GHG Inventory

Quantification and reporting of greenhouse gas emissions in accordance with the Corporate GHG Protocol

April 2023

INDICE

1. INTRODUCTION

The purpose of this document is to analyse and report on the Greenhouse Gas (GHG) emissions produced by the Enel Group's activities, relating to the generation and distribution of electricity and the sale of electricity and gas.

The reporting of emissions is carried out in accordance with the international Greenhouse Gas Protocol – published by the World Business Council for Sustainable Development and World Resource Institute – and with the GRI standard (Global Reporting Initiative), and has been made public as part of Enel's Sustainability Report, which constitutes the consolidated non-financial Declaration (www.enel.com/investors/sustainability).

On the path to complete decarbonisation declared by 2040, Enel has updated its decarbonisation roadmap with the following medium and long term targets validated by the Science Based Targets initiative (SBTi) in December 2022:

- Reduce 100% of direct GHG emissions (Scope 1) from power generation per kWh by 2040 from a 2017 base year (365 gCO_{2e}/kWh), with a mid-term target of 80% by 2030 (72 gCO_{2e}/kWh);
- Reduce 100% of direct GHG emissions (Scope 1) from power generation and indirect GHG emissions (Scope 3) from fuel and energy-related activities, covering all sold electricity per kWh by 2040 from a 2017 base year (332 gCO_{2e}/kWh), with a mid-term target of 78% reduction by 2030 (73 gCO_{2e}/kWh);
- Reduce 100% of absolute indirect GHG emissions (Scope 3) from the use of sold products by 2040 from a 2017 base year (25.3 $MtCO_{2eq}$), with a mid-term target of 55% by 2030 (11.4 $MtCO_{2eq}$);
- Reduce 90% of 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 by 2040 from a 2017 base year, with a mid-term target of 55% by 2030.

2. BOUNDARIES AND CALCULATION METHODS

2.1 Organisational boundaries

Direct and indirect greenhouse gas emissions are reported based on the Group's financial consolidation scope[1]. Environmental data is collected for thermoelectric, renewables and nuclear power plants, for photovoltaic panel production activity, for all power distribution assets and for Enel sites in its countries of operation, while it excludes direct emissions from Enel X plants due to its marginality.

Data is consolidated for the various activities at 100% of their value, regardless of Enel's percentage of ownership, except for the nuclear sector for which data is reported based on criteria in proportion to ownership.

2.2 Operating boundaries

Listed below are the GHG emission sources broken down into 1, 2 and 3 scopes:

Scope 1

- Combustion of fossil fuels in electricity generation activities
- Combustion of fossil fuels in generators used for electricity generation and distribution activities
- Combustion of fossil fuels in vehicles under the Company's control
- Combustion of fuels for heating offices and canteens
- CH4 leakage in in gas-fired thermoelectric power plants
- SF_6 losses in electricity generation and distribution activities
- HFCs gas losses from cooling systems
- NF_3 losses from the production of solar panels
- Transportation of fuel (LNG and coal) on vessels under own operational control
- CH_4 emissions from the decomposition of organic matter in hydroelectric basins

[1] Annex I of the document includes the list of Companies included in the inventory

Scope 2

Electricity purchased from the grid

- Production of electricity purchased by the network for civil use (electronic equipment, heating, lighting) or for electricity generation in own thermoelectric and hydroelectric plants and for distribution.

Technical losses from the grid

- Dissipation of energy from network losses relating to non-owned transmission systems and distribution losses from the network under the Enel's operational control (Joule effect).

