output linked to higher renewable production (hydro, wind and solar

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

By using models and scenario analysis, that take into consideration physical and transition variables, we are able to estimate the potential variation of water and wind availability and solar radiation that allow us to calculate the potential financial figure regarding higher renewable production. We assume an increase (specific by

country, in line with the historical weather volatility and the range of chronic trends) in the availability of renewable energy sources, mostly from hydroelectric production since it is the most used renewable energy source by Enel, followed by wind and solar, which were less affected, according to the model

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

0

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

100000000

(3.6.1.23) Explanation of financial effect figures

The financial impact that these variations may have on Enel business is due to Higher Water availability that may affect hydro, and higher wind availability and higher solar radiation that may affect wind and solar generation. leading to a positive total impact on EBITDA of a range between 0 and 100 M per annum. Therefore, an estimated range for the potential financial impact on the company's EBITDA of 0 M and 100 M per year was forecasted. The difference on the two figures is related to how much capacity will increase and vary over the years, taking into considering that exposure to volatility may also change and impact the Group within this range mentioned to the technology

(3.6.1.24) Cost to realize opportunity

7200000

(3.6.1.25) Explanation of cost calculation

The potential variation of climate patterns affecting renewable power generation technologies may lead to an increase in Renewable human resources costs. To account for the additional costs necessary to address the challenges posed by climate change, there is an estimated need to strengthen the Renewable structure, both locally and globally, with a tolerance threshold represented by approximately 80 additional FTEs, each valued at approximately 90k/FTE

(3.6.1.26) Strategy to realize opportunity

Enel adopts several best practices to manage the impact of weather events on electricity generation, such as: 1. weather forecasting both to monitor renewable resource availability and detect extreme events, with warning systems to ensure the protection of people and assets. •2. hydrological simulations, territory surveys, monitoring of possible vulnerabilities using digital GIS systems and satellite measurements. •3. advanced monitoring of more than 100,000 parameters on dams and hydroelectric civil works. •4. Real-time remote monitoring of generation plants •5. safe rooms in areas exposed to tornadoes and hurricanes. •6. verification of potential climatic trends for the main project parameters in order to take them into account in the sizing of systems for relevant projects (for example, assessments of the tempera ture of the coolant source in order to ensure greater flexibility in cooling in new CCGTs) and civil engineering works (for example, rainfall assessments for designs of drainage systems at solar plants). •7. estimation of extreme wind speeds using updated databases containing the logs and historical trajectories of hurricanes and tropical storms. 8. Long-term climate scenarios analysis under different Representative Concentration Pathways (RCP): RCP 8.5, RCP 4.5, and RCP 2.6.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp3

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Chile

☑ Italy

☑ Spain

☑ United States of America

☑ Brazil

☑ Colombia

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Other, please specify :Canary Islands % different river basins in Italy, Spain, Chile, Colombia, Brazil and United States of America

(3.6.1.8) Organization specific description

One of the main effects of climate change is modification of climatological patterns, such as changes in rainfall. These changes have the potential to affect Enel business over all time periods, as the energy generation from renewable sources, and in particular from hydroelectricity, is directly affected by the availability of resources and changing weather patterns will be more frequent due to climate change, The company currently has 27.7GW of hydroelectric installed capacity, which represents approximately 34.2% of Enel's total installed capacity and it is the most relevant renewable source of the company's energy mix. Considering that climate parameters trends may vary significantly in the future and due to Enel's hydropower capacity is widespread across different geographies, these may bring the company opportunities to increase productivity and as a consequence generate higher business revenues. Following the same reasoning, intensification of rainfall patterns could have a positive effect on hydropower generation in some regions that could positively impact Enel's business results, especially in South America due to the importance of hydropower generation in Enel's portfolio in the region.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Other, please specify :Increased revenues as per higher sales/output linked to higher renewable production (hydro, wind and solar.

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

By using models and scenario analysis, that take into consideration physical and transition variables, we are able to estimate the potential variation of water availability that allow us to calculate the potential financial figure regarding higher hydropower production. We assume an increase (specific by country, in line with the historical weather volatility and the range of chronic trends) in the availability of hydropower energy sources.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

0

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

100000000

(3.6.1.23) Explanation of financial effect figures

The financial impact that these variations may have on Enel business is due to Higher Water availability that may affect hydro. leading to a positive total impact on EBITDA of a range between 0 and 100 M per annum Therefore, an estimated range for the potential financial impact on the company's EBITDA of 0 M and 100 M per year was forecasted. The difference on the two figures is related to how much capacity will increase and vary over the years, taking into considering that exposure to volatility may also change and impact the Group within this range mentioned to the technology.

(3.6.1.24) Cost to realize opportunity

7200000

(3.6.1.25) Explanation of cost calculation

Variation of weather patterns affecting renewable power generation technologies may lead to an increase in Renewable human resources costs,To account for the additional costs necessary to address the challenges posed by climate change, there is an estimated need to strengthen the Renewable structure, both locally and globally, with a tolerance threshold represented by approximately 80 additional FTEs, each valued at approximately 90k/FTE.

(3.6.1.26) Strategy to realize opportunity

Enel adopts several best practices to manage the impact of weather events on hydropower generation, such as: •weather forecasting both to monitor renewable resource availability and detect extreme events, with warning systems to ensure the protection of people and assets. •hydrological simulations, territory surveys, monitoring of possible vulnerabilities using digital GIS systems and satellite measurements. •advanced monitoring of more than 100,000 parameters on dams and hydroelectric civil works. •Real-time remote monitoring of generation plants •safe rooms in areas exposed to tornadoes and hurricanes. tropical storms Long-term climate scenarios analysis under different Representative Concentration Pathways (RCP): RCP 8.5, RCP 4.5, and RCP 2.6.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets

☑ Other markets opportunity, please specify :Impact of an Accelerated Transition ScenarioOther

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil
☑ Chile
☑ Colombia
☑ Italy
☑ Spain

(3.6.1.8) Organization specific description

One of our most significant opportunities is the potential increase in expected revenues from the renewable business if regulatory and market conditions become more favorable than anticipated in our current Strategic Plan, given that Enel's strategy is strongly focused on expanding renewable capacity. Between 2025 and 2027, the Group plans to install around 12GW of new renewable capacity in all geographies where it operates, backed by a robust pipeline. In 2027, the Group's renewable capacity is expected to reach approximately 76 GW, with emission-free production reaching an approximate 86%. The fulfilment of this ambition, presented in our 2025-2027 Strategic Plan, and its pursuit over a medium long-term horizon, depends on the evolution of policies and mechanisms that promote the deployment of renewables and on the existence of long-term market signals, such as the signing of PPAs (Power Purchase Agreements) with industrial customers. The presence of clear and stable regulatory frameworks and an increased willingness from industrial customers to buy renewable energy could enhance the achievement of Enel's renewable growth, positively impacting the expected revenues from the renewables business line.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Unlikely (0–33%)

(3.6.1.12) Magnitude

Select from:

☑ Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Enel is a global advocate for sustainable development and climate change mitigation and adaptation. The company actively participates in various several international debates and initiatives that promote the development of frameworks, policies, and regulatory mechanisms supporting the energy transition. Through a dedicated function responsible for low carbon policies, Enel engages numerous consultation processes at European Union level to support the many elements that enable a fair and sustainable energy transition, ranging from renewable energy market mechanisms to electrification policies and carbon reduction legislation. Additionally, in the main countries where the Group operates, specific Regulation and Public Affairs units work at the local level to develop regulation frameworks that support renewables energy deployment and market designs capable of integrating these technologies.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

100000000

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

300000000

(3.6.1.23) Explanation of financial effect figures

The pursuit of the growth strategy outlined in the 25-27 industrial plan, may be even more ambitious, with a considerable impact in the medium and long term, following a more favorable scenario for the penetration of renewables. Assuming a benchmark year, The Group has estimated the positive effects of a higher availability of affordable renewable energy in the medium term on an integrated business perspective(e.g. to shorten long customer position)

(3.6.1.24) Cost to realize opportunity

3150000

(3.6.1.25) Explanation of cost calculation

To capitalize on the opportunities presented by a scenario with greater penetration of renewables, it is hypothesized that a necessary strengthening of the Business Development structure, both at the global and local levels, is required. This should be consistent with the additional growth assumptions and foresee the addition of up to approximately 35 additional FTEs, evaluated at around 90k/FTE.

(3.6.1.26) Strategy to realize opportunity

Enel has taken strategic actions to seize the opportunities offered by the energy transition. Enel continuously analyses the evolution of electricity markets in various countries through an ongoing strategic assessment process, integrating internal analyses with the anticipated developments outlined in national plans regarding new renewable capacity and decarbonization strategies. As a result, Enel has a mature pipeline distributed across different geographies. Furthermore, the new renewable capacity envisaged in the 2025-2027 business plan is also widespread in order to minimize potential regulatory risks.
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ Other, please specify :EBITDA

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

100000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ Less than 1%

(3.6.2.4) Explanation of financial figures

One of the main effects of climate change is the modification of climatological patterns, such as changes in rainfall, average temperatures, and solar and wind pattern These changes have the potential to affect Enel business, and in particular for the energy generation from renewable sources considering that the company currently has 27.7GW of hydroelectric installed capacity (which represents approximately 34.2% of Enel's total installed capacity), 15.7GW of wind generation (representing 19.4%) and 12.3 GW of solar (representing around 15.2% of overall generation). Higher water availability may affect hydro generation, as well as higher wind availability and higher solar radiation may affect wind and solar generation, leading to a positive total impact on EBITDA of a range between 0 and 100 M per annum. The difference between the 0 and 100M figures is related to how much capacity will increase and vary over the years considering that volatility may also change and impact the group within this range. In addition, another significant opportunity is connected to an Accelerated Transition Scenario characterized by a more ambitious scenario vs the Reference Scenario, with higher renewables penetration. The pursuit of the growth strategy outlined in the 25-27 industrial plan, in a more ambitious framework, may have a considerable impact in the medium and long term, The Group has estimated in the medium term the positive effects of a higher availability of affordable renewable energy, on an integrated business perspective(e.g. to shorten long customer position) with estimated range for the potential financial impact on the company's EBITDA of 100 M and 300 M per year.

Water

(3.6.2.1) Financial metric

Select from:

☑ Other, please specify :EBITDA

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

100000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

One of the main effects of climate change is the modification of climatological patterns, such as changes in rainfall. These changes have the potential to affect Enel business, and in particular for the energy generation from renewable sources considering that the company currently has 27.7GW of hydroelectric installed capacity

(which represents approximately 34.2% of Enel's total installed capacity. Higher water availability may affect hydro generation, leading to a positive total impact on EBITDA of a range between 0 and 100 M per annum
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

The Diversity Policy describes the optimal characteristics of the Board's composition to ensure it can fulfil its duties as effectively as possible, making decisions that can tangibly benefit from the contribution of a plurality of different qualified members able to examine the issues under discussion from diverse perspectives..

(4.1.6) Attach the policy (optional)

diversity-policy-of-the-board-of-directors.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply
☑ Board chair
☑ Chief Executive Officer (CEO)
☑ Board-level committee

(4.1.2.2) Positions’ accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions’ accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :Organizational Regulations of the various Committees at board level

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

We are committed to achieving full decarbonization by 2040. This commitment is on top of our business strategy and, therefore, the 2025-2027 Strategic Plan aims at establishing the specific guidelines and decarbonization and operational targets to achieve it. The highest mgmt levels discuss, organize and manage all the climate-related issues, which affect their respective operations, services and business strategies. The Board of Directors examines and approves the corporate strategy, including the annual budget and Business Plan. In addition to the BoD, the Corporate Governance and Sustainability Committee (in which one member (Arbib) serves as a sustainability expert), chaired by the Board Chair, assists the Board in assessment and decision-making on climate-related issues such as overseeing climate-related targets, which include all GHG sources across the entire value chain and monitoring their implementation and disclosure in the Sustainability Report, along with the actions and drivers to meet the targets. The correct identification, monitoring and mgmt of climate-related risks is considered of high importance due to the significant impact they have on achieving company objectives. For this purpose, the Board of Directors is committed to develop guidelines to ensure that decisions at all levels within the Group are consistent with the company's risk appetite. The Board has established a Control and Risks Committee to provide support in making decisions concerning the approval of the Business Plan and of financial reporting. This Committee examines the contents of the Sustainability Report and the Non-Financial Statement, (relevant for the purposes of the Internal Control and Risk Mgmt System) and containing the corporate disclosure on climate. It also provides the BoD with an opinion relative to the system of internal controls and risk management guidelines so that the main risks per subsidiary are properly identified, measured, managed and monitored. We also have specific internal committees composed of senior mgmt, such as the Global Business Lines and Global Services Functions, that are responsible for governing and overseeing risk mgmt, monitoring, and control. In 2024, the BoD dealt with climate and sustainability-related issues during 10 out of the 12 meetings held. In addition, the Corporate Governance and Sustainability Committee dealt with climate change and sustainability issues during 4 of the 7 meetings held, and the Control and Risk Committee during 11 out of the 15 meetings held. The Board also defines the remuneration policy for Directors, Auditors and Key mgmt personnel, based on the pursuit of the Company's sustainable success. The remuneration policy includes specific GHG targets (covering Scope 1 and Scope 3 emissions) for key managers. The CEO reports to the BoD on the activities carried out when exercising proxies, including the business activities aimed at maintaining Enel's commitment to tackling climate change.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Individual role descriptions

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Reviewing and guiding innovation/R&D priorities

☑ Overseeing and guiding major capital expenditures

☑ Overseeing and guiding the development of a business strategy

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Enel's organizational and corporate governance model ensures that sustainability issues are appropriately taken into consideration in all relevant Company decision-making processes, by defining specific tasks and responsibilities for the main corporate governance bodies. The Board of Directors examines and approves the corporate strategy, including the annual budget and Business Plan. The Corporate Governance and Sustainability Committee, chaired by the Board Chair, assists the Board in assessment and decision-making on water related issues such as overseeing water targets within the Sustainability Plan, or the stakeholders expectations concerning water as part of the materiality analysis review or the water related performance achieved in main ESG ratings and indices. During 2024, the Corporate Governance and Sustainability Committee, chaired by the Board Chair, dealt with nature-related issues, including water, reflected in the strategies and related implementation methods in 3 of the 7 meetings held, in which the main activities performed during the year included: addressing sustainability-related issues (including climate-related) on the occasion of the examination of: (i) the 2023 Sustainability Statement, which incorporates the Consolidated Non-Financial Statement pursuant to Legislative Decree 254/2016 for the same year; (ii) the EU and national regulatory framework on sustainability, with particular reference to Directive 2022/2464/EU (the Corporate Sustainability Reporting Directive - CSRD) and Legislative Decree 125/2024 implementing it, as well as Directive 2024/1760 (the Corporate Sustainability Due Diligence Directive - CSDDD); (iii) the process and outcomes of double materiality, also for the purposes of preparing the Consolidated Sustainability Statement, within which the impacts, risks and opportunities (IRO) relevant to the Enel Group were presented to the Committee; (iv) the 2025-2027 Sustainability Plan; (v) human rights due diligence within the Enel Group; (vi) voluntary disclosure on sustainability; (vii) the main sustainability activities performed by

the Enel Group in 2024.The CEO (the only C-suite officer member of the Board of Directors) is under the supervision of the Board of Directors and is primarily responsible for managing the company and defining a sustainable business model. He is in charge of spreading down the main environmental guidelines set by the Board of Directors and reports to them on the progress achieved, including water related topics. The CEO holds the role of Director in charge of setting up and maintaining the ICRMS The ICRMS consists of the set of rules, procedures and organizational structures aimed at effective and efficient identification, measurement, management and monitoring of the main corporate risks, including risks related to environment (among which water related risks).

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board chair

☑ Chief Executive Officer (CEO)

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing the setting of corporate targets

☑ Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

Enel's organizational and corporate governance model ensures that sustainability issues are appropriately taken into consideration in all relevant Company decision-making processes, by defining specific tasks and responsibilities for the main corporate governance bodies. The Board of Directors examines and approves the corporate strategy, including the annual budget and Business Plan. The Corporate Governance and Sustainability Committee, chaired by the Board Chair, assists the Board in assessment and decision-making on biodiversity related issues such as overseeing the no net losses biodiversity commitment within the Sustainability Plan, or the stakeholders expectations concerning biodiversity as part of the materiality analysis review or the performance on biodiversity management achieved in main ESG ratings and indices. The CEO (the only C-suite officer member of the Board of Directors) is under the supervision of the Board of Directors and is primarily responsible for managing the company and defining a sustainable business model. He is in charge of spreading down the main environmental guidelines set by the Board of Directors and reports to them on the progress achieved, including biodiversity. The CEO holds the role of Director in charge of setting up and maintaining the ICRMS The ICRMS consists of the set of rules, procedures and organizational structures aimed at effective and efficient identification, measurement, management and monitoring of the main corporate risks, including risks related to environment (among which biodiversity). During 2024, the Corporate Governance and Sustainability Committee dealt with nature-related issues, reflected in the strategies and related implementation methods in 4 of the 7 meetings held, in particular during the review of: (i) the Sustainability Report for the 2023 financial year, coinciding with the Consolidated Non-Financial Statement pursuant to Legislative Decree No. 254/2016 for the same year; (ii) the materiality analysis and the guidelines of the Sustainability Plan 2025-2027, including environmental targets; (iii) updates on the main activities carried out in 2024 by the Enel Group in the field of sustainability, on the status of implementation of the Sustainability Plan 2025- 2027 and regarding Enel's inclusion in the main sustainability indices and ratings.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Integrating knowledge of environmental issues into board nominating process
☑ Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Other
☑ Other, please specify :As part of the annual assessment by a third party, Enel evaluated the Board's ability to manage climate risks. Areas for improvement were identified, leading to the launch of a climate-related induction program.

Water

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Not assessed
[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes

	Management-level responsibility for this environmental issue
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing value chain engagement related to environmental issues

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing annual budgets related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

☑ Managing priorities related to innovation/low-environmental impact products or services (including R&D)

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

In executing the power he holds, the CEO has defined a sustainable business model by identifying a strategy targeted toward guiding the energy transition toward a low-carbon model; furthermore, within the scope of the powers assigned, the CEO manages the business activities connected to Enel's commitment to combating climate change. The CEO reports to the Board of Directors on the activities carried out when exercising proxies, including the business activities aimed at maintaining Enel's commitment to tackling climate change. He also represents Enel in various initiatives dealing with sustainability, holding relevant positions in institutions of international importance such as the Global Investors for Sustainable Development (GISD) Alliance launched by the United Nations in 2019. Regarding risk management, the CEO holds the role of Director in charge of setting up and maintaining the Internal Control and Risk Management System (ICRMS). The ICRMS consists of the set of rules, procedures and organizational structures aimed at effective and efficient identification, measurement, management and monitoring of the main corporate risks, including risks related to climate change. The CEO is also responsible for the oversight of the supply chain engagement strategy, whose GHG emissions are embedded into our decarbonization roadmap and net zero targets. In addition, he is also responsible for the oversight and the definition of the electrification strategy, through which the Group is promoting the customers' switch from fossils consumption to renewable electricity consumption.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

The Control and Risk Committee, chaired by the CEO, is responsible for strategic guidance and risk management supervision through the definition of risk response strategies. The corporate governance and sustainability committee assists with preliminary functions, both propositive and consultative, the board of directors on its assessments and decisions related to the corporate governance of the Company and the Group and to sustainability issues, included water management. As a member of the Board of Directors, the CEO provides information and is informed on water-related targets and performance included in the Group's Sustainability Plan.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Half-yearly

(4.3.1.6) Please explain

Conserving biodiversity is a strategic objective of our environmental policy, approved at the board level, and guided by a biodiversity policy adopted in 2015 and renewed in 2023 following CBD-COP 15. This policy aligns with the Kunming-Montreal Global Biodiversity Framework and outlines our commitment to concrete actions, time-bound targets, and a specific Biodiversity Action Plan, as published in the 2023 Sustainability Report. The Board of Directors appoints the Corporate Governance and Sustainability Committee, consisting of at least three Directors, including a Chair. This Committee assists the Board in sustainability assessments and decisions, including biodiversity. It monitors sustainability issues, examines the sustainability plan, and assesses the achievement of objectives, integrating risk and opportunity assessments into decision-making processes. Biodiversity targets focus on reducing impacts, restoring habitats, and sharing ecosystem benefits with communities.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

(4.5.3) Please explain

The compensation policy for 2024 provides that a significant portion of the long-term variable remuneration of the Chief Executive Officer/General Manager and executives with strategic responsibilities will be tied to performance objectives in relation to climate change. In the LTI 2024-26 the weight of the environmental objective concerning the reduction of greenhouse gas emissions remained unchanged to 15% of the total – compared to the previous plan. This target reflects the Scope 1 and 3 GHG emissions intensity relating to Integrated Power, thus covering both direct emissions relating to power generation (i.e., Scope 1 emissions) and indirect emissions relating to the generation of power purchased and sold by the Group to end customers (i.e., Scope 3 emissions). A gate target linked to Group Scope 1 GHG emissions intensity relating to Power Generation was associated with this target.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

The long term incentive plan 2025-2027 does not include a specific monetary incentive related to water, as it covers the highest environmental related priority, which is climate, in coherence with shareholders and investors expectations. Nevertheless, the climate metric considered in the plan consisting on reducing greenhouse gas emissions is much connected to water related performance. Its achievement will be directly linked to phasing out water-consuming technologies (thermal plants) and replacing them with more water-efficient renewable technologies. The specific climate metrics defined have a direct positive impact on water performance.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

The Plan envisages the disbursement of an incentive composed of a component in Shares and a monetary component, the amount of which may vary depending upon the level of achievement of the three-year performance objectives The compensation policy for 2024 provides that a significant portion of the long-term variable remuneration of the Chief Executive Officer/General Manager and executives with strategic responsibilities will be tied to performance objectives in relation to climate change. In particular, in the LTI 2024-26 the weight of the environmental objective concerning the reduction of greenhouse gas emissions remained unchanged to 15% of the total – compared to the previous plan. This target reflects the Scope 1 and 3 GHG emissions intensity relating to Integrated Power, thus covering both direct emissions relating to power generation (i.e., Scope 1 emissions) and indirect emissions relating to the generation of power purchased and sold by the Group to end customers (i.e., Scope 3 emissions). A gate target linked to Group Scope 1 GHG emissions intensity relating to Power Generation was associated with this target.

(4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The position’s incentives are directly linked to our commitment to achieving zero emissions by 2040, which is the ultimate goal of Enel’s transition plan and its main KPI. This commitment aligns with the goal of limiting global warming to below 1.5ºC and is supported by specific targets validated by the Science Based Targets initiative (SBTi). The incentive structure includes both Scope 1 and Scope 3 emissions related to Integrated Power, covering direct emissions from electricity generation and indirect emissions from electricity purchased and sold by the Group. These aim to support the achievement of the Strategic Plan 2025-2027 targets related to climate change mitigation, ensuring that the incentives drive the organization towards its environmental commitments and climate transition plan.

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Corporate executive team

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

☑ Shares

(4.5.1.3) Performance metrics

Strategy and financial planning

☑ Achievement of climate transition plan

Emission reduction

☑ Implementation of an emissions reduction initiative

☑ Reduction in emissions intensity

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Long-Term Incentive Plan, or equivalent, only (e.g. contractual multi-year bonus)

(4.5.1.5) Further details of incentives

Regarding the Corporate executive team, the same incentives mechanism envisaged for the CEO applies to executives with strategic priorities. The long-term variable remuneration consists of the participation in the 'Long Term Incentive Plan', which is based on the level of achievement of three-year performance objectives. The Corporate Executive team include Heads of Business Lines, Heads of Geographical Areas and Heads of Function at holding level, the Chief Procurement Officer and the CEO. One of these performance objectives is the reduction of Enel Group CO2 emissions per kWheq over a three-year period, which weighted 15% of the total long-term variable remuneration in 2024.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

The position's incentives are directly linked to our commitment to achieving zero emissions by 2040, which is the ultimate goal of Enel's transition plan and its main KPI. This commitment aligns with the goal of limiting global warming to below 1.5ºC and is supported by specific targets validated by the Science Based Targets initiative (SBTi). The incentive structure includes both Scope 1 and Scope 3 emissions related to Integrated Power, covering direct emissions from electricity generation and indirect emissions from electricity purchased and sold by the Group. These aim to support the achievement of the Strategic Plan 2025-2027 targets related to climate change mitigation, ensuring that the incentives drive the organization towards its environmental commitments and climate transition plan.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Enel Group's environmental policy focuses on several key areas, reflecting their commitment to sustainability and responsible growth. Specifically: Decarbonization and Renewable Energy: Enel is investing heavily in renewable energy sources and grid modernization. This is driven by the need to reduce greenhouse gas emissions and mitigate climate change impacts. Water Resource Management: Enel is focused on reducing water usage and enhancing efficiency in operations. This ensures sustainable water use, especially in regions facing water scarcity. Circular Economy and Waste Reduction: Enel promotes circular economy principles, aiming to minimize waste and maximize resource efficiency. This approach supports sustainability by reducing the environmental impact of their operations and products.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to 100% renewable energy

☑ Commitment to net-zero emissions

☑ Commitment to not invest in fossil-fuel expansion

☑ Commitment to not funding climate-denial or lobbying against climate regulations

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water consumption volumes

☑ Commitment to reduce water withdrawal volumes

☑ Commitment to the conservation of freshwater ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

enel-group-enviromental-policy 2024.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

Protection of biodiversity is one of the strategic objectives of "Enel's Environmental Policy" and is regulated by a specific policy, "Enel's Biodiversity Policy", adopted in 2015 and renewed in 2023 following COP15. The policy defines the guidelines for all the Group's biodiversity protection initiatives and the principles according to which they operate, aligned with the Kunming-Montreal GBF. Enel assesses the dependencies, impacts, risks and opportunities of its activities on biodiversity, natural resources and ecosystem services related to communities or groups with traditional or recognised use rights. It develops and implements infrastructure based on the principles of the Impact Mitigation Hierarchy (avoid, minimise, restore, compensate), as detailed in Enel's Biodiversity Policy. In addition, it monitors and reports on progress towards the achievement of local and global objectives and targets, to account for performance in biodiversity and natural capital management. Enel also protects habitats of high biodiversity value, including natural forests and protected areas, and mitigates the visual and landscape impacts of power and distribution assets. It further protects archaeological assets during construction activities and promotes innovative urban biodiversity solutions in the implementation of infrastructure and services

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems

☑ Commitment to No Net Loss
☑ Commitment to stakeholder engagement and capacity building on environmental issues

Additional references/Descriptions
☑ Description of biodiversity-related performance standards
☑ Description of impacts on natural resources and ecosystems

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Kunming-Montreal Global Biodiversity Framework

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

Biodiversity policy _ Enel Group.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:
☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Business 4 Nature
☑ UN Global Compact
☑ We Mean Business
☑ Climate Action 100+
☑ Science-Based Targets for Nature (SBTN)
☑ Global Reporting Initiative (GRI) Community Member
☑ Task Force on Nature-related Financial Disclosures (TNFD)
☑ Task Force on Climate-related Financial Disclosures (TCFD)
☑ World Business Council for Sustainable Development (WBCSD)
☑ Other, please specify **:CLEANaction, First Movers Coalition (WEF)**

(4.10.3) Describe your organization's role within each framework or initiative

TCFD: We have supported the Taskforce since the publication of the first recommendations in 2017, promoting transparent and reliable information on the climate. In 2020, we were also a member of the TCFD Advisory Group which puts together recommendations on scenario analyses. •TNFD: We have a partnership with the TNFD through participation in the Forum, which was launched in 2021, and are working to establish a global framework for companies and financial institutions to assess and report on nature and biodiversity-related risks and opportunities. In October 2022, we joined the TNFD Pilot Program led by the WBCSD, which brings together 23 companies globally to test the new framework. Finally, in January 2024, Enel became part of the group of TNFD early adopters, committing to start publishing the first TNFD-aligned disclosure for the 2025 financial year. • SBTN: After joining the Science Based Targets Network's Corporate Engagement Program in 2021, Enel again committed to SBTN's goals and vision and contributed to the development of methods and tools. • WBCSD: Since 2016, Enel has been a member of the WBCSD and is represented both on the Board, and at Liaison Delegate level. In 2023, the Group continued to be involved in multiple programs and projects, including the Energy Pathway, for which it is also a member of the Leadership Group. Since 2022 Enel has been part of the Business Commission to Tackle Inequality, in which it is a Commissioner and participates in various working groups. The Group has also played an active role in the projects: "Nature-based solutions", "Transport & Mobility", "Carbon Capture Storage and Removals" • Climate Action 100: This engagement started in 2018 under the Climate Action 100 initiative. Enel was evaluated in 2023 in the Net Zero Company Benchmark of Climate Action 100, and ranked in the top 3 on a global level and as a best performer at Electric Utilities sector leve in the Electric Utilities Benchmark of the World Benchmarking Alliance (WBA). • UN Global Compact: In 2004 we joined the United Nations Global Compact, committing to its ten principles on human rights, labor standards, environmental protection, and anti-corruption. In 2023 we continued our commitment to sustainable finance, co-chaired the "CFO Coalition for the SDGs", joined the new Advisory Board, and contributing to several reports. We were also part of the Think Lab on Just Transition, continued as a patron of Transformational Governance and joined the Business & Human Rights Accelerator. In 2023, we were among the early movers in the Forward Faster Campaign, committing to ambitious targets in Climate Action and Finance Investment to accelerate progress on the SDGs. •GRI Community Member: We have been a member of the Global Reporting Initiative (GRI) since 2006, and part of the GRI Community since 2016. In 2023 we continued to engage with the other members of the Global Sustainability Standards Board, once again confirming our efforts to achieve the Sustainable Development Goals, while demonstrating commitment, accountability and transparency. Since 2020, we have been part of the Global Sustainability Standards Board, the independent body that has the exclusive responsibility for developing and issuing the Global Reporting Initiative (GRI) Standards. • Enel collaborates with the We Mean Business Coalition through initiatives and campaigns targeted toward accelerating a just transition and toward a world aligned with the climatic goal of 1.5 C. In April 2023 the Group became part of the Energy Advisory Group of the coalition that provides guidelines and advice on the most recent developments in terms of challenges and opportunities for the energy sector. In addition, Enel also contributed to the Corporate Climate Stocktake (CCST) report, which records the progress, challenges and opportunities of the private sector for reaching the Net Zero target • the partnership with Business for Nature, launched in 2020 with the signing of the call to action "Nature is Everyone's Business", has continued over the years to call on governments to adopt ambitious environmental policies to reverse the loss of nature in this decade. In 2023 Enel also contributed to the definition of the new Business for Nature strategy, participating in the "Business for Nature's Business Action Strategy" workshop • Participation as a member of the CLEANaction, promoted by WWF, which involves electrical companies and sector associations with the

objective of assessing and mitigating the impacts and potential risks that new renewable energy generation projects could have on biodiversity and nature. Since 2022 Enel has been member of the First Movers Coalition, the initiative launched by the World Economic Forum and the US Special Presidential Envoy for Climate John Kerry, harnessing the purchasing power of companies to decarbonize seven "hard to abate" industrial sectors. We are in the steel working group.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged directly with policy makers

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

(4.11.4) Attach commitment or position statement

Climate Policy Advocacy Report + Integrated Annual Report 2024_.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Enel is committed to acting in a transparent and responsible manner. As such, it is registered with the European Transparency Register, whose specific activities are related to major EU legislative and/or policy proposals: https://transparency-register.europa.eu/search-register-or-update/organisation-detail_it?id=6256831207-27.By registering, Enel signed the Transparency Register Code of Conduct and also declared that it is bound by its own Code of Ethics.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

We are committed to ensuring that our direct advocacy activities are aligned with the objectives of the Paris Agreement. This involves engaging a wide range of stakeholders including public institutions, trade associations, non-governmental organisations and academia to promote our climate vision and policies aimed at eliminating greenhouse gas emissions. Stakeholder engagement is crucial to evolving the policy framework towards ambitious climate targets and fostering an economy where carbon pricing guides long-term investments. We engage directly with policy makers, influence the positioning of trade associations and interact with a wide range of stakeholders to build consensus and support for the path to decarbonization of the global economy, which is the goal of the Paris Agreement. The global coordination of the Enel Group's advocacy on climate policies is provided by the Energy and Climate Policies unit. This unit is responsible for ensuring the consistency of global scenarios and positions of the Group on climate policies with the support of Countries and the Global Business Lines. Its objective is to guide Enel's national and local advocacy activities, thanks to a continuous dialogue with institutions and the widest possible range of stakeholders who are active in the climate debate. In addition, we ensure that the sectoral associations, business networks and think tanks of which we are members operate in accordance with the Paris Agreement and the decarbonisation roadmap. We systematically check the consistency of these associations. This verification process is carried out in two stages: (i) before joining the association, through an in-depth analysis of the body's by-laws, in line with the Climate Policy issued in September 2021; (ii) after joining the association, by actively contributing to its work and/or taking positions of responsibility within it or promoting the Enel Group's position within working groups. Finally, a review of the level of alignment of the associations with Enel's strategy is conducted annually. Engagement with Public Authorities at global level, particularly in Europe, are managed by the European Affairs (EA) function in close collaboration with the Group's Business Lines and countries, guaranteeing full alignment with company's energy transition commitment, including water related issues.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Revision of the Energy Taxation Directive

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Financial mechanisms (e.g., taxes, subsidies, etc.)
☑ Carbon taxes

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ Other, please specify :EU28

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Revision of the Energy Taxation Directive: the revi sion is a key element for effectively integrating en ergy and climate policies, providing price signals to support the transition to clean energy. In 2024, Enel continued to support the proposal to revise the En ergy Taxation Directive, recognizing the increasingly urgent need to align energy taxation in the EU with climate and environmental goals while considering current and expected technological developments. It is crucial to review the fiscal framework by pro moting a taxation system based on the energy con tent and carbon footprint of energy products

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Net Zero Industry Act (NZIA)

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply
☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables
☑ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:
☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply
☑ Other, please specify :EU28

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:
☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Net Zero Industry Act (NZIA): the legislation focus es on accelerating the EU's transition to renewable energy and strengthening industrial competitive ness to achieve climate neutrality. Recent develop ments in the regulation emphasize the design and inclusion of non-price criteria in renewable energy auctions, encouraging swift deployment of clean energy sources through competitive and trans parent processes. Enel advocated for an urgent adoption of non-price criteria in auctions to foster supplier competition, reduce costs for consumers, and ensure timely project delivery. Harmonization is crucial, with standardized, measurable criteria and clear evaluation guidelines to align Member States' frameworks with NZIA.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 3

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

National Energy and Climate Plan

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Italy

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

National Energy and Climate Plan: Enel actively contributed to the second consultation launched by MASE on the National Integrated Energy and Climate Plan (PNIEC). Enel's participation focused on key aspects such as the development of renew able energy and the need to simplify authorization processes and promote incentive mechanisms to accelerate the deployment of renewable sources - especially solar and wind. Energy efficiency was also addressed, with emphasis on reinforcing support mechanisms for building upgrades and the transi tion in industrial and agricultural sectors, adopting an integrated approach to energy communities. In frastructure and energy security were highlighted for their crucial role in safely and resiliently integrat ing an increasing share of renewable energy

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 4

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Clean Industrial Deal

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Energy and renewables

☑ Energy efficiency requirements

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Other, please specify :EU28

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Clean Industrial Deal: the act is one of the initiatives of the new EU Commission aiming at accelerating the EU's industrial transition towards climate neutrality, fostering competitiveness while supporting the deployment of clean technologies. Recent developments emphasize the urgent need for a swift implementation of measures under the Electricity Market Design and RED III in order to facilitate the adoption of renewable energy and associated hedging instruments. In such context Enel has promoted, by the means of a study, a robust and liquid market for Power Purchase Agreements (PPAs) to transfer the benefits of low-cost, low-carbon energy to consumers, industries, and SMEs. A European framework, such as a "Clean Shift Initiative" centered on industrial electrification, could establish common guidelines and allocate financing through competitive mechanisms such as Auctions-as-a-Service. Green quotas for EU industrial products and non-price criteria in public procurement could enhance Europe's global competitiveness while aligning with sustainability goals. These measures collectively aim to accelerate decarbonization, support fair competition, and strengthen the EU's leadership in the green transition.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 5

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

Revision of the EU Governance Regulation

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Climate change

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Other

☑ Climate transition plans

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ Regional

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Other, please specify :EU28

(4.11.1.6) Your organization’s position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers

☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Revision of the EU Governance Regulation: the revision is another initiative included in the European Commission plan for its 2024-2029 mandate. Adopted in 2018, the Governance Regulation established a governance mechanism to help the EU meet the objectives and targets of the Energy Union, as well as EU commitments under the Paris Agreement. Since its adoption, the political and geopolitical context for the EU has changed notably. The assessment conducted by the Commission in 2024 has evidenced areas for improvement and the need to revise the Regulation to ensure its coherence with other EU legislations under the Fit-for-55. During 2024, Enel has actively engaged with stakeholders, associations and EU institutions, sharing the company's point of view on how to make the Governance regulation more efficient, reduce the administrative burden for businesses and public bodies, increase certainty for investors and accelerate permitting of investments needed for the energy transition and the EU energy system.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 6

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

National Energy and Climate Plan

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☑ Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

☑ Water use and efficiency

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☑ National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

☑ Italy

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

☑ Support with no exceptions

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

☑ Discussion in public forums

☑ Participation in working groups organized by policy makers
☑ Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

National Energy and Climate Plan: Enel actively contributed to the second consultation launched by MASE on the National Integrated Energy and Climate Plan (PNIEC). Enel's participation focused on key aspects such as the development of renew able energy and the need to simplify authorization processes and promote incentive mechanisms to accelerate the deployment of renewable sources - especially solar and wind. Energy efficiency was also addressed, with emphasis on reinforcing support mechanisms for building upgrades and the transi tion in industrial and agricultural sectors, adopting an integrated approach to energy communities. In frastructure and energy security were highlighted for their crucial role in safely and resiliently integrat ing an increasing share of renewable energy. Given the interconnection between energy systems and water use, especially in the agricultural and industrial sectors, the proposed measures may indirectly support water efficiency improvements and help reduce pressure on freshwater resources.

