



ADDITIONAL ESG KEY PERFORMANCE INDICATORS

The information disclosed in this document is intended to enhance Enel's transparency on additional ESG KPI in order to meet the S&P Global CSA requirements.



Introduction

This document aims to enhance Enel's transparency regarding additional ESG KPIs to meet the S&P Global Corporate Sustainability Assessment (CSA) disclosure requirements. It includes both qualitative and quantitative KPIs that complement the information in the Enel Group's [2024 Integrated Annual Report](#).

The KPIs are categorized into the dimensions *Governance and Economic, Environmental and Social*, aligning with the S&P Global CSA structure.

Governance and Economic

Risk & Crisis Management

- **Risk Culture:**
Enel promotes an effective risk culture throughout the organization by:
 - **Fostering regular risks management education for board members.** Based on the provisions contained in the organizational regulation of the board of directors, the chairman, with the support of the secretary, ensures that all directors and statutory auditors may participate - after their election and during their term of office - in initiatives aimed at providing them with adequate knowledge of the business sectors in which the Company and the Group it heads operate, of corporate dynamics and their evolution (also in view of pursuing Sustainable Success), as well as of the principles of proper risk management and of the reference regulatory and self-regulatory framework. In this regard, following the appointment of the board of directors resolved by the ordinary shareholders' meeting held on May 10, 2023, and given the renewal of the entire board composition, the Company organized a specific induction program aimed at equipping directors with adequate knowledge of the business sectors in which the Group operates, including topics related to risk management.
 - **Developing focused risk training for employees.** Among the different courses that are available in the education catalogue for all employees, it is noteworthy the Risk Academy, an internal training project that aims to disseminate the risk culture in the company, consolidating and increasing skills, know-how and experiences in this area. It provides a valuable opportunity for knowledge sharing and mutual enrichment among the various Functions of Enel in relation to issues relevant to Risk, in all its implications. The Risk Academy represents not only a precious opportunity to improve skills and knowledge, but also to share the best practices among colleagues. Furthermore, Enel also provides training focused on specific risks included in the Enel Group Risk Model, among which health and safety risks, environmental risk assessment, industrial risk or cyber security risk.



- **Incorporating risk criteria the regulation of the Investment approval and control policy.** This policy aims at establishing the general principles, responsibilities and operating methods to manage Group investments and it requires carrying out a preliminary risks assessment in the investment proposal preparation, involving the Risk Control unit in such task, while also incorporate the risk assessment results in the financial valuation for the investment approval process.
- **Developing financial incentives that incorporate risk management metrics:** The short-term variable component (MBO) available for management, middle management and other employees may include risk metrics related to their role or the activities they manage. Some examples of metrics affecting the AFC and Security units include: (i) Cyber Security Risk; (ii) Credit and Counterparty Risk. Examples of metrics affecting the Business Lines units include:
 - For Enel X Global Retail, the risk management metrics relate to the project cost analysis (Design Risk Matrix);
 - For Global Energy and Commodity Management and Chief Pricing Office function, the metrics relate to the risk/return ratio of the global trading book;
 - For Enel Grids the metrics relate to actions aimed at improving network resilience which is also part of climate change risk management actions.

1.5 Business Ethics

- **Reporting on breaches:**

Reporting areas	Number of breaches in FY2024
Corruption or Bribery	5
Discrimination or Harassment	7
Customer Privacy Data	5 ¹
Conflicts of Interest	13
Money Laundering or Insider trading	0 ²

1.6 Policy Influence

Enel constantly manages relations with institutions (local, national, European, and international) in line with the Enel Compliance Programs, providing complete and transparent information with the aim of placing institutional counterparts in the best possible position to make the decisions within the sphere of their competence. Enel also contributes to the consultation processes regarding political and legislative dossiers on energy and environmental issues.

In line with the provisions of the Code of Ethics, paragraph 3.30, “Enel does not finance political parties, their representatives, or candidates, neither in Italy nor abroad; it does not sponsor congresses or events that have an exclusive purpose of political propaganda. It refrains from any direct or indirect pressure on

¹ Breaches related to identified leaks, thefts or losses of customer personal data.

² Based on reports received in 2024 through the whistleblowing channel.



political representatives (for example, by granting its own structures, accepting recommendations for recruitment, consultancy contracts).”

Enel and its subsidiaries are present in various trade and employer associations whose role includes representing the positioning of its members in the regulatory processes inherent in the business activity. The annual contributions paid to the above-mentioned organizations in the form of membership fees in 2024 totaled approximately 9.5 million euros (considering the Group’s core countries with an integrated business). In particular, in 2024 the three largest contributions in terms of overall amount concerned AELEC (Asociación de Empresas de Energía Eléctrica) in Spain (2 million euros), Confindustria (1.6 million euros) and Elettricità Futura (0.7 million euros) in Italy.