Scope 3

Listed below are the sources in question divided into the categories of the GHG Protocol:

Category 1. Purchase of goods and services

- Emissions from supply chain

Category 3. Fuels and energy-related activities (not included in Scope 1 and 2):

- Coal: fugitive emissions during the mining and transportation by sea of coal used in thermoelectric power plants
- Natural Gas: fugitive emissions from the extraction and transport, liquefaction and regasification, of gas used in thermoelectric plants and sold on the retail market
- Gasoil and Biomass: transportation on wheels
- Electricity market: emissions due to the purchase of electricity to be sold in the retail market

Category 4. Transportation and distribution upstream of the energy generation:

- Raw materials and waste transportation on wheels

Category 11. Use of sold goods:

- Emissions due to the use of gas sold in the retail market by end customers.

2.3 Reference year and base year

This report refers to the GHG analysis and quantification for the calendar year 2022.
Due to relevant changes in the company's perimeter after the disposal of some thermoelectric assets, as well as the last validation carried out by SBTi in December 2022 on Enel's mid and long terms according to the Net Zero Standard that caused several changes in the GHG accounting methodology of some GHG sources, it was considered to establish 2022 as the year reference basis for the analysis of indicators relating to scopes 1, 2 and 3.

2.4 Inventory recalculation in the reference year

2022 is the base year of reference for future analyses and there are no recalculations with respect to the inventory.

2.5 Calculation method

Enel has a procedure in place that sets the to set a common framework for the collection and analysis of GHG data and performance, considering internal and external purposes and both Group's and Enel stakeholders' possible benefits. The procedure collects and harmonizes definitions and methods, internally adopted and based on international standard, to quantify the impact of the Enel Group in GHG terms, describing all the business processes aimed to measure the various GHG related aspects.

Environmental data for the generation and distribution of electricity is collected on an annual basis in an internal database called EDEN (Enel Data on Environment). Data was entered for technology directly from the various organisational levels responsible for the data (plant or country). As soon as any data is entered it undergoes formal controls and consistency assessments and subsequent series of validations.

The Group's GHG emissions are calculated centrally, except for CO_2 emissions from thermoelectric generation, which are collected directly from plants and submitted annually for certification by the relevant bodies by country: for Italy, Spain and Portugal, verified emissions are registered in the European Union registry, which includes all countries participating in the EU ETS; for Chile, verified emissions are registered in the Chilean Emission Trading Scheme.

Within scope 1, emissions from methane leakages, fugitive emissions of biogenic methane from the basins of hydroelectric plants and emissions from transport of coal and LNG under direct operational control are reported for 2022:

- methane leakages in gas fired thermoelectric plants (as primary or secondary fuel). In Italy they are assessed starting from the values measured and calculated with the LDAR (Leak detection and repair) methodology. For the other countries an estimated value was reported, assessed on the base of data of the Italian plants proportionate on the gas consumption relative to the plants of the other cou
- fugitive emissions of biogenic methane from hydroelectric plant basins are calculated using the IPCC method, while the areas of the basins have been extracted from the Enel GIS portal
- the calculation of the emissions related to the transport of coal and LNG by sea is based on the actual route of the transport of fossil fuel.

Scope 1, scope 2 (for the portion of energy purchased from the network) and some scope 3 emissions are calculated directly in Eden through calculation formulas based on primary data collected annually.

For scope 3, emissions deriving from the extraction of gas transportation by ship or by land and emissions from the supply chain:

- Extraction and transportation of gas emissions calculation is based on both the volumes of gas used in Enel's thermoelectric plants and the volumes sold on the retail gas market.

- Supply Chain Scope 3 emissions are calculated using the following method:

- for main supplies: data from suppliers through EPD (Environmental Product Declaration) or ISO CFP 14067 certifications or from international databases based on LCA methodology (76% of total supplies)
- for supply tails: from the average emissions of the economic sector to which they belong
- for works: sustainable construction site data (wind / solar plants)
- for services: average value of GHG emissions declared by a selection of suppliers through the ISO CFP 14064 certification.