(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Select all that apply
☑ Sustainable Development Goal 6 on Clean Water and Sanitation
[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Eurelectric

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Eurelectric is the sector association which represents the common interests of the electricity industry at pan-European level, plus its affiliates and associates on several other continents. The association counts over 33 full members, representing over 3500 companies in Europe. Eurelectric contributes to the development and competitiveness of the electricity industry, provides effective representation of the industry in public affairs and promotes the role of a low-carbon electricity mix. We are well represented in the association, with more than 40 delegates from Group companies, holding key positions within the association (at decision-making level and in committees, working groups and in different task forces). Eurelectric published the "Decarbonisation Speedways" study, stressing the REPowerEU-inspired scenario, based on large-scale electrification as the way forward in Europe's decarbonisation journey. In 2024 Enel contributed to Working Groups, studies developed by the association (such as the "Electrification Action Plan"), and to the development of acts and regulations.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ WindEurope

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

WindEurope advocates wind energy policies for Europe on behalf of more than 450 member companies and organizes leading wind industry events. The association analyses, formulates and establishes policy positions for the wind industry on key strategic sectoral issues, while cooperating with industry and research institutions on several market development and technology research projects. We participate in the association as a member of the Board and as Chair of the Market and Investment Working Group. We also participate with experts in several Working Groups. Five Enel representatives attended the Annual Event in Bilbao. In 2024 Enel participated to the drafting of the main papers on energy transition and decarbonization, including: Paper on Clean Industrial Deal; Paper on Forward Market; the association's Work Programme.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 3

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ SolarPower Europe

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SolarPower Europe represents organizations active along the entire PV value chain, with the aim of defining the regulatory environment and improving business opportunities for solar photovoltaics in Europe. The association advocates for solar as the main energy source by 2030.During 2023, we maintained the Presidency of the Board and our presence on the Advocacy Committee, with experts participating in various Workstreams. We served as Chair of the Renewable Hydrogen and Electrification Workstream, as well as Chair and Vice-Chair of the Manufacturing Workstream. In 2023, 3SUN (the Enel Green Power Group company focused on PV panels production) joined the association as member. In 2024 Enel has been working with SolarPower Europe to successfully positioning solarbased energy solutions with policymakers at the European level, contributing in leading energy market analysis, ensuring solar-based energy solutions have access to financing and funding across Europe. Enel has worked to shape the association's advocacy in the Electricity Market Design, the RED III, and the Net Zero Industry Act and its Implementing Acts, the Grids Action Plan, the Electrification strategy.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 4

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :The European Association for Storage of Energy (EASE)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

EASE is the leading member-supported association representing organizations active across the entire energy storage value chain. EASE supports the cost-effective transition to a resilient, climate-neutral, and secure energy system. EASE responded to the European Commission's consultation on the 2040 EU Target by advocating for a 90% reduction of EU GHG emissions. We hold the role of President of the association. Several representatives, from different Enel Business Lines (Enel X, Enel Green Power) attended the technical committees and the strategy meetings held in EASE. in 2024 Enel participated in the EASE Annual Event and actively contributed to the recent positionings and papers on Electricity Market Design, flexibility, batteries and storage, and the Net Zero Industry Act.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 5

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ SmartEN

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

SmartEn is the European business association integrating the consumer driven solutions of the clean energy transition. The association advocates for a cross-sectoral single voice for innovative market players driving digital, decentralised, and decarbonised energy solutions. In 2024 Enel participated in the association as member of the Association Delegation.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 6

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Africa

☑ Other trade association in Africa, please specify :RES4Africa

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

RES4Africa supports Africa's just energy transition in order to achieve the SDG7 of ensuring access to energy for all. It functions as a bridge between Europe and Africa: gathering a network of members from the full spectre of the clean energy sector, ensuring constant dialogue between the most relevant energy stakeholders willing to mobilize investments in clean energy technologies. In 2023, RES4Africa had more than 100 partnerships worldwide, around Training of approx. 1500 people (capacity building in Africa with the support of Enel Green Power) and publishing more than 30 studies published on the key issues of energy transition and increasing RES energy in Africa. We are one of the financing partners of the association and hold the presidency, which is held by the current CEO of Enel Green Power. A significant portion of the Res4Africa initiatives was proposed and co-defined with the support of Enel team members. Additionally, we actively contributed by participating to debate/studies/conference/ trainings on how to accelerate the SDGs on climate and RES. Enel is one of the financing partners of the association and holds the presidency, which is held by the current CEO of Enel Green Power.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 7

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :Confindustria

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Confindustria is the main general Confederation of Italian industry. It is committed in promoting the green energy transition as a development opportunity, pursuing a balanced and sustainable approach towards achieving climate and energy goals while ensuring the reservation of Italian industrial leadership in the international landscape. In 2024 Enel has actively contributed to the debate, emphasizing the importance of a national and European strategy aimed at reducing dependence on volatile energy raw material imports, while promoting strategic autonomy that leverages the potential of clean electrification powered by renewable sources. The main actions focus on promoting the adoption of a technological neutrality approach, prioritizing the implementation of already mature technologies (such as electrification and renewable energies), while also fostering research and development for the solutions needed to achieve long-term goals, particularly in hard-to-abate sectors (such as nuclear energy).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 8

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global
☑ Other global trade association, please specify ::International Emission Trading Association

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The International Emissions Trading Association (IETA) is a non-profit corporate organization with more than 100 members across companies, geographic areas and disciplines promoting the use of carbon trading as a lever to pursue global climate ambition, to achieve the goals of the Paris Agreement and net-zero emissions by 2050. IETA's mission is to empower business to pursue net zero ambitions and to establish effective market-based trading systems for GHG emissions and reductions that are environmentally robust, efficient, accountable and consistent across national boundaries. We hold a position on the Board of IETA, contributing to

focusing IETA's attention on ensuring a truly sustainable implementation of Emission Trading systems (ETS) worldwide. We are also active in working groups and task forces. We participated in high level dedicated workshops in EU and International fora on GHG market and trading systems; the Group contributed to the development of position papers supporting Enel's view on the EU ETS, to promote market mechanisms and participation in GHG markets. In 2024 Enel participated in high level dedicated workshops in EU and International fora on GHG market and trading systems; the Group contributed to shaping the view on the evolution of ETS framework post-2030, to promote market mechanisms and participation in GHG markets.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 9

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe

☑ Other trade association in Europe, please specify :Kyoto Club

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Kyoto Club is a non-profit organization, which members are business companies, associations, local municipalities and governments engaged in reaching the greenhouse gas reduction targets set by the Kyoto Protocol. Kyoto Club is focused on the development of documents, position papers on the promotion of eco-efficiency policies, the use of RES energy sources and the reduction of GHG emissions. We are a member of the Kyoto Club and participates in round tables on renewable development, energy efficiency, environmental education and resilience to climate change. In 2024, Enel participated in roundtable and discussions on renewable development, energy efficiency, environmental education, and resilience to climate change.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 10

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ Other trade association in Europe, please specify :Electtricitá Futura

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Elettricità Futura is the main association of Italian electric utilities, representing over 70% of the Italian electricity market. The association promotes the Italian energy transition, relaunches the industrial supply chain allowing for the creation of significant benefits for the economy and employment. We hold a position on Elettricità Futura's Board, and actively participate in working groups and committee. In 2023, Enel actively contributed to the debate, participating in meetings, joint projects, industrial plan's goal sharing, and specific advocacy initiatives. We promoted the prioritization of electrification and decarbonization through increasing reliance on RES and on modern and digitalized grids. We advocated for the opportunities posed by the energy transition in terms of economic and social development, for national strategic value chains. In 2024 nel held positions on Elettricità Futura's Presidency and Board, in addition actively participates in working groups and committee.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 11

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :World Business Council for Sustainable Development (WBCSD)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The WBCSD is a global organization led by the CEOs of more than 200 international companies working together to accelerate the transition to a Net Zero, nature positive and more equitable future. WBCSD actively promoted accelerated penetration of RES and energy efficiency as critical means to achieving long-term climate goals. WBCSD believes that carbon pricing mechanisms are critical to support the urgent efforts required to drive the energy transition. Investments in the energy systems transformation should be guided by a carbon price. We hold the role of Council Member and Commissioner of the Business Commission to Tackle Inequality. In 2024 Enel participated in WG meetings (e.g. Policy Advocacy and Member Mobilization - PAMM, e Carbon Capture Storage and Removal) and contributed to position papers/publications.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 12

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :United Nations Global Compact (UNGC)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

UNGC is the largest global corporate sustainability initiative, created with the goal of promoting a sustainable economic model through the development and adoption of sustainable practices and policies. UNGC has remained an active funding partner of the Science Based Target initiative which has been driving ambitious corporate climate action since 2015, with more than 4000 companies taking climate action aligned with the Paris Agreement. UNGC has continued to promote the caring for climate initiative aimed at mobilizing business leaders and convening the annual high-level meetings on climate change at COP. We hold the role of coChair of the CFO Coalition. In 2024 Enel held the role of co-Chair of the CFO Coalition. In addition, Enel has been the patron of the Transformational Governance platform.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 13

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Europe
☑ Other trade association in Europe, please specify :CSR Europe

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

CSR Europe is the European Business Network for Corporate Sustainability and Responsibility. Members include corporations, National Partner Organisations (NPOs), and Associated Partners: over 10,000 enterprises at local, European and global level. They support businesses and industry sectors in their transformation and collaboration towards practical solutions and sustainable growth. We participate in the association as member of the Board. Additionally, we participate in working groups linked to regulatory developments at European level (e.g. The Leadership Hubs paper for a social green deal) In 2024 Enel participated in the association as member of the Board of Directors and as a member of the European Chief Sustainability Officers (CSO) Network.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

Row 14

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :Global coalition

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

Enels partnership with Business for Nature, launched in 2020 with the signing of the call to action “Nature is Everyone’s Business”. It has continued over the years to call on governments to adopt ambitious environmental policies to reverse the loss of nature in this decade. In 2023 Enel also contributed to the definition of the new Business for Nature strategy, participating in the “Business for Nature’s Business Action Strategy” workshop.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization’s engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Kunming-Montreal Global Biodiversity Framework

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

Row 15

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global

☑ Other global trade association, please specify :Open Power Grids

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The Open Power Grids Association (OPGA) is a global, open-source initiative launched by Enel Grids to accelerate the development of sustainable, efficient, and standardized electricity distribution networks. It brings together a diverse range of stakeholders—including grid operators, equipment manufacturers, research institutions, and engineering firms—to collaboratively define and adopt technical standards for grid components that support the transition to net-zero emissions.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 16

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global
☑ Other global trade association, please specify :Global Alliance for Sustainable Energy

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

An independent global alliance open to all actors recognizing the urgency of tackling the climate emergency according to the 'just transition' principles and the need to promote and embed sustainability and social responsibility in the renewable energy industry: NGOs, associations and civil society representatives, utility companies, material suppliers and equipment manufacturers, renewable project developers and plant builders, technical and technological partners, and, end-users, spanning industrial, commercial and domestic energy consumers. In 2024 Enel participated in the association as chairman of the Board and as executive committee representative. Additionally, the Group participated in several working groups (e.g. Head of Human Rights Working Group).

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement

Row 17

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global
☑ Other global trade association, please specify :IRENA: Alliance for industry decarbonization

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:
☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:
☑ Yes, we publicly promoted their current position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

IRENA stands for the International Renewable Energy Agency. It is an intergovernmental organization that supports countries in their transition to a sustainable energy future, primarily through the widespread adoption and sustainable use of renewable energy. In 2024 Enel is Leader of the Renewables Working Group.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

0

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:
☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply
☑ Paris Agreement
[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:
☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ ESRS

☑ GRI

☑ IFRS

☑ TCFD

☑ TNFD

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Forests

☑ Water

☑ Biodiversity

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Public policy engagement

☑ Risks & Opportunities
☑ Water pollution indicators
☑ Content of environmental policies
☑ Other, please specify **:other metrics**
☑ Water accounting figures

(4.12.1.6) Page/section reference

Throughout the entire document

(4.12.1.7) Attach the relevant publication

integrated-annual-report_2024.pdf

(4.12.1.8) Comment

Consolidated financial and non financial statements of Enel Group including a comprehensive section on climate disclosure aligned to TCFD recommendations. Prepared in accordance with Italian Legislative Decree 254/2016 and with CONSOB Regulation adopted in 2018.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Annually
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Other macro and microeconomy driving forces, please specify :Sustained increase in the price of CO2 caused by the gradual reduction of allowances supply in the face of growing demand, and a sharp fall in coal prices, due to decreasing demand.

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The SSP scenarios include general assumptions such as those on population, urbanization, and so on. SSP1-RCP 2.6 is compatible with a global warming range below 2 °C, compared with pre-industrial levels (1850-1900) by 2100 (the IPCC projects approximately 1.8 C on average over the 1850-1900 period); the Group associates the SSP1-RCP 2.6 scenario with the Reference and Accelerated Transition scenarios in the analyses that take into account both physical variables and transition variables.

(5.1.1.11) Rationale for choice of scenario

Among the climatic projections developed by the "Intergovernmental Panel on Climate Change" (IPCC) on a global scale, the Group has chosen three that are in line with those taken into account in the latest IPCC report as part of the sixth assessment cycle (AR6). Such scenarios are associated with emission patterns that are linked to a level of the so-called Representative Concentration Pathway (RCP), each one being related to one of five social and economic scenarios that the scientific community defines as Shared Socioeconomic Pathways (SSP). The Group's reference scenario for planning, to which SSP1 -RCP 2.6 is associated, is a Paris-aligned scenario, which envisages achieving the temperature goals of the Paris Agreement, namely, a rise in the global average temperature by 2100 below 2 C compared to pre-industrial levels. The Group, therefore, anticipates a higher level of climate ambition than business as usual, but without necessarily assuming that the Net Zero emissions target will be reached by 2050, considering the current level of overall ambition at a global level and the slowdown in the speed of the energy transition that the current macroeconomic and energy environment is causing locally on some transition variables.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030
☑ 2040
☑ 2050
☑ 2060
☑ 2070
☑ 2080
☑ 2090
☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes to the state of nature
☑ Number of ecosystems impacted
☑ Changes in ecosystem services provision
☑ Speed of change (to state of nature and/or ecosystem services)
☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Among the sites mapped, those defined as “critical” are those located within water-stressed areas and which procure significant volumes of fresh water (plants with withdrawals greater than 100 m3/year are included). For these sites, which are mainly thermoelectric and nuclear plants that use water resources for process and closed-cycle cooling needs, water management methods and process performance are constantly monitored, in order to minimize consumption and favor withdrawals from sources of lower quality or which are non-scarce (wastewater, industrial or sea water). The quantities of fresh water withdrawn and the energy generated in water-stressed areas are calculated considering the thermoelectric and renewable plants located in these areas. In the case of renewable plants managed in geographical clusters that include areas with different levels of water stress, the estimates of the previous quantities were made in proportion to their generation capacity.

(5.1.1.11) Rationale for choice of scenario

Enel pays particular attention to the vulnerability of the resource, by mapping and constantly monitoring all generation sites located in areas classified as water-stressed areas. Mapping of generation, thermal, nuclear, and renewable sites falling within water-stressed areas is carried out in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The baseline water stress scenario provides insights into the current level of water stress, which is immediately relevant for understanding and addressing present-day challenges. Baseline data offers actionable insights that can be used right now to implement water management strategies, develop policies, and prioritize areas for intervention. GRI 303 defines "water stressed" areas as those in which, based on the classification provided by the WRI Aqueduct Water Risk Atlas, the ratio, referred to as "baseline water stress", between total annual surface and groundwater withdrawals for different uses (civil, industrial, agricultural and livestock) and the renewable water supply available annually is high (40-80%) or extremely high (80%). By way of greater environmental protection, those plants located in areas classified by the WRI as "arid" due to the unavailability of water are also considered as located in water stressed areas.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 4.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP2

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The SSP scenarios include general assumptions such as those on population, urbanization, and so on. The SSP2-RCP 4.5 scenario is compatible with an intermediate scenario, in which an average temperature increase of around 2.7 C is expected by 2100 when compared with the 1850-1900 period. The RCP 4.5 scenario best represents the current global climate and political context and the associated transition assumptions. This scenario projects global warming as being consistent with the estimated temperature increase that considers current global policies; the Group associates the SSP2-RCP 4.5 scenario with the Slower Transition scenario in analyses that take into account both physical variables and transition variables.

(5.1.1.11) Rationale for choice of scenario

Among the climatic projections developed by the "Intergovernmental Panel on Climate Change" (IPCC) on a global scale, the Group has chosen three that are in line with those considered in the latest IPCC report as part of the sixth assessment cycle (AR6). Such scenarios are associated with emission patterns linked to a level of the so-called Representative Concentration Pathway (RCP), each one being related to one of five social and economic scenarios that the scientific community defines as Shared Socioeconomic Pathways (SSP). In SSP2-RCP 4.5 and associated Slower Transition scenario, a medium-term approach is taken to the slowdown observable in the short term in some countries and regions. In this scenario, fuel demand will peak more gradually, and this will support energy commodity prices.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The SSP scenarios include general assumptions such as those on population, urbanization, and so on. The SSP5-RCP 8.5 scenario is compatible with a scenario where no particular measures are adopted to combat climate change. According to this scenario, the global temperature is estimated to increase by around 4.4 C, compared to pre-industrial levels, by 2100.

(5.1.1.11) Rationale for choice of scenario

Among the climatic projections developed by the "Intergovernmental Panel on Climate Change" (IPCC) on a global scale, the Group has chosen three that are in line with those considered in the latest IPCC report as part of the sixth assessment cycle (AR6). Such scenarios are associated with emission patterns linked to a level of the so-called Representative Concentration Pathway (RCP), each one being related to one of five social and economic scenarios that the scientific community defines as Shared Socioeconomic Pathways (SSP). The Group sees the RCP 8.5 scenario as a worst-case climate scenario, which is used for assessing the effects of physical phenomena in a context in which climate change is particularly severe but is not considered likely at present.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

☑ Policy

☑ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6ºC - 1.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Other macro and microeconomy driving forces, please specify :Sustained increase in the price of CO2 caused by the gradual reduction of allowances supply in the face of growing demand, and a sharp fall in coal prices, due to decreasing demand.

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main assumptions considered in defining Enel's energy transition scenarios concern the macroeconomic and energy context, regulatory policies and measures, and the evolution, costs and adoption of energy generation, conversion and consumption technologies. Assumptions on commodity price trends in inputs to the Reference scenario consider a sustained increase in the price of CO2 though 2030, caused by the gradual reduction in the supply of allowances in the face of growing demand, as well as a sharp fall in coal prices. With regard to gas, it is believed that price pressures to gradually ease in the coming years in light of a realignment between supply and demand at a global level. Finally, oil prices are expected to stabilize gradually, for which peak demand is estimated around 2030.

(5.1.1.11) Rationale for choice of scenario

The Group's reference scenario for planning is a Paris-aligned scenario, which envisages achieving the temperature goals of the Paris Agreement, namely, a rise in the global average temperature below 2 C compared to pre-industrial levels. This therefore anticipates a higher level of climate ambition than business as usual, but without necessarily assuming that the Net Zero emissions target will be achieved by 2050, considering the current level of ambition at global level and the slowdown in the speed of the energy transition that the current macroeconomic and energy environment is causing locally on some transition variables.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

☑ Policy

☑ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Other macro and microeconomy driving forces, please specify :Sustained increase in the price of CO2 caused by the gradual reduction of allowances supply in the face of growing demand, and a sharp fall in coal prices, due to decreasing demand.

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main assumptions considered in defining Enel's energy transition scenarios concern the macroeconomic and energy context, regulatory policies and measures, and the evolution, costs and adoption of energy generation, conversion and consumption technologies. It is assumed a more rapid reduction in the cost of green hydrogen generation technologies. All scenarios, albeit to a greater extent the Reference and Accelerated Transition scenarios, envisage an increasingly important role for grids: indeed, a significant increase is expected in distributed generation and in other resources, such as storage systems, greater penetration of electric mobility with the relative charging infrastructures, as well as the increasing rate of the electrification of consumption. This context will involve a de-centralization of the extraction / feed-in points, an increase in electric demand and the average requested power, and a considerable variation in energy flows, which will require dynamic and flexible grid management. The Group therefore expects that, in this scenario, incremental investments will be necessary to guarantee the connections and suitable levels of quality and resilience, by promoting the adoption of innovative operating models. These investments must be accompanied by coherent policy and regulation scenarios to guarantee suitable economic returns for the Enel Grids Business Line.

(5.1.1.11) Rationale for choice of scenario

In the 'Accelerated Transition' scenario, there is an increase in ambition compared to the Reference scenario, particularly with regard to certain variables (for example, electrification of consumption, authorization processes or greater economic support mechanisms for renewable plants that speed up the installations; a greater adoption of electrical technologies would lead to faster electrification.). It envisages, on the one hand, an acceleration of decarbonization, driven by regulation, and at the same time a more rapid decrease in demand for fossil fuels

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

☑ Policy

☑ Market

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2024

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Global targets

Macro and microeconomy

☑ Other macro and microeconomy driving forces, please specify ::Sustained increase in the price of CO2 caused by the gradual reduction of allowances supply in the face of growing demand, and a sharp fall in coal prices, due to decreasing demand.

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The main assumptions considered in defining Enel's energy transition scenarios relate to the macroeconomic and energy context, regulatory policies and measures, and the evolution, costs and adoption of energy generation, conversion and consumption technologies. With regard to the electrification of consumption, the Slower Transition scenario predicts lower penetration rates of the most efficient electric technologies, particularly electric cars and heat pumps, causing a decrease in electric demand compared to the Reference scenario, which is estimated to result in moderate impacts on the Retail commodity business & beyond. At the same time, lower electricity demand shall result in less space to develop renewable capacity, which has an impact on the generation business; this is partially offset by higher electricity prices compared to a scenario with more renewables.

(5.1.1.11) Rationale for choice of scenario

A Slower Transition scenario has been constructed assuming a slower energy transition, with less rapid development of some variables, such as the renewables capacity and electric mobility, and that is impacted more negatively by the slowdown observable in the short term in some countries and regions.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Climate change produces a range of phenomena that affect business across multiple dimensions: (i) Chronic Physical Phenomena The scenario analysis indicates that long-term, chronic structural changes will occur in physical climate variables. To estimate potential impacts and anticipate early onset of these chronic effects, sensitivity testing of the Industrial Plan was conducted. This analysis considered historical weather variability and expected long-term climate changes. To calculate the impact change on the production of our assets, a series of ad hoc functions have been created for each renewable technology (wind, solar and hydroelectric) and plant, to associate, with each change in climatic variables (e.g., temperature, radiation, wind speed, rainfall), probable changes in terms of electrical producibility. The Industrial Plan considers the chronic impacts on renewable generation, based average scenarios output, enabling the consideration of potential effects of climatic trends. (ii) Acute Physical Phenomena Acute physical phenomena such as windstorms, floods, heat waves, and severe cold are characterized by high intensity but low short-term frequency. However, medium and long-term climate scenarios predict an increase in the occurrence of these events. Consequently, the Group must manage risks from extreme events in the short term. The Enel Groups performs scenario analyses at local level. Risk assessments are based on probability, vulnerability, and exposure to these acute events, with analyses tailored to different time periods associated with climate change scenarios. The analysis of climate hazard combined with vulnerability information identify priorities for detailed analyses with high resolution data, including information related to the specific asset and context (iii) Transition Phenomena Phenomena such as industrial and business sectors trends towards a net zero economy (e. g. changes in policy and regulation, or in technology and market dynamics). The Group uses transition scenarios describing the evolution and consequences on the energy system (see 5.1.1.), in order to assess the risks and opportunities associated to the energy transition. The analysis of climate change trends and the transition scenarios form the basis upon which the Group shapes its overarching strategy and the decarbonization pathway. Short-Term Actions (1-3 Years) Over the short term, the Group plans to implement actions aimed at reducing the impacts of extreme catastrophic events on business operations. These actions include: •Insurance Coverage: Establishing effective insurance cover to mitigate financial impacts from extreme events. •Climate Change Adaptation Activities: Engaging in activities to prevent damage from extreme events, such as reinforcing infrastructure and developing emergency response plans. Risk Mitigation Measures The Enel Group maintains a diversified portfolio in terms of technology, geographic distribution, and asset size, reducing exposure to natural and transition risks. Various risk mitigation measures are in place, including: •Insurance Coverage: The Group's empirical data from the last 5 years show negligible repercussions from extreme events, with gross impacts of significant events totaling 120 million euros, less than 0.06% of the Group's insured values (220 billion euros as of 2024). •Managerial and Operational Actions: Implementing actions aimed at further reducing the risk profile, such as enhancing operational resilience, increasing the capability to react to adverse events and infrastructure robustness. Decision or Action Influenced by Scenario Analysis in 2024: Strategic decisions informed by scenario analysis include incorporating chronic climate impacts into 2024 planning, such as changes in hydropower, wind, and solar producibility. These insights helped update the 2025-2027 Strategic Plan's risk assessment, combining historical data to better manage climate-related risks and opportunities. Chronic climate changes in renewable resources influenced production estimates for Hydro, Solar, and Wind at the country level, aligning with strategic targets. Actions for power generation included repowering projects, sediment removal to improve hydro plant efficiency, and floating photovoltaic systems to reduce water evaporation. For the GRIDS business in Italy, climate change information helped define CAPEX and OPEX levels in line with the resiliency plan presented to ARERA. The analysis of acute physical risks also supported identifying 2024 adaptation needs, contributing to the development of Adaptation Plans for the 2025-2027 Strategic and Industrial Plans, using scenario analysis to select the best adaptation measures.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

Chronic Physical Phenomena: The scenario analysis indicates that long-term, chronic structural changes will occur in physical climate variables. To estimate potential impacts and anticipate early onset of these chronic effects, sensitivity testing of the Industrial Plan was conducted. This analysis considered historical weather variability and expected long-term climate changes. A series of ad hoc functions were developed for each technology and plant to assess how shifts in climatic factors (e.g., temperature, rainfall) may influence key resources, such as water, ultimately affecting electrical producibility. Acute Physical Phenomena: Acute physical events, such as floods, heat waves, and droughts, are characterized by high intensity but low short-term frequency. However, medium- and long-term climate scenarios predict an increase in the occurrence of these events. Consequently, the Group must manage risks from extreme events in the short term. The Enel Group performs scenario analyses at the local level. Risk assessments are based on probability, vulnerability, and exposure to these acute events, with analyses tailored to different time periods associated with climate change scenarios. The analysis of climate hazards, combined with vulnerability information, helps identify priorities for detailed assessments with high-resolution data, including information related to water availability and the specific asset and context. Short-Term Actions (1-3 Years) In relation to water availability, the Group plans to implement short-term actions aimed at reducing the impacts of extreme events on business operations. These actions include securing insurance coverage to mitigate financial losses due to water shortages and engaging in preventive measures. Additionally, the Group continues to advance the WaVE project to systematically reduce water usage across all generation sites and adapt strategies based on the projected impacts of climate change on water availability. Risk Mitigation Measures: The Enel Group maintains a diversified portfolio in terms of technology, geographic distribution, and asset size, reducing exposure to natural and transition risks. Various risk mitigation measures are in place, including: • Insurance Coverage: The Group's empirical data from the last 5 years show negligible repercussions from extreme events, with gross impacts of significant events totaling 120 million euros, less than 0.06% of the Group’s insured values (220 billion euros as of 2024). • Managerial and Operational Actions: Implementing actions aimed at further reducing the risk profile, such as enhancing operational resilience, increasing the capability to react to adverse events. • Decision or Action Influenced by Scenario Analysis in 2024:

Strategic decisions informed by scenario analysis include incorporating the impacts of chronic phenomena into strategic planning. For example, long-term average climate changes affecting hydropower producibility were factored into the strategic planning carried out in 2024 to better inform projected future resource availability. These insights were used to update the 2025-2027 Strategic Plan's risk assessment alongside historical data, ensuring a proactive approach to managing risks and opportunities. In particular, the chronic climate changes in renewable resources were used to adjust the 2025-2027 business plan production estimations for Hydro production at country level. These estimates feed directly the business plan process, influencing decisions taken to ensure alignment with the Group's strategic performance targets. An example of actions implemented for power generation includes rolling activities such as: repowering and flexibility projects to increase the operating hours; sediment removal to increase the efficiency of hydropower plants making them able to swirl smaller flow rates, which is important in context of low or decreasing water availability, as highlighted by climate analyses; installation of floating photovoltaic systems, resulting in reduced basins' water evaporation and adding RES capability.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Enel's is committed to be zero emissions by 2040. To this end, the Group has planned to exit the coal-fired generation by 2027, (subject to approval by the competent authorities), thanks also to the exit from thermal generation by the same year. In addition, the exit from gas sales to end customers by 2040 has been confirmed, preserving the needs of customers in the transition phase where gas will still be necessary and, at the same time, pushing for electrification of uses and 100% sales of electricity from renewable sources by 2040. The investment plan is in line with the Net Zero targets for 2040, with: • more than 80% of Capex aligned to the EU Taxonomy regulation in the three-year period 2025-2027; • more than 90% of Gross Capex 2025-2027 aligned to the UN Sustainable Development Goals (SDGs), in particular SDGs 7 ("Affordable and clean energy"), 9 ("Industry, innovation and infrastructure") and 11 ("Sustainable cities and communities"), while contributing to SDG 13 ("Climate action"). Furthermore, we aim to achieve a sustainable-financed debt ratio of around 75% of the Group's total debt in 2027. The Group leads the energy transition through decarbonization of power generation, digitalization of distribution networks and electrification of uses. These represent an opportunity both in terms of value creation and faster achievement of the Paris Agreement objectives as well as the UN-defined Sustainable Development Goals (hereafter SDGs) in 2030 Agenda. We promote a just transition, in line with the principles set out in the "International Labour Organization (ILO) Just Transition Guidelines", based on constant dialogue with our stakeholders, Enel people, suppliers, communities and customers. In addition to advancing action against climate change, a well-managed transition can help mitigate the associated socio-economic impacts.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

Annually, we organize the presentation event of the Strategic Plan (Capital Markets Day). In this event, institutional stakeholders and investors are invited and have the opportunity to provide feedback. Furthermore, roadshows are organized twice a year with investors to collect their feedback (in particular, one roadshow before the Annual Shareholders' Meeting and another one after the presentation of the Strategic Plan), with the presence of the CEO and CFO. In general, within the Investor Relations Unit, there is a team responsible for ESG issues that manages the dialogue with ESG / SRI investors, with the support of the Innovability function. During the year, we keep track of the investors and the issues of each individual meeting. The most frequent topics and of the greatest interest to investors and the feedback received, are analyzed. Finally, the Board of Directors is informed of the engagement activity

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

At the heart of Enel's commitment is the zero emissions ambition by 2040, according to a roadmap that is in line with the Paris objectives to limit the average global temperature increase to below 1.5 C compared to pre-industrial values, and with targets certified by the Science Based Targets initiative (SBTi), which cover both direct emissions generated by the Group's plants and indirect emissions produced upstream from suppliers and downstream from customers.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

Below are the 2024 results related to the climate transition plan and the progress achieved so far: •Reduction in Scope 1 GHG emissions Intensity relating to Power Generation 101 gCO2eq/kWh (-72% vs 2017). •Reduction in Scope 1 and 3 GHG emissions Intensity relating to Integrated Power. •121 gCO2eq/kWh (-63.5% vs 2017). In line with the 2025-27 Sustainability Plan. •Reduction in Absolute Scope 3 GHG emissions relating to Gas Retail. •14.3 MtCO2eq (-37% vs 2017). In line with the 2025-27 Sustainability Plan. •Reduction in additional absolute GHG emissions (Scope 123). •Target scope 2017-2030 10.6 MtCO2eq (-54% vs 2017). In line with the 2025-27 Sustainability Plan. •Reduction of thermal generation by 38% compared to 2023 (specifically, with a 78% reduction in coal-fired generation). •Increase in consolidated generation from renewables equal to 5% on 2023, representing 69% of total consolidated generation in 2024. •New installed consolidated capacity from renewables equal to 3.9 GW in 2024, bringing total consolidated capacity to 56.6 GW in 2024. •33% reduction in volume of gas consumed in thermoelectric power plants compared with 2023 and 14% reduction in volume of gas sold to end users compared with 2023.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

5.2 Climate transition plan.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Water

☑ Biodiversity

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Water Management in the Climate Transition Plan: Enel's climate transition plan incorporates comprehensive water management strategies aimed at reducing specific water requirements for its plants and assets. This includes enhancing water use efficiency in existing thermal plants, transitioning towards less water-intensive renewable energy sources, and reducing fossil fuel generation. Key initiatives involve maximizing the recovery of process wastewater, upgrading cooling systems and evaporative towers for better efficiency, implementing crystallizers in thermoelectric plants, and reusing rainwater collected in plant areas to prevent contamination and reduce freshwater consumption. These measures ensure a progressive decrease in water usage while maintaining operational efficiency and environmental sustainability. Biodiversity in the Climate Transition Plan: Enel integrates biodiversity conservation into its climate transition plan through specific targets and projects designed to protect key biodiversity features and restore natural habitats. In 2024, the company carry out 200 projects to protect species and natural habitats at operational sites, resulting in the restoration of 10,455 hectares of habitats. Biodiversity considerations are embedded in environmental management plans to minimize impacts on local ecosystems. Enel commits to achieving No Net Loss of biodiversity for new infrastructures by 2030, starting its

adoption on selected projects in high-biodiversity areas from 2025.To achieve this goal, Enel will work in accordance with the principles of the Mitigation Hierarchy to avoid, minimize and reverse impacts on natural habitats or species that are threatened, endemic or restricted in range. The plan also includes a commitment to "No Net Deforestation" and excludes the construction of new generation infrastructures in UNESCO World Heritage Natural Sites. This approach ensures that biodiversity is protected while advancing renewable energy projects, balancing development with environmental stewardship.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