The institutional dialog with the trade and employer associations concerns the support of regulatory and consultation processes, including also the following main topics:

- development of energy policies: including, among other topics, the strategic outlook of the sector, energy efficiency, the growth of renewables, smart grid development and energy costs: The contribution was around 5.7 million euros in 2024.
- increase of business competitiveness: including, among other topics, tax regulation, labor law issues and environmental policies: The 2024 contribution was around 3.8 million euros.

	FY 2024
Lobbying, interest representation or similar (€)	0
Local, regional or national political campaigns / organizations / candidates (€)	0
Trade associations or tax-exempt groups (e.g. think tanks) (€)	9,542,398
Other (e.g. spending related to ballot measures or referendums) (€)	0
Total contributions and other spending (€)	9,542,398

Supply Chain Management

- **Supplier ESG Program:**

- **Oversight of implementation of the supplier ESG program**

The corporate governance system adopted by Enel, in fact, is aimed at achieving sustainable success by creating value for the shareholders over the long term, taking into account the environmental and social importance of Enel Group’s business operations and the consequent need in conducting such operations, to adequately consider the interests of all relevant stakeholders. Enel’s Board of Directors (BoD) has oversight of ESG-related issues with regards to the supply chain, through the Corporate Governance and Sustainability Committee, which has the task of assisting the Board of Directors in the assessments and decisions relating to the corporate governance of the Company and the Group and to sustainability - including, among others, issues related to supply chain and other stakeholders - by carrying out preparatory work for the purpose of making proposals and providing advice.



- **Training for company's buyers and/or internal stakeholders on their roles in the supplier ESG programs**

Over the past few years, Enel has held numerous meetings with suppliers to explore topics related to decarbonization, circularity and human rights, with the aim of sharing common practices and approaches and pushing the supply chain toward the sustainability standards required by the international community. In line with the activities initiated in the area of human rights, several initiatives were undertaken during 2024 to engage suppliers on supply chain mapping aspects. Specifically, different workshops were organized involving approximately 500 suppliers in the core product categories who were invited to elaborate on the Group's human rights commitments and provide guidance on the new requirements related to human rights issues in tenders and addenda to contracts. In addition, articles are published periodically on the Procurement Function website that highlight the commitment made by the Group to these topics (<https://globalprocurement.enel.com>).

Furthermore, Enel has launched various initiatives to increase the resilience of the supply chain and make the concept of supplier centricity ever more concrete and tangible. One example is the Supplier Development Program, initially launched in Italy (where it is currently open to more than 6,000 suppliers) to support the growth path of companies in the supply chain and, at the same time, contribute to the achievement of the Group's strategic objectives. The program is aimed at companies, with headquarters or a branch in Italy, qualified or in the advanced stage of qualification in the Supplier Register and with a production value of up to 250 million euros. By entering into agreements with major players in the financial and training fields, more favorable conditions compared to those of the market are guaranteed for access to the services offered under the program. These range from financial instruments that can facilitate access to liquidity, management training programs (with partners such as SDA Bocconi and Luiss Business School) and technical training programs that promote the conversion of the business towards the energy transition, from consulting services on sustainability, circular economy, strategy, M&A and internationalization, to access to catalogues of means of transport and electric, hybrid and standard work machines, to services for obtaining certifications (including product, service, and people certifications offered by APAVE and sustainability certifications offered by ICMQ and IMQ) and from personnel headhunting and recruiting, to supplies of hardware and software for process digitalization. As of 2024, more than 1,200 services were activated, with 60% referring to the financial area and the remaining to training, certifications and rental/purchase of work vehicles. Particular attention is paid to initiatives to support the reconversion and diversification of business such as the "Sportello imprese" (business desk), which consists of periodic meetings with individual traditional power generation companies aimed at accompanying them in processes of growth and redevelopment towards areas in expansion, such as renewables or new services related to energy efficiency. This program aims to promote:

- increased awareness of sustainability and digitalization topics;
- differentiation of the business and the consequent reduction in supplier dependence on Enel;
- an increase in financial strength;
- internationalization, which helps grow Enel's business outside of Italy and Europe.

The program is also active in Iberia.



Finally, at the end of 2021, the “Energie per Crescere” (Energies for Growth) program was launched, with the aim of training new specialized professionals in order to strengthen Enel’s supply chain in terms of executive capacity while also developing, in a diffuse way, the skills that are needed both now and even more so in the future for the country’s energy transition trajectory. The program particularly involved e-distribution contractors, creating job profiles that are in high demand in the industry (e.g., linemen, cable splicers, secondary substation assemblers and operators working under voltage). Energie per Crescere sees the collaboration of several actors: ELIS, a non-profit organization that provides vocational training, the major employment agencies in Italy, Accredia - certified training institutes at which the candidates, once selected, attend the planned 200-hour courses and, finally, Enel’s contracting companies that hire the participants throughout the country at the end of the training course. The program expects to train about 5,500 people by the end of 2025. As of 2024 4,200 employees already trained, of which 2,700 were hired by the supply chain in the grid infrastructures as part of the “Energy for Growth” program; 1.025 young people trained for specialist energy transition professions hired and in the process of being hired as part of the “Energy for School” project.