For the calculations, parameters available in Eden updated / checked annually are used:

CH_4 and N_2O emissions from fuel combustion are calculated using the IPCC guidelines (Intergovernmental Panel on Climate Change): 2006 IPCC Guidelines for National Greenhouse Gas Inventories https://www.ipcc-nggip.iges.or.jp/public/2006gl/

The GWP figures (Global Warming Potential) refer to the 'Global Warming Potential values' document of the GHG Protocol, Fifth Assessment Report (AR5 – 100 year) https://www.ghgprotocol.org/sites/default/files/ghgp/Global-Warming-Potential-Values%20%28Feb%2016%202016%29_1.pdf

The CO_2 specific emissions are a component of the calculation of both the emissions of the purchased energy from the network calculated on the basis of the national production mix and from the energy dissipation due to technical network losses. A similar calculation is made for scope 3 emissions for the portion of the sold electricity that exceeds the energy produced in the country by Enel (whose emissions are already accounted for in scope 1). The calculation is made by multiplying the country-specific emission factors by the amount of energy withdrawn / dissipated / sold in the country and adding all the contributions.

The country-specific emissions factors, expressed in CO_2/kWh, used in the calculations of Scope 2 and Scope 3 are taken from the Enerdata[2] provider, which reports the best estimates/updates on the current figures for the previous year (-1). Where this is not available, the specific emission for year (-2) is considered valid.

The residual mix emission factors used for the *market-based* calculation are available at the link: https://www.aib-net.org/ for Europe. For the other countries of presence, the *location-based* emission factor was used.

2.6 Qualitative estimation of uncertainty

Scope 1

Emissions from thermal, coal, oil, gas and combined cycle plants (CO_2, N_2O e CH_4) account for over 99% of the value for Scope 1. The plants are located in Europe (Italy, Spain, Portugal), in Russia and South America (Argentina, Brazil, Chile, Colombia and Peru). 75.8% of direct CO_2 emissions from thermoelectric generation is subject to the Emission Trading Schemes or similar: at European level (Italy, Spain and Portugal for a total of 66.8% of total direct CO_2 emissions in 2022) and in Chile (Green Tax System, 9.0%).

The greenhouse gas emissions (measured in CO_{2eq}) for the generation of CH_4 and N_2O are calculated based on the fuels in the EDEN database on annual base. The fuel amounts used in power plants are subject to metrological checks also for billing purposes.

For other greenhouse gas emissions values (leakages and refills of refrigerant gases and SF_6) the basis for calculation is the data registered into EDEN using the IPCC emission factors (Fifth Assessment Report (AR5 - 100 year) and GWP of the GHG Protocol.

CO2 emissions from biomass combustion, not included in scope 1, are equal to 114,838t CO_2.

[2] Enerdata is an energy intelligence and consulting company that elaborates a comprehensive database on energy and climate

Scope 2

To calculate the energy taken from the network or from energy dissipation due to distribution network and transmission system losses, the level of uncertainty is of the activity data is instrumental (fiscal measuring device).

The technical network losses, due to the heat generated by the passage of electric current in a conductor (Joule effect), are not calculated by means of an energy balance mechanism as is the case for total losses (technical and commercial) but with recognized standards with minimum degree of uncertainty.

Measures are also implemented to manage / decrease the associated uncertainty through periodic internal reviews of the process of managing business data and the results obtained.

The application of these considerations allows to minimize the error associated with the calculation of direct and indirect emissions.

Calculation of scope 2 emissions relative to the energy taken from the network in hydro pumping power plants is based on the difference between the energy taken from the network and the energy produced by the power plant.

Country energy mix factors provided by Enerdata are used in the location-based calculation of scope 2 emissions in order to use a single and reliable database for all calculations carried out for each country, which might differ from data reported by national authorities in some countries. Same factors are also applied in the market-based calculation method in countries with no energy attributes mechanisms.