To achieve the goals set out in Enel Group's decarbonization roadmap, action is taken on indirect emissions by leveraging, in addition to suppliers, the gradual change in customer habits in up taking more efficient technologies leveraging electricity as a carrier. Enel X Global Retail is playing a leading role in this transition with an ecosystem of integrated, easy to-adopt solutions designed around the needs of people, institutions and businesses, enabling customers to make more efficient and conscious energy choices. Solutions and initiatives include: • products for industrial and commercial enterprises, to help them improve their energy performance and achieve Net Zero goals with technologies such as solar panels, the electrification of company car fleets, and the development of services for so-called "flexibility", such as demand response, contributing to network stabilization services and transforming energy from a pure cost to a source of revenue for the end customer; • products for small and large municipalities geared toward the development of a citizen-conscious smart city model, more efficient, safe and accessible spaces, including smart lighting, energy optimization for public buildings, electricity and gas supply to solar power generation, data and image analysis tools for real-time monitoring of infrastructure and active solutions in urban spaces; • products for residential customers that combine savings, comfort, safety and respect for the environment, including; the supply of electricity, gas and fiber, electric mobility, cooling and heating technologies. photovoltaic systems for self-generation, all through an integrated structure focused on offering a "bundle" of value-added products and services. Regarding water, the strategic move to phase out coal by 2027 and gas by 2040 is expected to save 24,6 x103 m3 of water annually by 2040. Furthermore, adoption of renewable technologies such as solar and wind, is prevalent in regions with water stress. This adoption includes innovative methods to reduce the local water consumption, notably through periodic cleaning of photovoltaic panels which generally require considerable water use.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Our transition to a low carbon economy translates into the decarbonization of our generation mix, which requires us to rely less on coal every year and more on new products and services. This has a direct impact on our supply chain and on our strategy in terms of choice and management of our suppliers while developing new products and services that meet our customers' needs. In particular, the coal supply chain has been drastically reduced due to the coal phase-out program. Indeed, the number of coal plants has been reduced by 50% compared to 2020. We have a qualification system to identify suppliers who meet the requirements necessary to cooperate with the Group. Supplier qualification is organized by commodity categories called Product Groups (PGs). Each company can undertake a qualification pathway for one or more PGs, selecting the countries in which to supply goods and services. The assessment process varies depending on the level of risk (high, medium or low) associated with the PG for each issue (technical, safety, environmental, reputational aspects, etc.). As of December 31st, 2024, 100% of qualified suppliers were assessed according to social, environmental and safety criteria. The total number of qualified suppliers with a contract still active at the end of 2024 was 6,952 (more or less 93% of active suppliers as of December 31), while the total number of active qualified companies was approximately 18,500. Consistent with our commitment to introduce sustainability aspects into the tendering processes, Enel adopted a structured process for defining sustainability "requirements" (the conditions necessary for a supplier to participate in the tendering process) and sustainability "Ks" (optional factors whereby a score/prize is awarded to the supplier who possesses them) that can be used by the various purchasing and monitoring units throughout the entire life of the contract. The process includes two "Libraries", in which all "sustainability requirements and Ks" are catalogued, grouped into the macro-categories of certification, environmental and circularity aspects, such as waste management and carbon footprint assessments according to ISO 14067:2018. Regarding water, upstream in the value chain, there is a strong emphasis on integrating renewable energy sources and adopting procedures for a sustainable use of water resources, such as seawater desalination processes. These efforts are aimed at mitigating risks associated with water scarcity, ensuring our contribute positively to conserving water resources, especially in areas where water is a critical constraint. On the downstream side, environmental performance is being enhanced through the phasing out of coal usage, in line with broader sustainability goals.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

A key factor in a resilient and sustainable future energy system is the development and deployment of new technologies, solutions and models that meet the criteria of sustainability, economic competitiveness, environmental protection, safety and security. Enel's open innovation model leverages several tools to find solutions to business needs, based on the risks and opportunities identified. The Company's crowdsourcing activity consists of publishing online – through the openinnovability.com platform – specific crowdsourcing challenges addressed to audiences both external and internal to Enel, with the aim of attracting the best talents, ideas and technologies, to provide new solutions that will evolve within the Group. In this way, all areas of the Company come in contact with startups, industrial partners, small and medium-sized enterprises (SMEs), research centers, universities, and entrepreneurs. Launched in 2017, the openinnovability.com platform brought together more than 230 crowdsourcing challenges, and over 15,000 evaluated proposals from the crowd. In the past year, several public crowdsourcing challenges have been published, such as: solutions to improve fault detection and selection on Medium Voltage overhead lines, innovative solutions to manage voltage deviations and current imbalances in Low Voltage networks,,, innovative devices to improve operational excellence by connecting to the not accessible smart meters via Power Line Communication protocol. Those who put forward solutions can win monetary awards or start collaborations with the Group. A critical success factor is the ability to manage innovation as a system and to organize all stages of the process. In 2022, Enel voluntarily adopted the ISO 56002 standard, which governs all aspects of innovation management, from the inception of an idea through to its implementation on a global scale. In 2024, UNI/PdR Practice 155 "Sustainable innovation management – Guidelines for the management of sustainable innovation processes in companies through open innovation" was published, which was developed by Enel experts in collaboration with the Italian Standardization Agency UNI. This (pre-regulatory) document aims to provide practical support for all organizations that wish to address the organizational and production changes necessary to implement an effective sustainable innovation management process internally. Innovation is a key driver of our 2025-2027 Strategic Plan, leveraging on repowering to increase plant efficiency and reduce generation costs, as well as on battery storage to improve power system flexibility alongside load management and minimize associated risks.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

We have identified the main risks and opportunities connected with climate change and water and are implementing different actions and policies to align with these. We are minimizing our exposure to risks through progressive decarbonization and the focus of the business on renewables, grids and customers. The business model is designed to maximize the benefits of the Group's integrated position in the core countries and leveraging partnership and stewardship activities, which enables to exploit the opportunities connected with the energy transition. Some of the most substantial strategic decisions made to mitigate physical risks are established in our Strategic Plan 2025-2027, such as the diversification of both generation technologies and the geographies in which we operate. We also contribute to the issue of public policies through advocacy efforts. These activities are conducted within platforms for dialogue with stakeholders that explore ambitious national decarbonization scenarios in the various countries in which we operate. To mitigate water-related risks, we have focused on reducing water withdrawals, especially in areas that are challenged by water stress. For example, during the revamping operations of the existing cooling towers at the Fusina power plant (Italy), necessary to adapt their operation to the new combined cycle, the best available technologies were implemented for conditioning and monitoring. These included the use of advanced chemical reagents with anti-scaling, dispersing, and biocidal properties, the installation of a continuous monitoring system for chemical/biological conditioning, and the automatic management of tower make-up and blowdown. Based on similar experiences at other plants, it is estimated that the benefit in terms of water withdrawal reduction could reach up to 10% compared to normal design operating conditions.. We are maximizing opportunities by adopting a strategy founded on the energy transition, focusing on the electrification of energy consumption and the development of renewables and a geographical positioning in countries in which it has an integrated presence. Considering alternative transition scenarios, we assess the impact of different commodity price trends, changes in the share of renewables in the generation mix and the electrification of final consumption. The Group's geographical and technological diversification means that the impact of changes (positive and negative) in a single variable is mitigated at the global level. In order to ensure that operations always take account of weather and climate phenomena, we adopt a range of practices such as, weather forecasting, real-time monitoring of generation plants and long-term climate scenarios to identify any chronic changes in renewable source availability.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Revenues

☑ Indirect costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

The percentage incidence of revenues from thermal plants is down, mainly attributable to lower quantities generated from thermoelectric sources, partly as a result of higher renewable production, especially from hydroelectric sources. Specifically, in 2024,The percentage of revenues from the exploration, mining, extraction, distribution or refining of hard coal and lignite in 2024 equals 0% (therefore below the threshold of 1%). Enel's strategy of promoting a sustainable financial model has contributed to reaching 68% of the debt with interest rates linked to the achievement of our sustainability goals. With regard to the effects of climate change issues, the Group considers them an implicit element in the application of the methodologies and models used to make estimates in the valuation and/or measurement of certain accounting items. Furthermore, the Group has also considered the impacts of climate change in the significant judgments made by management. In this regard, the main items included in the 2024 Integrated Annual Report affected by the use of Management estimates and judgments concern the impairment of non-financial assets, bonds related to the energy transition, including those for decommissioning and the site restoration of certain power generation plants. We address climate-related risks and opportunities placing among our priorities the progressive reduction of greenhouse gas (GHG) emissions through the increasing impulse of renewable energies and optimization of the management of traditional technologies. From an operational standpoint, according to the 2025-2027 Strategic Plan, by 2027, we expect to add around 12 GW of new renewable capacity in all geographies where it is present on the back of a robust pipeline of around 308 GW, of which approximately 117 GW at a mature stage. Our water reduction strategy is closely related to our decarbonization strategy, which is necessary to reduce water withdrawals. As of last year, Enel has strengthened its commitment to preserving water resources, aiming to reduce freshwater withdrawal by 65% from 2017. By focusing on vulnerable water resources, Enel underlines its dedication to environmental protection and the common good, in line with EU sustainability standards (ESRS-E3 standard).
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy ☑ Other methodology or framework	*Select from:* ☑ At both the organization and activity level

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Total across climate change mitigation and climate change adaption

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:
☑ Yes

(5.4.1.5) Financial metric

Select from:
☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

9588000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

83.8

(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

80

(5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

80

(5.4.1.10) Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)

86.5

(5.4.1.11) Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)

13.5

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

Proportion of the Capital Expenditure (Capex), during a certain period, in activities that are qualified as sustainable from an environmental point of view based on the criteria specified in article 3 of the regulation on EU taxonomy (2020/852) (expressed as a percentage). (a) Capex aligned to the EU taxonomy in EURbn (b) Total Capex according to the requirements of Article 8 of the regulation on EU taxonomy (2020/852) in EURbn Proportion of Capex aligned to the EU taxonomy (a)/(b) % The passage to zero greenhouse gas emissions by 2040 will require Enel to make huge investments over the next two decades. The share of Enel investments in capital expenses aligned to the EU taxonomy shows to what extent Enel is investing in a carbon-free business model. In November 2022 Enel announced its goal of aligning at least 80% of its investments in capital expenses during 2023-2025 with the EU taxonomy. In line with the 2025-2027 Strategic Plan, the Group confirmed the same target for the period 2025-2027 We expect that this rate will be maintained or increased even in the mid term (2030). In 2024, 83.8% of capex (equal to €9,588 million) relates to business activities aligned with the EU Taxonomy. More specifically, this reflects investments in grids in the amount of €6,113 million (up €611 million from 2023) in order to guarantee the reliability and quality of service through efficient, resilient and digital networks; investments in renewables in the amount of €3,211 million (down €2,927 million on 2023) due to the substantial completion of some projects in Battery Energy Storage Systems - BESS, and investments relating to products and services for customers for the remaining amount of €264 million (down €194 million from 2023) mainly due to the completion of activities related to energy efficiency measures. The percentage of capex aligned with the European Taxonomy in 2024 is slightly lower than in 2023 (84.8% equal to €12,097 million) mainly reflecting: lower capital expenditure in absolute terms (particularly in the renewable sector for the reasons commented earlier) and a slight increase in the share of non-eligible activities over total investments (in particular the digitalization of customer management operational processes in the Retail segment)
[Add row]

(5.4.2) Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Row 1

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from wind power

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover
☑ CAPEX
☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply
☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1835000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

2.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

2.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

418000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

3.7

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

3.7

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

85000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

6.3

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

6.3

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between

the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the “Climate change” and “Group strategy and risk management” chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 2

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation using solar photovoltaic technology

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

1380000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

1.7

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

1.7

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

1479000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

12.9

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

12.9

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

66000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

4.9

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

4.9

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans

covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 3

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from geothermal energy

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

556000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.7

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.7

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

123000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

1.1

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

1.1

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

5000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.4

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0.4

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating

expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 4

(5.4.2.1) Economic activity

Select from:

☑ Storage of electricity

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

188000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.3

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.3

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

602000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

5.3

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

5.3

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

0

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air

quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 5

(5.4.2.1) Economic activity

Select from:

☑ Transmission and distribution of electricity

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

18264000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

23.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

23.1

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

6113000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

53.5

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

53.5

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

664000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

49.4

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

49.4

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of

specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 6

(5.4.2.1) Economic activity

Select from:

☑ Electricity generation from hydropower

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Own performance

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

5058000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

6.4

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

6.4

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

413000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

3.6

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

3.6

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

149000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

11.1

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

11.1

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 7

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of energy efficiency equipment

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

659000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.8

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.8

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

140000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

1.2

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

1.2

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

1000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.1

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0.1

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024.

This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 8

(5.4.2.1) Economic activity

Select from:

☑ Urban and suburban transport, road passenger transport

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

55000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.1

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.1

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

3000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

0

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via

certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 9

(5.4.2.1) Economic activity

Select from:
☑ Professional services related to energy performance of buildings

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover
☑ CAPEX
☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling adaptation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

31000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

3000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

0

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation

and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 10

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

164000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.2

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.2

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

23000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.2

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.2

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

1000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.1

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0.1

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via

certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 11

(5.4.2.1) Economic activity

Select from:

☑ Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

127000000

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0.2

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0.2

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

95000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

0.8

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

0.8

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

2000000

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0.1

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0.1

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation

and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

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(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

Module 5.4.2 - Enel CDP - 2025.xlsx

Row 12

(5.4.2.1) Economic activity

Select from:

☑ Manufacture of renewable energy technologies

(5.4.2.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:

☑ Taxonomy-aligned

(5.4.2.4) Financial metrics

Select all that apply

☑ Turnover

☑ CAPEX

☑ OPEX

(5.4.2.5) Types of substantial contribution

Select all that apply

☑ Activity enabling mitigation

(5.4.2.6) Taxonomy-aligned turnover from this activity in the reporting year (currency)

0

(5.4.2.7) Taxonomy-aligned turnover from this activity as % of total turnover in the reporting year

0

(5.4.2.8) Taxonomy-aligned turnover from this activity that substantially contributed to climate change mitigation as a % of total turnover in the reporting year

0

(5.4.2.9) Taxonomy-aligned turnover from this activity that substantially contributed to climate change adaptation as a % of total turnover in the reporting year

0

(5.4.2.13) Taxonomy-aligned CAPEX from this activity in the reporting year (currency)

176000000

(5.4.2.14) Taxonomy-aligned CAPEX from this activity as % of total CAPEX in the reporting year

1.5

(5.4.2.15) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change mitigation as a % of total CAPEX in the reporting year

1.5

(5.4.2.16) Taxonomy-aligned CAPEX from this activity that substantially contributed to climate change adaptation as a % of total CAPEX in the reporting year

0

(5.4.2.20) Taxonomy-aligned OPEX from this activity in the reporting year (currency)

0

(5.4.2.21) Taxonomy-aligned OPEX from this activity as % of total OPEX in the reporting year

0

(5.4.2.22) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change mitigation as a % of total OPEX in the reporting year

0

(5.4.2.23) Taxonomy-aligned OPEX from this activity that substantially contributed to climate change adaptation as a % of total OPEX in the reporting year

0

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ Yes

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m^2; others are exempt. Geothermal: Assessed via

certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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Row 13

(5.4.2.1) Economic activity

Select from:
☑ Electricity generation from fossil gaseous fuels

(5.4.2.2) Taxonomy under which information is being reported

Select from:
☑ EU Taxonomy for Sustainable Activities

(5.4.2.3) Taxonomy alignment

Select from:
☑ Taxonomy-eligible but not aligned

(5.4.2.4) Financial metrics

Select all that apply
☑ Turnover
☑ CAPEX
☑ OPEX

(5.4.2.10) Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)

2419000000

(5.4.2.11) Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year

3.1

(5.4.2.17) Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)

307000000

(5.4.2.18) Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year

2.7

(5.4.2.24) Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)

156000000

(5.4.2.25) Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year

11.6

(5.4.2.27) Calculation methodology and supporting information

Financial metrics were assigned to each economic activity based on the classification defined in steps 1–4, using detailed financial data extracted from the Group's official accounting system. The three financial metrics required by the EU Taxonomy Regulation—turnover (revenue), capital expenditure (capex), and operating expenditure (opex)—were calculated in line with the eligibility analysis outlined in the previous section. Financial data were retrieved from the management systems used by Enel Group's business lines. In some cases, delegated powers allowed for a more accurate and granular representation of values, or for the exclusion of specific activities from the eligible and aligned perimeter (e.g., non-aligned hydroelectric generation or infrastructure considered eligible but not aligned within the distribution network). For illustrative purposes, proxies adopted include: • Hydroelectric: Eligible but non-aligned hydro plants were excluded by multiplying their output by the average turnover per unit in 2023–2024. The same approach was consistently applied to capex and opex. • Networks: For capex, new connections between substations and plants with emissions above 100 gCO_2eq/kWh were excluded by multiplying their capacity (MW) by the average unit capex (k€/MW) for 2023–2024. This method was also extended to turnover based on asset lifetime. Aggregated financial data are presented by activity as required by the EU Taxonomy Regulation and include only items related to third-party operations. All electricity and gas sales were conservatively reported as "Taxonomy-non-eligible." Absolute revenue, capex, and opex figures correspond to euro values per activity. KPI shares reflect the contribution of each economic activity to the specific cost category defined by the Taxonomy. These include non-capitalized direct costs such as R&D, renovation of buildings, short-term leases, maintenance, and other expenses—by the company or by third parties—essential to ensure the ongoing and effective functioning of assets and facilities. In line with Article 11(1)(a), capex/opex related to

adaptation within mitigation-aligned activities were not reported under adaptation, avoiding double counting. No revenue was considered eligible under Article 11(1)(b). Contributions to biodiversity or circular economy objectives were rounded to "0" due to their marginal financial relevance.

(5.4.2.28) Substantial contribution criteria met

Select from:

☑ No

(5.4.2.29) Details of substantial contribution criteria analysis

Climate change mitigation: Eligible activities identified previously were analyzed for compliance with the technical screening criteria set by the Climate and Complementary Delegated Acts. a) Power generation: Coal and liquid fuels: excluded from Taxonomy. Gas: Compliance with 100 gCO_2eq/kWh threshold verified, including alternative criteria under the Delegated Act. Nuclear: Eligibility of the three nuclear activities assessed based on Enel's assets in Spain. Wind, solar, storage: exempt from threshold due to substantial contribution. Hydropower: Threshold verified only if power density <5 W/m²; others are exempt. Geothermal: Assessed via certified LCA by third parties. b) Electricity distribution: Screening criteria checked in all countries where Enel operates. Compliance was ensured if: the DSO is in the European interconnected system; in non-EU countries, >67% of new capacity (2019–2023) meets the 100 gCO_2eq/kWh threshold; or the grid's average emission factor is below the threshold. Infrastructure linked to high-emission generation plants was excluded from aligned activities. c) Enel X: A full review of the business line portfolio was carried out, mapping eligible activities to Climate Delegated Act sectors (e.g., construction, transport, professional services). 2.2 Climate change adaptation: No Group activities qualify as enabling under Article 11(1)(b), so no revenue was reported as eligible. Some activities include adaptation measures aligned with Article 11(1)(a). However, since most adaptation measures are embedded in mitigation-aligned facilities, it is difficult to distinguish capex/opex between the two. Following Commission Notice 2023/305, Enel reported such expenditure only under the mitigation objective to avoid double counting. Further details are in the "Climate change" and "Group strategy and risk management" chapters. 2.3 Other objectives: Circular economy – Sale of spare parts (5.2) Biodiversity – Restoration activities (1.1) Both were deemed eligible but non-aligned due to limited economic relevance.

(5.4.2.30) Do no significant harm requirements met

Select from:

☑ Yes

(5.4.2.31) Details of do no significant harm analysis

Assessment of the principle of Do No Significant Harm (DNSH) to other objectives An analysis of existing environmental procedures was carried out to verify compliance with the DNSH quality criteria for each type of technology (for electricity generation), region (for distribution) and product cluster level (for activities of the Enel X Business Line), adapted to the specific requirements set out for each of the following environmental objectives: • climate change mitigation: applicable only for Taxonomy-eligible activities for climate adaptation or any of the other four objectives. In this case, the criteria are considered to be fulfilled, since the same activities carried out by Enel, which could contribute to climate adaptation, definitely contribute to climate mitigation, i.e. they fulfil the technical screening criteria of climate

mitigation, which are equivalent or more demanding than the corresponding DNSH criteria on climate mitigation; • adaptation to climate change: analysis of global procedures (including emerging and restoration procedures), assessment of physical climate risks and solutions and adaptation plans in place covering all applicable activities related to electricity generation and networks and Enel X; • sustainable use and protection of waters and marine resources: analysis of water-related procedures, permits, environmental impact assessments, national regulations and water management plans which in particular involve the business line related to energy generation; • transition to a circular economy: analysis of waste management plans, procurement requirements and circular economy projects and plans covering all activities applicable to the generation and distribution of electricity and to the products of Enel X; • pollution prevention and control: analysis of global procedures and national regulations concerning all applicable activities from electricity generation, distribution and the manufacture of solar panels. In addition, substances for the production of solar panels, electromagnetic radiation for distribution, and emissions from power generation activities were further analyzed for air quality; • protection and restoration of biodiversity and ecosystems: analysis of global procedures and national regulations covering all applicable activities from electricity generation and networks.

(5.4.2.32) Minimum safeguards compliance requirements met

Select from:

☑ Yes

(5.4.2.33) Attach any supporting evidence

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[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.1) Details of minimum safeguards analysis

In 2024, we identified eligible economic activities contributing to climate change mitigation, focusing on renewable energy production and distribution. The EU Taxonomy alignment process involves detailed steps and external verification to ensure transparent reporting of sustainable activities. Financial metrics were verified by an audit firm. These steps and metrics reflect our strategic commitment to sustainability and alignment with the European taxonomy: a. Identification of Eligible Economic Activities: Focus on renewable energy production and distribution as primary activities. Compliance with the Climate Delegated Act and Complementary Delegated Act. b. Assessment of DNSH Principle: Ensured no significant harm to other environmental objectives. Prioritized investments in BESS over non-aligned thermoelectric technologies. c. Verification of Minimum Social Safeguards: Commitment to human rights based on UN and OECD guidelines. Comprehensive due diligence across our value chain. d. Calculation of Financial Metrics: the corresponding financial metrics were associated with each economic activity according to the classification made in steps 1-4, collecting the relevant financial information from the Group's accounting system. In addition, some proxies have been performed for specific activities when financial information was not available in the accounting system. - EBITDA: Proportion of aligned activities' EBITDA to total EBITDA. - Capex:

Proportion of aligned activities' Capex to total Capex. - Opex: Proportion of aligned activities' Opex to total Opex. - Revenue: Increased taxonomy-aligned revenue by 2% year-on-year.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Enel acknowledges the EU taxonomy regulation (2020/852) as a standardized, science-based classification system for identifying environmentally sustainable economic activities, promoting sustainable investments, and accelerating the decarbonization of the European economy. Enel is committed to reporting on the implementation of Article 8 of the EU taxonomy regulation 2020/852 and adheres to various delegated acts issued by the European Commission. The report mentions specific regulations including: • Delegated Regulation (EU) 2021/2139 (Climate Delegated Act) • Delegated Regulation (EU) 2021/2178 (Disclosures Delegated Act) • Delegated Regulation (EU) 2022/1214 (Complementary Climate Delegated Act) • Delegated Regulation (EU) 2023/2485 and 2023/2486 (Climate and Environmental Delegated Acts) Enel integrates the Capex alignment percentage as a key performance indicator in its Sustainability-Linked Financing Framework. The company targets a Capex alignment to the EU taxonomy of 80% or higher for the period 2025-2027, as per its new Strategic Plan The process for implementing the European taxonomy involves five phases: 1. Identification of eligible economic activities 2. Analysis of substantial contribution 3. Assessment of the principle of Do No Significant Harm (DNSH) to other environmental objectives 4. Verification of minimum social safeguards 5. Calculation of financial metrics Activities are classified along the value chain as eligible aligned, eligible non-aligned, and non-eligible, with particular attention to climate change mitigation and adaptation. In 2024, the percentage of alignment to the European taxonomy for various financial metrics was as follows:. • Turnover: 35.9% of turnover is from taxonomy-aligned activities, up from 33.8% in 2023. •Capex: 83.8% of Capex is aligned with the taxonomy, from 84.8% in 2023. • Opex: 72.4% of operating expenditure (Opex) is taxonomy-aligned, up from 68.4% in 2023.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:

☑ Yes

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

(5.5.1) Investment in low-carbon R&D

Select from:

☑ Yes

(5.5.2) Comment

Enel prioritizes innovation aligned with its strategic pillars and SDG objectives for 2025-2027. Key areas include enhancing digital customer relations, promoting circular economy practices, advancing renewable energy projects, fostering responsible consumption, and digitizing networks. These priorities guide Enel's investment in Technological Innovation through an "Open Innovation" model. This approach engages diverse stakeholders such as start-ups, SMEs, universities, R&D centers, and local institutions via platforms like openinnovability.com. Since its launch in 2017, openinnovability.com has evaluated over 15,000 proposals and hosted more than 230 crowdsourcing challenges. Enel operates a global network of Innovation Hubs and Labs (6 Hubs, with three also serving as Labs, and three Labs dedicated to startups). These hubs facilitate collaboration with stakeholders across the innovation spectrum, particularly in scouting startups and SMEs to meet business line innovation needs. This strategic approach underscores Enel's robust commitment to R&D in low-carbon products and services, supporting sustainability objectives and aligning with CDP's inquiry on organizational investments in low-carbon innovation.
[Fixed row]

(5.5.7) Provide details of your organization's investments in low-carbon R&D for your sector activities over the last three years.

Row 1

(5.5.7.1) Technology area

Select from:
☑ Other, please specify :Investments in low carbon technologies

(5.5.7.2) Stage of development in the reporting year

Select from:
☑ Pilot demonstration

(5.5.7.3) Average % of total R&D investment over the last 3 years

98

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

98

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In 2024, the innovation project portfolio was simplified and constantly aligned with both the strategic directions and business priorities in the various areas, through a careful process of selection and allocationnof resources to the best initiatives in terms of valuengeneration, sustainability and scalability, focusing on the development, digitalization and resilience of networks, flexibility, new technologies for renewable generation and models to enable new services, innovative systems for energy storage, solutions to support safety, development of digital solutions based on artificial intelligence to improve operational efficiency and profitability, solutions for customer electrification, new processes and tools to engage customers and innovative offer models. In 2024 the Organizational Innovation Procedure has been upda ed and Innovation Projects' results and solutions handover and scale-up phase has been addressed in order to maximize the adoption by the business of the Innovation solutions. The model is certified ISO 14064-2 and available on the Enel Energi web site. Enel invests in Technological Innovation involving external actors such as start-ups, SMEs, corporations, universities, R&D centers, and local institutions through an "Open Innovation" model, by means of various tools such as crowdsourcing platforms (openinnovability.com). The Open Innovation model requires the following criteria: • being innovative, • guaranteeing long-term sustainability for the business and communities, creating shared and shareable value. In 2024, 67 proof of concept have been launched and about 21 solutions have been implemented into the business (scaled up). We can count on about 35 partnership agreements, covering assorted topics of relevance to the Group with the best industrial partners on each topic. Furthermore, we rely on 6 innovation hubs&labs to help consolidate the new collaboration model with start-ups and SMEs and to give them the access to our industrial assets, laboratories, skills and market vision to build a successful path. Furthermore, dedicated cross-functional work groups (Innovation Communities) have been set up, which take an innovative approach to tackling key topics for business and new technologies and to create value. In 2024, we invested about 47 million in technological innovation. Around 99% of this was invested on pilot demonstrations.

Row 2

(5.5.7.1) Technology area

Select from:

☑ Other, please specify :Investments in low carbon technologies

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Basic academic/theoretical research

(5.5.7.3) Average % of total R&D investment over the last 3 years

1

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

1

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

Research and development activities are entrusted to third parties and are estimated to account for about 1% of total investments in low carbon technologies. In 2024, we invested a total of about 47 million in technological innovation. Around 1% was devoted to basic research

Row 3

(5.5.7.1) Technology area

Select from:

☑ Other, please specify :Investments in low carbon technologies

(5.5.7.2) Stage of development in the reporting year

Select from:

☑ Small scale commercial deployment

(5.5.7.3) Average % of total R&D investment over the last 3 years

1

(5.5.7.4) R&D investment figure in the reporting year (unit currency as selected in 1.2) (optional)

0

(5.5.7.5) Average % of total R&D investment planned over the next 5 years

1

(5.5.7.6) Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan

In the past three years several innovation projects have been implemented into the business at industrial and/or commercial scale. Usually, the implementation cost is managed directly by the Business Unit of Enel, but when the solution is disruptive or the first of the kind, the first implementation could technically and economically amanaged by the Innovation Unit OIn the following we mention some examples: Enel Lumiè is a digital simulator developed on the basis of internal knowledge to help customers to discover and understand easily which are the main opportunities to make their houses more efficient and – consequently – to reduce overall energy expenses. Lumiè analize the status quo of user's house and appliances and detect the potential efficiency intervention, also estimating the investment required and the annual saving enabled both in terms of energy spending on bills and CO2 emission. The tool is available on the public website of Enel.it and in Enel point of sales." Ebitts is a new digital platform by Enel X that allows customers to purchase a Token Box and virtually self-produce renewable energy from utility-scale plants, receiving direct benefits on their electricity bill. It makes energy self-production accessible to all customers without installation, space, or maintenance constraints, and leverages both solar and wind plants physically located across Italy. The project went live in an MVP (Minimun Viable Product) configuration on January 22, 2025, and is now available to end users (currently for residential customers, with B2B rollout planned soon)."
[Add row]

(5.7) Break down, by source, your organization's CAPEX in the reporting year and CAPEX planned over the next 5 years.

Coal – hard

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

23000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0.7

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2008

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: •Column 2 ("CAPEX in the reporting year"): It refers exclusively to maintenance CAPEX in 2024 devoted to this technology, as no development activities were carried out during the year. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 (“%CAPEX planned over the next 5 years...): The figure reported is "0%" beacause it refers to asset development capex and no new coal fired power plants will be built. Enel is committed to complete its coal phase-out program by 2027.

Lignite

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

Lignite is a marginal generation source and no asset development capex was devoted in 2024 and no new investments will be made. Any potential maintenance capex devoted to lignite in 2024 is accounted in an aggregated way within “coal”.

Oil

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

147000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

4.8

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2015

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to OCGT Plants • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data

reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 (“%CAPEX planned over the next 5 years...): The figure reported i "0%" because it refers to asset development capex for 2025-2027 period (it does not consider maintenance capex).

Gas

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

307000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

10

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

6.9

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2022

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to CCGT power plants, as reported in the Integrated Annual Report 2024 - page 288-289. Figures reported in this category refers to thermal power plants that use fuel-oil and/or gas (OCGT) for which a breakdown by technology is not available. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 (“%CAPEX planned over the next 5 years...”): The figure refers to the ratio between total thermoelectric CAPEX (largely devoted to maintenance of gas power plants and built from the 4% data reported on page 25 of the Investor Presentation – March 2025, which refers to the weight of CAPEX on conventional generation & wholesale out of total group CAPEX) and the sum of all the figures for all technologies reported in the question (it does not consider investment CAPEX on BESS and other technologies not requested in the question). Please note that the 4% figure was adjusted to exclude CAPEX related to wholesale and nuclear activities.

Sustainable biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years

Other biomass

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years.

Waste (non-biomass)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years.

Nuclear

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

174000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

5.6

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

3.8

(5.7.4) Most recent year in which a new power plant using this source was approved for development

1980

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to nuclear power plants, as reported in the Integrated Annual Report 2024 - page 294. 100% of this capex was devoted for the maintenance of the nuclear power plants that Enel operates in Spain. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 ("%CAPEX planned over the next 5 years..."): The figure refers to the ratio between total nuclear CAPEX (extracted from the 4% data reported on page 25 of the Investor Presentation – March 2025, which refers to the weight of CAPEX on conventional generation & wholesale out of total group CAPEX) and the sum of all the figures for all technologies reported in the question (it does not consider investment CAPEX on BESS and other technologies not requested in the question). Such Capex are related just to maintenance of existing plants as the 2025-27 plan does not envisage the development of new nuclear plants.

Geothermal

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

123000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

4

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

7.9

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2015

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to geothermal power plants, as reported in the Integrated Annual Report 2024 - page 288-289. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 ("%CAPEX planned over the next 5 years...): The figure reported refers to the ratio between geothermal capex (built from the 7% data reported on page 29 of the investor-presentation_march2025 (named "other" in the slide), which refers to the weight of this technology out of total renewables business capex) out of the sum of all the figures for all technologies reported in the question (it does not consider investment CAPEX on BESS and other technologies not requested in the question). To this value, the share of maintenance CAPEX allocated to this technology was also added, extracted from the overall 15% maintenance CAPEX reported in the same slide.

Hydropower

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

413000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

13.4

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

14.7

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2015

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to hydropower power plants, as reported in the Integrated Annual Report 2024 - page 288-289. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 ("%CAPEX planned over the next 5 years...): The figure reported refers to the ratio between hydroelectric capex (built from the 13% data reported on page 29 of the investor-presentation_march2025., which refers to the weight of this technology out of total renewables business capex) out of the sum of all the figures for all technologies reported in the question(it does not consider investment CAPEX on BESS and other technologies not requested in the question). To this value, the share of maintenance CAPEX allocated to this technology was also added, extracted from the overall 15% maintenance CAPEX reported in the same slide.

Wind

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

418000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

13.5

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

52

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2024

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to wind power plants, as reported in the Integrated Annual Report 2024 - page 288-289. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 ("%CAPEX planned over the next 5 years...): The figure reported refers to the ratio between solar capex (built from the 46% data reported on page 29 of the investor-presentation_march2025, which refers to the weight of this technology out of total renewables business capex) out of the sum of all the figures for all technologies reported in the question (it does not consider investment CAPEX on BESS and other technologies not requested in the question). To this value, the share of maintenance CAPEX allocated to this technology was also added, extracted from the overall 15% maintenance CAPEX reported in the same slide.

Solar

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

1479000000

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

48

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

14.7

(5.7.4) Most recent year in which a new power plant using this source was approved for development

2024

(5.7.5) Explain your CAPEX calculations, including any assumptions

The following approach has been implemented for the disclosure of the required data in each column: • Column 2 ("CAPEX in the reporting year"): It refers to the total 2024 CAPEX (both asset development and maintenance) devoted to solar power plants, as reported in the Integrated Annual Report 2024 - page 288-289. • Column 3 ("% CAPEX in the reporting year"): It refers to the ratio between data reported on column 2 for this technology out of the sum of all the figures for all technologies reported in the question (the calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question). • Column 4 ("%CAPEX planned over the next 5 years...): The figure reported refers to the ratio between solar capex (built from the 13% data reported on page 29 of the investor-presentation_march2025, which refers to the weight of this technology out of total renewables business capex) out of the sum of all the figures for all technologies reported in the question (it does not consider investment CAPEX on BESS and other technologies not requested in the question). To this value, the share of maintenance CAPEX allocated to this technology was also added, extracted from the overall 15% maintenance CAPEX reported in the same slide.

Marine

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years.

Fossil-fuel plants fitted with CCS

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years.

Other renewable (e.g. renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

The calculation excludes investment CAPEX on BESS and other power generation technologies not requested in the question. However, we normally include BESS investments under renewable technology in our reporting activities. In fact, this technology plays a crucial role in supporting the integration and optimization of variable renewable sources such as solar and wind, by storing excess energy during oversupply hours and making it available during periods of low generation or high demand. Moreover, BESS enhances grid reliability and resilience preventing major blackouts, ensuring overall system stability. We would appreciate the opportunity to further discuss this topic — which is becoming increasingly relevant — with someone from CDP in view of future assessment cycles.

Other non-renewable (e.g. non-renewable hydrogen)

(5.7.1) CAPEX in the reporting year for power generation from this source (unit currency as selected in 1.2)

0

(5.7.2) CAPEX in the reporting year for power generation from this source as % of total CAPEX for power generation in the reporting year

0

(5.7.3) CAPEX planned over the next 5 years for power generation from this source as % of total CAPEX planned for power generation over the next 5 years

0

(5.7.5) Explain your CAPEX calculations, including any assumptions

No capex was devoted to this technology in 2024 and no capex is foreseen for the next years.
[Fixed row]

(5.7.1) Break down your total planned CAPEX in your current CAPEX plan for products and services (e.g. smart grids, digitalization, etc.).

Row 1

(5.7.1.1) Products and services

Select from:

☑ Other, please specify :Network and Digitalization

(5.7.1.2) Description of product/service

Out of the total CAPEX for 2025-2027 (over 43 billion euros), we plan to invest ca. 26 billion euros in Grids. 62% will be dedicated to digitalization, quality and resiliency, thus helping to reduce network losses and related emissions. The investment is mainly targeting Europe (almost 80% of investments) in light of the Group's re-balanced geographical presence, favorable regulatory environments and in order to enhance the grids' role as enablers of the energy transition. Out of the total amount to be invested in grids over the next few years, an increasingly large portion will be spent on expanding the number of connections with new users and on increasing the flexibility and capacity of the grid so that it can handle a growing share of distributed generation. Smart grids, clean energy, and energy efficiency are accessible to Enel customers through new features in each smart meter. We have already installed 45 million electronic meters to date and expects to reach the 70% of end users with digitalized smart meters by 2027.

