

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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 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:

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(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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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 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:

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(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 gCO₂eq/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 gCO₂eq/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 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 gCO₂eq/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 gCO₂eq/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 gCO₂eq/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

[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

(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 allocation of resources to the best initiatives in terms of value generation, 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 updated 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 be managed by the Innovation Unit. In 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 analyzes the status quo of user's house and appliances and detects 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 (Minimum 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%" because 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 decommissioning 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 company's 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 an 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 fight 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-by-line 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 (2,622,347 tons of CO₂eq). Scope 2 market-based (4,898,276 tons 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