Scope 3

- **Category 1: Purchase of goods and services:**

With reference to the supply chain emissions, it is possible to qualitatively assess a low level of uncertainty for the estimate of the emissions of the strategic categories, based on the average of the data obtained directly from suppliers through EPD (Environmental Product Declaration) or ISO CFP 14067 certifications; an average level of uncertainty can be assessed for the categories estimated through international databases based on LCA methodologies and a medium / high level of uncertainty can be reported for the tail categories be estimated using the average emission factors of the economic sector to which they belong. The emissions of the works have been estimated starting from data from sustainable construction sites and can be evaluated with an average level of uncertainty. The emissions of the service have been estimated from the organization's ISO CFP 14064 certification data and can be assessed with a medium / low level of uncertainty.

- **Category 3. Fuel and energy related activities (not included in scope 1 or 2)**

Calculations related to the extraction and transport of coal and fuel oil are based on assumptions elaborated with all available relevant information. The details of the assumptions are reported annually in the notes of the “performance indicators” annex of the Sustainability Report. This approach was selected in consideration of the high number of plants and countries in which Enel operates.
The calculation of emissions relating to the extraction and transportation of natural gas is based on the volumes of gas consumed in Enel's thermoelectric plants and volumes sold on the retail gas market. The calculation model uses *location-based* secondary factors deriving from literature and applications based on existing contracts.

The calculation of emission relating to the generation of electricity purchased to be resold to end costumers is quantified on the basis of the difference between Enel’s own production and Enel’s certified sales values. Country energy mix factors provided by Enerdata are used in the calculations.

- **Category 4. Upstream transportation and distribution**

Emissions deriving from the transport of consumables (eg chemical compounds) for the operation of its plants and the transport of waste on wheels are based on assumptions elaborated with all available relevant information

- **Category 11. Use of sold products**

The calculation of the emissions deriving from the use of gas sold by Enel in the retail market is quantified on the basis of Enel's certified sales values, the uncertainty of which is instrumental (tax counters). IPCC factors are used in the calculations (2006 IPCC Guidelines for National Greenhouse Gas Inventories, Table 1.4, page 1.24).

3 RESULTS

3.1 Scope 1 Emissions

In 2022, direct emissions (Scope 1) amounted to **53,066,418** tCO_{2eq}.

The share of **emissions from power generation** business line accounts for more than 99% of the total value of Scope 1. CO_2 direct emissions from the combustion of fossil fuels in thermal power plants amounted to 51,929,972tCO_{2eq}, while N_2O (GWP=265) and CH_4 (GWP=28) from the combustion of fossil fuels and biomass amounted to 182,916tCO_{2eq} combined.

Scope 1 also includes **other direct greenhouse gas emissions** (including mainly CO_2, and N_2O and CH_4 where applicable) from:

- the petrol and diesel combustion process in the engines of vehicles controlled by the Company, which amounted to 76,550 tCO_{2eq} in 2022;
- the heating and air-cooling systems of the buildings of the Company, which amounted to 6,385 tCO_{2eq} in 2022;
- the combustion of diesel in generators used in renewable power plants, distribution sites and other sites (including the 3SUN factory, mining and fuel deposit) as auxiliary services, which amounted to 244,019 tCO_{2eq};
- the leakage to the atmosphere of SF_6 (GWP=23,500), which occurs mainly within the scope of electricity Distribution and, secondarily in energy power plants. The quantities released to the atmosphere in 2022 for the entire scope of the Group amount to 894,7 kg, equivalent to 142,916 tCO_{2eq};
- leakage of refrigerant gas mixtures calculated by applying the average Global Warming Potential value of the gas. The emissions of these substances in 2022 correspond to 5,538 tCO_{2eq};
- the leakage of NF_3 during the production of the photovoltaic panels in 3SUN factory owned by Enel, amounting to 4 t CO_{2eq} in 2022;
- the leakage of CH_4 in gas-fired thermoelectric plants, amounting to 6,754 tCO_{2eq} in 2022;
- the transport of coal and LNG under direct operational control, amounting to 148,917 tCO_{2eq} in 2022;
- the release of biogenic methane in hydroelectric basins, amounting to 322,447 tCO_{2eq} in 2022;

3.2 Scope 2 emissions

In 2022, indirect emissions (Scope 2) amounted to **4,023,258** tCO_{2eq} according to the location-based approach, and **6,058,687** tCO_{2eq} according to the market-based approach.