(5.7.1.3) CAPEX planned for product/service

26000000000

(5.7.1.4) Percentage of total CAPEX planned for products and services

62

(5.7.1.5) End year of CAPEX plan

2027

Row 2

(5.7.1.1) Products and services

Select from:

☑ Other, please specify :Ecosystems & Platform: decarbonisation through new services and enabling electrification of consumption

(5.7.1.2) Description of product/service

The 2025-2027 Strategic Plan devotes part of the gross CAPEX to the electrification of consumption, promoting growth of the customer base and constant increases in efficiency as well as electric mobility services. About 2.7 billion euros are planned for retail business and for the ongoing deployment of services and infrastructure to support decarbonization and electrification at residential, town and industrial level. As for end customers, it plans to prioritize products that can accelerate electrification, promote customer loyalty and increase marginality:

(5.7.1.3) CAPEX planned for product/service

2700000000

(5.7.1.4) Percentage of total CAPEX planned for products and services

6

(5.7.1.5) End year of CAPEX plan

2027
[Add row]

(5.9) What is the trend in your organization’s water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

84

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

50

(5.9.3) Water-related OPEX (+/- % change)

13

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

50

(5.9.5) Please explain

Provided figures refer to the change on the CAPEX and OPEX in 2024 compared to 2023 on issues related to wastewater management and protection of superficial and underground water sources. The data pertains to expenditures incurred by Italian power plants. Change in values respect to 2023 are linked to the increase in energy production and the progressive coal phaseout. Enel anticipates there will be fluctuations of this trend in the next years depending on the activities (energy production) of the plants. In general the trend is increasing, considering the decomissioning costs for coal phase-out. No significant spending variations are expected in the medium term, but short-term fluctuations of around +/- 50% may be influenced by regulatory and authorization factors, particularly related to decommissioning activities.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Carbon

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Shadow price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Drive low-carbon investment

☑ Identify and seize low-carbon opportunities

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Alignment with the price of allowances under an Emissions Trading Scheme

☑ Benchmarking against peers

☑ Scenario analysis

(5.10.1.4) Calculation methodology and assumptions made in determining the price

The Group's internal price on carbon corresponds to the ETS market reference price.

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.1.9) Indicate how you expect the price to change over time

As for the trend in EU ETS prices, although the decrease in this year's price due to a lower demand, we see values reaching more than 100 €/tCO2 by the end of the decade, due to higher availability of low carbon emission technologies coupled with reduced allowance supply

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

65

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

65

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Capital expenditure

☑ Risk management

☑ Opportunity management

☑ Public policy engagement

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

29

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ Yes

(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

We use carbon pricing to stress test investment decisions aimed at climate change mitigation, aligning capital expenditure with our decarbonization goals and the Paris Agreement targets. This includes increasing renewable energy capacity and planning the phase-out of thermoelectric power plants, particularly in Italy and Spain. By incorporating carbon costs, we make informed investment decisions that support our transition to a low-carbon economy. Nevertheless, such element is expected to become less relevant for the company over time, due to the concretization of Enel's decarbonization pathway and its reduced investments in carbon intensity activities, influenced by carbon prices.
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

All the qualified suppliers, which represent critical ones, considering their strategic importance to the company's business, purchasing volumes, are automatically assessed for environmental impacts.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

3947

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Dependence on water

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 76-99%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

The threshold is defined based on the definition of critical suppliers, in relation to their strategic importance related to companys business, purchase volumes and other factors that could have economic, social and environmental impacts, including water related factors when relevant.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

3947
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply
☑ Material sourcing
☑ Procurement spend
☑ Product lifecycle
☑ Regulatory compliance
☑ Reputation management
☑ Product safety and compliance
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

(5.11.2.4) Please explain

Enel prioritizes which suppliers to engage according to the merchandising group they belong to and their potential impact on Enel's scope 3 emissions from the supply of products and services. Thus, for those with higher impact, Enel requires to provide them with and Environmental Product Declaration or ISO CFP 14067 certification along with action plans and targets to mitigate their GHG emissions. Enel also develops collaborative initiatives with some suppliers to support their decarbonization pathway. Furthermore, Enel engages with contracting companies during the construction and operation phases of the power plants and grids for the

adoption of actions and best practices that minimize their environmental impact and maximize performance, including climate related actions to monitor and minimize their GHG emissions.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ Material sourcing

☑ Procurement spend

☑ Product lifecycle

☑ Regulatory compliance

☑ Reputation management

☑ Product safety and compliance

☑ Supplier performance improvement

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

(5.11.2.4) Please explain

Enel prioritizes which suppliers to engage according to the merchandising group they belong to and their potential impact on Enel's water footprint. Furthermore, Enel engages with contracting companies during the construction and operation phases of the power plants and grids for the adoption of actions and best practices that minimize their environmental impact and maximize performance, including water related actions to monitor and minimize their water consumption.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Enel requires suppliers to meet environmental requirements, including climate-related ones, as part of the purchasing process. Suppliers must comply with applicable laws and commit to best practices in governance, ethics, human rights, health, safety, and the environment. Enel collaborates with suppliers to enhance economic, productive, social, and environmental benefits, aiming for sustainable, innovative, and circular processes. These efforts include efficient resource use, technological innovation, proper waste management, pollution prevention, and reduction of energy consumption and emissions. Specifically, regarding climate change, as part of its tendering process, Enel sets increasingly challenging reduction targets on core supply categories, considering innovation contributions. These targets, shared with suppliers, align with the Paris Agreement's goal of limiting temperature increase to less than 1.5C. As of December 31, 2024, 100% of qualified suppliers were assessed according to social, environmental and safety criteria. The total number of qualified suppliers with a contract still active at the end of 2024 was about 6,952(more or less 93% of active suppliers as of December 31), while the total number of active qualified companies was approximately 18,500.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

Enel requires suppliers to meet environmental requirements, including water-related ones, as part of the purchasing process. Suppliers must comply with applicable laws and commit to best practices in governance, ethics, human rights, health, safety, and the environment. Enel collaborates with suppliers to enhance economic, productive, social, and environmental benefits, aiming for sustainable, innovative, and circular processes. Furthermore, Enel applies to its contractors the Health, Safety and Environment Terms of Reference. This document provides Contractor's obligations concerning significant health, safety and environmental aspects that the Contractor shall and shall cause its Subcontractors to comply with during performance of scope of Contract As of December 31, 2024, 100% of qualified suppliers were assessed according to social, environmental and safety criteria. The total number of qualified suppliers with a contract still active at the end of 2024 was about 6,952(more or less 93% of active suppliers as of December 31), while the total number of active qualified companies was approximately 18,500.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Measuring product-level emissions

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 100%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 100%

(5.11.6.12) Comment

Enel implements a rigorous supplier qualification system where suppliers must meet environmental standards as part of the purchasing process. Suppliers are assessed based on risk levels for each Product Group (PG), evaluating technical, safety, environmental, and reputational factors. Compliance includes adherence to Enel's Human Rights Policy, the UN International Labour Organization Principles), Code of Ethics, and global compliance programs. Economic viability is assessed through financial statements, while sustainability is evaluated via a questionnaire covering health and safety, environmental impact (rated on a 1 to 3 scale), and human rights practices. For high-risk PGs, on-site assessments are mandatory. Qualified suppliers are listed for 5 years, with ongoing compliance monitoring. Any lapse results in temporary suspension pending investigation. The Qualification Commission oversees these processes globally, ensuring adherence to standards and evaluating qualification requests. Additionally, core suppliers (strategic for wind turbines, smart meters, photovoltaics, transformers, street lighting, etc.) we require them to provide and to issue an Environmental Product Declaration (EPD), aiming at quantifying, certifying and communicating the environmental impacts generated along the entire life cycle suppliers‘ processes. Certified data allow us to measure emissions along the entire supply chain, promoting in this way the Group's decarbonization pathway.

Water

(5.11.6.1) Environmental requirement

Select from:
☑ Adoption of the UN International Labour Organization Principles

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.12) Comment

Enel implements a rigorous supplier qualification system where suppliers must meet environmental standards as part of the purchasing process. Suppliers are assessed based on risk levels for each Product Group (PG), evaluating technical, safety, environmental, and reputational factors. Compliance includes adherence to Enel's Human Rights Policy, the UN International Labour Organization Principles), Code of Ethics, and global compliance programs. Economic viability is assessed through financial statements, while sustainability is evaluated via a questionnaire covering health and safety, environmental impact (rated on a 1 to 3 scale), and

human rights practices. For high-risk PGs, on-site assessments are mandatory. Qualified suppliers are listed for 5 years, with ongoing compliance monitoring. Any lapse results in temporary suspension pending investigation. The Qualification Commission oversees these processes globally, ensuring adherence to standards and evaluating qualification requests. Additionally, core suppliers (strategic for wind turbines, smart meters, photovoltaics, transformers, street lighting, etc.) we require them to provide and to issue an Environmental Product Declaration (EPD), aiming at quantifying, certifying and communicating the environmental impacts generated along the entire life cycle suppliers' processes. Certified data allow us to measure emissions along the entire supply chain, promoting in this way the Group's decarbonization pathway.
[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:
☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Innovation and collaboration
☑ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply
☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:
☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The figures reported are relevant to supplies only, excluding works and services, as this category is more pertinent for expenses and GHG Scope 3 emissions, and it can be subject to environmental product certification. In 2024, Enel engaged over 66% of tier 1 suppliers who provide critical components and supplies for the company's operations across all business lines. These include cables, smart meters, transformers, photovoltaics, wind turbines and street lighting, essential for Enel's activities. Engagement methods included: • Encouraging suppliers to issue an Environmental Product Declaration (EPD) or other similar standards (e.g. LCA, ISO CFP) to quantify and certify their product carbon footprint and other environmental data. This data is aggregated at Group level and used in calculating Scope 3 emissions. • Incentivizing suppliers to set GHG reduction targets in tendering processes, with 71% of supply tenders including these targets in 2024. Enel's engagement effect is assessed by tracking the reduction trend in supply-related emissions and ensuring alignment with the Group's SBTi objectives for 2030 and 2040.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Environmental Product Declaration (EPD) or other similar standards (e.g. LCA, ISO CFP) to quantify and certify their product carbon footprint and other environmental data. Set GHG reduction targets in tendering processes

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Information collection

☑ Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)

☑ Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The figures reported in this question refer to supplies (it excludes works and services) in coherence with data provided for climate. In 2024, Enel engaged with 66% of tier 1 suppliers (from supplies category), who are those that provide components and supplies that are critical for the company's operations in the power generation, grids, Enel X and Enel X way business lines. They include, among others, supplies related to wind turbines, smart meters, photovoltaics, transformers, street lighting, smart home, which are fundamental for Enel's business activities, being this the main rationale for covering them in our engagement. We engage with them by: - Encouraging them to issue an Environmental Product Declaration (EPD) aiming at quantifying, certifying and communicating their water consumption data, among other environmental data - Defining technical criteria and solutions to further strengthen circularity and sustainability in the early stages of the value chain. The

purpose of this approach is to maximize the overall value of the product, fostering the use of recycled material and increasing resource efficiency. Water-Related Engagement and Impact: Enel standardizes assessment criteria and requires EPDs to monitor and manage water consumption. Enhanced supplier engagement ensures water usage is tracked and optimized, promoting sustainable water management. Mandatory sustainability requirements in tenders emphasize water efficiency, significantly impacting water conservation. Effect of Engagement: Enel's strategy establishes benchmarks for water consumption, driving continuous improvement and cost reductions through optimized management. Increased EPDs provide better visibility into water usage, enabling targeted improvements and contributing to reduced environmental impact.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Total water withdrawal volumes reduction; Waste and resource reduction and material circularity

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Educate and work with stakeholders on understanding and measuring exposure to environmental risks

☑ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

☑ Share information about your products and relevant certification schemes
☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration
☑ Align your organization’s goals to support customers’ targets and ambitions
☑ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:
☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:
☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The figures provided above refer to all our gas customers (industrial and residential), which are present in Italy, Iberia, and Latin America.. These customers are responsible for all Scope 3 emissions from the use of sold products (category 11). They represent around 21% of total Enel’s GHG footprint in 2024 (scope 1, 2 and 3) and 10% of total customer base. Since we are committed to reach zero emissions by 2040 across our entire value chain, we have decided to phase out this business progressively. Consequently, our gas customers are engaged in our commercial campaigns on electrification on an ongoing basis in order to promote their switch from fossil fuels to electricity, and thus reducing our Scope 3 emissions from the use of sold products. Customers are engaged through the specific channels that are available for each different segment, (industrial, businesses, cities, residential), including marketing campaigns, website announcements, business to business networking, and events among others. We offer them a wide range of products and services to support their switch from fossil fuels consumption to electricity consumption. In the case of residential customers we are offering them heat pumps for home heating and induction hob in kitchens. As for industrial and businesses we are working with high natural gas consumers to offer them renewable distribution generation solutions while optimizing their energy costs by promoting the switch from natural gas consumption to electricity consumption. Concerning the public sector, we are also offering electrification solutions for buildings. Furthermore, through the Enel X Advisory Services division, we are engaging with customers to offer them advisory services related to net zero: from energy supply (fostering the switch from gas to electricity), risk management, GHG emissions reporting and GHG reduction targets setting.

(5.11.9.6) Effect of engagement and measures of success

The main metrics to measure the engagement's impact are the reduction in retail gas customers, natural gas sales and Scope 3 GHG emissions from the use of sold products. In 2023, Scope 3 emission from the use of sold products were 16.8 MtCO2e, setting the threshold for 2024, when they decreased to 14.3 MtCO2e, a reduction of 15.1%, highlighting the positive impact on. GHG reduction from gas customers. Success is also measured within the 2025-2027 Strategic Plan. By 2027 the goal is to reach 7.1 billion cubic meters of gas sales, promoting switching from gas to electricity, and increase power consumption from 2.65 MWh in 2023 to 2.9 MWh in 2027, raising customer electrification rates. Additionally, GHG Scope 3 emissions from the use of sold products will be reduced by 21% by 2026 (compared to 2017), setting the maximum threshold as 18.0 MtCO2e. We have committed to reduce these emissions by 55% by 2030, reaching a maximum threshold of 10.3 MtCO2e, and by 100% by 2040. Such target has been validated by SBTi in coherence with a 1.5 C pathway. Although the success of this engagement will be comprehensively measured in 2027 once the strategic plan is fully accomplished, we have already experienced some progress thanks to the implementation of these initiatives, such as the 15% reduction of gas sales in 2024 with respect to 2023.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Local communities

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Incentivize collaborative sustainable water management in river basins

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

The operation of hydroelectric power plants is crucial for water management. The analysis of potential impacts highlights significant impacts on terrestrial and aquatic habitats during the construction and early operation phases. However, most of the Group's hydroelectric plants, now several decades old, have allowed surrounding habitats to regain equilibrium, often becoming protected natural areas. These plants do not consume water, as it is fully returned to its source, and provide additional community services beyond renewable energy generation. Managed by government, public, and private stakeholders, these plants offer flood control, drinking water, irrigation, firefighting services, river waste management, and various cultural, leisure, and nature-based activities. The reservoirs play a vital role in addressing climate

change, enhancing protection against severe flooding and prolonged droughts. Specific programs manage outflows to maintain the ecological state of rivers (minimum vital water flows). Our 2025-2027 Strategic Plan reaffirms our commitment to energy access, with goals to increase renewable sources, develop sustainable and circular products and services, and engage local communities through a shared value model.

(5.11.9.6) Effect of engagement and measures of success

Managing community relations in the areas where Enel operates is crucial to all its activities, and involves incorporating the needs of local communities into the development of activities, from the growth of renewables to the digitalization of grids and the electrification of uses. Our commitment to support communities goes through initiatives that promote inclusion (with particular attention to people in conditions of physical, social and economic vulnerability) both in terms of access to local working opportunities and to facilitating access to products and services (water supply). An example is the raw water storage and distribution system built in the Pehuenche area, near the Pehuenche Hydroelectric Plant. The project aims to eliminate non-compliant water connections in the region. This system is managed locally, both in terms of distribution and costs, and the success of the community engagement process is measured by the number of beneficiaries with regular access to water: a total of 100 people, 25 families who previously lacked access to drinking water and now have a self-managed household water supply system. The project has significantly improved the well-being of these families by establishing local governance systems to ensure its long-term sustainability.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Enel engages with investors who integrate environmental aspects into the making decision process when selecting the constituents of their investment funds, in order to attract and retain this kind of investors by sharing with them the Group's ESG strategy (whose main priority is the faight against climate change). To this end, Enel elaborated in 2024 the report "ESG focus for investors" to disclose Group's GHG Targets (both interim and net zero targets) along with the main business drivers to reach them and the progress achieved so far. This report is the basis for the roadshows that the Group carried out to share the business strategy and how climate change is embedded into it. Furthermore, the Group also carried out one-to-one meetings with specific investors or initiatives (such as Climate Action 100) to detail Group's performance in the fight against climate change (actions, programs, targets, results, challenges…) At the end of 2024, 273 investors with ESG investment funds were identified representing 23% out of total Enel's share capital, 5.5% higher than previous year.

(5.11.9.6) Effect of engagement and measures of success

The ongoing engagement that Enel is carrying out with ESG investors contributed to increase the weight of this type investors by 5.5% out of total share capital in 2024 with respect to 2023. Furthermore, Climate Action 100, (an investor-led initiative that aims to ensure the world's largest corporate greenhouse gas emitters take action on climate change) have acknowledged Enel among the corporate leaders to align its corporate disclosures with the Climate Action 100 Net Zero Company Benchmark. Meeting the criteria underlying the Benchmark's disclosure indicators is a meaningful milestone for both Enel and the lead investors, reflecting the value of dialogue between corporates and investors. For 2024, 273 SRI were identified representing 23% from share capital.5.5% higher than previous year. A consistent number of investors have integrated ESG topics in their investment portfolio (Socially Responsible Investors (Socially Responsibly Investors (SRIs) were identified by an external provider on the basis of (i) an assessment of their Responsible Policy, (ii) active ownership, voting and engagement policy and (iii) whether the integration of environmental, social and governance (ESG) criteria was incorporated into their investment decision-making processes.), "SRIs") over the past years in order to minimize financial risk and guarantee higher returns. 273 in 2024.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Other value chain stakeholder, please specify :Employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Enel promotes broad engagement with internal stakeholders aimed at enhancing their awareness and developing a constructive dialogue that can contribute valuably to a just transition. Awareness raising campaigns are a focal element to empower stakeholders in the transition to net zero. These activities to this end are tailored to people working in the organization, to support their commitment and sense of purpose as well as nurturing a culture of inclusion. The rapid and continuous evolution of the business and the support to a fair transition strategy towards low carbon technologies and services entail the need for new technical and professional profiles and the awareness that some jobs will disappear. In this context, lifelong learning becomes essential. Empowerment becomes therefore crucial to evolve culturally, because it allows to fully involve people, motivating them to express their potential, while at the same time providing them with opportunities for personal and professional development, and contributing to create conditions of well-being, motivation, responsibility and participation that will enable the achievement of strategic objectives. Among the initiatives implemented: • retraining and professional updating, up/reskilling, self-learning and knowledge transfer. The various schools & academies of Enel's Business Lines have organized existing skills enhancement programs to allow participants to access more advanced career paths (upskilling) and to learn new skills (reskilling) that enable people to fill positions and roles different from their previous ones, while also enhancing soft and transferable skills. These programs were implemented also in collaboration with university and academic partners supporting the dissemination of digital culture and the utilization of digital media; promoting the presence of women in STEM (Science, Technology, Engineering, Mathematics) classes and jobs.

(5.11.9.6) Effect of engagement and measures of success

Some of the results achieved in 2024 are the following: 98% of the population involved in training activities related to upskilling, reskilling, which also included contents related to Groups' climate strategy. 3.2 million hours of training provided (53 hours per capita average) of which approximately 47% is dedicated to upskilling and reskilling 325,000 hours delivered, dedicated to the topics of digital skills (10% of total training hours)

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

GHG data is collected following the Group's financial consolidation approach, hence it includes 100% of GHG emissions from facilities and activities where Enel has the financial control over the operations; except for the nuclear activity, managed under a shared financial control approach, so data is reported based on criteria in proportion to ownership. The main reason for choosing this consolidation approach is that GHG data is reported in the Group's Annual Report, which is part of the corporate reporting system. This system relies on the financial control approach for both financial, operational and sustainability related data. Hence Enel has decided to implement the same approach for GHG data to ensure coherence with other financial and non financial data. As stated in INTEGRATED ANNUAL REPORT 2024: The information and data presented in the Report refer to Enel SpA and the companies within the scope of line-byline consolidation at December 31, 2024, in accordance with the Group's financial consolidation scope. In addition to the line-by-line consolidation scope, the document also includes the data and information regarding the company Asociación Nuclear Ascó-Vandellós II AIE (ANA CNVII AIE), to which the two Spanish nuclear plants of Ascó and Vandellós are attributed. The company, considered to be a joint operation in line with the provisions of accounting standard IFRS 11, is included in the Group's financial scope of consolidation under the proportional method, and is included in this report using the same method to ensure the impacts are adequately represented, given that it is a significant Group entity

Water

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

Water related data is collected following the Group's financial consolidation approach, hence it includes 100% of water related data from facilities and activities where Enel has the financial control over the operations; except for the nuclear activity, managed under a shared financial control approach, so data is reported based on criteria in proportion to ownership. The main reason for choosing this consolidation approach is that water related data is reported in the Group's Annual Report, which is part of the corporate reporting system. This system relies on the financial control approach for both financial, operational and sustainability related data. Hence Enel has decided to implement the same approach for water data to ensure coherence with other financial and non financial data

Plastics

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

Plastics related data is collected following the Group's financial consolidation approach, hence it includes 100% of plastics related data from facilities and activities where Enel has the financial control over the operations; except for the nuclear activity, managed under a shared financial control approach, so data is reported based on criteria in proportion to ownership. The main reason for choosing this consolidation approach is that plastics related data is reported in the Group's Annual Report, which is part of the corporate reporting system. This system relies on the financial control approach for both financial, operational and sustainability related data. Hence Enel has decided to implement the same approach for plastics data to ensure coherence with other financial and non financial data.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Financial control

(6.1.2) Provide the rationale for the choice of consolidation approach

Biodiversity related data is collected following the Group's financial consolidation approach, hence it includes 100% of biodiversity related data from facilities and activities where Enel has the financial control over the operations; except for the nuclear activity, managed under a shared financial control approach, so data is reported based on criteria in proportion to ownership. The main reason for choosing this consolidation approach is that biodiversity related data is reported in the Group's Annual Report, which is part of the corporate reporting system. This system relies on the financial control approach for both financial, operational and

sustainability related data. Hence Enel has decided to implement the same approach for biodiversity data to ensure coherence with other financial and non financial data.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

(7.1.1.1) Has there been a structural change?

Select all that apply
☑ Yes, a divestment

(7.1.1.2) Name of organization(s) acquired, divested from, or merged with

1. Central Cartagena. 2. Enel Romania 3. Enel Green Power Greece.

(7.1.1.3) Details of structural change(s), including completion dates

Cartagena Thermal Power plant. Enel completed the sale of the Power Plant to the company Sociedad Portuaria Central Cartagena with SMN Termocartagena S.A.S. This agreement was in place on December 1, 2023, when the SMN group assumed the management and operation of the facility. Romania: Enel finalized the sale to the Greek company Public Power Corporation S.A. ("PPC") in October 25th, 2023 • Greece: The company's subsidiary Enel Green Power (EGP) closed the sale of the 50% stake in its Greek renewable company in December 2023.
[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

Methodology updates in 2024 are the following: Scope 2 • For the calculation of Scope 2 emissions regarding electricity consumption, the following was introduced: • emissions deriving from the distribution activity (electricity consumption for own use), included the previous year in Scope 2 emissions related to technical grid losses; • emissions deriving from battery activities (BESS). • For the calculation of Scope 2 related to the consumption of electricity and also for grid losses, the emission factor of Argentina's national electrical system was updated. Enel therefore only uses data from national authorities. Scope 3 • Purchased goods and services (category 1): emissions from the supply chain related to capital goods (or supplies) were excluded. • Capital goods (category 2): a new category that includes supply chain emissions related to capital goods and that were included in category 1 in previous years. • Fuel and energy related activities not included in Scope 1 and 2 (category 3): the calculation methodology related to the extraction and transport of the fuel- oil consumed in the thermal power plants of oil&- gas technology was updated. Furthermore, for the calculation of Scope 3 – category 3.D (Generation of purchased electricity that is sold to customers), the emission factor of the national electricity system of Argentina was updated to consider the data of the national authorities. • Upstream transportation and distribution (category4): minor greenhouse gas emissions deriving from the transportation of coal by-products were reclassified from category 3 to category 4. This methodological change did not have any impact, as no emission was reported in 2024. • Business travel (category 6): a new category included in the greenhouse gas emissions inventory. • Employee commuting (category 7): a new category included in the emissions inventory. • Use of sold products (category 11): the factors for converting sales of gas expressed in high calorific value to low calorific value for Italy, Chile and Columbia were updated.
[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

☑ No, because the impact does not meet our significance threshold

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

According to our base year recalculation policy, only if the significance threshold is exceeded, base year emissions shall be recalculated. Since, the changes in boundary and methodology did not exceed our significance threshold, which is 5% of total Scope 1, 2, and 3 emissions, base year emissions were not recalculated during the reporting year.

(7.1.3.4) Past years' recalculation

Select from:

☑ Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ European Union Emission Trading System (EU ETS): The Monitoring and Reporting Regulation (MMR) – General guidance for installations

☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Scope 2 location-based (3,131,164 tons of CO2eq): We disclose the information on Scope 2 emissions following a location-based methodology, which includes indirect emissions from: - Electricity purchased from the network: This includes electricity consumed by the Group's various assets (power plants, grids, buildings and ports) (508,816 tons of CO2eq); - Technical losses from our distribution network and electricity system's transmission networks in which we operate: Calculated for all countries of operation (2,622,347tons of CO2eq). Scope 2 market-based (4,898,276tons of CO2eq): In addition, we calculate our Scope 2 emissions for the consumption of energy taken from the network according to the market-based methodology (786,825 tons of CO2eq), and the indirect emissions derived from technical losses from our distribution network, calculated according to the market-based methodology for 2023 (4,111,451 tons of CO2eq).
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:
☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

74010822.86

(7.5.3) Methodological details

GHG emissions (CO2, CH4, and N2O) from fuel combustion for thermoelectric generation, including CCGT, Oil & Gas, coal thermal plants, and biomass, are calculated at the thermal power plant level. This is based on fuel consumption and IPCC GHG emission factors for each fuel type, or through direct CO2 measurements at the chimney. CO2 emissions from EU-based thermoelectric generation are certified annually for participation in the Emission Trading System (ETS), while in Chile, they are certified yearly by environmental authorities (Impuestos Verdes). GHG emissions from auxiliary engines in nuclear and renewable

plants, power distribution, fuel transport on vessels, heating systems, canteens, and company vehicles are also calculated based on fuel consumption and corresponding IPCC emission factors. Fugitive emissions include: NF3 in photovoltaic panel manufacturing (used for cleaning), periodically calculated through refills, with CO2eq based on a GWP of 16,100. CH4 in gas-fired power plants from methane leakages, assessed via the LDAR (Leak Detection and Repair) methodology. HFCs in thermoelectric, hydropower plants, offices, and PV manufacturing (used in air conditioning and refrigerants), calculated through equipment refills or breakdowns and reported in CO2eq based on GWP values. SF6 in power generation and distribution (used in high and medium voltage electrical equipment), with emissions calculated from refills or breakdowns, converted to CO2eq using a GWP of 23,500. Biogenic CH4 emissions from hydroelectric basins, arising from the decomposition of organic material, are estimated using the IPCC method based on basin area and climate zone. These calculations ensure comprehensive tracking of both direct emissions and fugitive gases across the various energy generation and supply chain operations.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

4722503.98

(7.5.3) Methodological details

GHG emissions include emissions associated with technical network losses based on the amount of energy fed into the grid that exceeds the share produced by the Group in each country and the total amount of energy consumed by the different Group's assets at country level, applying the corresponding country emission factor of the electricity system, with the following criteria: For market-based model, the volume of consumed energy bundled with renewable attributes (with origin certificates, RECs or similar) is considered as zero emissions, while a residual emission factor is applied to remaining amount of energy. This residual factor excludes the amount energy fed into the electricity system that is bundled with renewable attributes. Data is also collected from reliable third-party databases. Location-based factors are used in countries with no renewable certificate mechanisms managed by local governments. This approach avoids any potential double counting with GHG emissions already included in Scope 1.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

6892457.58

(7.5.3) Methodological details

GHG emissions include emissions associated with technical network losses based on the amount of energy fed into the grid that exceeds the share produced by the Group in each country and the total amount of energy consumed by the different Group's assets at country level, applying the corresponding country emission factor of the electricity system, with the following criteria: For market-based model, the volume of consumed energy bundled with renewable attributes (with origin certificates, RECs or similar) is considered as zero emissions, while a residual emission factor is applied to remaining amount of energy. This residual factor excludes the amount energy fed into the electricity system that is bundled with renewable attributes. Data is collected from reliable third-party databases and countries AIB when available. Location-based factors are used in countries with no renewable certificate mechanisms managed by local governments. This approach avoids any potential double counting with GHG emissions already included in Scope 1.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

10285100.0

(7.5.3) Methodological details

GHG emissions from the supply chain, related to the production of goods and services purchased from suppliers, are calculated according to the following approach according to its type: • Main supplies: data from suppliers through EPD (Environmental Product Declaration) or ISO CFP 14067 certifications or from international databases based on LCA methodology • Other supplies: from the average emissions of the economic sector to which they belong. • Works: sustainable construction site data (wind / solar plants) • Services: from average emissions of their corresponding economic sector.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Category 2 Main capital goods emissions are considered in category 1: • Emissions derived from fuel are included in the “Fuel-and energy- related activities (not included in Scope 1 or 2)” category below. • Emissions from the acquisition of, machinery, equipment and facilities are already considered in the “Purchased goods and services” category above.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

41727127

(7.5.3) Methodological details

Indirect GHG emissions related to: • Upstream coal: They consider fugitive CH4 emissions from mining activities related to the amount of coal consumed in the Group’s coal-fired power plants, relying on standard factors and assumptions. Furthermore, indirect emissions from coal transported by sea are also considered calculated considering the estimated volume of fuel consumed by third party vessels. • Upstream gas: they cover the entire value chain, from extraction to delivery, using secondary data for each specific phase, and covering CO2, CH4 (both from combustion and leakages) and N2O. The calculation includes indirect emissions from both the gas volume consumed in thermoelectric power plants and sold in the retail market to end customers. • Upstream fuel-oil and biomass: they are calculated based on the volume transported by road, using secondary data and standard factors and assumptions. • Upstream electricity: Emissions from energy purchased to other producers and resold to end customers are calculated assuming the integrated position of the Group at country level, so that the amount of energy is estimated as the difference between energy sales and own production, considering also the additional amount of energy required to cover related technical grid losses, and ultimately applying the same country emission factors used for Scope 2 calculation (location based).

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

27618.0

(7.5.3) Methodological details

These emissions are reported following the principles of the GHG Protocol's Corporate Value Chain Accounting and Reporting Standard (i.e. relevance, completeness, consistency, transparency and accuracy). They are considered relevant from the business perspective as they refer to the transportation of raw materials, consumables and waste used in power plants and distribution network so the Group is interested in providing a comprehensive view of its indirect emissions across the power generation and distribution businesses. In addition, the Group has historically reported these emissions. For these reasons the GHG inventory continued to include them even though they represent 0.016% of Enel's scope 3 emissions in 2024 and are not considered material. For the calculation, we have considered 28-ton capacity trucks, which cover average (return) distances of 75 km and consume 1 litre of gasoil per 3 km travelled. We have used an emission coefficient of 3 kg of CO2 per litre of gasoil consumed.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This source is internally monitored but it was excluded from the GHG inventory according to the screening carried out, which resulted not material for Enel as per its weight out of total Scope 3 emissions and according to the type of business model developed by Enel. Such screening was performed following the "Waste-type-specific method" suggested by GHG protocol, using emission factors from third party databases according to each specific waste type and waste treatment method, which resulted in a value lower than 50ktCO2. Furthermore, the emissions associated to the transportation of waste are already considered in the category 4

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This source is internally monitored but it was excluded initially from the GHG inventory according to the screening carried out, which resulted not material for Enel as per its weight out of total Scope 3 emissions and according to the new way of working in Enel as the teleworking mechanism has been broadly implemented due to its great results achieved in terms of productivity and efficiency. The screening concluded that these emissions represented a value lower than the 15 ktCO2 calculated in 2017.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This source is internally monitored but it was excluded initially from the GHG inventory according to the screening carried out, which resulted not material for Enel as per its weight out of total Scope 3 emissions and according to the new way of working in Enel as the teleworking mechanism has been broadly implemented due to its great results achieved in terms of productivity and efficiency. The screening was carried out through the distance-based method roughly 20 ktCO2 in 2017.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Emissions in upstream leased assets were already considered in Scope 1 and 2

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The screening carried out concluded that this category is not applicable according to Enel's business model (Enel business sector does not involve any downstream transportation activities), except for network losses, which are already considered in Scope 2

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The screening carried out concluded that this category is not applicable according to Enel's business model (Enel sales electricity and gas, they are commodities that do not require processing)

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2017

(7.5.2) Base year emissions (metric tons CO2e)

25259764.0

(7.5.3) Methodological details

This category accounts for the emissions associated with the use of natural gas sold in the retail market. The emission value resulting from the combustion of natural gas is calculated based on the energy value (TWh) of the gas sold, multiplied by its emission factor (source: IPCC for CO2, N2O and CH4).

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

This category is not applicable according to Enel's business model (Enel sales electricity and gas, they are commodities that do not require end-of-life treatment

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The screening carried out concluded that this category is not applicable according to Enel's business model as the company does not lease assets

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

The screening carried out concluded that this category is not applicable according to Enel's business model as the company does not operate franchises

Scope 3 category 15: Investments

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Joint ventures in which Enel does not have the financial control and hence fall outside the organizational boundaries mainly relate to the construction and operation of certain renewable power plants that the company is operating under its stewardship model. These assets have very low emissions.

Scope 3: Other (upstream)

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

No emissions from Other (Upstream)

Scope 3: Other (downstream)

(7.5.1) Base year end

12/30/2017

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

No emissions from Other (Downstream)
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

20209310.03

(7.6.3) Methodological details

The direct greenhouse gas (GHG) emissions are calculated for each fuel unit and type of fuel at the thermal power plant level, based on the fuel consumption (for CO2, CH4 and N2O) and the corresponding GHG emission factor specific to the fuel according to the IPCC; and/or through direct measurement at the stack (only for CO2 emissions at some thermal power plants).. NF3 is used as a cleaning agent in the photovoltaic production processes at the 3SUN factory. Methane leaks are evaluated by measuring the quantities of CO2 and calculated using the LDAR (Leak Detection and Repair) methodology. Losses of HFC used in air conditioning and refrigeration systems are calculated periodically based on system refueling and/or malfunctions with resulting replacement. The SF6 losses in the distribution network are calculated periodically using two components: refueling the equipment with SF6 and equipment malfunctions with resulting replacement The fugitive biogenic methane emissions from hydroelectric plant basins derive from the decomposition processes of alluvial organic material and algal material

Past year 1

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

34510556.58

(7.6.2) End date

12/30/2023

(7.6.3) Methodological details

The direct greenhouse gas (GHG) emissions are calculated for each fuel unit and type of fuel at the thermal power plant level, based on the fuel consumption (for CO2, CH4 and N2O) and the corresponding GHG emission factor specific to the fuel according to the IPCC; and/or through direct measurement at the stack (only for CO2 emissions at some thermal power plants).. NF3 is used as a cleaning agent in the photovoltaic production processes at the 3SUN factory. Methane leaks are evaluated by measuring the quantities of CO2 and calculated using the LDAR (Leak Detection and Repair) methodology. Losses of HFC used in air conditioning and refrigeration systems are calculated periodically based on system refueling and/or malfunctions with resulting replacement. The SF6 losses in the distribution network

are calculated periodically using two components: refueling the equipment with SF6 and equipment malfunctions with resulting replacement The fugitive biogenic methane emissions from hydroelectric plant basins derive from the decomposition processes of alluvial organic material and algal material
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3131163.75

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

4898275.83

(7.7.4) Methodological details

Greenhouse gas emissions are calculated based on the total amount of energy consumed by the Group’s different assets on a national level, applying the corresponding emission factor of the electric system of the country, according to the following criteria: • for the location-based model, the coefficient used represents the amount of GHG emissions released by the electrical power plants connected to the energy system per unit of energy produced by these plants, measured in grams of CO2eq per kWh. The factors are collected by the National Authorities for the core countries (Italy, Spain, Brazil, Colombia, Chile and USA), whereas for non-core countries, they are taken from reliable third-party databases (Enerdata); Greenhouse gas emissions are calculated based on the amount of energy fed into the grid that exceeds the share produced by the Group in each country. This approach avoids any potential double counting with the GHG emissions already included in Scope 1. Finally, the corresponding grid loss rate and the country emission factor are applied (following the same criteria described above for the location-based and market-based models).