- **Supplier Assessment and Development:**

- **Supplier on-site assessments carried out by an independent accredited auditing body (3rd party assessment):**

Consistent with its commitment to introduce sustainability aspects into the tendering processes, Enel adopted a structured process for defining sustainability “requirements” (the conditions necessary for a supplier to participate in the tendering process) and sustainability “Ks” (optional factors whereby a score/prize is awarded to the supplier who possesses them) that can be used by the various purchasing and monitoring units throughout the entire life of the contract. The process includes two “Libraries”, in which all “sustainability requirements and Ks” are catalogued, grouped into the macro-categories of certification, environmental and circularity aspects, such as waste management and carbon footprint assessments according to UNI EN ISO 14067:2018, as well as social aspects, such as training and employment of people from local communities and actions to respect gender diversity.

- **KPIs for Supplier Screening:**

SUPPLIER SCREENING	FY2024
Total number of Tier-1 suppliers	7,489
Total number of significant suppliers in Tier-1	6,952
% of total spend on significant suppliers in Tier-1	99



- **KPIs for Supplier Assessment and Development:**

SUPPLIER ASSESSMENT	FY2024
Total number of significant suppliers assessed via desk assessments/ on-site assessments	6,952
% of unique significant suppliers assessed	100
Number of significant suppliers assessed with substantial actual/ potential negative impacts	104
% of significant suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	100
Number of significant suppliers with substantial actual/potential negative impacts that were terminated	5

CORRECTIVE ACTION PLAN SUPPORT	FY2024
Total number of significant suppliers supported in corrective action plan implementation	104
% of significant suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	100

CAPACITY BUILDING PROGRAMS	FY2024
Total number of significant suppliers in capacity building programs	1,566



Environment

- **Environmental Management Systems Verification:**

The application of ISO 14001 certified Environmental Management Systems (EMS) is one of the main tools for implementing the Group's Environmental Policy. At the end of 2024, coverage is fully achieved (100%) across all industrial sites within the Group, considering as industrial sites the generation plant in operation, the distribution assets, the ports terminal and the activities of retail generating industrial environmental impact.

- **Environmental Violations:**

	FY 2024
Number of violations of legal obligations/ regulations	19
Amount of fines/penalties related to the above (Mil €)	1.4
Environmental liability accrued at year end (Mil €)	0.9

- **Energy Management Programs:**

At the Group level, Enel is committed to a more sustainable use of energy through its decarbonization strategy. The Group has confirmed its plan to phase out coal-fired electricity generation by 2027, and to eliminate all remaining thermoelectric sources by 2040, thereby achieving a zero-greenhouse gas emissions production mix. This phase-out of thermoelectric capacity also entails a progressive reduction in fossil fuel consumption in electricity generation processes.

In addition, Enel places strong emphasis on reducing energy consumption, actively and systematically promoting continuous improvement initiatives, including the implementation of certified Energy Management Systems in accordance with the EN ISO 50001 international standard and the regulatory requirements established by the EU Directive 2023/1791.

Globally, Enel has certified approximately 12,000 MW of installed generation capacity to the ISO 50001 standard, representing 57% of its thermal generation capacity.

In Italy, it is worth highlighting that Larderello, the world's oldest geothermal complex, obtained its first ISO 50001 certification in 2021, making Enel Green Power the first renewable energy company in Italy to achieve this important recognition.

All Distribution System Operators (DSOs) in Enel Grids' countries of operation (Italy, Spain, Argentina, Brazil, Chile, and Colombia) covering a total of 1,9 million of km of high, medium, and low voltage networks, are ISO 50001 certified. This ongoing commitment aims to enhance energy efficiency across all business processes, including the design, construction, development,



operation, and maintenance of the overall electricity networks, remote control systems, and commercial services related to electricity transmission, customer and producer connections, as well as metering and energy balance processing.

Among the key achievements of Enel X Global Retail is the ISO 50001 certification of its main operating companies in Italy and Spain, where a significant number of corporate vehicles are certified as Energy Service Companies (ESCo) in compliance with UNI CEI 11352 (Italy), and Clasificación de proveedores de servicios energéticos in accordance with UNE 216701 (Spain). These certifications support the implementation of “guaranteed results contracts” aimed at improving energy efficiency.

In Italy, two companies—Enel Sole Srl and Enel X Italia Srl—are certified under UNI EN ISO 50001:2018, managing energy across 25.759 supply points for both electricity and natural gas. These results reflect effective energy management through the rational use of energy and the implementation of energy efficiency measures via Energy Performance Contracts (EPCs). These were made possible thanks to the companies’ ESCo certification (UNI CEI 11352) and the expertise of certified Energy Management Experts (EMEs) in accordance with UNI 11339:2023.