Scope 2 emissions deriving from the **generation of electricity purchased and consumed by the Company** (taken from the power network) cover civil use, energy generation in thermoelectric and renewables plants, and electricity distribution assets. This source amounted to 759,906 tCO_{2eq} in 2022 calculated with the location-based approach.

Furthermore, all supplies of electricity made in Italy for the offices and for some Italian generation sites come from renewable sources, covered by renewable certificates issued by the competent authority. In 2022, a volume of energy equal 201,276 GWh had supply green certificates for supplies for offices. Considered this, while also the residual mix factors applied for the electricity consumed by the Company in Italy, Spain, Romania and Greece, Scope 2 emissions calculated with the market-based approach amounted to 1,196,376 $tCO_{2eq.}$

In addition, in compliance with the GHG protocol guidelines, this category includes also **indirect emissions deriving from dissipated energy emissions from technical losses from Enel's distribution network** and from the transmission system, calculated for all countries of operation. With its business, the Group covers the entire generation and sales chain in Europe (Italy and Spain) and in five Latin American countries (Argentina, Brazil, Colombia, Chile and Peru). To calculate emissions, it has been assumed that the vertical chain of activities takes place within the country. The emissions caused by the losses were calculated based on the part of energy that exceeds the share produced in the country in question, so as to avoid any double counting of emissions already included in Scope 1. As result, this portion of Scope 2 emissions amounted to 3,263,352 tCO_{2eq} according to the location-based method, while 4,862,310 tCO_{2eq} considering the market-based method.

3.3 Scope 3 emissions

Scope 3 emissions are generated as consequence of Company activities although do not derive from controlled or owned sources. These indirect emissions concern Enel's entire value chain, including upstream and downstream activities. In 2022, Scope 3 emissions amounted to **75,802,921** tCO_{2eq}.

The following Scope 3 categories of the GHG Protocol are included in 2022 GHG inventory as they have been considered relevant for the Company:

- **Category 1. Purchase of goods and services:**

This category includes emissions from the supply chain for supplies, works and services. Emissions for the year 2022 amounted to 14,180,946 tCO_{2eq}.

- **Category 3. Fuel and energy related activities (not included in scope 1 or 2)**

In this category the emissions in the extraction and transport phase of the main fuels used (coal and gas) have been reported, together with fuel-oil and biomass.

- **Coal**

Fugitive emissions of methane from coal occurring during extraction and during transport by ship were estimated for the quantity used by the coal-fired power plants in the year reported in CO_{2eq} (GWP = 28).

The calculation of the emissions related to the transport by ship is based on the actual journeys of the transport of the fossil fuel. The total value of fugitive emissions during extraction and subsequent transport is equal to 1,882,384 tCO_{2eq} in 2022.

- **Natural gas**

For this fuel, emissions from extraction and transport were calculated both for the gas consumed within the thermoelectric power plants for the production of energy and sold to customers in the retail market. The transport includes both transport by ship (LNG loads, with the liquefaction and regasification phase) and by pipeline. GHG emissions include both the share of CH_4 and N_2O (GWP = 265). The 2022 value is equal to 8,419,124tCO_{2eq}.

- **Diesel, fuel oil and biomass**

Emissions related to on wheels transport of the three fuel types were calculated. For all calculations, assumptions were made regarding the duration of the journey, the emissions of the vehicle used and the frequency of the transport. The overall value is equal to 5,934 tCO_{2eq}.