Past year 1

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3179013.69

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

4424584.69

(7.7.3) End date

12/30/2023

(7.7.4) Methodological details

*Greenhouse gas emissions are calculated based on the total amount of energy consumed by the Group's different assets on a national level, applying the corresponding emission factor of the electric system of the country, according to the following criteria: * for the market-based model, the volume of consumed energy associated with renewable attributes (with certificates of origin in Europe) is considered at zero emissions, whereas a residual emission factor is applied to the remaining energy amount. This residual factor excludes the amount of energy fed into the electric system that is associated with renewable attributes. In particular, for Spain, we use the residual mix factor published by the National Commission for Markets and Competition (CNMC), while for Italy we use the thermoelectric emission factor published by ISPRA, since at the time of publication of this Report the residual mix factor was not available from them or other competent authorities. Furthermore, in countries where there are no local government-run renewable energy certification systems, location-based factors are used. Greenhouse gas emissions are calculated based on the amount of energy fed into the grid that exceeds the share produced by the Group in each country. This approach avoids any potential double counting with the GHG emissions already included in Scope 1. Finally, the corresponding grid loss rate and the country emission factor are applied (following the same criteria described above for the location-based and market-based models).*
[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:
☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4344969

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Average product method

☑ Site-specific method

☑ Other, please specify :CO2 emissions data provided by suppliers through EPD (Environmental Product Declaration) or ISO CFP 14067 certifications

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

For Category 1 from Purchased goods and services, it includes emissions from the supply chain related to works and services. These are calculated based on the amount ordered (€) for each commodity group and its corresponding specific emission factor. For works, specific emission factors are calculated using data from sustainable construction sites for wind and solar projects, as well as from operation and maintenance activities of networks. For services, average emission factors from international databases are considered, based on the corresponding economic sector

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3830188

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Supplier-specific method

☑ Average product method

☑ Site-specific method

☑ Other, please specify :CO2 emissions data provided by suppliers through EPD (Environmental Product Declaration) or ISO CFP 14067 certifications

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

80

(7.8.5) Please explain

For Category 2 emissions from Capital goods, includes GHG emissions from the supply chain related to the production of supplies. These are calculated based on the amount ordered (€) for each commodity group and its corresponding specific emission factor. For major supplies, emission factors are used from data provided by suppliers via their environmental product declarations (EPD) or ISO CFP 14067 certifications, or from international databases based on the LCA (Life Cycle Assessment) methodology. For other supplies, emission factors are estimated based on average sector emissions. The percentage using data from suppliers is calculated based on the amount ordered divided by the total emissions of this category.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

23734668

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

For Category 3 emissions from: • Coal logistics: Considers fugitive CH4 emissions from coal consumed at the Group's coal plants, • Fuel-oil and gas logistics: Covers the entire value chain from extraction to delivery, using secondary data for each specific phase and includingCO2, CH4 (from both combustion and leaks), and N2O emissions. • Biomass logistics: Calculated based on the volume transported by road, using secondary data, standard factors, and assumptions. • Electricity purchase for resale: Energy purchased from other producers and resold to end customers is calculated by assuming the Group's integrated position at the national level, estimating the amount of energy as the difference between energy sales and own production, applying location based national emission factors

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

7518

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

For Category 4 emissions from Indirect GHG emissions (GHG) from fuel consumption for the road transportation of other fuels (not included in category 3), raw materials, and waste, as well as from third-party maritime transport of ash and other by-products from coal, are calculated based on the volume transported by road, using secondary data, standard factors, and assumptions

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 5 emissions from Waste. This source is internally monitored but it was excluded from the GHG inventory according to a screening performed. The screening concluded the weight out of total Scope 3 emissions of this category was not material by Enel. Such screening was performed following the "Waste-type-specific method" suggested by GHG protocol, using emission factors from third party databases according to each specific waste type and waste treatment method, which resulted in a value lower than 50ktCO2 which, represents 0.1%. Furthermore, the emissions associated to the transportation of waste is already considered in the category 4..

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

21243

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

For Category 6 emissions from business travel are calculated using the distance-based methodology, considering the mode of transport (air and train) and hotel accommodations, applying DEFRA emission factors for each type

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

36399

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

☑ Distance-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

For Category 7 emissions from employee commuting are calculated based on available information from employees and/or surveys regarding the means of transport used to commute to and from work each day. In countries where no data is available, standard values are applied based on results from other Group countries. Emission factors for each mode of transport are applied using local sources when available or international databases such as DEFRA

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 8 emissions from to leased upstream assets related to buildings and offices are already accounted for in Scope 1 and Scope 2 calculations

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 9 emissions from Downstream Transportation and Distribution..The screening carried out concluded that this category is not applicable according to Enel's business model (Enel business sector does not involve any downstream transportation activities), except for network losses, which are already considered in Scope 2

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 10 emissions from Processing of Sold Products. The screening carried out concluded that this category s not applicable according to Enel's business model (Enel sales electricity and gas, they are commodities that do not require processing).

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

14284104

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

(7.8.5) Please explain

For Category 11 emissions from Use of sold products are related to the use of natural gas sold to end customers in the retail gas market are calculated based on the amount of energy sold, applying the corresponding emission factors from the IPCC.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 12 emissions from End-of-Life Treatment of Sold Products, This category is not applicable according to Enel's business model (Enel sales electricity and gas, they are commodities that do not require end-of-life- treatment)

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 13 emissions from GHG emissions related to leased downstream assets related to buildings and offices are already accounted for in Scope 1 and Scope 2 calculations

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 14 emissions from Processing of Sold Products is Not applicable to Enel's business model as the company does not operate franchises.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

For Category 15, emission from Joint Ventures that fall outside the organization develop renewable business and they have low Scope 1 and 2 emissions. The screening carried out concluded that this category represented aproximately 2ktCO2 in 2024 (0.004% of total scope 3 emissions), hence it was not included in the GHG inventory

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not other upstream emission are considered

Other (downstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Not other downstream emission are considered
[Fixed row]

(7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

Past year 1

(7.8.1.1) End date

12/30/2023

(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

4446364

(7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

4369102

(7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

30991856

(7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

9352

(7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

0

(7.8.1.7) Scope 3: Business travel (metric tons CO2e)

54388

(7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

31286

(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

0

(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

0

(7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

0

(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

16825951

(7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

0

(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

0

(7.8.1.15) Scope 3: Franchises (metric tons CO2e)

0

(7.8.1.16) Scope 3: Investments (metric tons CO2e)

0

(7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

0

(7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

0

(7.8.1.19) Comment

The restated 2023 emissions for Scope 3 is 56,735,758tCO2eq (the original result was 6,533,423tCO2eq). It is important to note that the restated 2023 figures presented in the 2023 Sustainability report differ from the ones presented here. The adjustments made in the 2024 Annual report pertain to methodological changes [Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Reasonable assurance

(7.9.1.4) Attach the statement

ghg-inventory-2024.pdf

(7.9.1.5) Page/section reference

Verification statement from DNV is available on pg 32-35 of the 2024 GHG inventory report (from 01/01/24 to 31/12/24 pg 34). Page 32 confirms that DNV conducted the verification with reasonable assurance for all Scope 1 and Scope 2 emissions and limited assurance for Scope 3. The verification followed the protocol "ISO 14064-3: 2019." (pg 34). On Page 32 total verified Scope 1, 2, and 3 emissions are listed, consistent with those on pg 30-31, and provides the audit firm's assurance opinion

(7.9.1.6) Relevant standard

Select from:
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

ghg-inventory-2024.pdf

(7.9.2.6) Page/ section reference

Verification statement from DNV is available on pg 32-35 of the 2024 GHG inventory report (from 01/01/24 to 31/12/24 pg 34). Page 32 confirms that DNV conducted the verification with reasonable assurance for all Scope 1 and Scope 2 emissions and limited assurance for Scope 3. The verification followed the protocol “ISO

14064-3: 2019." (pg 34). On Page 32 total verified Scope 1, 2, and 3 emissions are listed, consistent with those on pg 30-31, and provides the audit firm's assurance opinion

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☑ Reasonable assurance

(7.9.2.5) Attach the statement

ghg-inventory-2024.pdf

(7.9.2.6) Page/ section reference

Verification statement from DNV is available on pg 32-35 of the 2024 GHG inventory report (from 01/01/24 to 31/12/24 pg 34). Page 32 confirms that DNV conducted the verification with reasonable assurance for all Scope 1 and Scope 2 emissions and limited assurance for Scope 3. The verification followed the protocol "ISO 14064-3: 2019." (pg 34). On Page 32 total verified Scope 1, 2, and 3 emissions are listed, consistent with those on pg 30-31, and provides the audit firm's assurance opinion

(7.9.2.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Capital goods

☑ Scope 3: Business travel

☑ Scope 3: Employee commuting

☑ Scope 3: Upstream transportation and distribution

☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

☑ Scope 3: Use of sold products

☑ Scope 3: Purchased goods and services

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

ghg-inventory-2024.pdf

(7.9.3.6) Page/section reference

Verification statement from DNV is available on pg 32-35 of the 2024 GHG inventory report (from 01/01/24 to 31/12/24 pg 34). Page 32 confirms that DNV conducted the verification with reasonable assurance for all Scope 1 and Scope 2 emissions and limited assurance for Scope 3. The verification followed the protocol “ISO 14064-3: 2019.” (pg 34). On Page 32 total verified Scope 1, 2, and 3 emissions are listed, consistent with those on pg 30-31, and provides the audit firm's assurance opinion

(7.9.3.7) Relevant standard

Select from:

☑ ISO14064-3

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

154788

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.4

(7.10.1.4) Please explain calculation

In 2024, scope 2 emissions from electricity consumption (market-based) were reduced by 16% compared to 2023 restated, from 941613 down to 786825 tCO2, which entails a difference of 154788 tons CO2, as consequence of a reduction in the electricity consumed in power generation assets and company buildings, along with the

*improvement in the local emission factors in some countries where the Group operates Compared to our total combined Scope 1 and Scope 2 (market-based) emissions in 2023 (38935141 tons CO2), they resulted in a decrease of 0.38% (154788 tons C02e / 38935141 Scope1+2) *100 = 0.40% decrease*

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

63380

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

0.2

(7.10.1.4) Please explain calculation

*In 2024, 63380 tons of CO2e were avoided due to the implementation of solar and wind renewable projects. More detailed information in question 7.55.2 Compared to combined Scope 1 and Scope 2 emissions (market-based) reduction in 2023 (38935141tons CO2e) they resulted in a reduction of 0.2% (63380 tCO2e avoided / 38935141 scope 1+2) *100 = 0.2% reduction*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

1411723

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

3.6

(7.10.1.4) Please explain calculation

*In 2024, 1411723 tons of CO2 were avoided due to the disposal of assets in Peru in Scope 1 and Scope 2. This figure has been estimated by comparing GHG emissions from Peru in 2023 with their emissions in 2024 until their disposal (2278294 - 866571=1411723tCO2e) Compared to our total combined Scope 1 and Scope 2 (market-based) emissions in 2023 (38935141 tons CO2), they resulted in a decrease of 6.3% (1,411,723 tons C02e / 38935141 Scope1+2) *100 = 3.6% decrease*

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

12170613

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

31.3

(7.10.1.4) Please explain calculation

*In 2024, thermoelectric production was reduced by 38% (from 55.5 TWh in 2023 to 34.4TWh in 2024), mainly due to: - a 78% reduction of coal production in Europe and the disposal of thermal power plants in Colombia in the Q4 2023. - an increase of 5% in renewable production, which contributed to displace energy production from fossil fuels. The changes in the output as consequence of lower thermal production resulted in a decrease of 12170613 tCO2e in 2024 compared to 2023. Compared to our total combined Scope 1 and Scope 2 (market-based) emissions in 2023 (38,935,141 tons CO2), they resulted in a decrease of 31.3% (12170613 tons C02e / 38,935,141 Scope1+2) *100 = 31.3% decrease*

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

NA
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:
☑ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

72411.4

(7.12.1.2) Comment

These emissions refer to CO2 emissions released in the biomass power plants for the production of electricity. While CH4 and N2O emissions are reported within Scope 1, these emissions are reported out of Scope 1 in our GHG inventory following the GHG protocol guidelines. Direct biogenic CO2 emissions were equal to 72411 tCO2eq in 2024
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:
☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

19663320

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

360401

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

34066

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

7859

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 5

(7.15.1.1) Greenhouse gas

Select from:
☑ SF6

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

147593

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 6

(7.15.1.1) Greenhouse gas

Select from:
☑ NF3

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.15.3) Break down your total gross global Scope 1 emissions from electric utilities value chain activities by greenhouse gas type.

Fugitives

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

12441.2

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

6

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

494702.75

(7.15.3.5) Comment

IPCC Fifth Assessment Report (AR6 – 100 year). Gross Scope 1 methane emissions: It considers both biogenic CH4 fugitive emissions from water reservoirs (hydropower) and fossil fuel CH4 fuggitive emissions from Gas power plants. Gross Scope 1 SF6 emissions: It considers SF6 leakages in power plants and grids infrastructure

Combustion (Electric utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

19113098

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

449.348

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

19125634.65

(7.15.3.5) Comment

Most of the company’s Scope 1 emissions are originated from the energy production in thermal power plants fueled by coal, oil & gas and combined cycles. In particular, CO2 emissions are emitted from fossil fuels combustion processes and CH4 emissions from fossil fuel and also biomass combustion.

Combustion (Gas utilities)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

0

(7.15.3.5) Comment

NA

Combustion (Other)

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

550222

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

27.059

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

550977.191

(7.15.3.5) Comment

This category includes: - Emissions from company fleet - Emissions from buildings (e.g. boilers used for heating purposes, canteens, etc.). - Auxiliary services in power plants and grids infrastructure - CO2 and CH4 emissions from coal and LNG transportation in own vessels

Emissions not elsewhere classified

(7.15.3.1) Gross Scope 1 CO2 emissions (metric tons CO2)

0

(7.15.3.2) Gross Scope 1 methane emissions (metric tons CH4)

0

(7.15.3.3) Gross Scope 1 SF6 emissions (metric tons SF6)

0

(7.15.3.4) Total gross Scope 1 emissions (metric tons CO2e)

37995

(7.15.3.5) Comment

These emissions come from the following sources: - N2O emissions from fossil fuel and biomass combustion (in power plants, fleets and buildings) - NF3 leaks from solar panel's production - HFCs leaks
[Fixed row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Argentina

(7.16.1) Scope 1 emissions (metric tons CO2e)

66891

Brazil

(7.16.1) Scope 1 emissions (metric tons CO2e)

109602

Chile

(7.16.1) Scope 1 emissions (metric tons CO2e)

2375709

Colombia

(7.16.1) Scope 1 emissions (metric tons CO2e)

1363146

Costa Rica

(7.16.1) Scope 1 emissions (metric tons CO2e)

391

Guatemala

(7.16.1) Scope 1 emissions (metric tons CO2e)

242

India

(7.16.1) Scope 1 emissions (metric tons CO2e)

91

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

5385251

Mexico

(7.16.1) Scope 1 emissions (metric tons CO2e)

23498

Panama

(7.16.1) Scope 1 emissions (metric tons CO2e)

5314

Peru

(7.16.1) Scope 1 emissions (metric tons CO2e)

859583

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

531028

South Africa

(7.16.1) Scope 1 emissions (metric tons CO2e)

49

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

9456491

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

32023
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By business division

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Electricity Power Generation*	*19647590*
Row 2	*Distribution*	*442956*
Row 3	*Services*	*118764*

[Add row]

(7.19) Break down your organization's total gross global Scope 1 emissions by sector production activity in metric tons CO2e.

Electric utility activities

(7.19.1) Gross Scope 1 emissions, metric tons CO2e

20213240

(7.19.3) Comment

In 2024, Scope 1 GHG emissions were 20,213,240 tCO2eq, accounting for 29% of total GHG emissions and resulting in a significant reduction compared to 2023 (41.4% reduction). The share of Scope 1 GHG emissions (including CO2, CH4 and N2O) relating to the combustion of fuels for power generation accounted for more than 94.8% of the total Scope 1 value. These emissions, amounting to 19,156,301 tCO2eq, were reduced by 41.5% compared to 2023, thanks to a 38% reduction in thermal power generation resulting from lower coal-fired and CCGT. In addition, power generation from renewables has increased by 5% since 2023, contributing to displace power generation from fossil fuels
[Fixed row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

19678282.5

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

3130118.45

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

4895648.97

(7.22.4) Please explain

Information is aligned with Annual financial statement.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

531027.53

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

1045.31

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

2626.86

(7.22.4) Please explain

Emissions from PEGO power plant.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

ENDESA

(7.23.1.2) Primary activity

Select from:
☑ Electricity networks

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ ISIN code – bond

(7.23.1.4) ISIN code – bond

ES0130670112

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

10023469

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

245471

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

691294

(7.23.1.15) Comment

We are reporting the emissions related to the subsidiary Endesa, since it is required by the investors to disclose the emissions publicly. https://www.endesa.com/es/nuestro-compromiso/transicion-energetica/descarbonizacion

Row 2

(7.23.1.1) Subsidiary name

ENEL AMERICAS

(7.23.1.2) Primary activity

Select from:

☑ Electricity networks

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ ISIN code – bond

(7.23.1.4) ISIN code – bond

US29274FAF18

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2405000

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

624000

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

We are reporting the emissions related to the subsidiary Enel Americas, since it is required by the investors to disclose the emissions publicly. https://www.enelamericas.com/es/inversionistas/a201609-informes-de-sostenibilidad.html

Row 3

(7.23.1.1) Subsidiary name

ENEL CHILE

(7.23.1.2) Primary activity

Select from:

☑ Electricity networks

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply

☑ ISIN code – bond

(7.23.1.4) ISIN code – bond

US29278D1054

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2375709

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3013

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

We are reporting the emissions related to the subsidiary Enel Chile, since it is required by the investors to disclose the emissions publicly.
https://www.enel.cl/content/dam/enel-cl/sostenibilidad/informes-de-sostenibilidad/enel-chile/2024/Suplemento-ASG-Enel-Chile-2024.pdf
[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

☑ More than 5% but less than or equal to 10%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

14690000

(7.30.1.3) MWh from non-renewable sources

153290000

(7.30.1.4) Total (renewable + non-renewable) MWh

167980000.00

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

203282

(7.30.1.3) MWh from non-renewable sources

2338687

(7.30.1.4) Total (renewable + non-renewable) MWh

2541969.00

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

2185212

(7.30.1.4) Total (renewable + non-renewable) MWh

2185212.00

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

17078494

(7.30.1.3) MWh from non-renewable sources

155628687

(7.30.1.4) Total (renewable + non-renewable) MWh

172707181.00
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ No
Consumption of fuel for the generation of steam	*Select from:* ☑ No
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

180000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

180000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No comments.

Other biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No comments.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

14510000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

14510000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

Geothermal fluid

Coal

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

7670000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

7670000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No comments.

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

13710000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

13710000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No comments.

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

51510000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

51510000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

CCGT

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

80400000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

80400000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

Uranium and Gasoil

Total fuel

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

167980000

(7.30.7.3) MWh fuel consumed for self-generation of electricity

167980000

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.8) Comment

No comments.
[Fixed row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

15367

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

15367.00

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

111884

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

111884.00

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

14911

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

14911.00

Colombia

(7.30.16.1) Consumption of purchased electricity (MWh)

128424

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

128424.00

Costa Rica

(7.30.16.1) Consumption of purchased electricity (MWh)

421

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

421.00

Guatemala

(7.30.16.1) Consumption of purchased electricity (MWh)

2460

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2460.00

India

(7.30.16.1) Consumption of purchased electricity (MWh)

223

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

223.00

Italy

(7.30.16.1) Consumption of purchased electricity (MWh)

1509453

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

1509453.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

751

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

751.00

Panama

(7.30.16.1) Consumption of purchased electricity (MWh)

205

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

205.00

Peru

(7.30.16.1) Consumption of purchased electricity (MWh)

8494

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8494.00

Portugal

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

South Africa

(7.30.16.1) Consumption of purchased electricity (MWh)

0

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Spain

(7.30.16.1) Consumption of purchased electricity (MWh)

747122

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

747122.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

2253

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2253.00
[Fixed row]

(7.33) Does your electric utility organization have a transmission and distribution business?

Select from:
☑ Yes

(7.33.1) Disclose the following information about your transmission and distribution business.

Row 1

(7.33.1.1) Country/area/region

Select from:
☑ Italy

(7.33.1.2) Voltage level

Select from:
☑ Distribution (low voltage)

(7.33.1.3) Annual load (GWh)

170327

(7.33.1.4) Annual energy losses (% of annual load)

3.31

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:

☑ Scope 2 (location-based)

(7.33.1.6) Emissions from energy losses (metric tons CO2e)

1791033

(7.33.1.7) Length of network (km)

1153225

(7.33.1.8) Number of connections

30934772

(7.33.1.9) Area covered (km2)

279513

(7.33.1.10) Comment

For the calculation of Scope 2 emissions, only the technical losses were taken into account. Figures here reported refer to the Italian market which in addition to the Spanish market represent Enel's prevalent business and markets of operation.

Row 2

(7.33.1.1) Country/area/region

Select from:

☑ Spain

(7.33.1.2) Voltage level

Select from:
☑ Distribution (low voltage)

(7.33.1.3) Annual load (GWh)

148032

(7.33.1.4) Annual energy losses (% of annual load)

2.71

(7.33.1.5) Scope where emissions from energy losses are accounted for

Select from:
☑ Scope 2 (location-based)

(7.33.1.6) Emissions from energy losses (metric tons CO2e)

247467

(7.33.1.7) Length of network (km)

320329

(7.33.1.8) Number of connections

12604259

(7.33.1.9) Area covered (km2)

195882

(7.33.1.10) Comment

For the calculation of Scope 2 emissions, only the technical losses were taken into account. Figures here reported refer to the Spanish market which in addition to the Italian market represent Enel's prevalent business and markets of operation.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.00029565

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

23340474

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

78947000000

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

25

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other emissions reduction activities

☑ Change in revenue

(7.45.9) Please explain

In 2024, the intensity figure decreased approximately 25% vs. 2023 (0.00039439 tCO2eq/euro). Scope 1 CO2e emissions in 2024 amounted to 20,209,310 tCO2eq and 0.101 tCO2eq/MWh (-72.2% compared to 2017), in line with the SBTi Scope 1 emissions reduction target for 2030. Compared to the previous year, the Group achieved a 26.3% reduction in direct and indirect GHG emissions across the entire value chain. The share of Scope 1 GHG emissions (including CO2, CH4 and N2O) related to fuel combustion process for power generation accounted for more than 94.8% of the total value of Scope 1. These emissions, which amounted 19,156,301 tCO2eq, were reduced by 41.5 % compared to 2023 restated emissions as consequence of a remarkable reduction in thermoelectric production with respect to 2023 (thermoelectric production was reduced by 38%. Renewable energy production was increased by 13% compared to 2022 (with an outstanding increase of solar production by 19%). Scope 2 GHG emissions in 2024 amounted to 3,131,164 tCO2eq according to the location-based approach, being 1.5 % lower than 2023 restated emissions. The two sources related to Scope 2 emissions experienced a decreased with respect to 2022 restated emissions. In particular: • Scope 2 emissions from electricity consumed by the Group decreased by 28.4% as consequence of a reduction in the electricity consumed in power generation assets and company buildings, along with the improvement in the local emission factors in some countries where the Group operates, amounting to 508,816 tCO2eq, considering location-based approach. • Scope 2 emissions from technical networks losses increased by 6.2%, as consequence of increase in energy considered in distribution activities, amounting to 3,131,164 tCO2eq, considering location-based approach. Additionally, there has been a decrease in sales revenues of energy commodities, in particular gas and electricity.

Row 2

(7.45.1) Intensity figure

0.12164523

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

23340474

(7.45.3) Metric denominator

Select from:
☑ megawatt hour generated (MWh)

(7.45.4) Metric denominator: Unit total

191873318

(7.45.5) Scope 2 figure used

Select from:
☑ Location-based

(7.45.6) % change from previous year

33

(7.45.7) Direction of change

Select from:
☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Change in renewable energy consumption
☑ Other emissions reduction activities
☑ Change in output

(7.45.9) Please explain

In 2024, the intensity figure decreased approximately 33 % vs. 2023 (0.160 tCO2eq/MWh). During 2024 energy consumption with origin certificates from renewables amounted 203282 MWh. Scope 1 CO2e emissions in 2024 amounted to 20,209,310 tCO2eq and 0.101 tCO2eq/MWh (-72.2% vs 2017), in line with the SBTi scope 1 emissions reduction target for 2030). Compared to the previous year, the Group managed to reduce direct and indirect GHG emissions by 26.3% along the entire value chain. Scope 1 GHG emissions in 2024 amounted to 20,209,310 tCO2eq (-72.2% vs 2017), entailing a significant reduction with respect to 2023 emissions (41.4 % lower). The share of Scope 1 GHG emissions (including CO2, CH4 and N2O) related to fuel combustion process for power generation accounted for more than 94.8% of the total value of Scope 1. Scope 2 GHG emissions in 2024 amounted to 3,131,164 tCO2eq according to the location-based approach, being 1.5 % lower than 2023 restated emissions. The two sources related to Scope 2 emissions experienced a decreased with respect to 2022 restated emissions. In particular: • Scope 2 emissions from electricity consumed by the Group decreased by 28.4% as consequence of a reduction in the electricity consumed in power generation assets and company buildings, along with the improvement in the local emission factors in some countries where the Group operates, amounting to 508,816 tCO2eq, considering location-based approach. • Scope 2 emissions from technical networks losses increased by 6.2%, as consequence of increase in energy considered in distribution activities, amounting to 3,131,164 tCO2eq, considering location-based approach.
[Add row]

(7.46) For your electric utility activities, provide a breakdown of your Scope 1 emissions and emissions intensity relating to your total power plant capacity and generation during the reporting year by source.

Coal – hard

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

2630571

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

1106.68

(7.46.4) Scope 1 emissions intensity (Net generation)

1106.68

Oil

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

5612439

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

1001.15

(7.46.4) Scope 1 emissions intensity (Net generation)

1001.15

Gas

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

10902950

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

412.82

(7.46.4) Scope 1 emissions intensity (Net generation)

412.82

Sustainable biomass

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

1279

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

35.53

(7.46.4) Scope 1 emissions intensity (Net generation)

35.53

Nuclear

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

2083

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.09

(7.46.4) Scope 1 emissions intensity (Net generation)

0.09

Geothermal

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

9777

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

1.78

(7.46.4) Scope 1 emissions intensity (Net generation)

1.78

Hydropower

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

365298

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

5.68

(7.46.4) Scope 1 emissions intensity (Net generation)

5.68

Wind

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

355

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.01

(7.46.4) Scope 1 emissions intensity (Net generation)

0.01

Solar

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

496

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.3) Scope 1 emissions intensity (Gross generation)

0.03

(7.46.4) Scope 1 emissions intensity (Net generation)

0.03

Total

(7.46.1) Absolute scope 1 emissions (metric tons CO2e)

19525247

(7.46.2) Emissions intensity based on gross or net electricity generation

Select from:
☑ Net

(7.46.4) Scope 1 emissions intensity (Net generation)

101.76
[Fixed row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:
☑ Waste

(7.52.2) Metric value

3775638

(7.52.3) Metric numerator

Tons

(7.52.4) Metric denominator (intensity metric only)

N/A

(7.52.5) % change from previous year

0.04

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

Waste produced in 2024 amounted to 3.7 Mt (-45% down on 2017), a moderate decrease compared with 2023 (-0.04%), as a consequence of the reduced output of coal-fired thermoelectric plants. The vast majority of waste produced (98%) is classified as non-hazardous, mainly consisting of inert waste from construction and demolition, coal ash and excavated earth and rocks. Hazardous waste amounted to a significantly smaller portion (0.04 Mt) of total waste produced, equal to 2%, which was slightly lower compared to 2023 (0.07 Mt). Optimal waste management is a strategic objective of Enel's environmental policy, which results in a constant commitment to reducing waste generation, as well as to constantly devising new methods of reusing, recycling and recovering waste in the perspective of a circular economy of resources, in line with the principles indicated by the new community standard ESRS E5 "Resource use and circular economy". For several years, we have been pursuing an important target of reducing waste produced by direct, operational and maintenance (O&M – Operation and Maintenance) activities carried out on our plants. The ongoing energy transition and Enel's strategic decision to progressively close its coal-fired thermal plants ahead of schedule by 2027 have already in recent years led to a drastic reduction in the quantities of waste produced by these plants, which once accounted for the majority of the Group's internal production. It is therefore envisaged that the production – and subsequent disposal – of ash from coal and gypsum from desulfurization will go to zero. The target commits the Company to a 55% reduction in waste produced by direct and contracted O&M activities in 2030 compared with the base year 2017.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target
☑ Intensity target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:
☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTiValidationLetter_SBTiCertificate 2025.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

02/21/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 11 – Use of sold products

(7.53.1.11) End date of base year

12/29/2017

(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

23039013

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

23039013.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

23039013.000

(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

32.68

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

32.68

(7.53.1.54) End date of target

12/30/2040

(7.53.1.55) Targeted reduction from base year (%)

100

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

0.000

(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

14284105

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

14284105.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

14284105.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

38.00

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target was validated by SBTi in 2022 and published in 2023. The target considers indirect greenhouse gas emissions from sold products (category 11), related to the use of natural gas sold to end customers. The 2025, 2026, 2030 and 2040 targets, and also the baseline of 2017, were recalculated after updating the calculation method for aligning the volumes of natural gas sold to end customer according to the corresponding calorific value with the IPCC factor used. The target ambition is to reach a 55% reduction in 2017-2030 period while 90% reduction by 2040. The target was validated by the Science Based Target Initiative as coherent with a 1.5C pathway and according to the new Net Zero Standard.

(7.53.1.83) Target objective

We are committed to developing a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In order to achieve such target, we will: • Promote the switch of customers from gas to electricity (especially residential customers) by pushing more efficient electrical technologies (e.g. heat pumps for home heating or induction hobs in kitchens), increasing the annual electricity unit consumption of B2C customers on the free market (Italy and Iberia) to approximately 3.5 MWh in 2030, thus increasing the customer electrification rate. • Continue to invest in distribution networks by accompanying the growth of distributed generation and thus promoting the electrification of end customer consumption, up to approximately 6 million connections to distributed generation in 2030. • Optimize the customer gas portfolio (industrial customers in particular), reducing the volume of gas sold to approximately 5.3 billion cubic meters in 2030. • Exit the business of selling gas to retail customers by 2040. • No use of carbon removal technologies to reach the target.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

SBTiValidationLetter_SBTiCertificate 2025.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

02/21/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 2
☑ Scope 3

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Location-based

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
☑ Scope 3, Category 4 – Upstream transportation and distribution

(7.53.1.11) End date of base year

12/29/2017

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

201284

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

4722504

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

5538919

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

14014820

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

27618

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

19581357.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

24505145.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

0.3

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100.0

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

53.85

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

33.59

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

25.33

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

15.71

(7.53.1.54) End date of target

12/30/2040

(7.53.1.55) Targeted reduction from base year (%)

90

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

2450514.500

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

226092

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

3131164

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

3055801

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

5724032

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

7518

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

8787351.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

12144607.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

56.05

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

The target considers (i) Scope 1 GHG emissions from fleet and buildings, and losses of SF6 in distribution assets; (ii) all Scope 2 emissions; (iii) Scope 3 emissions arising from the supply chain and all other activities related to the purchase and transportation of fuels. Provision is made for various levels of coverage of supply chain GHG emissions for the 2030 and 2040 targets permitted by the SBTi, resulting in two decarbonization curves: • the 2017-2030 roadmap covers specific supply chain categories that accounted for 40% of supplier emissions in 2017; • the 2017-2040 roadmap covers all supply categories included in the 2017-2030 roadmap plus some additional ones, which account for 54% of supplier emissions in 2017. The target ambition is to reach a 55% reduction in 2017-2030 period while 90% reduction by 2040. The target was validated by the Science Based Target Initiative as coherent with a 1.5C pathway and according to the new Net Zero Standard.

(7.53.1.83) Target objective

We are committed to developing a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

In order to achieve such target, we will: • Invest a total of approximately €26 billion in grids over the period 2025-2027, of which 63% for maintenance, development and improvement in terms of resilience, quality and digitalization of the grids, therefore contributing to reduce grid losses and the related greenhouse gas emissions. Replace existing distribution grid infrastructure components with SF6-free solutions. • Phase out coal-fired generation by 2027, mitigating all GHG emissions related to coal supply. • Implement a circular procurement approach, increase the number of contracts that include the measurement of the carbon footprint of products and

services purchased by Enel by incentivizing their reduction in a decarbonization pathway shared with suppliers. Strengthen the dialogue with manufacturers of raw materials and other utilities to define effective and long-term common decarbonization strategies. • Zero emissions from gas extraction activities, the Group having completely exited from the business of both electricity generation from gas and gas sales to end customers. • Neutralize the residual share through carbon removal actions (purchase of certificates linked to nature-based or technology-based projects in voluntary carbon markets, according to international standards) if full mitigation of emissions is not feasible due to exogenous factors (technological, market or regulatory).

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.53.2) Provide details of your emissions intensity targets and progress made against those targets.

Row 1

(7.53.2.1) Target reference number

Select from:

☑ Int 1

(7.53.2.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SBTiValidationLetter_SBTiCertificate 2025.pdf

(7.53.2.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.2.5) Date target was set

02/21/2023

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Nitrogen trifluoride (NF3)

☑ Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

12/29/2017

(7.53.2.13) Intensity figure in base year for Scope 1

0.365

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.3650000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

99

(7.53.2.55) End date of target

12/30/2040

(7.53.2.56) Targeted reduction from base year (%)

100

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0000000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-100

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.101

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.1010000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

72.33

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

This target considers all greenhouse gas emissions (including CO2, CH4 and N2O) deriving from the power generation process compared to the total electricity generated by the Group (excluding electricity generation from pumping to avoid possible double counting in the Scope 2 emissions target). Marginal Scope 1 GHG emissions not directly related to the combustion process of fossil fuels for electricity generation in thermal power plants were excluded. The target ambition is to reach a 66% in 2017-2026 period, a 80% reduction in 2017-2030 period while 100% reduction by 2040. The target was validated by the Science Based Target Initiative as coherent with a 1.5C pathway in 2020 and it was updated during the pilot Net Zero Standard pilot in which Enel participated in 2021, validated by SBTi in 2022 and finally published in February 2023.