Through the adoption of a certified ISO 50001 Energy Management System, Enel ensures effective control of its processes via both internal audits and third-party external audits. This system also enables the implementation of continuous improvement actions aimed at enhancing energy performance, which is measured and monitored locally, with the definition of specific and quantified performance targets (e.g., machinery performance improvement, consumption reduction, etc.).

In terms of electricity consumption, Enel also places strong emphasis on the use of green energy. In Italy, for example, Enel has contracted the supply of electricity from renewable energy sources for its civil buildings, further reinforcing its commitment to sustainability.

Regarding its value chain, Enel offers technological solutions to its customers aimed at lowering carbon emissions associated with energy consumption across a wide range of sectors, including transportation, building management, industrial processes, and services.

These solutions include:

- The deployment of public and private electric vehicle charging infrastructure,
- The promotion of energy efficiency in both industrial and residential processes,
- Distributed generation,
- Energy consulting services,
- Smart street lighting, and
- The development of circular cities.

In 2024, Enel launched several innovation projects focused on reducing energy consumption, including Enel Lumière, a digital simulator developed using internal expertise. The tool is designed to help customers easily identify and understand the main opportunities to improve the energy efficiency of their homes, thereby reducing energy consumption. Lumière analyzes the current status of the user's home and appliances, identifies potential energy efficiency interventions, and estimates the required investment. The tool is publicly available on Enel.it and at Enel retail outlets.



Enel fosters an integrated corporate culture that considers quality, safety, environment, and ethics as strategic pillars. The Group is committed to disseminating this culture across its entire organization, including through dedicated training programs.

Numerous training and awareness activities have been carried out on the topic of energy savings, with a particular focus in 2024 on ISO 50001 certification initiatives in Spain.

- **Water Consumption:**

	FY 2024
Water withdrawal (excluding saltwater) – Mil m ³	2,855.5
Water discharge (excluding saltwater) - Mil m ³	2,830.2
Total net freshwater Consumption (Mil m ³)	25.3
Data coverage (as % of power generated)	100

- **Business Impacts of Water Related Incidents:**

	FY 2024
Total actual and opportunity costs (e.g. forgone income) from water-related incidents (Mil €)	14.3

- **Climate Strategy:**

- **Climate Risk Management - Value chain stages covered**

Enel is exposed to multiple risks, notably financial, industrial, environmental, and strategic risks connected with the evolution of markets, sustainability trends and climate change. An Internal Control and Risk Management system (ICRMS) is in place, updated periodically, and composed of a set of rules, procedures, and organizational structures designed to allow identification, measurement, management, and monitoring of the main corporate risks. Hence, climate-related risks are integrated into multi-disciplinary company-wide risk management processes, as climate change is a cross-cutting topic that influences all of our business activities globally.

Every year, the Control and Risk Committee is presented with a reviewed quantitative analysis of the risks and opportunities related to the Group's strategic positioning, which includes climate-related aspects. Climate risks and opportunities are identified in a structured manner consistent with the TCFD categories.

Two main macro-categories of risks/opportunities are associated to our direct operations, upstream and downstream value chain:



- those connected with developments in physical variables (acute and chronic) and;
- those connected to the evolution of the transition scenarios (policy and regulation, market, technology, products and services).

The Control and risk Committee oversees climate-related risks twice a year at least, prior to the approval of the strategic plan and for the approval of the sustainability and annual reports. To facilitate the identification and management of climate-related risks and opportunities of our direct operations and our upstream and downstream value chain, a “Climate change risks and opportunities” policy was published in 2021 and recently reviewed and updated, informing industrial and strategic choices to improve business resilience and value creation.

The main steps considered in the policy are:

- prioritizing phenomena and scenario analysis: Identification of physical and transition phenomena relevant to Enel and the consequent development of scenarios to be considered and developed through analysis and processing of data.
- impact assessment: All analyses and activities necessary to quantify the effects on the operational, economic and financial levels, depending on the processes into which these are integrated. These effects can be assessed over three-time horizons: the short- (2025-2027), medium- (2028-2035) and long-term (2036-2050);
- Integrate the information in relevant activities and processes to inform operational and strategic actions.

Enel climate risk framework covers also upstream and downstream activities to progressively deepen the understanding of the impacts through qualitative and quantitative analyses:

- Upstream: The risks and opportunities connected with a potential increase or decrease in electricity demand under the influence of temperature, may impact on the forecasted production from thermoelectric sources and ultimately on the fuel provision (particularly natural gas provision). On the other hand, GHG emissions from supply chain are considered in the boundaries of the decarbonization roadmap and the Net Zero target validated by SBTi in 2022. Enel carried out a scenario analysis (including 1.5C scenario) to forecast the evolution of the carbon intensity factors from most relevant components and materials for 2030 and 2040. Therefore, Enel carried out a preliminary analysis of supply chain risk related to physical events, as described in the Integrated Annual Report 2024, page 119.
- Downstream: Enel has integrated specific elements connected with customers within its overall framework for climate risks and opportunities, among which the electrification of residential and industrial processes and the electric mobility. Concerning electrification, we have analyzed the opportunities from an increase in electricity consumption as consequence of the customers’ switch from fossil fuel to electricity sources to satisfy their energy demand.