- **Purchase of electricity to third party producers to be sold in the retail market**

Emissions generated in the production phase of the energy purchased for sale in the retail electricity market also fall into this category. Enel covers the entire production and sales chain in Europe (Italy and Spain) and in five Latin American countries (Argentina, Brazil, Colombia, Chile and Peru). For the emission calculation it was assumed, as already described for the emissions of grid losses attributed to purpose 2, that the vertical chain of activities takes place within the same country. Therefore, emissions are calculated for the share of energy sold exceeding the share produced in the country and are equal to 28,403,908 tCO_{2eq}. The emissions from grid losses were not included in the calculation as they are already reported in scope 2.

- **Category 4. Upstream transportation and distribution**

Emissions deriving from the transport of consumables (including chemical compounds) for the operation of its plants and the transport of waste on wheels have been reported in this category. The basic assumptions are the same already reported in category 3.
The overall value is equal to 9,842 tCO_{2eq} in 2022.

- **Category 11- Use of the sold products**

Calculation is provided for the emissions relating to the gas market in Europe and Latin America generated during the final phase of use of the products sold to end customers. Enel operates in the gas retail market in Europe (Italy, Spain and Romania) and South America (Chile and Colombia). The emission value resulting from the combustion of natural gas is calculated based on the energy value (TWh) of gas sold, multiplied by its emission factor (source: IPCC for CO_2, N_2O and CH_4). In 2022 this value was equal to 22,900,783 tCO_{2eq}.

3.4 Intensity metrics

The indicators relating to the Group's specific emissions are as follows:

- The ratio between total Group Scope 1 greenhouse gas emissions (including CO_2, CH_4 and N_2O) from power generation and the Group's total production including heat and excluding hydro-pumping (expressed in energy units). For 2022, this ratio amounted to **229** gCO_{2eq}/kWh.
- The ratio between total scope1 emissions and the Group's total production including heat (expressed in energy units) and excluding hydro-pumping. For 2022, this ratio amounted to **233** gCO_{2eq}/kWh.
- The ratio between the combination of Group Scope 1 greenhouse gas emissions (including CO2, CH4 and N2 O) (measured in gCO2eq) and Group Scope 3 greenhouse gas emissions from the generation of purchased electricity that is sold to end customers (measured in gCO2eq), and the amount of electricity production (measured in kWh) (excluding hydro-pumping) and purchased electricity (measured in kWh). For 2022, this ratio amounted to **218** gCO_{2eq}/kWh.

4 GHG inventory statement

The GHG inventory statements for 2022 were audited by DNV, with a reasonable level of certainty for Scope 1, Scope 2 and Scope 3 emissions, limited to the sale of natural gas, and with a limited level of certainty for the other Scope 3 emissions included in the inventory's scope of application. The audit was conducted according to Standard ISO 4064-3 for the compliance of Greenhouse Gas (GHG) Inventories with the WBCSD/WRI Corporate accounting and Reporting Standard (GHG Protocol).

The total emissions subject to verification are shown below:

GHGs (tons CO2-eq)	2022						
	CO_2	CH_4	N_20	NF_3	SF_6	HFCs	TOTAL
DIRECT EMISSIONS (SCOPE1)	**52.389.406**	**398.743**	**129.812**	**4**	**142.916**	**5.538**	**53.066.418**
From Electricity Power Generation and others*	52.083.797	398.250	128.036	4	37.743	5.538	52.653.368
From Electricity Distribution	224.199	257	486	-	105.173	-	330.115
From Real Estate	81.409	236	1.290	-	-	-	82.935
ENERGY INDIRECT EMISSIONS (SCOPE2)							
Location based							**4.023.258**
From electricity purchased from the grid	-	-	-	-	-	-	759.906
From losses on the distribution grid	-	-	-	-	-	-	3.263.352
Market based							**6.058.687**
From electricity purchased from the grid	-	-	-	-	-	-	1.196.376
From losses on the distribution grid	-	-	-	-	-	-	4.862.310
OTHER INDIRECT EMISSIONS (SCOPE3)							**75.802.921**
Cat.1 Purchased goods and service	-	-	-	-	-	-	14.180.946
Cat.3 Fuel and Energy related activities	-		-	-	-	-	38.711.351
Cat.4 Upstream transportation and distribution	-	-	-	-	-	-	9.842
Cat.11 natural gas sold in the retail market	-	-		-	-	-	22.900.783
TOTAL EMISSIONS (Location Based)							**132.892.598**
TOTAL EMISSIONS (Market Based)							**134.928.026**

