



## **ADDITIONAL ESG KEY PERFORMANCE INDICATORS**

The information disclosed in this document is intended to enhance Enel's transparency on additional ESG KPI in order to meet the MSCI ESG Rating requirements.



## Introduction

This document aims to enhance Enel's transparency regarding additional ESG KPIs to meet the MSCI ESG Rating disclosure requirements. It includes both qualitative and quantitative KPIs that complement the information in the Enel Group's [2024 Integrated Annual Report](#).

The KPIs are categorized into the pillars *Social* and *Governance*, aligning with the MSCI ESG Rating structure.

## Social

### Key issue – Human Capital Management:

- **Non-pay benefits available for Group's employees:**

Enel Group offers a comprehensive benefits package potentially to all employees, including:

Type of non-pay benefit	coverage
Back-up childcare	97%
Employees involved in pension individual plan	84%
Health care	99%
Leisure and cultural initiatives	99%
Life insurance	99%
Loans	97%
Meal allowances	90%
Parental measures (maternity, paternity, parental leave) additional to law provisions	99%

- **Variable performance-based components to pay (non-officer staffs):**

In Enel Group non-officer staff are eligible for variable performance-based pay, such as:

- LTI (Long-Term Incentive): Long-term variable incentives linked to the achievement of Group objectives for executive managers.
- MBO (Management by Objectives): Short-term variable incentive linked to the achievement of Group objectives for all managers.
- Annual Bonus: Short-term variable incentive linked to the achievement of Group objectives for a part of non-managers.
- Commercial Incentive: Short-term variable incentive linked to the achievement of individual and/or group sales targets for a part of non-managers of sales organizational perimeter.



- **Scope of support for degree programs and certifications:**

The company provides its employees (both full and part time) with the opportunity to take MBA or post-graduate Masters training programs aimed at supporting people along their career paths or professionals who hold a certain type of role for which specific skills and certification issued by the university are required. Some universities with which Enel has consolidated partnerships are: Tor Vergata University, Politecnico di Milano, Politecnico di Torino, Bocconi University.

- **Training metrics coverage:**

The group's training metrics are detailed in the 2024 Integrated Annual Report on pages 140 and 347.

The average hours calculation does not take into account external workers (does not include contractors), but it includes internal part-time and temporary workers (intern, trainee, apprentice). The training of some contractors (e-Distribuzione Customer Engagement) is tracked on the company system but is not counted towards the internal training provided annually.

- **Workforce diversity policy and management oversight:**

A training campaign was conducted for all Countries on Enel's new DEIB (diversity, equity, inclusion, and belonging) policy in the different countries of the Group. The training was led by the local D&I managers in December 2024 and January 2025. All 885 People Business Partners from all countries were involved so that DEIB principles could be consistently applied across the organization. During the training course, the new policy was explained, highlighting its main points and DEIB dimensions and the main new features compared to the previous version.

- **Partners with educational institutions to develop or deliver joint training programs for staff:**

The company organizes technical schools in partnership with the Politecnico of Milan and Turin for certain business functions, in detail the main ones: P&C School, Executive Procurement School and EGP&TX E&C School carried out in collaboration with Bocconi, and O&M School carried out in collaboration with the Politecnico of Milan.

- **Workforce Diversity - Average years employed by the company:** Approximately 15 years for both female and male employees.



## Governance

### Key Issue – Corporate Governance:

#### Related party Transactions:

As an operator in the field of generation, distribution, transport and sale of electricity and the sale of natural gas, in Italy Enel is **legally bound** to carry out transactions with a number of companies which are directly or indirectly controlled by the Italian State, the Group's controlling shareholder.

The main types of transactions carried out on a mandatory basis with such counterparties include the following:

- Purchases from the Single Buyer of electricity to be on-sold by Enel to regulated customers. In fact, in Italy the electricity sold in the regulated market by suppliers (including Enel) is **mandatorily bought** from an entity which is fully controlled (indirectly) by the Italian Ministry for the Economy and Finance (denominated "Single Buyer").
- Transactions (purchases and sales) of electricity **mandatorily traded** in the Italian Power Exchange, managed by the Energy Markets Operator ("EMO").
- Activities carried out by Enel with the Italian Transmission System Operator Terna **on a mandatory basis**, such as the sale of electricity on the Ancillary Services Market and the purchase of services related to the transport, dispatching, and metering of energy.

Further details on the nature of transactions that are **mandatorily carried out** with related parties are provided on the table on page 565 of the 2024 Integrated Annual Report.

In consideration of the information above, the table below only shows the "eligible" transactions, i.e. those transactions carried out **without any obligation** from regulatory provisions. They are calculated as the difference between:

- i. the '*Total Related Parties 2024/2023*' column and
  - ii. the '*Of which non-eligible related parties*' column
- on the table on page 567 of the 2024 Integrated Annual Report.

In addition, it is worth underscoring that all transactions with related parties were, in any case, carried out on normal market terms and conditions, which in some cases are determined by the Regulatory Authority for Energy, Networks and the Environment.

Finally, being an electric utility, Enel's revenues and costs are highly dependent on the volatility of commodity prices such as gas and CO<sub>2</sub>, potentially causing relevant changes in amounts from year to year.

2024			
MSCI definition	Correspondent definition in Enel's Integrated Annual Report 2024	Eligible - EUR	Eligible - % of total Revenue/Costs
Recurring income from related parties	Revenue from sales and services	678.000.000 €	0,859%
Sundry income from related parties	- Other income - Other financial income	4.000.000 €	0,005%
Recurring purchases from related parties	- Electricity, gas and fuel purchases - Costs for services and other materials	1.143.000.000 €	2,065%
Purchases from related parties	- Other operating costs - Net results from commodity contracts - Other financial expense	21.000.000 €	0,038%

2023			
MSCI definition	Correspondent definition in Enel's Integrated Annual Report 2024	Eligible – EUR	Eligible - % of total Revenue/Costs
<b>Recurring income from related parties</b>	Revenue from sales and services	1.581.000.000 €	1,654%
<b>Sundry income from related parties</b>	- Other income - Other financial income	5.000.000 €	0,005%
<b>Recurring purchases from related parties</b>	- Electricity, gas and fuel purchases - Costs for services and other materials	1.451.000.000 €	2,006%
<b>Purchases from related parties</b>	- Other operating costs - Net results from commodity contracts - Other financial expense	35.000.000 €	0,048%