▪ Climate-Related Scenario Analysis

The Enel Group develops short-, medium-, and long-term scenarios for macroeconomic, financial, energy and climate conditions in order to support planning, capital allocation, strategic positioning, and risk and strategy resilience assessment. This approach is based on the development of alternative scenarios defined on the basis of a number of key uncertainty variables, such as achieving the goals of the Paris Agreement.

Enel performs this analysis through:

- identification and analysis of relevant short-, medium-and long-term trends, also with a view to defining significant macro-trends for the materiality analysis;
- benchmarking of external energy scenarios, on global, regional and local level, with a specific focus on the countries in which the Group is present. In particular Enel uses IEA and BNEF scenarios.

Scenario Type	2°C or below 2°C	Above 2°C
Transition Scenario	▪ IEA NZE 2050 ▪ IEA APS or Nationally determined contributions (NDCs) ▪ BNEF NEO	▪ IEA STEPS
Physical scenario	▪ RCP 2.6	▪ RCP 4.5 ▪ RCP 8.5

▪ Internal carbon pricing

Objectives to implement a carbon price	- Drive low-carbon investments - Identify and seize low-carbon opportunities
GHG Scopes covered	Scope 1
Type of internal carbon price	Shadow price
Price	€65/mtCO ₂ e
Application	Some business decision making processes



- **Efficiency of Generation:**

	FY 2024	FY 2023	FY 2022	Avg. age of plants
Efficiency coal plants (% or BTU/kWh)	28.8	35.4	36.0	38
Efficiency open-/ combined- cycle gas plants (% or BTU/kWh)	50.7	49.6	51.4	29

- **Availability Factor of Plants:**

	Avg. Availability Factor 2024 (%)	no. of units
Coal plants	82.4	5
Gas plants	91.6	40



Social

Human Rights

- **Human Rights Assessment:**

As part of the 2023-2025 Group's human rights due diligence process, a perceived risk assessment is conducted through which so-called salient human rights issues are identified. The assessment covers the entire value chain in the different countries in which the Group operates (100% of own operations, contractors and tier 1 suppliers and joint ventures). Of this assessment, in the 17% of own operations assessed, risks have been identified and for all of them mitigation actions have been taken.

Human Capital Management

- **Employee Development Programs:**

All the development programs described below are accessible to all employees of the Enel Group, who are eligible to participate:

- **Coaching and Mentorship**

There is a strong focus on coaching, mentoring, and job shadowing tools, which focus on enhancing skills and thus promoting self-learning, interculturality, and the sharing of experiences.

The courses conducted enabled people to increase their network of relationships, exchange ideas and points of view and fostered self-learning, inter-culturalism and the sharing of experiences and skills through Leadership development programs, cultural education, digital transition programs and Just Transition programs for retiring and terminated employees.

- **Teams and Networks**

The networks and/or communities within the Group (Employee Resource Groups – ERGs), which promote listening and dialogue on various topics related to inclusion and diversity, are playing an important role: sharing spaces, with a focus on issues such as women's empowerment, parenthood, caregiving, disability, intergenerationally, interculturalism, and LGBTQ+ communities. Listed below are the main ERGs active in the main countries where the Group operates:

- In Spain, with Endesa PowerHer, Comunidad LGBTI, Comunida Diversidad, and Be Talent Employee, issues related to gender, LGBTQ+, disability and age are addressed by promoting a culture of inclusion, free from all forms of discrimination, at all levels of the organization.
- In Chile, the community Un equipo con orgullo provides space for discussion with the aim of building a more tolerant, empathetic and inclusive society.
- In Brazil there are several ERGs including Gender community (gender); Color Energy (cultural diversity) and LGBTQI+ community to build an inclusive environment, free of



prejudice, that respects and celebrates the diversity of gender identities and sexual orientations, promoting welcome, visibility and equity.

- In Mexico there are active ERGs such as Yin Yang and Comité de Mujeres (gender), Anne Sullivan (disability), Chontalli (ethnicity and cultural diversity), Just Be (LGBTQ+), Beyond Generations (intergenerationally) and Parenting (caring) which have held talks on topics such as D&I and psychological safety, and have conducted external visits and held a cross-ERG event involving the Management.
- In the USA and Canada, five groups regularly address the most relevant issues through meetings, LinkedIn campaigns and newsletters, promoting inclusion and a sense of belonging: cultural and ethnic diversity with Cultural Power, LGBTQ+ issues with Pride in Power, veterans with Proud to Serve, gender with Women EmPower, and well-being with Empowerment and Balance.