(7.53.2.86) Target objective

We are committed to develop a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

In order to achieve the target, the main drivers considered are the following: • Gradual phase out of coal-fired capacity in the 2025-2027 period. • Invest €12 billion to accelerate the development of renewable energy by installing 12 GW of new renewable capacity during 2025-2027 (of which approximately 9 GW is consolidated), to reach 76 GW of renewable capacity by 2027 (including BESS). • Continue the process of decarbonizing electricity generation, bringing the capacity of the generation fleet to 79% renewable plants in 2027 (including BESS), reaching zeroemissions generation amounting to 86% of the total in that same year, considering consolidated and managed generation. • Continue the process of decarbonizing electricity generation, thanks to investments at Group level that will bring the capacity of the generation fleet to be approximately 85% renewable plants (including BESS) in 2030, thus reaching a zero-emission production level of approximately 90% of the total, considering consolidated and managed generation. • Exit from coal-fired generation, planned globally by 2027. • Exit the thermal electricity generation business, achieving a 100% zero-emissions renewable energy mix by 2040. • No use of carbon removal technologies to reach the target

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

Row 2

(7.53.2.1) Target reference number

Select from:

☑ Int 3

(7.53.2.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.2.3) Science Based Targets initiative official validation letter

SBTiValidationLetter_SBTiCertificate 2025.pdf

(7.53.2.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.2.5) Date target was set

02/21/2023

(7.53.2.6) Target coverage

Select from:

☑ Organization-wide

(7.53.2.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Nitrogen trifluoride (NF3)

☑ Sulphur hexafluoride (SF6)

(7.53.2.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 3

(7.53.2.10) Scope 3 categories

Select all that apply

☑ Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

(7.53.2.11) Intensity metric

Select from:

☑ Metric tons CO2e per megawatt hour (MWh)

(7.53.2.12) End date of base year

12/29/2017

(7.53.2.13) Intensity figure in base year for Scope 1

0.241

(7.53.2.17) Intensity figure in base year for Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

0.091

(7.53.2.32) Intensity figure in base year for total Scope 3

0.0910000000

(7.53.2.33) Intensity figure in base year for all selected Scopes

0.3320000000

(7.53.2.34) % of total base year emissions in Scope 1 covered by this Scope 1 intensity figure

99

(7.53.2.38) % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) covered by this Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) intensity figure

66

(7.53.2.53) % of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this total Scope 3 intensity figure

66

(7.53.2.54) % of total base year emissions in all selected Scopes covered by this intensity figure

65

(7.53.2.55) End date of target

12/30/2040

(7.53.2.56) Targeted reduction from base year (%)

100

(7.53.2.57) Intensity figure at end date of target for all selected Scopes

0.0000000000

(7.53.2.58) % change anticipated in absolute Scope 1+2 emissions

-100

(7.53.2.59) % change anticipated in absolute Scope 3 emissions

-100

(7.53.2.60) Intensity figure in reporting year for Scope 1

0.062

(7.53.2.64) Intensity figure in reporting year for Scope 3, Category 3: Fuel- and energy-related activities

0.06

(7.53.2.79) Intensity figure in reporting year for total Scope 3

0.0600000000

(7.53.2.80) Intensity figure in reporting year for all selected Scopes

0.1220000000

(7.53.2.81) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions/removals associated with bioenergy and non-land related emissions (e.g. non-FLAG SBT with bioenergy)

(7.53.2.82) % of target achieved relative to base year

63.25

(7.53.2.83) Target status in reporting year

Select from:

☑ Underway

(7.53.2.85) Explain target coverage and identify any exclusions

The target covers: This target considers the combination of the Group's direct GHG emissions (Scope 1, including CO2, CH4 and N2 O) from power generation and the Group's indirect GHG emissions (Scope 3) from the generation of electricity purchased and sold to end customers (which is an element of subcategory 3 - Fuel- and EnergyRelated Activities of the GHG protocol - Scope 3 standard), divided by electricity generation and purchases (excluding pumped storage generation). The remaining portion of Scope 3 – Category 3 is fully covered in ABS3 target and it refers to the extraction and transportation of fuels (coal, natural gas and fuel oil). The target ambition is to reach a 78% reduction in 2017-2030 period while 100% reduction by 2040. The target was validated by the Science Based Target Initiative as coherent with a 1.5C pathway and according to the new Net Zero Standard.

(7.53.2.86) Target objective

We are committed to develop a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.53.2.87) Plan for achieving target, and progress made to the end of the reporting year

In order to achieve the target, the main drivers considered are the following: • Increase the share of renewable energy sold to customers, increasing the Group's renewable production and optimizing the customer portfolio by continuing the strategy of balancing supply and demand. • In Europe, increase the share of sales to end customers at a fixed price covered by zero-emission production to approximately 85% in 2027. • In Latin America, maintain a business model focused on coverage from renewable sources of sales to end customers at a fixed price, also via PPA. • In North America, maintain 100% zero-emissions sales to end customers. • Continue the process of decarbonizing electricity generation, increasing the level of zero-emission production to 86% of the total in 2027, considering consolidated and managed production. • Continue the strategy of balancing supply and demand and increasing the share of electricity sold at a fixed price covered by carbon-free power generation. • Continue the process of decarbonizing electricity generation, increasing zeroemissions generation to about 90% of the total in 2030. • Achieve 100% sales of energy from zero-emission sources by 2040. • No use of carbon removal technologies to reach the target.

(7.53.2.88) Target derived using a sectoral decarbonization approach

Select from:

☑ Yes

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

☑ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 3

(7.54.1.2) Date target was set

12/30/2023

(7.54.1.3) Target coverage

Select from:
☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:
☑ Electricity

(7.54.1.5) Target type: activity

Select from:
☑ Production

(7.54.1.6) Target type: energy source

Select from:
☑ Low-carbon energy source(s)

(7.54.1.7) End date of base year

12/30/2023

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

165142000

(7.54.1.9) % share of low-carbon or renewable energy in base year

74.9

(7.54.1.10) End date of target

12/30/2025

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

86

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

82.08

(7.54.1.13) % of target achieved relative to base year

64.68

(7.54.1.14) Target status in reporting year

Select from:
☑ Underway

(7.54.1.16) Is this target part of an emissions target?

This target contributes to Int 1 and Int 3 emission targets and contributes to achieve zero emissions by 2040.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply
☑ No, it’s not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

It includes renewables, BESS and nuclear consolidated production and renewables managed capacity as well.

(7.54.1.20) Target objective

The objective is to achieve an emission GHG free production of 86% including nuclear, BESS and managed production by 2026

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

In the 2025-2027 Plan, gross capex in Integrated Businesses is expected to exceed €16 billion. Capex in Renewables is planned to stand at about €12 billion, with a flexible capital allocation and a selective approach aimed at maximizing returns and minimizing risks, while seizing brownfield opportunities and further improving profitability. Capacity is planned to increase by about 12 GW, with an improved technology mix that includes more than 70% onshore wind and programmable technologies (e.g. hydroelectric and batteries) to reach a total installed renewable capacity of about 76 GW in 2027. Total renewable generation will increase by more than 15% over the Plan period across all geographical areas, but primarily in Europe and the United States, which will contribute approximately 55% to the Group's total renewable generation in 2027. With regard to the ongoing decarbonization process, the 2025-2027 Strategic Plan envisages gradually eliminating investments in new carbon-intensive assets – already close to zero – until they are completely eliminated by 2027.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:
☑ Oth 2

(7.54.2.2) Date target was set

12/30/2022

(7.54.2.3) Target coverage

Select from:
☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:
☑ Absolute

(7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Fossil fuel reduction target
☑ Other fossil fuel reduction target, please specify :Net installed coal capacity

(7.54.2.7) End date of base year

12/30/2022

(7.54.2.8) Figure or percentage in base year

6.6

(7.54.2.9) End date of target

12/30/2027

(7.54.2.10) Figure or percentage at end of date of target

0

(7.54.2.11) Figure or percentage in reporting year

5.72

(7.54.2.12) % of target achieved relative to base year

13.3333333333

(7.54.2.13) Target status in reporting year

Select from:
☑ Underway

(7.54.2.15) Is this target part of an emissions target?

This target contributes to Int 1 and Int 3 emission targets and contributes to achieve zero emissions by 2040.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply
☑ No, it's not part of an overarching initiative

(7.54.2.18) Please explain target coverage and identify any exclusions

This target applies to the whole organization and aims in the end to achieve the phase-out of coal, which has been brought forward from 2030 to 2027.

(7.54.2.19) Target objective

We are committed to developing a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

Over the last decade, Enel has progressively reduced its exposure to coal-fired generation, in line with the strategy undertaken in terms of decarbonization of generation. With the exit and decommissioning13 of the Fusina plant in Italy and As Pontes plant in Spain in 2023, five plants are still on operation: three in Italy, one in Spain and one in Colombia. The Group's phase-out of coal in Italy and Spain is in line with the two countries' objective of phasing out coal-fired power generation. The process of closing a coal-fired power plant is not solely the Group's responsibility, but is in fact subject to an approval procedure by the competent authorities. In line with the commitment to promote a just transition, the exit plan includes the maintenance and development of new skills and transfer of know-how for Enel people, together with projects developed by third parties that are in line with sustainability programs in agreement with local communities, with a view to promoting their economic and social development and general well-being.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

02/22/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs2

☑ Abs3

☑ Int1

☑ Int3

(7.54.3.5) End date of target for achieving net zero

12/30/2040

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

SBTiValidationLetter_SBTiCertificate 2025.pdf

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

Overall Net-Zero Target Enel commits to reach net-zero GHG emissions across the value chain by 2040. Near-Term Targets Enel commits to reduce scope 1 from power generation GHG emissions 80% per kWh by 2030 from a 2017 base year. Enel also commits to reduce scope 1 and 3 GHG emissions from fuel and energy related activities covering all sold electricity 78% per kWh by 2030 within the same timeframe. Enel further commits to reduce absolute scope 3 GHG emissions from the use of sold products 55% within the same timeframe. Enel finally commits to reduce absolute scope 1 and 2 non-power generation emissions and scope 3 GHG emissions covering purchased goods and services, capital goods, and all remaining fuel and energy related activities 55% within the same imeframe.. Long-Term Targets Enel commits to reach net-zero GHG emissions across the value chain by 2040. Enel commits to reduce scope 1 from power generation GHG emissions 100% per kWh by 2040 from a 2017 base year.* Enel also commits to reduce scope 1 and 3 GHG emissions from fuel and energy related activities overing all sold electricity 100% per kWh within the same timeframe. Enel further commits to reduce absolute scope 3 GHG emissions from use of sold products 100% within the same timeframe. Enel finally commits to reduce absolute scope 1 and 2 non-power generation emissions and scope 3 GHG emissions covering purchased goods and ervices, capital goods, and all remaining fuel and energy related activities 90% within the same timeframe.*

(7.54.3.11) Target objective

We are committed to developing a business model in line with the Paris Agreement (COP 21) goals in order to limit the average global temperature increase to below 1.5 C and to achieve zero emissions by 2040. Therefore, the objective of this target is both representing an internal commitment to climate science and a public accountability measure for our investors and stakeholders, as well as reducing future compliance costs and minimizing risk exposure.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we are currently purchasing and cancelling carbon credits for beyond value chain mitigation

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

Enel is committed achieve Net-Zero emissions along the value chain by 2040, including both direct emissions (Scope 1) and indirect emissions (Scope 2 and 3). For a marginal share of emissions remaining in 2040 (with a volume of less than 2.5 MtCO2eq), the Group is publicly committed to their neutralization both through direct and indirect investments in carbon removal (either through technological or nature-based solutions).

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Enel is proactively monitoring the evolution of the voluntary carbon markets to explore potential opportunities on the carbon removal field, including both technological and nature based solutions. During 2024, carbon credits in the voluntary market of 25,766 tCO2eq were purchased and canceled to meet specific customer requests, hence for beyond value change mitigation reasons only and not as a driver to achieve our GHG reduction targets, since the Group does not rely on this option.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

NA
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*0*	*`Numeric input*
To be implemented	*0*	*0*
Implementation commenced	*0*	*0*
Implemented	*10*	*63380*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation
☑ Solar PV

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

62604

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

4052975

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

597800000

(7.55.2.7) Payback period

Select from:
☑ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

Enel's 2025-2027 Strategic Plan is also advocating for a greater diversification of the solar net capacity installed in order to diversify our renewables mix. We are planning to increase solar net capacity to reach the 16% of the total installed capacity by 2027. Some of the projects that are contributing to achieve such goal are the solar projects developed in Europe and that became operational in 2024: Aljarafe, Cancello Arnone, Emin 2024, Fondo Uccellino 2024, Mudejar, Pian di Giorgio, Piani della Marina 2024, Sabaudia, Terracina. Considering that these power plants are located in Europe we have considered the CO2 price in the EU ETS system in 2024 for calculating the annual savings as these power plants replace existing thermal capacity or avoid the installation of new thermal capacity that would be subject to the EU ETS. The estimated annual CO2 savings are calculated by multiplying the renewable production of the cluster/plant by the national emission factor of the Country (source: National Authorities).

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Wind

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

776

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

50242

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

12700000

(7.55.2.7) Payback period

Select from:
☑ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:
☑ 21-30 years

(7.55.2.9) Comment

Enel, in its commitment to decarbonize its generation mix by 2040 is expected to reach 76 GW of renewable capacity by 2027 and the coal phase-out by 2027. In order to achieve this, the 2025-2027 Strategic Plan envisages a greater development and diversification of the renewable energy sources, specifically, increasing the wind net capacity to a 22% of the total net capacity by 2027. One of the projects that are contributing to achieve such goal is the repowering of wind farm La Buzadera (Spain) developed in Europe and that became operational in 2024. Considering that this power plants is located in Europe we have considered the CO2 price in the EU ETS system in 2024 for calculating the annual savings as this power plant replace existing thermal capacity or avoid the installation of new thermal capacity that would be subject to the EU ETS. The estimated annual CO2 savings are calculated by multiplying the renewable production of the cluster/plant by the national emission factor of the Country (source: National Authorities).
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

The European Union's decision-making and regulatory processes influence the ongoing energy transition, affecting company business models, consumer and citizens behaviors, and directly impacting national legislative frameworks in several countries where we operate. In 2024, Enel continued to promote greater climate ambition in line with the Paris Agreement, within a just transition framework. This must be pursued by accelerating the penetration of renewable technologies, developing and upgrading infrastructure through smart grid technologies to support the energy transition and electrification as a means to decarbonize final energy uses. Enel's advocacy in this area is implemented through ad hoc engagement on specific legislative proposals (e.g. the European Climate Law), but also through broader stakeholder engagement at national level through Enel's Energy Transition Roadmap platform. Through such platforms, Enel has been exploring medium to long-term energy transition pathways in the countries in which it operates. In 2024, Enel took part in major regulatory and policy discussions at the global, European, and national levels: - At the global level, it contributed to the UNFCCC climate negotiations and COP29 in Baku, promoting greater private sector involvement and supporting initiatives to accelerate the energy transition. - At the European level, it represented its vision and advocated its position on strategic policies including the Clean Industrial Deal, the Net Zero Industry Act, and the Electrification Action Plan, participating in discussions on competitiveness, decarbonization, and energy governance. - At the national level, it engaged in advocacy efforts and supported climate and energy plans as well as regulations for the development of renewables, regulatory simplification, and electrification, with specific proposals to improve the regulatory and infrastructural framework.

Row 2

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

Within an international context in which energy efficiency is considered a priority, we systematically and continuously promote every possible improvement action. Energy consumption is mainly represented by fossil fuels to operate thermal power plants (with coal accounting for 4% and natural gas 30% in 2023), and by uranium, to operate nuclear power plants (42%), however, fossil fuel consumption was reduced by 39.9% compared to 2023. By contrast, a smaller amount of energy consumption is related to the operation of power generation plants relying on renewable sources (biomass and geothermal).

Row 4

(7.55.3.1) Method

Select from:

☑ Internal price on carbon

(7.55.3.2) Comment

Our process for strategic and industrial planning assesses the impact of carbon prices on operations and to inform about short, medium - and long-term investment decisions. However, because low-carbon growth is one of the four ESG strategic pillars, investment choices in new capacities are automatically and directly in line with 1.5ºC path. As for 2024, based on our monitoring and follow-up of carbon price trends, the internal CO2 reference price was 65/ton. The short-term prospects reflect regulatory scenarios and market expectations and allow the impact of the CO2 price on Enel's activities to be assessed. The process of strategic and industrial planning assesses the impact of the carbon price on operations and on short-, medium- and long-term investment decisions. It supports our efforts to: • Align our investment strategy with a 1.5C scenario and align the business with the Paris Agreement; • Accelerate the reduction of GHG emissions; drive investment in energy efficiency initiatives, renewable energy, green procurement and R&D of low-carbon products/services; and • Generate revenue to re-invest in low-carbon activities.

Row 5

(7.55.3.1) Method

Select from:

☑ Internal finance mechanisms

(7.55.3.2) Comment

In 2020, we were the first company in the world to include in our funding contracts a mechanism that links the cost of financing to the achievement of one or more sustainability targets identified in the "Sustainability-Linked Financing Framework", a document that extends the Sustainability-Linked approach to all financial debt instruments. The "Sustainability-Linked Financing Framework" is updated annually, consistently with the objectives defined in the Group's Strategic Plan. The Sustainability Performance Targets ("SPT") of the five Key Performance Indicators ("KPIs") included in the framework, and which contribute to the achievement of SDG 7 ("Affordable and clean energy") and SDG 13 ("Climate action") as well as the European Environmental Objective of Climate Change Mitigation, were updated: 1. Scope 1 GHG emissions Intensity relating to Power Generation (gCO2eq/kWh), 2. Scope 1 and 3 GHG emissions Intensity relating to Integrated Power (gCO2eq/kWh), 3. Absolute Scope 3 GHG emissions relating to Gas Retail (MtCO2eq), 4. Renewable Installed Capacity Percentage (%), 5. Proportion of Capex aligned to the EU taxonomy (%). On January 2024, Enel Finance International N.V. launched a dual tranche Sustainability-Linked Bond for institutional investors in the Eurobond market for a total of 1.75 billion euros, with reference KPIs linked both to decarbonization targets and to the EU Taxonomy. In June 2024, Enel is the first Italy-based company to issue a senior dollar bond with D&I Broker-Dealers acting as Co-Managers.

Row 6

(7.55.3.1) Method

Select from:

☑ Other :Digitalization

(7.55.3.2) Comment

Digital transformation is a key factor for companies in the energy sector, as it can provide solutions and technologies to meet the challenges of the energy transition, optimize grid management, improve the customer experience, enable the development of renewable energy, and facilitate the work experience, ensuring high levels of service and operational efficiency. To achieve sustainable progress, Enel's digital transformation therefore aims to use digital solutions based on specific sustainability criteria. For this reason, Enel continues to adopt advanced digital technologies, such as artificial intelligence, integrating them into operational and management processes to increase efficiency, effectiveness and resilience, with impacts on the entire value chain and on working methods

Row 7

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Innovation is a key element of our strategy and plays a major role in creating shared value with different stakeholders, opening new horizons together with employees and partners for the benefit of customers, the community and the environment. A key factor in a resilient and sustainable future energy system is the development and deployment of new technologies, solutions and models that meet the criteria of sustainability, economic competitiveness, environmental protection, safety and security. Enel's open innovation model leverages several tools to find solutions to business needs. The Company's crowdsourcing activity consists of publishing online – through the openinnovability.com platform – specific challenges addressed to audiences both external and internal to Enel, with the aim of attracting the best talents, ideas and technologies, to provide new solutions that will evolve within the Group. This way, all areas of the Company come into contact with startups, industrial partners, small and medium-sized enterprises (SMEs), research centers, universities, and entrepreneurs. Enel prioritizes innovation aligned with its strategic pillars and SDG objectives for 2025-2027. Key areas include enhancing digital customer relations, promoting circular economy practices, advancing renewable energy projects, fostering responsible consumption, and digitizing networks. These priorities guide Enel's investment in Technological Innovation through an "Open Innovation" model. This approach engages diverse stakeholders such as start-ups, SMEs, universities, R&D centers, and local institutions via platforms like openinnovability.com. Since its launch in 2017, openinnovability.com has evaluated over 15,000 proposals and hosted more than 230 crowdsourcing challenges.

Enel operates a global network of Innovation Hubs and Labs (6 Hubs, with three also serving as Labs, and three Labs dedicated to startups). These hubs facilitate collaboration with stakeholders across the innovation spectrum, particularly in scouting startups and SMEs to meet business line innovation needs. This strategic approach underscores Enel's robust commitment to R&D in low-carbon products and services, supporting sustainability objectives and aligning with CDP's inquiry on organizational investments in low-carbon innovation.
[Add row]

(7.58) Describe your organization’s efforts to reduce methane emissions from your activities.

Enel monitors non-biogenic methane emissions throughout its value chain, including both direct and indirect emissions. There are two sources of direct methane emissions (Scope 1): • methane emissions from the combustion of fuels, mainly in power plants for electricity generation, and to a lesser extent in auxiliary power plant services, grids, and building and fleet management. These emissions are calculated based on fuel consumption by applying the corresponding fuel-specific IPCC emission factor. This source amounted to 13292 tCO2eq, accounting for 0.07% of Scope 1 emissions in 2024; • methane emissions from leaks in gas-fired power plants. They are monitored and calculated according to internal procedures that follow the leak detection and repair (LDAR) method. This source amounted to 8338 tCO2eq in 2024, accounting for 0.04% of Scope 1 emissions in 2024. As for indirect methane emissions (Scope 3), they relate mainly to fuel combustion and losses in the coal mining process and in the extraction and transportation of fossil fuels from the Group’s suppliers. They are calculated using reliable secondary data for each specific phase (from the extraction phase to gas distribution) in line with IPCC factors, and are part of the previously disclosed data on Scope 3 emissions from upstream fuels. All direct and indirect emissions from methane leaks and fuel combustion in the Group’s power plants and all indirect emissions related to the natural gas retail business will be fully mitigated by 2040, when the Group completes the divestment of all its thermoelectric capacity and gas retail business.

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:
☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:
☑ Product or service

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ The EU Taxonomy for environmentally sustainable economic activities

(7.74.1.3) Type of product(s) or service(s)

Power

☑ Other, please specify :Renewable energy capacity and production development

(7.74.1.4) Description of product(s) or service(s)

Enel's commitment of zero emissions ambition by 2040, according to a roadmap that is in line with the Paris objectives to limit the average global temperature increase to below 1.5 C compared to pre-industrial values. To this end, the Group has planned to exit coal-fired generation by 2027, and the Group has brought forward its public commitment by 10 years, from 2050 to 2040, to complete the decarbonization process of its entire value chain, including its own direct and indirect emissions (so-called "Net Zero"). To achieve this ambition, we are increasing our renewable energy capacity while reducing the thermal one, offering to our clients the option to buy low-carbon energy products, such as the 100% renewable energy contract in which we ensure we produce the total amount energy consumed by our clients of these products from renewable sources. In 2024, produced energy from renewable sources amounted to 133TWh (70% of the total net production), compared to 127TWh in 2023. The increase in generation from renewable sources (6.3 TWh) is essentially attributable to greater Hydro generation (3.4 TWh), which benefited from greater water availability in several countries, and to solar generation (2.7 TWh). As for net efficient renewables capacity, there was an increase of 1.1 GW as a result of renewable energy investments made by the Group during the year

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify :Avoided Group emissions are calculated as the product of the generation of electricity obtained from a renewable or nuclear source and the specific CO2 emissions from the thermoelectric generation of the country in which Enel is present

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Not applicable

(7.74.1.8) Functional unit used

Total amount in tons of CO2 emission avoided due to renewable energy production re-placing an equivalent amount of energy produced by the power plants operating in the same Country (e.g., tones of CO2 emissions avoided for each GWh produced by a new renewable plant that replaces the energy that would have been produced by power plants in a particular country (considering current energy mix), multiplied by the actual production of the new renewable plant.

(7.74.1.9) Reference product/service or baseline scenario used

Avoided CO2 is calculated assuming that if the specific renewable power plant is not built, a mix of power plants similar as the current energy mix will be necessary to cover the energy demand. Reference service is the energy produced by national power plants operating in the country where the new renewable plant will be built. Resulting figure is the product of the electricity generated from renewable sources by the country specific CO2 emission factor from national emission factor generation.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Not applicable

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

1263569

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

We calculate the avoided emissions as the sum of the avoided emissions in the various countries. The resulting value is calculated as the product of the generation of electricity obtained from a renewable or nuclear source and the specific CO2 emissions from the national emission factor for generation of the country in which Enel is present. This is determined by multiplying the effective generation by the emission factor linked to the national emission factor from power generation of the country in which the plant is located.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

11.2

[Add row]

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:
☑ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:
☑ Forest ecosystem restoration

(7.79.1.2) Type of mitigation activity

Select from:
☑ Emissions reduction

(7.79.1.3) Project description

Nestled in the lush jungles of eastern Cambodia, the Keo Seima Wildlife Sanctuary (KSWS) is a haven for biodiversity and a vast storehouse of forest carbon. Spanning over 290,000 hectares, the protected area is home to a diverse array of wildlife, including 84 globally threatened species and the world's largest population of black-shanked douc and yellow-cheeked crested gibbon. The KSWS also holds a unique cultural significance for the Indigenous Bunong people, who have called this forest home for centuries and whose culture and livelihoods are deeply entwined with the forest. Despite the importance of this area, it faces a high threat of deforestation due to various factors, including forest conversion for agriculture and illegal logging. The Keo Seima Wildlife Sanctuary REDD+ Project (KSWS REDD+), launched in 2010 as a collaboration between the Royal Government of Cambodia (RGC) and the Wildlife Conservation Society (WCS), has made impressive strides in reducing deforestation and promoting alternative livelihoods. The project has prevented the release of more than 20 million tons of CO2e emissions and saved 25,000 hectares of forest from destruction. It has also created jobs, supported education and training initiatives, and established an ecotourism venture that supports local communities. The project has also distributed nearly $1 million through its Cash for Communities (C4C) program, a mechanism that shares the revenue of carbon credits sales. These funds go directly to local communities, who decide how they should be spent to support sustainable development activities such as healthcare, education, and infrastructure like wells and bridges. In Cambodia, the Ministry of Environment is at the forefront of protecting the

country's protected areas, with a focus on preserving the nation's forests. The WCS is a leading global conservation organization operating in 60+ countries and brings its extensive knowledge and experience in conservation to the project.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

3000

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2017

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

☑ Other, please specify :baseline scenario: continuation of existing land-use

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

☑ Activity-shifting

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

AFOLU non permance risk analysis. judgment of the overall risks to the permanence of the project's benefits to be low

(7.79.1.14) Please explain

Project n.1650 - https://registry.verra.org/app/projectDetail/VCS/1650 Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects.

Row 2

(7.79.1.1) Project type

Select from:

☑ Hydro

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

Vishnuprayag Hydroelectric Project (VHEP) is a 4 x 100 MW Run-of-the-River Project located across river Alaknanda near Joshimath in district Chamoli of Uttaranchal state of India which is being implemented by Jaiprakash Power Ventures Ltd. (JPVL), a subsidiary of Jaiprakash Associates Limited (JAL).

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

629

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2007

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify :ACM0002 Grid-connected electricity generation from renewable sources

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Identification of risks that may substantially affect the project's GHG emission reductions or removal enhancements: no significant risk Demonstration to confirm that the project was not implemented to create GHG emissions primarily for the purpose of its subsequent removal or destruction: not applicable Project Rejected Under Other GHG Programs: not applicable The monitoring procedures align with the monitoring plan. Net electricity generation is accurately tracked using calibrated energy meters. Monthly readings arerecorded at a fixed time, and the results are documented and signed. These readings form the basis for calculating emission reductions.

(7.79.1.14) Please explain

Project n.173 -https://registry.verra.org/app/projectDetail/VCS/173 Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects.

Row 3

(7.79.1.1) Project type

Select from:

☑ Biomass energy

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The purpose of this project is to promote household biogas digesters and biogas stoves to households with one or two cattle located in Nepal through the capacity enhancement of the private sector to be able to carry out feasibility, installation and after sales services of the biogas plants. The digesters enable households to displace firewood and fossil fuels with biogas from animal waste and human excreta. The generated biogas will feed biogas cook stoves, and replace the firewood used for cooking in wood stoves in the baseline scenario. The replacement of firewood that is non renewable biomass (NRB) is counted as emission reduction under the Clean Development Mechanism (CDM). Emission reductions are determined by defining the percentage of NRB in the firewood replaced, since firewood is the only biomass source replaced by theproject of which a part is NRB.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

5846

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Investment analysis

☑ Barrier analysis

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Other, please specify :Use or diversion of non-renewable woody biomass saved: the project may be used or diverted by non-project users who previously relied on renewables. To address this potential leakage, it applies an adjustment factor, as prescribed by AMS-I.E method.

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The selected program requires projects to address a confirmation of Non-Renewable Biomass (NRB) Displacement and Internal Audit procedures Stakeholder Engagement and Environmental Impact Assessment: even if not required by Nepalese law for biogas projects, the program encourages an Integrated Environmental Impact Assessment (IEIA) to evaluate impacts on energy, environment, health, and socio-economic conditions.

(7.79.1.14) Please explain

Project n.NP5415; NP5416 https://cdm.unfccc.int/PRCContainer/DB/prcp454255903/view https://cdm.unfccc.int/PRCContainer/DB/prcp576891454/view Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects. Vintage of credits at cancellation: please note that the project is a CP2 (2013-2020)

Row 4

(7.79.1.1) Project type

Select from:

☑ Energy efficiency: households

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

Rwanda is a developing country with about 90% of the population engaged in, mainly subsistence, agriculture. It is the most densely populated country in Africa and is landlocked with few natural resources and minimal industry. Rwanda continues to receive substantial aid and obtained IMFWorld Bank Heavily Indebted Poor Country (HIPC) initiative debt relief in 2005-06. Rwanda also received Millennium Challenge Account Threshold status in 2006. Rwanda faces acute electricity supply shortage even though only 7% of its total population isconnected to the grid. Therefore, it is imperative that while developing electricity access in the residential sector, the electricity consumption should simultaneously be reduced or limited. The purpose of the project activity is to expand the use of high-efficiency lighting technology in Rwanda's residential sector through the distribution of high-quality Compact Fluorescent Lamps, starting with the units already connected to the grid (Component 1) and also considering the units that will be connected as part of the national electrification program (Component 2). This efficient lighting project will benefit the customers providing them high quality, low price CFLs, thereby reducing their electricity consumption and their bills. It also enables the poorest clients to afford access to electricity on a more sustainable basis while proposing a competitive alternative to traditional fuels – such as kerosene lamps and small batteries, which have a negative impact on the local and global environment and health.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

723

(7.79.1.5) Purpose of retirement

Select from:
☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:
☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:
☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:
☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply
☑ Other, please specify :AMS-II.J. ver. 7 - Demand-side activities for efficient lighting technologies

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply
☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The project acknowledges the environmental risks associated with CFLs, particularly mercury content. REG Ltd commits to procuring high-quality CFLs with low mercury levels (less than 5 mg), in line with international standards. A safety information campaign was conducted to educate users on proper handling and disposal of CFLs. A study is planned to propose waste management solutions for discarded CFLs, contributing to national policy development

(7.79.1.14) Please explain

Project n.RW3404 https://cdm.unfccc.int/Projects/DB/AENOR1265819671.65/view Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects. Vintage of credits at cancellation: please note that the project is CP2 (2013-2020)

Row 5

(7.79.1.1) Project type

Select from:

☑ Geothermal

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The objective of Olkaria II Geothermal Expansion Project is to increase the capacity of the existing Olkaria II Geothermal Power Plant by adding a third generating unit of 35MW. This addition resulted in an average annual generation of 276GWh which was exported to the Kenyan grid. The Kenya Electricity Generating Company (KenGen) currently owns and operates the two geothermal power stations, Olkaria I and Olkaria II. Olkaria I (three units commissioned between 1981 and 1985) has an installed capacity of 45 MW, although its steam gathering capacity could produce up to 70 MW. Olkaria II has an installed capacity of 70 MW (2 x 35MW) and its steam gathering capacity could produce approximately 98 MW. Therefore, the estimated steam surplus between the two steam fields is roughly 53 MW. To make use of this surplus steam, KenGen added a third generating unit (Unit 3) of 35 MW at Olkaria II. The project results in greenhouse gas (GHG) emission reductions by

displacing fossil fuel-based electricity generation in the Kenyan grid with clean geothermal power. The project activity covers the installation of a dry/flash steam geothermal power plant. The project boundary covers the power generation equipment, steam well, and national grid of Kenya, i.e. all power plants/units connected physically to the electrical system. The baseline is CO2 emissions from electricity generation in fossil fuel fired power plants in the national grid of Kenya, which is displaceddue to the project activity.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

2186

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify :ACM0002 Grid-connected electricity generation from renewable sources

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The CDM program, particularly through the Community Development Carbon Fund (CDCF), requires an Implementation of a Community Benefits Plan and Stakeholder engagement: Moreover the project must address environmental concerns, including Hydrogen Sulphide (H_2S) emissions, noise and water disposal

(7.79.1.14) Please explain

Project n.KE3773 -https://cdm.unfccc.int/Projects/DB/DNV-CUK1276170328.71/view Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects. Vintage of credits at cancellation: please note that the project is CP2 (2013-2020)

Row 6

(7.79.1.1) Project type

Select from:

☑ Landfill gas

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The objective of the CTR Candeias Landfill Gas Project is to capture and burn the landfill gas (LFG)1 generated by the decay of organic waste from the CTR Candeias Sanitary landfill located in the municipality of Jaboatão dos Guararapes, in the Recife Metropolitan Area. The project also intends to generate electricity from the combustion of LFG and sale it to the national electricity grid and thus reduce CO2 emissions by displacing electricity generated from fossil fuels. The landfill of CTR Candeias, built and operated by Haztec Tecnologia e Planejamento Ambiental SA (HAZTEC), is strategically located close to major cities in the Recife Metropolitan Area and is the first sanitary landfill in the State of Pernambuco. The landfill started operations in August 2007 and received all necessary environmental licenses for operations. The landfill was designed to operate over a 21 years-period and will thus be closed by the end of 2027.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

3783

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Barrier analysis

☑ Other, please specify :Technology barrier, barrier due to prevailing practice

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The project aims to reduce environmental impacts by capturing and combusting landfill gas, primarily methane and carbon dioxide, which are potent greenhouse gases. This process helps prevent health risks, unpleasant odors, and other local environmental issues. Although combustion can release small amounts of pollutants, these are significantly lower than emissions from uncontrolled gas release. The project also includes leachate management to prevent water pollution and energy generation from methane, contributing to sustainable development by accelerating waste stabilization. Additional risks like fires, gas migration, noise, and visual impacts are minimized through proper site management.

(7.79.1.14) Please explain

Project n.BR3958 -https://cdm.unfccc.int/PRCContainer/DB/prcp642697031/view Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects. Vintage of credits at cancellation: please note that the project is CP2 (2013-2020)

Row 7

(7.79.1.1) Project type

Select from:

☑ Solar

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The key goal of Infrastructure Development Company Limited (IDCOL) is to advance rural electrification in Bangladesh. With the support of additional CDM finance, IDCOL hopes to achieve this goal by substantially increasing the number of solar home systems (SHSs) in Bangladesh. 2. General operating and implementing framework of PoA The small scale programme of activities aims to provide households 1 and other users in Bangladesh with electricity that have no access to the power grid by implementing SHSs32 with typical capacities ranging from 20 to 2003Wp, depending upon the amount of electricity planned to be used4. Electricity is generated by the SHS on site by the end user for own use. The Program households currently use kerosene lamps for lighting and batteries to run television sets and other small appliances. The small appliances are charged from time to time at local stores, using small domestic diesel generators. The Program Coordinating/Managing Entity is IDCOL5. IDCOL provides financing to the CPA Implementers and approves new CPA Implementers into the Program. It is also a CPA Implementer and implements the program through Participating Organisations (POs) which, have given up their ownership of emission reductions to IDCOL. Grameen Shakti is a second CPA Implementer and owns the emission reductions generated by its SHS activities. Therefore, there are 2 CPA Implementers (IDCOL and Grameen Shakti). The number of POs is expected to be increased by IDCOL over time. POs select project areas and potential customers, extend loans, install the SHS and provide maintenance support

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

6479

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2013

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ CDM (Clean Development Mechanism)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify :AMS-I.A. Version 14 – Electricity generation by the user This methodology is designed for small-scale, decentralized renewable energy systems like Solar Home Systems (SHS)

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

The project follows a conservative approach and No permanent changes were made that would affect the integrity of the emission reductions

(7.79.1.14) Please explain

Project n.BD2765 -https://cdm.unfccc.int/PRCContainer/DB/prcp997304148/view Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects. Vintage of credits at cancellation: please note that the project is CP2 (2013-2020)

Row 8

(7.79.1.1) Project type

Select from:

☑ Forest ecosystem restoration

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The Mai Ndombe REDD+ Project, located in western DRC, Africa, will protect 248,956 hectares of forest from industrial logging, unsustainable fuel wood extraction and slash and burn agriculture. Carbon validation will be undertaken by the Verified Carbon Standard (VCS) and major socio-economic co-benefits ensured by the Climate, Community and Biodiversity (CCB) standard. The project is developed and managed in a joint venture by forest carbon leaders ERA-Ecosystem Restoration Associates Inc. and Wildlife Works Carbon LLC. This groundbreaking project will be the first of its kind in the Congo Basin and utilizes the novel methodology developed by Wildlife Works, VM0009, 'Methodology for Avoided Deforestation' approved by the VCS in October, 2012. The project is estimated to deliver over 175MT CO2-e over 30 years.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

1240

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2019

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Barrier analysis

☑ Other, please specify :Technology barrier, barrier due to prevailing practice

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

☑ Activity-shifting

☑ Ecological leakage

(7.79.1.13) Provide details of other issues the selected program requires projects to address

AFOLU non permance risk analysis. judgment of the overall risks to the permanence of the project's benefits to be low

(7.79.1.14) Please explain

Project n.934 -https://registry.verra.org/app/projectDetail/VCS/934 Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects.