CO2 emissions from Biomass (not included in Scope 1)	**114.838**

* It includes auxiliary motors from renewable power plants, fuel transportation by sea in proprietary vessels, 3SUN factory, mining & fuel deposit

STATEMENT

DNV Business Assurance (DNV) has been commissioned by the management of ENEL SpA to carry out an independent verification of its Greenhouse Gas (GHG) emissions relative to the 2022 calendar year.

ENEL SpA has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of ENEL SpA. Our assurance statement, however, represents our independent opinion and is intended to inform all stakeholders including ENEL SpA..

Verified GHG Emissions

Greenhouse Gas Emissions	t CO_{2eq}
Direct (Scope 1) GHG Emissions (*)	53 066 418
Energy Indirect (Scope 2) GHG Emission (Located Based)	4 023 258
Energy Indirect (Scope 2) GHG Emission (Market Based)	6 058 887
Other Indirect (Scope 3) GHG Emissions	75 802 921
of which use of natural gas sold in the retail market	22 900 783
CO_2 biogenic from biomass combustion (**)	114 838

(*) it includes CH_4 and N_2O biogenic emissions from combustion

(**) direct CO_2 biogenic emissions are reported separately as per §4 of The GHG Protocol

Assurance Opinion

Based on the verification process conducted by DNV as explained in the annex of this statement:

- we provide a reasonable assurance of Scope 1, Scope 2 and the Scope 3 GHG emissions associated to use of natural gas sold in the retail market of ENEL GHG Inventory *as* DNV found to be
  - materially correct;
  - a fair representation of GHG emissions information; and
  - in accordance with the Verification Criteria
- we provide a limited assurance of the remaining Scope 3 GHG Emissions of ENEL GHG Inventory as no evidence was found showing to be
  - not materially correct;
  - not a fair representation of GHG emissions information; and
  - not in accordance with the Verification Criteria

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DNV Business Assurance USA, Inc.
XX April 2023

Lead Verifier	Technical Reviewer	Approver
Francisco Zamarron	Piergiorgio Moretti	David Tellez

Annex 1

List of Companies within the scope of the inventory

Note: Group companies with thermoelectric, nuclear and renewable energy production plants, photovoltaic panels production, and offices in the countries of operational presence relating to energy production and distribution activities fall within the perimeter.

Central Dock Sud
Condensa
Edesur
e-distribuzione
Emgesa
Endesa
Enel Cien
Enel Distribución Ceará
Enel Distribución Chile
Enel Distribución Goias
Enel Distribución Perú
Enel Distribución Río
Enel Distribución Sao Paulo
Enel Distributie Banat
Enel Distributie Dobrogea
Enel Distributie Muntenia
Enel Generación Costanera
Enel Generación Chile
Enel Generación El Chocon
Enel Generación Fortaleza
Enel Generación Perú
Enel Generación Piura
Enel Green Power Brasil partecipacoes Ltda
Enel Green Power Cachoeira Dourada
Enel Green Power Chile Ltda
Enel Green Power Costa Rica
Enel Green Power Espana
Enel Green Power Guatemala
Enel Green Power Hellas
Enel Green Power India Privated Limited
Enel Green Power Mexico S de RL de CV
Enel Green Power North America Development LCC
Enel Green Power Panama
Enel Green Power Romania
Enel Green Power RSA (Pty)
Enel Green Power SpA
Enel Green Power Volta Grande
Enel Produzione IT
Enel Servizi