▪ **Leadership development program**

“O&M Curriculum Vitae” (Enel Green Power and Thermal Generation)

The O&M Curriculum Vitae is a EGP&TGX global framework applied across all O&M Countries and Technologies to manage Technical Training for O&M personnel. It operates on standardized Training Profiles and Training Paths.

The program aims at enhancing the potential of colleagues, professional growth and the development of internal know-how and best practice sharing to answer the business needs.

KPI & Quantitative business impact

The program played a crucial role in achieving the performance targets set for 2024, contributing to strengthening EGP&TGX’s competitiveness in the market.

By delivering approximately 15,000 hours of training to all O&M personnel, the program helped close significant skill gaps, enhancing both competencies and knowledge. This made a substantial contribution to reaching total energy production of 168 TWh across the entire EGP&TGX perimeter.

▪ **Cultural education**

“Customer Empathy”: The project, launched in 2023, after a preliminary phase to define the gap to work on, aims to evolve towards a new culture by incorporating customer-oriented behaviors and skills into all Enel Grids processes, to improve customer experience and increase customer satisfaction levels.

KPI & Quantitative business impact

The training program has a relevant impact on the Business Line “e-distribuzione” and contributes to develop soft and leadership skills and facilitating change management. It also aims to involve the entire population over 3 years.

In 2024, more than 70% of the Manager and Middle Manager population were involved, 17% of White Collar and 10% of Blue Collar (almost 3,000 people trained, and an amount of completed training hours of around 14,000).



- **Transition program for retiring and terminated employees**

“Upskilling/reskilling programs”: Enel promotes lifelong learning, through programs to improve existing skills in order to access more advanced career paths and to learn new skills, paying constant attention to the people involved in the decarbonization process.

KPI & Quantitative business impact

- Number of courses and number of beneficiaries with annual final balance: During the period 2024-2026 80% of people leaving coal-fired plants will be redeployed and the remaining 20% will be involved in early retirement plans.
- Provisions to manage Enel people affected by the energy transition in 2024: >2 billion euros.

- **Digital transition program**

“AI Talks”: Series of nine educational multidisciplinary sessions, each session brings together experts from different fields to provide a holistic perspective on artificial intelligence.

AI Talk serves as a key component of the AI Change Management program, designed to foster an open, informed, and responsible corporate culture toward emerging technologies. Delivered in agile and accessible formats (both live and on-demand), the sessions address topics such as:

- the principles of the AI Act and ethical AI governance,
- the opportunities and risks associated with AI adoption in business processes,
- the evolution of skills and professional roles in an AI-driven context.

The program is designed to develop a future-oriented mindset toward Artificial Intelligence.

KPI & Quantitative business impact

The program aims to gradually increase the organization’s Cultural Readiness Index to 100% by the end of 2025.

- **Employee Support Programs:**

- **Employee Benefits:**

Enel is committed to promoting the physical and mental wellbeing of its employees through a variety of initiatives across its global operations. In countries such as Italy, Brazil, and Argentina, employees benefit from special agreements that provide access to sports facilities. Furthermore, wellbeing activities are regularly held in Argentina, Brazil, Colombia, and Spain, aimed at encouraging a healthy lifestyle and fostering a positive work environment. These programs reflect Enel’s broader commitment to employee care, offering opportunities for physical activity, social engagement, and overall wellness in the workplace.

- **Work Conditions:**

Enel promotes a flexible and inclusive working environment across all its geographies. Smart working is available company-wide, allowing employees to work remotely based on role and business needs. In Italy, Spain, and Latin America, flexible working hours are offered to support work-life balance. Additionally, Enel has implemented region-specific initiatives such as the "short week" model in Italy, Spain, and Latin America, and a seasonal working schedule in Spain



to better align with local needs. Part-time arrangements are also available in Italy and Spain, providing further flexibility for employees who require alternative working patterns.

▪ **Family Benefits and parental leave:**

Enel offers parenting initiatives and services in various countries, such as lactation rooms and training programs for new parents and birth gifts. In addition, almost all countries provide welfare services and support, including financial support, for families and childcare. Distinctive local initiatives in Italy include New Parents New Energy training for new parents, and Parenting Lab support on parenting issues. In addition, in Rome, the corporate daycare center Crescere con Energia was opened with a contribution from Enel to tuition fees. In other countries, Spain's shared parenting initiatives stand out, which offer equal leave for mothers and fathers, and supports employees with children with disabilities with a monthly contribution through the Fondo Ayuda a la Discapacidad. Brazil provides the Healthy Pregnancy Program, consultations and online workshops with health specialists for pregnant women, employees or their partners.

In Brazil and USA breastfeeding rooms are available, in Central America (Panama, Guatemala, Costa Rica) additional hours for lactation are provided compared to the law. In Brazil special kid spaces in the work environment are provided. Spain, Chile and Central America provide recreational activities for children of employees while Enel organizes at global level the "We Are Energy program", a contest associated with an international campus aimed at school-age children of employees". In Brazil economic support for parents of children with special needs is provided, in Italy specific psychological support services and health insurance are available for parents with children with disability. The UK provides financial support for new families and helps with the cost of childcare.

Enel Group, with the majority of employees based in Italy and Spain, goes beyond national legislation to support families through enhanced parental leave policies.

In Italy, primary caregivers receive five months of fully paid maternity leave, compared with the statutory 80% allowance, while non-primary caregivers benefit from 30 days of paternity leave, well above the 10 days required by law. Enel also improves voluntary parental leave compensation, ensuring 90% of salary for the first two months (vs. 80% by law), 60% for the third month (vs. 30% by law), and 45% for the remaining months (vs. 30% by law), with a maximum duration of six months for the primary caregiver and seven months for non-primary caregiver.

In Spain, employees enjoy 17 weeks (85 working days) of fully paid parental leave, with five of those days provided by the company, and with equal entitlements for both primary and non-primary caregivers. These measures reflect Enel's commitment to equality, work-life balance, and employee well-being.

• **Type of Performance Appraisal:**

In 2024, the performance appraisal process - both qualitative and quantitative - saw the engagement of Group people at multiple levels, fostering a culture of continuous listening and exchange of feedback on demonstrated skills and achieved results. The goal was to enhance individual and collective talent through open, constructive dialogue among employees, teams and managers.



The process was structured around a multidimensional and agile framework, focused on clear goals that were set for each employee, aligned with team objectives to ensure coherence and accountability, with informal feedback sessions at the end of each semester and formal evaluation of goal achievement at year-end. Furthermore, during the year employees can receive voluntary “360-degree” feedback from their peers, direct reports and other employees. The calibration phase is specifically designed to support team-based performance evaluations.

- **Trend of Employee Wellbeing:**

In 2024, with the Inside Enel Global Survey, three key listening moments on climate, well-being, and inclusion were brought together in one initiative. This integrated approach has reduced redundancies and increased employee engagement by enabling a clearer and more comprehensive collection of employees’ needs, motivations and opinions. The survey represents a decisive step to strengthen the connection with people and build an increasingly inclusive and wellness-oriented corporate culture. Specific KPIs monitor survey participation, overall job satisfaction (engagement) and wellbeing. Moreover, the survey explores the feeling of inclusion, work-life balance, belonging and contribution, and professional expression at work with a clear sense of purpose. For the item “*Purpose*” the survey assesses the feeling of belonging and contributing and the ability to express professionalism at work.

Moreover, in order to assess stress, specific local surveys are periodically launched, and local action plans are defined to cover specific issues that have emerged.

82.6% of the Group’s employees responded to the Inside Enel 2024 survey, recording an overall job satisfaction (engagement) rate of the people involved of 85.4%. Based on the evidence collected, action plans will be defined during 2025 to target and address the identified areas.

Customer Relations

- **Customer Satisfaction measurement:**

In 2024, the customer happiness and satisfaction measurement system, consisting of relational and transactional factors, now fully mature, was further adopted across all countries and business lines. In terms of relational aspects, Enel relies on the global Net Promoter Score (NPS) standard to measure the overall level of customer happiness and “advocacy” through simple and immediately understandable data. This is based on a question asked to customers (“On a scale of 0 to 10, would you recommend Enel to your friends and family?”) and is expressed through a number ranging from -100 to +100, calculated as the percentage of “promoters” (rating 9 or 10 out of 10) minus the percentage of “detractors” (rating 0-6 out of 10). Customers are surveyed twice a year to maximize responses and monitor trends over time, through an email survey – a channel that allows more realistic and reliable values than telephone surveys. The NPS survey has global coverage, and both local and global results are constantly monitored. For the detailed monitoring of satisfaction on “transactional” aspects – i.e., at “moments of truth” (such as the completion of activation, interaction with the contact center, delivery of the bill, power increase)



– Enel customers are surveyed by e-mail or via the website/app, asking them to express their “Customer Satisfaction” (CSAT) with the standard question “On a scale from 1 to 5, how satisfied are you with the ‘moment of truth’?”, calculated as the average of all responses received. In all Countries and Regions, thanks also to the collaboration between the dedicated Customer Satisfaction and Voice of Customer team and the various business units, happiness and satisfaction values and levels are constantly monitored. In terms of results, the Global Net Promoter Score is showing a stable trend – considering the -100/+100 range of the metric, in Q4 2023 the value was +4.7 whereas in Q4 2024 the value was +3.3. Given the volatility that has characterized the energy sector in the past years that was more stabilizing only in late 2024, the recovery from relevant climate events in Latam that caused disconnections, we can infer that also in 2024 the customer base has substantially maintained its trust in Enel’s brand and its levels of service.

Privacy protection

Protection and processing of personal data are an important challenge for Enel in the era of digitalization and market globalization, and also a constant commitment to ensure continuous improvement of the service we supply to our customers. In fact, Enel recognizes that personal data, as an expression of an individual's personality and identity, should be processed with due caution and safeguards whether it concerns customers, employees, or suppliers, as also stated in the Group’s Human Rights Policy and the Code of Ethics.

To respond to this challenge in line with the provisions of the General Data Protection Regulation (EU 2016/679) (“GDPR”), in 2017 Enel set up a specific unit within the Legal Function (Data Protection Office) and appointed the data supervisors (“Data Protection Officer” – DPO). The DPOs are appointed based on their professional skills and knowledge, and their ability to carry out the assigned tasks in accordance with the principle of independence.

The DPO office is organized into three units, each differentiated by its scope of application and expertise. The units Data Protection Staff and Services Function, along with the Data Protection Global Business Lines perform the following functions (i) supporting data controllers and processors in conducting data protection risk assessments and implementing related mitigation activities through appropriate technical and organizational measures; (ii) offering legal assistance on data protection matters; (iii) promoting privacy by design from the initial stage of the product and service design phase and (iv) monitoring a coherent deployment of all data protection principles at Country level.

The unit Data Protection Governance performs the following functions: i) monitors the evolution of data protection legislation at global level ii) provides legal assistance in data protection matters in countries where the appointment of a dedicated office is not required; iii) defines legal standards, guidelines and digital tools for compliance management.

At last, the team is composed of Country units, that monitor the evolution of regulations on a local level and provide support to the local Business Lines with regard to data protection compliance. In 2020 these Country units were set up in Latin America (Argentina, Brazil, Chile, Colombia), in addition to the European area units already in place (Italy, Portugal, Spain).

The Enel Group has developed a global compliance program on personal data protection, founded on the



principles of the main privacy regulations, including the GDPR, the Brazilian General Data Protection Law- Lei Geral de Proteção de Dados Pessoais (“LGPD”), as well as the local legislation of the countries in which the Group operates. This compliance program is translated into a global policy on personal data protection, which defines the privacy principles applicable to all Group companies.

In particular, the Data Protection Office implements processes and activities in compliance with the indications of legislation concerning personal data protection and is committed to drawing up data protection agreements and clauses; planning data governance and corporate policies; providing consulting in line with the principles of privacy by design and by default; ensuring adequate risk management and monitoring the consistency of data protection policies within the organization; as well as performing periodic and regular training and awareness campaigns for personnel on the main Data Protection issues.

Furthermore, the Audit Function includes specific activities in their work programs targeted toward evaluating the Internal Control System on Data Protection Risk Management and in compliance with GDPR: analysis activities are planned in various geographical areas, also those not subject to GDPR, that aim to evaluate the safety measures in systems that contain personal data, commercially-sensitive data and employees data managed in HR processes.

In order to guarantee full and effective protection of personal data, the Group has adopted a digital platform (Data Protection Platform), which is able to ensure digital compliance, through the use of tools, based on the size and complexity of Enel. In particular, this includes:

- Record of processing;
- Privacy by Design;
- DPIA (“Data Protection Impact Assessment”);
- DTIA (“Data Transfer Impact Assessment”);
- Data Breach Management;
- Analytics.

With specific reference to relationships with its suppliers, the Enel Group’s Code of Ethics and Policy on Human Rights expressly require suppliers to have a clear commitment and to respect the main obligations required by the applicable privacy regulations. In particular, a specific clause in the Group’s General Contract Conditions extends the principles of the Enel privacy policies to all suppliers, requiring them to be committed to handling personal data in compliance with the obligations imposed by industry legislation. Moreover, Enel also undertakes to monitor third-party companies that may be in a position to process personal data on its behalf to ensure that they adopt adequate security standards to better protect the rights and freedoms of the data subjects.

Additionally, in alignment with the Group's business model, Enel undertakes not to process personal data for purposes other than those for which they were originally collected based on a valid legal basis or consent (i.e. general conditions, contracts, privacy notice).

Any unlawful and unauthorized use of personal data, regardless of whether it causes damage or entails direct liability for Enel or its affiliates, constitutes a violation of the employee's contractual and ethical duties and could result in the application of appropriate disciplinary actions and sanctions, up to the termination of the employment contract, in accordance with local laws and applicable contractual provisions. Such conduct may also bring the employee's liability under local applicable law.

In 2024, the Group’s companies handled 10.190 communications concerning personal data protection



from customers. Furthermore, the same companies collaborated with the national authorities, receiving 213 requests for information and clarifications. Finally, we hereby report that the Group's companies have been subject to 5 breaches related to identified leaks, thefts or losses of customer personal data.