Row 9

(7.79.1.1) Project type

Select from:

☑ Wind

(7.79.1.2) Type of mitigation activity

Select from:

☑ Emissions reduction

(7.79.1.3) Project description

The proposed grouped project activity is a step towards supporting the implementation and installation of grid connected renewable energy power plants in India. The implementation of grouped project activity ensures energy security, diversification of the grid generation mix and sustainable growth of the electricity generation sector

in India. The main goal of grouped project activity is to implement renewable energy projects in the country and the significant importance of revenues from sale of Verified Carbon Units (VCUs) to achieve this goal forms the basis of the implementation of this grouped project activity. The grouped project activity is a voluntary action and Hero Future Energies Private Limited will be the Coordinating / Managing Entity (CME) or Project Proponent for all the project activity Instances. Hero Future Energies Private Limited act as a parent company formed different SPV (Special Purpose Vehicles) for wind projects and projects are developed by name of SPVs.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

1880

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2020

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Other, please specify :1000591491

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ No risk of reversal

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Upstream/downstream emissions

(7.79.1.13) Provide details of other issues the selected program requires projects to address

Identification of risks that may substantially affect the project's GHG emission reductions or removal enhancements: no significant risk

(7.79.1.14) Please explain

Project n.1582 -https://registry.verra.org/app/projectDetail/VCS/1582 Internal team of Global Energy and Commodities Management & CPO are responsible for the purchase of the credits based on market and. projects requirements. Internal procedure, additional to KYC specification, are set to identity the quality of the projects [Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☑ Facilities

(9.1.1.2) Description of exclusion

Compared to the water consumed in other parts of the organization, particularly the generation plants, the water usage in our offices is negligible, being primarily for sanitary and cleaning purposes. Office water data is not included in this questionnaire, which focuses on water use in power generation plants. Office water management is integrated into our Environmental Management System, certified against ISO 14001 or EMAS, with consumption data being monitored as part of this system.

(9.1.1.3) Reason for exclusion

Select from:

☑ Water used for internal WASH services

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☑ Less than 1%

(9.1.1.8) Please explain

In 2024, water withdrawal in our offices amounted to 7351 Ml, representing just 0.04% of the total water withdrawn. Therefore, this questionnaire will focus on water use in power generation plants. Office water management is part of our Environmental Management System, certified against ISO 14001 or EMAS, with consumption data being continuously monitored.

Row 2

(9.1.1.1) Exclusion

Select from:

☑ Facilities

(9.1.1.2) Description of exclusion

The water turbined through our hydropower plants, returned to the environment in the same quantity and quality, is not considered to be withdrawn, discharged or consumed. Therefore, it is not included in our reporting scope. We are currently verifying the methods of estimating, as requested by ESRS, the quantities "consumed" (lost) by evaporation from the basins, that will be included in the water balances starting in the next few years.

(9.1.1.3) Reason for exclusion

Select from:

☑ Data is not available

(9.1.1.4) Primary reason why data is not available

Select from:

☑ Data collection is in progress

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☑ Unknown

(9.1.1.8) Please explain

The water from our hydroelectric plants is considered water use instead of water consumption since the water withdrawn is returned to the environment in the same quantity and quality. Thus, is not included within our reporting boundary.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Continuously

(9.2.3) Method of measurement

Our plants continuously monitor the total volume of withdrawals. For the highest volume of withdrawals (open cycle cooling). Withdrawal is calculated based on the nominal flow and operating hours using fixed flow pumps. Smaller, process-used volumes are usually metered with dedicated equipment (flow meters).

(9.2.4) Please explain

Our Environmental Management Systems rigorously track water withdrawals from all our water-intensive power plants, including thermal and nuclear power plants. These plants use fixed-flow pumps to measure withdrawals, calculating volumes based on nominal flow rates and operating hours. This monitoring helps us to anticipate potential water availability issues and ensure compliance with local authority permits. Our water withdrawal sources include surface water, groundwater, municipal water, external wastewater, rainwater, and seawater. The frequency of measurement may be reduced for hydroelectric, wind, and solar plants, as their water withdrawal and consumption are minimal compared to our thermal and combined cycle plants.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Our plants continuously monitor the volumes by source of withdrawals using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. Smaller, process-used volumes are usually metered with dedicated equipment (flow meters).

(9.2.4) Please explain

Our plants meticulously monitor water withdrawals by source, categorizing them as freshwater and non-freshwater sources, which include surface water, groundwater, municipal water, external wastewater, rainwater, and sea water. To adhere to permits governing our plants' water usage, we use fixed flow pumps for continuous consumption monitoring, calculating volume based on nominal flow rates and operational hours. Smaller, process-used volumes are usually metered with dedicated equipment (flow meters). The frequency of measurement frequency may be reduced for hydroelectric, wind, and solar plants, as their water withdrawal and consumption are comparatively minor.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Enel conducts chemical analyses of suspended solids and metals as part of its monitoring activities. The frequency of monitoring, the specific pollutants analyzed, and the methods used are detailed in the environmental license for each site.

(9.2.4) Please explain

The quality of water used in our operations is crucial, as lower quality can escalate operational and maintenance costs, requiring additional water pretreatment systems. Our Environmental Management Systems employ multiple databases and monitoring systems to ensure the environmental performance of our plants. Each plant's environmental license dictates monitoring frequency, analyzed pollutants, and methods used. In thermal power plants, monitoring varies based on processes such as cooling systems and demineralized water processes, and withdrawal sources. Parameters monitored include pH, conductivity, turbidity, chlorides, with continuous, weekly, or monthly chemical analyses for suspended solids and metals where applicable. Measurement frequency may be reduced in hydroelectric, wind, and solar plants due to their minimal water withdrawal and consumption compared to other types of plants.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

For the highest volume (open cycle cooling) discharge is calculated based on the nominal flow and operating hours using fixed flow pumps. Smaller process-used volumes are usually metered with dedicated equipment (flow meters).

(9.2.4) Please explain

Our Environmental Management Systems employ diverse monitoring systems to oversee water management, including discharges. Using fixed-flow pumps, these systems ensure continuous monitoring to calculate the total volume of water discharged from our plants based on nominal flow rates and operational hours. Smaller

process-used volumes are usually metered with dedicated equipment (flow meters). This data enables us to promptly implement necessary mitigation measures. Aligning with our environmental policy, optimizing effluent treatment and preserving water quality in the receiving environment are integral to our strategic goals. Monitoring frequency may be reduced for hydroelectric, wind, and solar plants due to their minimal water consumption and discharge compared to other types of plants.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Our monitoring systems use fixed flow pumps for continuous monitoring of the total volume of water discharged from our plants. The volume is calculated by considering the nominal flow and the number of operating hours. Smaller process-used volumes are usually metered with dedicated equipment (flow meters).

(9.2.4) Please explain

Careful measurement and categorization of water discharges are conducted based on their destination, which includes surface waters, seawater, or off-site treatment facilities. Continuous monitoring is facilitated by fixed flow pumps throughout this process. The volume of discharged water is calculated by considering nominal flow rates and operational hours. Smaller process-used volumes are usually metered with dedicated equipment (flow meters). We are committed to responsible management of hydrogeological basins, aiming to preserve their integrity for diverse land uses and safeguard the quality of water resources. In our company's context, "plants" or "power plants" specifically denote our thermal and combined cycle facilities. Monitoring frequency may be reduced for hydroelectric, wind, and solar plants due to their minimal water consumption and discharge compared to other plant types.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Continuously

(9.2.3) Method of measurement

Our monitoring systems use fixed flow pumps for continuous monitoring of the total volume of water discharged from our plants. The volume is calculated by considering the nominal flow and the number of operating hours. Smaller process-used volumes are usually metered with dedicated equipment (flow meters).

(9.2.4) Please explain

Our Environmental Management System meticulously monitors water discharge volumes resulting from various treatment methods, such as filtration, sedimentation, and flocculation. Fixed flow pumps ensure continuous monitoring throughout operations. The volume of discharged water is calculated based on nominal flow rates and operational hours, offering valuable insights into the efficiency of our treatment processes. Smaller process-used volumes are usually metered with dedicated equipment (flow meters). Monitoring frequency may be reduced for hydroelectric, wind, and solar plants due to their minimal water consumption and discharge compared to other types of plants.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:
☑ 100%

(9.2.2) Frequency of measurement

Select from:
☑ Continuously

(9.2.3) Method of measurement

We have established internal procedures, typically integrated into the ISO/EMAS-certified Environmental Management Systems (EMS) at our plants, to effectively monitor, control, and minimize the release of pollutants into water sources. Each plant's environmental license specifies the monitoring frequency, pollutants to be assessed, and the methods to be used. Generally, the effluent parameters monitored include metals, nitrogen, COD, BOD, phosphorus, oils, and other relevant parameters.

(9.2.4) Please explain

Our power plants are equipped with treatment systems to ensure compliance with water use regulations and permits mandated by authorities. Additionally, within our ISO/EMAS certified Environmental Management Systems, we implement comprehensive internal procedures to actively monitor, control, and minimize pollutant emissions into water sources. Each plant's environmental permit specifies monitoring frequency parameters to be monitored, and the methods employed. Effluent parameters typically controlled include metals, nitrogen, COD, BOD, phosphorus, and oils. Monitoring frequency may be reduced for hydroelectric, wind, and solar plants due to their minimal water consumption and discharge compared to other plant types.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :As requested in the environmental permits.

(9.2.3) Method of measurement

Other emission to water requested in environmental permits are verified by sampling and analysis procedures.

(9.2.4) Please explain

Enel is committed to minimizing the discharge of wastewater from plants into surface water bodies, following internal recovery and reuse actions. In plants not equipped with zero liquid discharge (ZLD) systems, discharge quality emissions monitoring occurs where it is legally required. The discharges are licensed by the competent national environmental authorities, and relevant parameters, along with the frequency of monitoring, are defined by these authorities based on the nature of the effluent and the characteristics of the receiving water body. For thermal power plants, the potentially polluting substances present in discharges mainly consist

of metallic species (Fe, Al, Si, Ca, Mg) present in solution or, to a lesser extent, suspended solids. There are no pesticides or substances classified as hazardous, while insignificant quantities of nitrates and phosphates might be present, linked to thermal power generation rather than to the use of chemical substances.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Enel continuously measures the temperature of the discharged water through thermocouples.

(9.2.4) Please explain

Within our Environmental Management Systems, all our thermal and combined cycle power plants are equipped with treatment systems that comply with national, regional, and local water usage regulations. As part of our commitment to environmental stewardship, we use thermocouples to continuously monitor and measure the temperature of discharged water. This approach ensures the integrity of the receiving water body and preserves the health of its ecosystem.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We maintain a continuous measurement and monitoring system to track the total volume of water consumed across all plants. This involves calculating the difference between water withdrawals and water discharged, allowing for an accurate assessment of water consumption.

(9.2.4) Please explain

We maintain a continuous measurement and monitoring system to track the total volume of water consumed in all plants. This involves calculating the difference between water withdrawals and water discharged. Through this monitoring process, we can ensure that we are making progress towards achieving the Group's target of reducing specific freshwater withdrawals for production process by 65% by 2030, compared to the value recorded in 2017.As the consumption of each process is already minimized through BAT's adoptions, the aim is to minimize the quantitative and qualitative impact of water withdrawals, promoting internal water recovery and avoiding the use of the most precious fresh water. The frequency of the measurement is continuous in Thermal Power Plants, it might be reduced in hydroelectric (water is returned to the environment practically entirely), wind and solar plants since their water consumption is not significant compared to the others.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

At each power plant, we maintain continuous monitoring of the volumes of water that are reused or recycled. This monitoring is carried out using water meters, which allows us to accurately track the amounts of water being reused or recycled. Additionally, we also monitor the volumes of water withdrawals and discharges to ensure comprehensive water management practices throughout our operations.

(9.2.4) Please explain

In each of our power plants, we continuously monitor water volumes reused or recycled using water meters. We also closely track water withdrawals and discharges. In 2024, 5.1% of our total water requirements came from treated wastewater, including process water withdrawals and closed-circuit cooling water withdrawals. This underscores our commitment to sustainable water management and the promotion of water reuse within our operations. The frequency of water measurement is reduced in hydroelectric, wind, and solar plants since their water consumption is not as significant, with hydroelectric plants returning nearly all water to the environment.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We continuously monitor our employees and contract workers well-being and safety. That's why we prioritize providing fully functional and safely managed WASH (Water, Sanitation, and Hygiene) services at all our generation plants, based on their needs assessed during the design phase.

(9.2.4) Please explain

We recognize access to clean water and sanitation as a fundamental human right and align with Sustainable Development Goal 6, Clean Water and Sanitation. To support this commitment, we provide fully functional and safely managed WASH (Water, Sanitation, and Hygiene) services to all our employees and contract workers at every plant. These services are tailored to their specific needs, assessed during the design phase, ensuring adequate access to clean drinking water and reliable sanitation systems. This prioritizes the health and safety of our workforce. Additionally, these services are legally mandated in most of our operational areas, and we ensure full compliance with these requirements. Our dedication to meeting these legal obligations underscores our commitment to maintaining a healthy and safe working environment for our employees and contract workers.
[Fixed row]

(9.2.1) For your hydropower operations, what proportion of the following water aspects are regularly measured and monitored?

Fulfilment of downstream environmental flows

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:
☑ 100%

(9.2.1.2) Please explain

Downstream environmental flows are locally defined by Water Basin Authorities, who establish the minimum outflows necessary to maintain the ecological integrity of rivers and support the well-being of both ecosystems and human communities dependent on them. As a responsible water user, we recognize the significance of hydroelectric power plants in water management. These plants operate without increasing our water consumption, as the water is fully returned to its source (with the exception of the evaporation loss), and they provide numerous societal benefits beyond renewable energy generation. The reservoirs of hydroelectric plants play a crucial role in mitigating the impacts of climate change by enhancing protection against severe flooding and prolonged droughts. We manage the outflows from hydroelectric plants through specific programs designed to preserve required water volumes and maintain the ecological health of rivers, including the provision of minimum vital flows. In collaboration with public stakeholders and private entities, we manage water resources to provide multi-purpose services, including flood control, drinking water and irrigation supply, fire prevention measures, river waste management through retention works, and various cultural, leisure, and nature-based initiatives. These efforts contribute to the overall well-being of the surrounding communities.

Sediment loading

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:
☑ 100%

(9.2.1.2) Please explain

As part of our Environmental Management System, we ensure that all our plants comply with legal requirements across all countries. This includes monitoring and controlling sediment loads in reservoirs. While sediment load data is actively locally monitored for operational purposes, detailed quality data (such as physical and chemical characteristics) are generally less critical for routine operations, except for parameters like temperature and turbidity. We recognize the potential effects of

sediment loading on dams, which include: • Reduction in water storage capacity • Concerns regarding the stability of downstream hydraulic structures • Channel incision and localized erosion within reservoir waters • Alteration in the transport of nutrients and organic matter • Retreat of downstream deltas, impacting river courses and estuaries that rely on sediment deposition • Limitation of reservoir usage • Propensity for eutrophication and related issues • Damage to turbines and other mechanical equipment While we consider these effects, sediment studies and assessments are typically conducted in specific situations, such as extraction or floating operations, or when notable concerns or critical issues arise. We remain committed to addressing sediment-related challenges to ensure the efficient and sustainable operation of our facilities.

Other, please specify

(9.2.1.1) % of sites/facilities/operations measured and monitored

Select from:

☑ Not relevant

(9.2.1.2) Please explain

No further information to be added
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

8145414

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.6) Please explain

The thresholds used for the comparison of water aspects with the previous reporting year are: • 0 %-5 % variation- is categorized as "About the same" • 6 %-50 % variation- is categorized as Lower/Higher • 51%-100% variation- is categorized as Much Lower-Much Higher. Water withdrawals (only from our thermoelectric and nuclear facilities, as hydropower facilities are excluded since they do not consume water) were lower in 2024, decreasing by 25.4% compared to 2023 due to a reduction in thermal power generation from 55.480GWh in 2023 to 34.393 GWh. Water withdrawals are expected to decrease over the next five years due to the implementation of water efficiency projects and an increase in other types of renewable energy generation. Additionally, we are committed to using wastewater, third-party and seawater as substitutes for freshwater, positively impacting the environment.

Total discharges

(9.2.2.1) Volume (megaliters/year)

8114534

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.6) Please explain

The thresholds used for the comparison of water aspects with the previous reporting year are: • 0 %-5 % variation- is categorized as "About the same" • 6 %-50 % variation- is categorized as Lower/Higher • 51%-100% variation- is categorized as Much Lower-Much Higher. Water discharges (only from our thermoelectric and nuclear facilities, as hydropower facilities are excluded since they do not consume water) were lower in 2024, decreasing by 25,5% compared to 2023 due to a reduction in thermal power generation from 55.480GWh in 2023 to 34.393 GWh. Water discharges are expected to decrease in the next few years due to reduced water needs through innovation, efficiency projects, and the decarbonization of the energy mix, along with an increased commitment by the Enel Group to wastewater reuse.

Total consumption

(9.2.2.1) Volume (megaliters/year)

30881

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Divestment from water intensive technology/process

(9.2.2.6) Please explain

The thresholds used for the comparison of water aspects with the previous reporting year are: • 0 %-5 % variation- is categorized as "About the same" • 6 %-50 % variation- is categorized as Lower/Higher • 51%-100% variation- is categorized as Much Lower-Much Higher. Total water consumption (water withdrawals minus water discharges) in our thermal and nuclear power plants (process water and cooling water consumption) during 2024 was 12.9% lower compared to 2023 (35449 Ml). The decrease during 2024, is due to a reduction in thermal power generation from 55.480GWh in 2023 to 34.393 GWh. Water consumption is expected to be reduced in the coming years mainly due to coal firing plants phase-out program.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

12308

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Divestment from water intensive technology/process

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

0.15

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

The thresholds used for the comparison of water aspects with previous reporting year data are: 0%-5% variation is categorized as “About the same”, 6%-50% variation is categorized as Lower/Higher, 51%-100% variation is categorized as Much Lower-Much Higher. We employ the GRI 303 (2018) criteria and refer to the World Resources Institute (WRI) Aqueduct Water Risk Atlas to identify power generation sites in water-stressed areas. These areas are defined based on the "Water Stress" conditions outlined in the WRI tool, which considers the ratio between total annual surface water or groundwater withdrawals for various purposes (civil, industrial, agricultural, and livestock) and the total annual renewable water supply available. We classify areas as water-stressed when the level of competition among users is high (40-80%) or extremely high (80%). Additionally, we include plants located in zones classified as "arid" by the WRI tool to further enhance environmental protection. This information serves several purposes: • Comparing our water requirements with water availability at the country and watershed levels • Assessing the significance of water risks within our portfolio to prioritize appropriate actions • Facilitating effective communication with internal and external stakeholders By leveraging this data, we can make informed decisions, proactively address water-related challenges, and ensure sustainable water management practices across our operations. In 2024, the analysis covered 1049 energy production facilities comprising nuclear, biomass, solar & wind, geothermal, thermal and hydroelectric plants. The analysis concluded that there are 21 facilities, mainly thermal and nuclear power plants, withdrawing a significant quantity of water (100m3/y) in water stressed areas. Withdrawals in water-stressed areas, which in 2024 amounted to 12308 ML, is slightly lower compared with 2023 due to the phase-out of some coal plants in water stress areas and to the methodological update of the Aqueduct tool (from v3.0 to v4.0) which caused the inclusion of other facilities in the perimeter. Hydroelectric power plants are not considered for the water consumption accounting since almost 100% of the water captured is returned to the environment. Also, in the case of solar plants located in water-stressed areas, although the volumes are insignificant, Enel adopts innovative solutions aimed at drastically reducing local water consumption used for the periodic cleaning of photovoltaic panels. More generally, since 2020 Enel has been implementing the WaVE (Water Value Enhancement) project to reduce the use of water resources in all thermoelectric and renewable power generation sites, particularly in water-stressed areas. The project continued in 2024, refining the mapping of assets and focusing on the effects that climate change may have on the availability of water resources.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters/year)

2849052

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

In 2024, these withdrawals decreased slightly by 5% vs 2023 due to a lower demand for power from coal production in Europe following the drought period and the geopolitical context. Water withdrawals for industrial uses of all our power plants, are monitored through fixed flow pumps and by calculating the volume based on the nominal flow and operating hours, allowing for continuous monitoring. Withdrawals are expected to decrease in the coming years due to water efficiency projects and the increase in renewable energy generation, with lower water needs.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

5289849

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.7.5) Please explain

Water withdrawals from seawater are relevant for Enel as they are crucial for the continuity of our business activities, especially in water stressed areas, where fresh water source may be limited. Seawater withdrawals were lower during 2024 (33% lower) compared to 2023. Although seawater withdrawals are promoted to replace freshwater withdrawals for our industrial uses, as it is a non-critical source, a reduction in seawater withdrawals is anyway expected in the coming years in view of the foreseen reduction in thermoelectric production, where it is mainly used for cooling and industrial water obtainment. As part of our Environmental Management System, water withdrawals of all our powerplants (including water stressed areas), are monitored through fixed flow pumps which allows for continuous monitoring, as the volumes are sourced from direct measurement and are calculated based on the nominal flow and operating hours.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

4590

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.7.5) Please explain

Although groundwater withdrawals are smaller compared to other sources, in some cases it's the only available option, making it important for our operations. These withdrawals were reduced (43% lower) compared to 2023 and is due to the efforts to increase water efficiency, use water responsibly and the use of other water sources to operate. As part of our Environmental Management System, water withdrawals of all our power plants, including those located in water stressed areas, are monitored through fixed flow pumps, which allows for continuous monitoring. The volumes are sourced from direct measurement and are calculated based on the nominal flow and operating hours. Moreover, for groundwater sources, the amount withdrawn is generally metered with dedicated instruments (flowmeters). Withdrawals from groundwater sources are expected to decrease in the following years due to progressive replacement by seawater sources and to an improvement in energy efficiency measures.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Enel does not abstract water from non-renewable groundwater sources. We do not expect to withdraw water from groundwater non-renewable sources in the future.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Enel production processes doesn't involve produced/entrained water and not expected to use in the future.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1496.87

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.7.5) Please explain

Third-party industrial water supply, including a minor amount of municipal potable water, is relevant for some few plants as the only available freshwater source for non-cooling processes. Withdrawals from this source were much lower (-66.2%) compared to 2023. This type of withdrawal is expected to decrease in the following years and to be replaced by non-fresh water sources, as part of our integrated water management and also due to the increase in renewable energy generation. As part of Enel's Environmental management system, water withdrawals of all our power plants, including those located in water stressed areas, are monitored through fixed flow pumps, which allows for continuous monitoring, as the volumes are sourced from direct measurement and are calculated based on the nominal flow and operating hours.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

2829433

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.8.5) Please explain

The thresholds used for the comparison with the previous reporting year are: • 0%-5% variation- "About the same" • 6%-50% - Lower/Higher • 51%-100% - Much Lower-Much Higher. In 2024, water discharges into fresh surface water decreased just by 5% compared to 2023. The discharge volumes are sourced from direct measurements, calculated based on nominal flow and operating hours, or measured using meters at the discharge point. Water discharges are expected to continue decreasing due to our efforts to reduce water withdrawals and improve efficiency through our programs (zero discharge).

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

5223684

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.8.5) Please explain

Water discharges into the sea have decreased by 33% compared to 2023 due to reduced power demand from coastal power plants. The discharge volumes are sourced from direct measurements, calculated based on nominal flow and operating hours, or measured using meters at the discharge point. Given the high volumes of cooling water discharged into the sea and the sensitivity of the marine environment, we consider this a significant discharge destination. Coal phase-out and energy transition towards renewables programs are expected to further decrease discharges in the coming years. Our Environmental Management System effectively monitors this reduction progress.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Water discharges into groundwater were 0 during 2024 as well as 2023. In the future the discharges into this source are expected to remain 0 Ml.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

60604.1

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Divestment from water intensive technology/process

(9.2.8.5) Please explain

Water discharges into third-party destinations decreased by 17.3% in 2024 compared to 2023. The discharge into this source is a minor share of total discharges (0.75%). The discharge volumes are sourced from direct measurement and are calculated on the basis of the nominal flow and operating hours or measured on meters at the discharge point. It is expected that discharges into this source to remain stable in the short term.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

0 volume treated. Tertiary treatment is applied to waters for domestic use, which are excluded of the CDP Water Security report.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

13290

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 100%

(9.2.9.6) Please explain

The thresholds used for the comparison with the previous reporting year are: • 0%-5% variation-“About the same” • 6%-50%-“Lower/Higher” • 51%-100% - “Much Lower-Much Higher” In 2024, the volume discharged into secondary treatment was 13290 Ml, lower (38%) compared to 2023. Enel implements this treatment in all thermoelectric plants. Chemical analysis on suspended solids and metals are carried out. Some of the parameters controlled in our plants include: metals, nitrogen,

COD, BOD, phosphorus, and oils. In addition, the physic-chemical treatments that are carried out include filtration, sedimentation and flocculation. Water discharges are expected to decrease due also to efforts to reduce water consumption and our efficiency programs.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

0 volume treated. Primary treatment is only applied to rainwater.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

We do not discharge any effluent from industrial processes to the environment without treatment, excluding open cycle fresh water as not altered in their quality. Discharge always takes place downstream of a treatment process that removes any pollutants present to a level where they will not have a negative impact on the receiving water body or environment, in compliance with the limits provided for under national regulations and by operating permits.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

60604.1

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Investment in water-smart technology/process

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ Less than 1%

(9.2.9.6) Please explain

The thresholds used for the comparison with the previous re-porting year are: • 0%-5% variation-“About the same” • 6%-50%-“Lower/Higher” • 51%-100% - “Much Lower-Much Higher” In 2024, the volume discharged was lower (17%) compared with 2023. The third party corresponds to consortium water sold to consortia for the treatment and production of industrial waters within industrial areas. The volume of discharged water to a third party is not significant compared to total volume of discharges (0.75%). Water discharges are expected to remain stable in the short term.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

No further information to be added
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

617.8

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

(9.2.10.4) Please explain

The potentially polluting substances present in discharges mainly consist of metallic species (Fe, Al, Si, Ca, Mg) present in solution or, to a lesser extent, suspended solids in thermal power plants. However, there are no pesticides or substances classified as hazardous, while insignificant quantities of nitrates might be present, linked to thermal power generation rather than the use of chemical substances. The value disclosed is the average measured value.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

21

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

In 2024, Enel renewed its commitment to preserving water resources, aiming for a 65% reduction in specific freshwater withdrawal by 2030 compared to 2017. Enel focuses on water vulnerability by mapping and monitoring all generation sites in water-stressed areas, using criteria from GRI 303 (2018) and the World Resources Institute Aqueduct Water Risk Atlas. Water-stressed areas are defined where annual withdrawal ratios are high (40-80%) or extremely high (80%). In 2024, Enel analyzed 1049 energy facilities, and 21 (about 2%) that withdraw freshwater are located in water stressed areas. These mainly thermoelectric and nuclear plants are monitored to minimize consumption freshwater and favor non-scarce water sources like wastewater, industrial, or seawater. Withdrawals in water-stressed areas are not subjected to significant variations (-3,7%) in 2024. The trend of this KPI depends on 2 contributors: 1-Change of WRI Acqueduct tool from 4.0 to 3.0 that led to the inclusion of additional facilities in water stressed areas. 2- The phase-out of some coal plants not located in water-stressed areas that impacted on the total amount of withdrawn freshwater. The specific withdrawal of fresh water in water-stressed areas was 0.10 l/kWh in 2024, about the same than the previous year but in general lower than the total Group value reported above (0.16 l/kWh), underlining the Company's priority commitment to adopting, in water-stressed areas, renewable technologies (solar and wind) that do not require significant quantities of freshwater or, in the case of thermoelectric plants, seawater desalination technologies. Also, for solar plants in water-stressed areas, Enel adopts innovative solutions to drastically reduce the minimal water used for cleaning photovoltaic panels.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ No, we have assessed this value chain stage but did not identify any facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.4) Please explain

The ongoing IRO analysis of the supply chain started in 2024 with the identification of product categories in the annual procurement plans and the assessment of purchasing volumes. By analyzing the Environmental Product Declaration (EPD) certification data provided by accredited suppliers, proxy environmental impact indicators, including water use, were selected and their average calculated per product unit. Based on the quantities purchased, cumulative impact values were determined and then normalized into an impact index, specific for each product with respect to the planned procurement plan. This index, combined with an environmental performance index of the countries of origin, allowed us to formulate a prioritization index of the most relevant product categories on which to start the IRO analysis.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:
☑ Facility 1

(9.3.1.2) Facility name (optional)

CT IBIZA

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain
☑ Other, please specify :Balearic Islands

(9.3.1.8) Latitude

38.91889

(9.3.1.9) Longitude

1.43111

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

4841.14

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

20.09

(9.3.1.16) Withdrawals from brackish surface water/seawater

4818.02

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

3.03

(9.3.1.21) Total water discharges at this facility (megaliters)

4821.39

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

4817.25

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

4.15

(9.3.1.27) Total water consumption at this facility (megaliters)

19.75

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

At this facility, seawater is used in cooling and industrial processes. Freshwater is only used for civil purposes. Water withdrawals were slightly higher in 2024 (6%) compared to 2023, although production was similar. Consequently, water discharges also increased. Seawater withdrawals accounted for 99.58% of total withdrawals during 2024. The second largest reported source is municipal water; rainwater is also reported, and no groundwater withdrawals (renewable or non-renewable), produced water, or discharges to freshwater sources were recorded during the year. Water consumption has decreased significantly, by around 56%, which is explained by constant monitoring of withdrawal and discharge points and an improvement in the water efficiency of all processes. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303

(2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

CT ALCUDIA

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Balearic Islands

(9.3.1.8) Latitude

39.81013

(9.3.1.9) Longitude

3.09223

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Coal - hard

(9.3.1.13) Total water withdrawals at this facility (megaliters)

7802.79

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0.58

(9.3.1.16) Withdrawals from brackish surface water/seawater

7752.62

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

49.6

(9.3.1.21) Total water discharges at this facility (megaliters)

7745.36

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

7745.36

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

57.43

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The Alcudia thermal power plant is located in an area with water stress, where water withdrawals come mainly from non-freshwater sources (ocean) and, to a lesser extent, from external sources (municipal water). Seawater withdrawals for industrial use, and especially for cooling, decreased by 31.7% in 2024 compared to 2023, due to a 22.5% decrease in electricity production. As a result, discharges also decreased by a similar proportion. The plant is awaiting closure permission and is currently only permitted to operate for a maximum of 500 hours per year. The other sources reported are municipal water and rainwater, but these only accounted for 1% of total withdrawals in 2024. There are no groundwater withdrawals (renewable or non-renewable) or produced water withdrawals. Consumption data has decreased significantly,, by around 60%, due to the plant's reduced activity and therefore its consumptive water uses. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of “(baseline) Water Stress” indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison are the same used in row 1

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

CTCC SON REUS

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Balearic Islands

(9.3.1.8) Latitude

39.64645

(9.3.1.9) Longitude

2.68062

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

146.22

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

146.22

(9.3.1.21) Total water discharges at this facility (megaliters)

101.08

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

101.08

(9.3.1.27) Total water consumption at this facility (megaliters)

45.14

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

Water withdrawals for industrial use from external sources at the Son Reus combined cycle power plant, located in the stress zone (Palma de Mallorca), increased by 20% in 2024 compared to 2023 (122 ml), although combined cycle production fell by 20%. Discharges increased by only around 7%, because this year part of the plant's process discharged water has been reused for washing panels and irrigating vegetation screens in the Mallorca photovoltaic park. Water consumption also for this reason has been significantly high in 2024 (more than 60% compared to 2023). No groundwater (renewable or non-renewable) and produced water is extracted. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher

Row 4

(9.3.1.1) Facility reference number

Select from:

☑ Facility 4

(9.3.1.2) Facility name (optional)

CN ALMARAZ

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Tajo River Basin

(9.3.1.8) Latitude

39.8077

(9.3.1.9) Longitude

-5.69848

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Nuclear

(9.3.1.13) Total water withdrawals at this facility (megaliters)

887390.67

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

887390.67

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

885622.01

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

885622.01

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

1768.66

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The plant, located in the Tajo River basin (Extremadura), uses water from surface sources (Arrocampo reservoir) for industrial and cooling purposes. No water withdrawals are made to third parties. Withdrawals and discharges have remained virtually unchanged from the previous year, as has consumption (all of these water flows have decreased by around 5%), in line with production, which has also decreased by around 7.5%. The coordinates provided belong to the exact location of the

facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher

Row 5

(9.3.1.1) Facility reference number

Select from:

☑ Facility 5

(9.3.1.2) Facility name (optional)

CCTC BESOS

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain
☑ Other, please specify :Mediterranean sea (Besòs River mouth)

(9.3.1.8) Latitude

41.420804

(9.3.1.9) Longitude

2.231541

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

483240.78

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

483235.35

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

5.4

(9.3.1.21) Total water discharges at this facility (megaliters)

483239.16

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

483235.79

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

3.36

(9.3.1.27) Total water consumption at this facility (megaliters)

1.62

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

Water withdrawals for process use (not for cooling) from external sources at the Besós combined-cycle plant, located in the stress zone (inland basin of Catalonia), decreased by around 55% in 2024 compared to 2023 (9.55 Ml), but the sum of all withdrawals, including seawater for cooling, increased by around 4%, as did discharges. Consumption, however, has decreased very significantly compared to 2023, by more than 90%. This decrease in consumption is partly due to the fact that the plant's electricity production decreased by approximately 11% in 2024, but mainly due to water efficiency improvements introduced in the freshwater network. No withdrawals are made from groundwater sources (renewable and non-renewable) or produced water. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of “(baseline) Water Stress” indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher.

Row 6

(9.3.1.1) Facility reference number

Select from:
☑ Facility 6

(9.3.1.2) Facility name (optional)

CTCC COLON

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain
☑ Other, please specify :Odiel and Tinto River Basins (Huelva)

(9.3.1.8) Latitude

37.215753

(9.3.1.9) Longitude

-6.942686

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

100548.16

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

59.99

(9.3.1.16) Withdrawals from brackish surface water/seawater

100487.29

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.88

(9.3.1.21) Total water discharges at this facility (megaliters)

100531.04

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

100531.04

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

17.12

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The Colón combined-cycle power plant is located in the river basin district of the Tinto and Odiel rivers (mouth), in the province of Huelva, Andalusia, and is partly supplied with water from the estuary and also from seawater. Withdrawals for all uses, as well as discharges, decreased by around 15% in 2024 compared to 2023. Consumption has decreased significantly compared to 2023, by around 60%, largely due to the decrease in the plant's electricity production. No withdrawals are made from underground sources (renewable and non-renewable) or produced water. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher.

Row 7

(9.3.1.1) Facility reference number

Select from:

☑ Facility 7

(9.3.1.2) Facility name (optional)

VANDELLOS

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Mediterranean sea

(9.3.1.8) Latitude

41.02

(9.3.1.9) Longitude

0.833

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Nuclear

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1026763.85

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

1026244

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

519.85

(9.3.1.21) Total water discharges at this facility (megaliters)

1026618.61

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

1.2

(9.3.1.24) Discharges to brackish surface water/seawater

1026617.42

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

145.23

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

Vandellós is a nuclear pant located in Mediterranean sea, an stress zone in Catalonia. Production in 2024 has decreased by 10% compared to 2023, which has led to an approximate 8% reduction in both withdrawals and discharges due to lower water requirements. Consumption, however, has experienced a significant drop of around 45%, mainly due to improvements in water efficiency, particularly within the freshwater network. No extractions are made from groundwater sources (renewable or non-renewable), nor from produced water. The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher.

Row 8

(9.3.1.1) Facility reference number

Select from:

☑ Facility 8

(9.3.1.2) Facility name (optional)

TRILLO

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain
☑ Other, please specify :Tajo River Basin

(9.3.1.8) Latitude

40.7

(9.3.1.9) Longitude

-2.59

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Nuclear

(9.3.1.13) Total water withdrawals at this facility (megaliters)

238.11

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

238.11

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

79.69

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

79.69

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

158.42

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

Trillo nuclear Power Plant is operated in the Tajo River Basin under water stress conditions. The area is classified by the Aqueduct Water Risk Atlas as an high scarcity area where the ratio is high (>40%) between total water withdrawals and available renewable surface and groundwater supplies. The Tajo River basin is located in the central area of the Iberian Peninsula, between the basins of the Duero (to the North), Ebro and Júcar (to the East), and Guadiana (to the South). The average annual temperature is around 14-16 ºC in the flat areas, where the main aquifers are located. This year, CN Trillo's production has decreased by almost 8% compared to 2023. This has resulted in a decrease in the plant's water requirements (there has been a reduction in water withdrawals, discharges and consumption, all around 15%). The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% -About the same; 6%-50% -Lower/Higher; 51-100% -Much Low/Hig

Row 9

(9.3.1.1) Facility reference number

Select from:

☑ Facility 9

(9.3.1.2) Facility name (optional)

SAN ISIDRO

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify :Aconcagua River Basin

(9.3.1.8) Latitude

-32.9329

(9.3.1.9) Longitude

-71.3338

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

3508

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3508

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

1710

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

1466

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

244

(9.3.1.27) Total water consumption at this facility (megaliters)

1798

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher In 2024, water withdrawals at San Isidro and Quintero decreased by 19% compared to 2023 data. Part of San Isidro withdrawals are transferred to the Quintero plant (less than 1 %) which does not withdraw water. Therefore, the total withdrawals figure reported in 2024 refers to the total withdrawals from Quintero and San Isidro plants. Water discharges were about the same (4%) than in 2023, and the total water consumption was lower by 33%. Energy production for this plant was almost the same during 2024. For this facility: - Groundwater withdrawal decreased by 19% vs 2023. There were no withdrawals of fresh surface water, seawater, groundwater (non-renewable) sources, municipal water and/or produced water.

Row 10

(9.3.1.1) Facility reference number

Select from:

☑ Facility 10

(9.3.1.2) Facility name (optional)

QUINTERO

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile
☑ Other, please specify :Aconcagua River Basin

(9.3.1.8) Latitude

-32.9329

(9.3.1.9) Longitude

-71.3338

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

0

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ About the same

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - "About the same" - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. The total withdrawals, discharges, consumption, and production values for 2024 are reported together with San Isidro, in the row above since Quintero does not withdraw water.

Row 11

(9.3.1.1) Facility reference number

Select from:

☑ Facility 11

(9.3.1.2) Facility name (optional)

ASSEMINI

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy
☑ Other, please specify :Sardinia Island

(9.3.1.8) Latitude

39.2277

(9.3.1.9) Longitude

8.9964

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Oil

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1.65

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

1.65

(9.3.1.21) Total water discharges at this facility (megaliters)

1.65

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Higher

(9.3.1.23) Discharges to fresh surface water

1.65

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

0

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals were 21% higher compared to 2023, but it was completely discharged. Therefore Water consumption for this plant result 0. Energy production also increase by almost 50%. For this facility: - Third party source (municipal water) was withdrawals in 2024 higher by 21% compared to 2023.There were no withdrawals from fresh surface water, seawater, groundwater (renewable and non-renewable sources), and/or produced water.

Row 12

(9.3.1.1) Facility reference number

Select from:
☑ Facility 12

(9.3.1.2) Facility name (optional)

MONTALTO DI CASTRO

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy
☑ Other, please specify :Marta River Basin

(9.3.1.8) Latitude

42.357

(9.3.1.9) Longitude

11.537

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

568.63

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

251.43

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

23.49

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

455.06

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

161.06

(9.3.1.24) Discharges to brackish surface water/seawater

294

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

113.57

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discharges were much higher, more than 100% vs. 2023 (569 Mlt vs 89 Mlt) mainly due to a much higher production. Consequentially, water consumption was also much higher by 133% in 2024. Energy production was higher, 56 GWh in 2024 vs 1,35 Gwh in 2023. For this facility: - Freshwater rainwater withdrawal increase in 2024 due to a rise of precipitation. - Seawater withdrawals increase by 100% in 2024 due to a fixed maintance issue that allow again the use of this source (seawater is used to keep the water inlet and outlet channel clean, not consumed in any process). - Withdrawals from groundwater (renewable) source decreased by 12% in 2024.

Row 13

(9.3.1.1) Facility reference number

Select from:

☑ Facility 13

(9.3.1.2) Facility name (optional)

PIETRAFITTA

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy

☑ Other, please specify :Middle Appenines

(9.3.1.8) Latitude

42.995

(9.3.1.9) Longitude

12.2

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1204.36

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1204.36

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

896.96

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

896.96

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

307.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals were 21% higher compared 2023 similarly to water discharges that rise of 17 % during 2024. Total water consumption in 2024 increased 32%, (307 Ml), compared to 2023. Energy production also increased by 48% during 2024. For this Facility: - Only fresh surface water (lake) was withdrawn increased by 21%. - There were no withdrawals from seawater, third party source water, groundwater (renewable and non-renewable sources), and/or produced water.

Row 14

(9.3.1.1) Facility reference number

Select from:

☑ Facility 14

(9.3.1.2) Facility name (optional)

PORTO CORSINI

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy

☑ Po

(9.3.1.8) Latitude

44.4836

(9.3.1.9) Longitude

122.652

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

167766.49

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

30.23

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

230.26

(9.3.1.21) Total water discharges at this facility (megaliters)

167635.93

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

30.23

(9.3.1.24) Discharges to brackish surface water/seawater

167605.71

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

130.55

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discharges were lower than 2023 (38%). Total water consumption was slightly increase 12% higher in 2024 (131Mlt). Energy production also decreased by 47% during 2024. For this Facility: - Fresh surface water (rainwater) withdrawals were lower (37%) compared to 2023. - Seawater

withdrawals as well decrease (38%). - Third party source (municipal water) withdrawals were (6%) higher in 2024 compared to 2023.There were no withdrawals from groundwater (renewable and non-renewable sources), and/or produced water.

Row 15

(9.3.1.1) Facility reference number

Select from:

☑ Facility 15

(9.3.1.2) Facility name (optional)

PORTO EMPEDOCLE

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy

☑ Other, please specify :Sicily Island

(9.3.1.8) Latitude

37.286

(9.3.1.9) Longitude

13.523

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

41.54

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

15.6

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

13.5

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0.28

(9.3.1.21) Total water discharges at this facility (megaliters)

31.4

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

15.8

(9.3.1.24) Discharges to brackish surface water/seawater

15.6

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

10.14

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discahrge were higher (65% and 36% respectively) vs. 2023. Total water consumption is a little amount, anyway increased significantly compared to 2023, more than 100% up to 10,14 Ml vs 2.17 Ml. Energy production increased by 82% during 2024. For this Facility: - Fresh surface water (rainwater run off) withdrawals was higher (23%), as groundwater renewable (47% higher), third party source (municipal water) withdrawals slightly lower (7%) and sea water were much higher in 2024 (12,15Ml)compared to 2023 (3,57 Ml). - There were no withdrawals from groundwater non-renewable sources and/or produced water.

Row 16

(9.3.1.1) Facility reference number

Select from:

☑ Facility 16

(9.3.1.2) Facility name (optional)

PRIOLO GARGALLO

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy

☑ Other, please specify :Sicily Island

(9.3.1.8) Latitude

37.8

(9.3.1.9) Longitude

151.258

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

232021.62

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

45.2

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

181.42

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

231976.8

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Higher

(9.3.1.23) Discharges to fresh surface water

45.2

(9.3.1.24) Discharges to brackish surface water/seawater

231931.6

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

44.82

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discharges were higher (34% and 35% respectively) vs 2023. Total water consumption decreased (12%) down to 44,8 Ml compared to 2023. Energy production wal almost the same during 2024. For this Facility: - Withdrawals from fresh surface (rainwater run off) water increased by 31%. - Seawater withdrawals increased by 35% - Groundwater withdrawals decreased by 5%. There were no withdrawals from groundwater (non-renewable sources), third party and/or produced water.

Row 17

(9.3.1.1) Facility reference number

Select from:

☑ Facility 17

(9.3.1.2) Facility name (optional)

ROSSANO CALABRO

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy

☑ Other, please specify :Calabria River Basin

(9.3.1.8) Latitude

39.623

(9.3.1.9) Longitude

16.607

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

179.26

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

64.62

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

114.64

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

178.51

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much lower

(9.3.1.23) Discharges to fresh surface water

65

(9.3.1.24) Discharges to brackish surface water/seawater

113.89

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

0.75

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much higher

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of “(baseline) Water Stress” indicated by the World Resources Institute

Aqueduct Water Risk Atlas. Facilities defined as “critical” are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - “About the same” - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discharges were significantly lower (83%) vs 2023. There was almost no water consumption for this facility (0,74 Ml) but it was much higher compare to 2023 (0,18Mlt), as the total amount of water withdrawn was discharged. Energy production was much higer for 2024 (141%). For this facility: - Freshwater withdrawals decrease 93% compared to 2023 as the Groundwater withdrawals from renewable source decreased 8%. In 2024 there were no withdrawals from seawater, groundwater (non-renewable) sources, third party and/or produced water.

Row 18

(9.3.1.1) Facility reference number

Select from:

☑ Facility 18

(9.3.1.2) Facility name (optional)

SANTA BARBARA

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy
☑ Other, please specify :San Cipriano

(9.3.1.8) Latitude

43.5651

(9.3.1.9) Longitude

11.4768

(9.3.1.10) Located in area with water stress

Select from:
☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:
☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1444.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:
☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

1444.4

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

521.15

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

521.15

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

923.25

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for comparison of water aspects with the previous reporting year are: - 0-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals were 24% lower vs. 2023 as water discharges decrease by 13%. Total water consumption (difference between withdrawals and discharges) was also 29% lower, reaching 923 Mlt. Energy production decreased by 29%. Annual base comparison can present fluctuations in water consumption due to environmental factors and season of energy production in small thermal power plants. For this Facility: - Fresh surface water (lake-reservoir) withdrawals decreased by 24% in 2024. - There were no withdrawals from seawater, groundwater (renewable or non-renewable), third party and/or produced water.

Row 19

(9.3.1.1) Facility reference number

Select from:
☑ Facility 19

(9.3.1.2) Facility name (optional)

SULCIS

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Italy
☑ Other, please specify :Sardinia Island

(9.3.1.8) Latitude

39.1988

(9.3.1.9) Longitude

8.412

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Oil

(9.3.1.13) Total water withdrawals at this facility (megaliters)

504298.34

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

504172.46

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

125.88

(9.3.1.21) Total water discharges at this facility (megaliters)

503959.39

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

503959.39

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

338.95

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. Facilities defined as "critical" are those located in water-stressed areas, and which procure significant water volumes. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - "About the same" - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher. In 2024, water withdrawals and discharges were slightly lower (6%) compared to 2023. Total water consumption (difference between withdrawals and discharges) decreased by 16%% in 2024 reaching 339 Ml. The energy production also decreased by 13% during 2024. For this Facility: - Seawater withdrawals were slightly lower (6%) during 2024 compared to 2023. - Third party source (municipal water) withdrawals were lower (28%) in 2024.There were no withdrawals from fresh surface water, groundwater (renewable and non-renewable sources), and/or produced water.

Row 20

(9.3.1.1) Facility reference number

Select from:

☑ Facility 20

(9.3.1.2) Facility name (optional)

SANTA ROSA

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Peru

☑ Other, please specify :Rimac River

(9.3.1.8) Latitude

-12.039528

(9.3.1.9) Longitude

-77.010565

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

25.4

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

25.84

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

25.4

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher The comparison is not feasible, considering that the power plant was removed from ENEL's asset portfolio in May 2024. Therefore, the water-related data reported only refer to the first four months of the year, when the plant was still under ENEL's management.

Row 21

(9.3.1.1) Facility reference number

Select from:

☑ Facility 21

(9.3.1.2) Facility name (optional)

VENTANILLA

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Peru

☑ Other, please specify :Callao District

(9.3.1.8) Latitude

-11.935756

(9.3.1.9) Longitude

-77.118021

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.11) Primary power generation source for your electricity generation at this facility

Select from:

☑ Gas

(9.3.1.13) Total water withdrawals at this facility (megaliters)

710.28

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

710.28

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

0

(9.3.1.21) Total water discharges at this facility (megaliters)

0

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ About the same

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

710.28

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

The coordinates provided belong to the exact location of the facility. - Our thermal and gas plants directly and continuously monitor the volumes withdrawn or discharged by using fixed flow pumps, and by calculating the volume based on the nominal flow and operating hours. - Mapping of facilities within water-stressed areas is done in line with the criteria of GRI 303 (2018) with reference to the conditions of "(baseline) Water Stress" indicated by the World Resources Institute Aqueduct Water Risk Atlas. The thresholds used for the comparison of water aspects with the previous reporting year are: - 0%-5% - About the same - 6%-50% - Lower/Higher - 51%-100% - Much Lower-Much Higher The comparison is not feasible, considering that the power plant was removed from ENEL's asset portfolio in May 2024. Therefore, the water-related data reported only refer to the first four months of the year, when the plant was still under ENEL's management.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Water data is reviewed annually during the verification of our Integrated Annual Report (limited assurance) according to ESRS Directive; it includes our information sources and analytical procedures to obtain final data. In addition, our environmental database (Enel Data on Environment, EDEN) where data for the report are obtained from, is internally controlled to ensure accuracy.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Water data by source are reviewed as part of the independent verification of our Integrated Annual Report (limited assurance) according to ESRS Directive. Enel's water sources include: 1. Industrial use: freshwater withdrawal, surface water, wells, municipal networks, seawater (including desalinated) and reused wastewater, for our industrial processes and internal use. 2. Cooling use: seawater (open cycle), surface water (open cycle), water (closed cycle), process water and drainage from cooling towers. 3. Engineering use: related to the photovoltaic panels'cleaning.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Enel manages and monitors water quality through the Environmental Management Systems (EMS), which controls withdrawal characteristics to prevent potential equipment damage and the consequential costs. EMS are verified by internal auditors and by an external certification entity (100% of our plants are ISO 14001 certified).

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Water discharge data is reviewed annually during the verification of our Integrated Annual Report (limited assurance) according to ESRS Directive. Information sources and the analytical procedures followed to obtain final data are reviewed as part of the Sustainability Statement verification process. In addition, our environmental database, EDEN, is subject to internal controls to ensure information and calculations included are accurate.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

We monitor, control, and reduce emissions of pollutants to water, and water discharges volumes by destination, through our Environmental Management Systems. Our EMSs are verified by internal auditors and by an external certification entity according to ISO 14001 (100% of our plants are ISO certified).

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Water discharge volumes by treatment method are monitored within our Environmental Management Systems to control and reduce emissions of pollutants to water. EMS are verified by internal auditors and by an external certification entity (100% of our plants are ISO 14001 certified).

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Water discharge quality data regarding standard quality parameters are managed through our Environmental Management Systems to monitor, control, and reduce emissions of pollutants to water. EMS are verified by internal auditors and by an external certification entity (100% of our plants are ISO 14001 certified).

Water consumption – total volume

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Total Water consumption data is reviewed annually during the verification of our Integrated Annual Report (limited assurance) according to ESRS Directive.. Information sources and the analytical procedures followed to obtain final data are reviewed as part of this verification process. In addition, our environmental database, EDEN is subject to internal controls to ensure information and calculations included are accurate.
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☑ We do not have this data but we intend to collect it within two years

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

70626000000

(9.5.2) Total water withdrawal efficiency

8670.65

(9.5.3) Anticipated forward trend

During 2024, Enel committed to preserve water resources, adopting the target of a 65% reduction in specific withdrawal of fresh water by 2030 vs 2017. During 2024, a total of 31,019 ML of fresh water was withdrawn for process and closed-loop cooling, a significant decrease (-23.5%) vs 2023, with the Groups specific freshwater withdrawal value at 0.16 l/kWh (20% down on last year’s value of 0.20 l/kWh), as a consequence of the reduced thermoelectric generation.
[Fixed row]

(9.7) Do you calculate water intensity for your electricity generation activities?

Select from:

☑ Yes

(9.7.1) Provide the following intensity information associated with your electricity generation activities.

Row 1

(9.7.1.1) Water intensity value (m3/denominator)

0.16

(9.7.1.2) Numerator: water aspect

Select from:

☑ Freshwater withdrawals

(9.7.1.3) Denominator

Select from:

☑ MWh

(9.7.1.4) Comparison with previous reporting year

Select from:

☑ Lower

(9.7.1.5) Please explain

The thresholds used for the comparison of water aspects with the previous reporting year are: • 0%-5% variation- is categorized as "About the same" • 6%- 50% variation- is categorized as Lower/Higher • 51%-100% variation- is categorized as Much Lower-Much Higher. Enel renewed and relaunched its commitment to preserving water resources, adopting the target of a 65% reduction in specific withdrawal of fresh water by 2030 compared with the base year 2017. By directing attention to the most valuable and vulnerable water resource, Enel's objective demonstrates its even more explicit commitment to the protection of natural habitats and the needs of local communities, also taking into account recent EU regulatory developments in the field of sustainability reporting (EU standard ESRS-E3 "Water and Marine Resources") and the results of the risk and priority analysis conducted at Group level. The commitment is pursued through the definition, at Group level, of common strategies and specific objectives, which are implemented locally through the adoption of Environmental Management Systems on all assets for which the resource is material, as well as through water management plans for hydroelectric plants combined with continuous improvement programs shared with local stakeholders (basin authorities, local administrations, control bodies, citizens' committees and NGOs). The measures of impact mitigation and improvement, defined in the management plans, aim to the guarantee of minimum vital flow and the protection of habitats. During 2024, a total of 31,019 ML of fresh water was withdrawn for process and closed-loop cooling uses, a significant decrease (-23.5%) compared with 2023, with the specific freshwater withdrawal value at Group level standing at 0.16 m3/MWh (20% down on last year's value of 0.20 m3/MWh), as a consequence of the reduced thermoelectric generation. More generally, since 2020 Enel has been implementing the WaVE (Water Value Enhancement) project in order to reduce the use of water resources in all thermoelectric and renewable power generation

sites, particularly in water-stressed areas. The project continued in 2024, refining the mapping of assets and focusing on the effects that climate change may have on the availability of water resources.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: ☑ No	*Enel is a multinational company that distributes electricity and gas. We do not manufacture products that may contain hazardous substances.*

[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ Yes

(9.14.2) Definition used to classify low water impact

According to the European Taxonomy, renewable energy produced from solar or wind plants is considered to have a low water impact, as the production of such energy does not negatively affect water bodies. Their definition of low water impact is based on this taxonomy and adheres to the principle of "do no significant harm." This principle means not supporting or engaging in economic activities that cause significant harm to any environmental objective, as defined in Article 17 of Regulation (EU) 2020/852. The European Taxonomy sets forth technical criteria to determine the eligibility of these activities. Activities that meet these criteria are considered to be at optimal thresholds to be classified as low impact, including those related to water usage. By aligning with the taxonomy, we ensure that their renewable energy projects, such as solar and wind, not only contribute to a sustainable energy future but also maintain the integrity of water resources.

(9.14.4) Please explain

The business activities classified as "low water impact" are: Renewable power generation: Includes wind, solar, hydropower, and geothermal energy. Electricity storage: Manages energy without water withdrawal. Transmission and distribution: requires no water extraction. In water-stressed areas, Enel uses innovative solutions to drastically reduce water consumption for cleaning photovoltaic panels. Sustainable energy use: Enel X focuses on electric mobility, energy efficiency, and demand response, all with minimal water withdrawals, following circular economy principles with low water impact. Since 2020, Enel has implemented the WaVE (Water Value Enhancement) project to reduce water usage at all power generation sites, especially in water-stressed areas. The project continued in 2024, refining asset mapping and addressing climate change impacts on water availability.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:
☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Enel is committed to minimizing the wastewater discharge from plants into surface water bodies, downstream of internal recovery and apply reuse actions. Process and cooling tower water discharge, in plants not equipped with zero liquid discharge (ZLD) systems, takes place downstream of a treatment process that removes any pollutants present to concentration levels that will not have negative impacts on the receiving water bodies, was verified by sampling and analysis plans and in compliance with the limits and requirements established by national regulations and operating permits. The potentially polluting substances present in discharges mainly consist of metallic species (Fe, Al, Si, Ca, Mg) present in solution or, to a lesser extent, suspended solids. However, there are no pesticides or substances classified as hazardous, while insignificant quantities of nitrates and phosphates might be present, linked to thermal power generation rather than to the use of chemical substances.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:
☑ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

In alignment with our strategic goal to "to promote sustainable environmental practices with suppliers, contractors, customers and partners" as outlined in our Environmental Policy, we ensure that our employees and subcontractors have access to adequate water and sanitation provisions (WASH services) at all our generation facilities, based on needs assessments conducted during the design phase.

Other

(9.15.1.1) Target set in this category

Select from:
☑ No, and we do not plan to within the next two years

(9.15.1.2) Please explain

Not applicable
[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:
☑ Target 1

(9.15.2.2) Target coverage

Select from:
☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals
☑ Reduction in withdrawals per unit of production

(9.15.2.4) Date target was set

12/30/2021

(9.15.2.5) End date of base year

12/30/2017

(9.15.2.6) Base year figure

0.43

(9.15.2.7) End date of target year

12/30/2030

(9.15.2.8) Target year figure

0.15

(9.15.2.9) Reporting year figure

0.16

(9.15.2.10) Target status in reporting year

Select from:
☑ Underway

(9.15.2.11) % of target achieved relative to base year

96

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply
☑ Other, please specify :Water and Marine Resource and TNFD

(9.15.2.13) Explain target coverage and identify any exclusions

In 2024, Enel renewed its company-wide commitment to preserve water resources and set a target to reduce specific freshwater withdrawal by 65% in 2030 vs 2017. Progress is monitored by measuring liters of water withdrawn per kWh produced (l/kWh) in our direct operations, with no exclusions. This target considers future European sustainability reporting standards and the Group's risk and priority analysis to set long-term targets. It is aligned with our commitment to conserving water resources in water-stressed areas, included among the strategic objectives in our environmental policy. In 2024, a total of 31,019 ML of fresh water was withdrawn for process and closed-loop cooling uses, a significant decrease (-23.5%) compared to 2023. The specific freshwater withdrawal value at the Group level was 0.16 l/kWh, 20% down from last year’s 0.20 l/kWh. This reduction was due to decreased thermoelectric generation and an increase in energy production from renewables.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

The commitment is pursued through the definition, at Group level, of common strategies and specific objectives, which are implemented locally through the adoption of Environmental Management Systems on all assets for which water is material, as well as through water management plans for hydroelectric plants combined with

continuous improvement programs shared with local Stakeholders. The measures of impact mitigation and improvement, defined in the management plans, aim to the guarantee of minimum vital flow and the protection of habitats. Since 2020 Enel has been implementing the WaVE (Water Value Enhancement) project in order to reduce the use of water resources in all thermoelectric and renewable power generation sites, particularly in water-stressed areas. The project continued in 2024, refining the mapping of assets and focusing on the effects that climate change may have on the availability of water resources.

(9.15.2.16) Further details of target

Enel is committed to protecting natural habitats and local communities by focusing on valuable and vulnerable water resources. This commitment aligns with recent EU sustainability reporting regulations (ESRS-E3 “Water and Marine Resources”) and the Group's risk and priority analysis. The analysis highlighted significant environmental risks and opportunities for electricity generation technologies, particularly the impacts of water use in areas with high water stress. The main impacts are related to water withdrawals for thermoelectric and nuclear generation, primarily for cooling thermal cycles and operating emission abatement systems. Enel uses non-scarce sources like sea water and desalinated water for industrial needs and minimizes withdrawals from scarce sources like surface water, groundwater, and potable water by maximizing internal wastewater recovery and using treated wastewater from water management consortia.
[Add row]

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☑ No, and we do not plan to within the next two years

(10.1.3) Please explain

Reducing waste production is one of our strategic goals stated in our environmental policy. In 2023, significant progress was made in reducing the use of single-use plastic products, particularly within the Enel Group's offices, as part of the "ZERO Plastic Project." This initiative focused on minimizing the use of single-use plastics within the office scope, aiming to decrease plastic waste in the company's primary operational countries, with a special emphasis on Italy and Spain. The target set by the "ZERO Plastic Project" of reducing 85% single-use plastics in our Italy and Spain offices by 2026 compared to the base year (2018) was considered outdated by 2023 as it had already been successfully achieved in the main countries of operation, particularly in Italy and Spain. This indicates that the project met and surpassed its initial goals. This single-use plastics reduction was calculated based on office occupancy during pandemic contingencies. This calculation does not include offices with fewer than 20 employees.
[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in the provision of electricity generation, transmission, and distribution services, we do not produce plastic polymers.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not produce or commercialize durable plastic goods and components Our focus remains on reducing the consumption of raw materials through various sustainability-driven projects. In 2023, Enel focused on sustainability and reducing the environmental impact of their products through various initiatives: One notable initiative was the development of the Waypole™2, a column-type charging infrastructure for electric cars. This product utilized 100% certified recycled plastic for both its external enclosures and internal parts, sourced from recovered E-Distribution energy meters. Similarly, the Waybox™ Pro, a box-type charging infrastructure, featured a casing made entirely from recycled plastic, showcasing Enel's commitment to sustainable materials. Enel also introduced the Waybox Start, a residential charging product manufactured using over 60% recycled plastic from external sources. These innovations demonstrate Enel’s dedication to incorporating sustainability into product development, even in areas where the commercialization of durable plastic components is minimal. It’s important to note that the production and commercialization of durable plastic components is negligible in the broader context of Enel’s operations.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in the provision of electricity generation, transmission, and distribution services, we do not use durable plastics goods and/or components.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not produce or commercialize plastic packaging. However, Enel has implemented sustainable packaging initiatives. We eliminated plastic handles and bags for accessories, transitioning to primary packaging made with over 50% recycled material and secondary packaging composed of over 90% recycled material for products like the Waybox and Waypole.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not produce goods packaged in plastic. However, some products commercialized by Enel X may still be packaged in plastic. It is important to note that the production or commercialization of products packaged in plastic is negligible for Enel and not material to our core business.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not commercialize with services that use plastic packaging.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not provide wasta and water management services.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

As a company engaged in electricity generation, transmission, and distribution services, we do not provide financial products or services specifically for plastics-related activities.

Other activities not specified

(10.2.1) Activity applies

Select from:

☑ No

(10.2.2) Comment

No further information to be provided.
[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☑ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☑ Land/water protection

☑ Land/water management

☑ Species management

☑ Education & awareness

☑ Law & policy

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from:	*Select all that apply*

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	☑ Yes, we use indicators	☑ State and benefit indicators ☑ Pressure indicators ☑ Response indicators

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Mapping was carried out for all power generation assets and Grids HV and MV lines, in the main Countries to assess the presence of assets in IUCN I-IV classified protected areas. The total area occupied by 106 (9.7%) generation assets located in protected areas represents 5,731 (2.3%) hectares. No new plants have been built in these areas since 2013. The presence of power generation assets in protected areas mainly concerns hydroelectric plants that were predominantly built in the 1970s or earlier (in many cases before the creation of protected areas), both in Europe and in Chile. These hydroelectric plants are managed according to basin management plans shared with local authorities. The total area occupied by grids in protected areas represents 14,187 (2.9%) hectares. The countries in the Enel Grids portfolio with the highest proportion of assets located in protected areas are Spain, Italy, and Brazil.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ Yes

(11.4.2) Comment

Mapping was carried out for all power generation assets within Enel's entire portfolio, and for grid assets, in the main countries, to assess the presence of assets in UNESCO World Heritage Natural areas. The percentage above for protected areas refers also to UNESCO areas.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ No

(11.4.2) Comment

No further information to be added.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:
☑ Data not available

(11.4.2) Comment

No further information to be added.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Enel's Biodiversity KPIs include Significance Indicators (explained in the following row), which also map Critical Habitats as defined by IFC Performance Standard 6, mapped as 'likely' by UNEP-WCMC. Among the types of sensitive areas listed in UNEP-WCMC Resources are included the Key Biodiversity Areas (KBAs).

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

Biodiversity significance is a qualitative indicator that classifies power plants based on the importance of the area in which they are built, considering the potential biodiversity value in the vicinity (high/medium/low). This methodology helps identify priority sites for biodiversity protection to mitigate potential impacts. The following criteria are used for determining high biodiversity importance: -Proximity to protected areas (UNESCO World Heritage Natural Sites and IUCN categories I-IV), - Presence of critical habitats as defined by IFC Performance Standard 6, and - the potential occurrence of endangered species, using methodologies developed by UNEP-WCMC, Conservation International, and Fauna & Flora International ("Biodiversity indicators for site-based impacts," 2020). In 2024, no generation power plants have been constructed by Enel in an area of high biodiversity value. Although initial analysis based on literature suggested the potential presence of threatened species, monitoring conducted during the environmental impact assessment did not confirm their presence on the ground. To ensure the accuracy of the biodiversity significance score, the categorization of sites as high, medium, or low significance should be validated against the results of environmental and social impact assessments, BAPs, or other site management plans. Enel also conducts detailed mapping of the potential presence of endangered species near its plants

and assets to develop appropriate actions to minimize interference by Enel assets. Since 2024, also distribution assets (substations and HV/MV lines) have been mapped to identify those ones fall into significant areas. The following criteria are used for determining biodiversity importance: - Overlapping with protected areas (UNESCO World Heritage Natural Sites and IUCN categories I-IV), -Overlapping with critical habitats as defined by IFC Performance Standard 6.
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Category IV-VI

(11.4.1.4) Country/area

Select from:
☑ Colombia

(11.4.1.5) Name of the area important for biodiversity

Distrito de Manejo Integrado Páramo de Guargua y Laguna Verde.

(11.4.1.6) Proximity

Select from:
☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

Repositioning of HV existing line within a protected area for threatened species; Enel has implemented the best solutions to mitigate the impacts on birds due to collision with power lines

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Scheduling

☑ Restoration

☑ Site selection

☑ Project design

☑ Physical controls

☑ Abatement controls

☑ Operational controls

☑ Biodiversity offsets

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

In Colombia, Enel is involved in reforestation and habitat restoration projects, in accordance with the impact compensation scheme set forth in the "Manual de Compensaciones del Componente Biótico" issued by the Colombian Government. In particular, in the Cundinamarca region, a major environmental compensation project has been initiated to mitigate the impact of work related to the Zipaquira-Ubate transmission line, which has seen the implementation during 2024 of several activities, including the explantation, collection, storage, and replanting of vascular flora, in order to preserve the native species of the area impacted by the construction site. Added to these actions is the planting of about 2,400 trees belonging to native species.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Introduction

☑ Other data point in module 1, please specify :The audit performed by KPMG for the 2023 Sustainability Report covered also data on installed capacity, electricity production and supply chain mapping.

(13.1.1.3) Verification/assurance standard

General standards

☑ ASAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group. DNV Business Assurance (DNV) was commissioned by the management of ENEL SpA to carry out an independent verification of: • its Greenhouse Gas (GHG) emissions Inventory relative to the 2024 Calendar Year • the recalculation of its GHG Baseline Year (2022 Calendar Year) • the “Scope 1 GHG emissions intensity related to Power Generation” & “Scope 1 and 3 GHG emissions intensity related to Integrated Power” metrics for 2024 Calendar Year The verification was conducted by DNV, to a reasonable level of assurance for all Scope 1 and Scope 2 GHG emissions and a limited level of assurance for Scope 3 GHG emissions

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 3

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☑ Financial effect of environmental opportunities

☑ Financial effect of environmental risks

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information

subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group. DNV Business Assurance (DNV) was commissioned by the management of ENEL SpA to carry out an independent verification of: • its Greenhouse Gas (GHG) emissions Inventory relative to the 2024 Calendar Year • the recalculation of its GHG Baseline Year (2022 Calendar Year) • the "Scope 1 GHG emissions intensity related to Power Generation" & "Scope 1 and 3 GHG emissions intensity related to Integrated Power" metrics for 2024 Calendar Year The verification was conducted by DNV, to a reasonable level of assurance for all Scope 1 and Scope 2 GHG emissions and a limited level of assurance for Scope 3 GHG emissions

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 4

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group. DNV Business Assurance (DNV) was commissioned by the management of ENEL SpA to carry out an independent verification of: • its Greenhouse Gas (GHG) emissions Inventory relative to the 2024 Calendar Year • the recalculation of its GHG Baseline Year (2022 Calendar Year) • the “Scope 1 GHG emissions intensity related to Power Generation” & “Scope 1 and 3 GHG emissions intensity related to Integrated Power” metrics for 2024 Calendar Year The verification was conducted by DNV, to a reasonable level of assurance for all Scope 1 and Scope 2 GHG emissions and a limited level of assurance for Scope 3 GHG emissions

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 5

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Scenario analysis

☑ Supplier compliance with environmental requirements

☑ Sustainable finance taxonomy aligned spending/revenue

☑ Transition plans

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 6

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☑ Consolidation approach

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3

☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 7

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Progress against targets
☑ Renewable fuel consumption
☑ Target-setting methodology
☑ Emissions breakdown by country/area
☑ Emissions breakdown by business division
☑ Year on year change in emissions intensity (Scope 3)
☑ Year on year change in absolute emissions (Scope 1 and 2)
☑ Year on year change in emissions intensity (Scope 1 and 2)
☑ Electricity/Steam/Heat/Cooling generation
☑ Electricity/Steam/Heat/Cooling consumption
☑ Renewable Electricity/Steam/Heat/Cooling generation
☑ Year on year change in absolute emissions (Scope 3)
☑ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ ISO 14064-3
☑ Verification under the EU Emissions Trading Scheme (EU ETS) Directive and EU ETS related national implementation laws

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 8

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 9

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☑ Financial effect of environmental opportunities

☑ Financial effect of environmental risks

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 10

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 11

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Scenario analysis

☑ Supplier compliance with environmental requirements

☑ Sustainable finance taxonomy aligned spending/revenue

☑ Transition plans

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 12

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☑ Consolidation approach

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 13

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Emissions to water in the reporting year

☑ Volume withdrawn from areas with water stress (megaliters)

☑ Revenue associated with products containing hazardous substances

☑ Facilities with water-related dependencies, impacts, risks and opportunities

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 14

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Identification, assessment, and management of dependencies, impacts, risks, and opportunities

☑ Identification, assessment, and management processes

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

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(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 15

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Disclosure of risks and opportunities

☑ Financial effect of environmental opportunities

☑ Financial effect of environmental risks

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 16

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Governance

☑ Environmental policies

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 17

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Scenario analysis

☑ Supplier compliance with environmental requirements

☑ Sustainable finance taxonomy aligned spending/revenue

☑ Transition plans

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf

Row 18

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Biodiversity

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Consolidation approach

☑ Consolidation approach

(13.1.1.3) Verification/assurance standard

General standards

☑ CSAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Pursuant to article 3.10 of Legislative decree no. 254 of 30 December 2016 and article 5.2 of the Consob (the Italian Commission for listed companies and the stock exchange) Regulation adopted with Resolution no. 20267 of 18 January 2018, KPMG S.p.A performed the engagement specified below on the 2024 consolidated non-financial statement of Enel S.p.A. and its subsidiaries prepared in accordance with article 4 of the decree and approved by the board of directors in 2025 (the "NFS"): a) a limited assurance engagement on the information included in the NFS other than that specified in point b) (the Information subjected to limited assurance"); b) a reasonable assurance engagement on certain selected indicators presented in the NFS, identified in the "Drafting and assurance" section of the NFS and set out in paragraph "B. Report on the information subjected to reasonable assurance" of the “Auditors' responsibility section" of this report (the Information subjected to reasonable assurance"). KPMG S.p.A performed a limited assurance engagement on the accompanying 2024 Statement on the proportion of environmentally sustainable economic activities (article 8 of Regulation (EU) 2020;852) comprising the reared notes of the Enel Group

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Third party verification EU taxonomt+DNV verification statement+Third party verification non finan 2024.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer and General Manager

(13.3.2) Corresponding job category

Select from:
☑ Chief Executive Officer (CEO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:
☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute