

GRI AND ESRS INTEROPERABILITY CONTENT INDEX

Statement of use	Enel SpA has reported in accordance with the GRI Standards for the period January 1, 2023–December 31, 2023
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Electric Utilities Disclosure 2013

The last column includes reference to the sustainability reporting standards prepared by EFRAG in line with the CSRD (Corporate Sustainability Reporting Directive), using the GRI-ESRS

(European Sustainability Reporting Standards) Interoperability Index, draft version, published in November 2023 jointly by GRI and EFRAG and in the process of being finalized in 2024.

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹⁾ ESRS DISCLOSURE REQUIREMENTS(*) ²⁾
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
The organization and its reporting practices						
	2-1	Organizational details	Pg. 14–17; 260; 364; Performance indicators sec. Sound governance			-
	2-2	Entities included in the organization's sustainability reporting	Pg. 364			ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i
	2-3	Reporting period, frequency and contact point	Pg. 364; 370			ESRS 1 §73
	2-4	Restatements of information	Pg. 364; 370			ESRS 2 BP-2 §13, §14 (a) to (b)
	2-5	External assurance	Pg. 466–471			-
Activities and workers						
	2-6	Activities, value chain and other business relationships	Pg. 14; 209–210; 218–219; 370			ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)
	2-7	Employees	Pg. 189–190; Performance indicators sec. Enel people			ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52
	2-8	Workers who are not employees	Performance indicators sec. Enel people			ESRS S1 S1-7 §55 to §56 ↗ ⁽³⁾
Governance						
	2-9	Governance structure and composition	Pg. 100–103; 135; 261–264; Performance indicators sec. Sound governance			ESRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)
	2-10	Nomination and selection of the highest governance body	Pg. 262–263			NOT COVERED
	2-11	Chair of the highest governance body	Pg. 262–263			NOT COVERED
	2-12	Role of the highest governance body in overseeing the management of impacts	Pg. 100–103; 135; 261–264			ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)
	2-13	Delegation of responsibility for managing impacts	Pg. 100–103; 262–264			ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)
	2-14	Role of the highest governance body in sustainability reporting	Pg. 262–264			ESRS 2 GOV-5 §36; IRO-1 §53 (d)

GRI 2: General Disclosures 2021

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
ESRS DISCLOSURE REQUIREMENTS(*)²						
	2-15	Conflicts of interest	Pg. 266-267; 278-279			NOT COVERED
	2-16	Communication of critical concerns	Pg. 262-264; 278-279			ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)
	2-17	Collective knowledge of the highest governance body	Pg. 260; 262-264			ESRS 2 GOV-1 §23
	2-18	Evaluation of the performance of the highest governance body	Pg. 262-265			NOT COVERED
	2-19	Remuneration policies	Pg. 100-103; 264-265			ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13
	2-20	Process to determine remuneration	Pg. 100-103; 264-265			ESRS 2 GOV-3 §29 (e)
	2-21	Annual total compensation ratio	Pg. 100-103; 264-265			ESRS S1 S1-16 §97 (b) to (c)
Strategy, policies and practices						
	2-22	Statement on sustainable development strategy	Pg. 6-7			ESRS 2 SBM-1 §40 (g)
	2-23	Policy commitments	Pg. 237-238; 266-267; 278-280; 286			ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17 and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)
	2-24	Embedding policy commitments	Pg. 18-19; 100-103; 286-287			ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)
	2-25	Processes to remediate negative impacts	Pg. 238-239; 301-309			ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)
	2-26	Mechanisms for seeking advice and raising concerns	Pg. 238-239; 278-279; 301; Performance indicators sec. Sound governance			ESRS S1 S1-3 §AR 32 (d); ESRS S2 S2-3 §AR 27 (d); ESRS S3 S3-3 §AR 24 (d); ESRS S4 S4-3 §AR 24 (d); ESRS G1 G1-1 §10 (a); G1-3 §18 (a)
	2-27	Compliance with laws and regulations	Pg. 174; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a) ^(1a)
	2-28	Membership associations	Pg. 11-13; 96-98; 103-110			- ^(2b)
Stakeholder engagement						
	2-29	Approach to stakeholder engagement	Pg. 26-27, 34-42; 194; 221-223; 235-236; 238-239; 260-261; 289; 297-299; Performance indicators sec. Business drivers, Customer centricity			ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21
	2-30	Collective bargaining agreements	Pg. 206-207; Performance indicators sec. Enel people			ESRS S1 S1-8 §60 (a) and §61

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
Material Topics						
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Pg. 26-27; 34-65; 364-368			ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv
	3-2	List of material topics	Pg. 26-27; 34-65; 364-368			ESRS 2 SBM-3 §48 (a) and (g)
	3-3	Management of material topics	Pg. 26-27; 34-65; 364-368			ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDR-A, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c); ESRS S4 S4-2 §20, S4-4 §31, §AR 30, and §AR 33 (a); S4-5 §41 (b) to (c)
Material Topics						
200 series (Economic Topics)						
Economic Performance						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 17; 94-95; 104; 107-110; 113-115; 205; 266-267			NA
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Pg. 17; Performance indicators sec. Enel's commitment to sustainable development			NOT COVERED
	201-2	Financial implications and other risks and opportunities due to climate change	Pg. 94-95; 104; 107-110; 113-115; 266-267			ESRS 2 SBM-3 §48 (a), and (d) to (e); ESRS E1 §18; E1-3 §26; E1-9 §64
	201-3	Defined benefit plan obligations and other retirement plans	Pg. 205; Performance indicators sec. Enel people			NOT COVERED
	201-4	Financial assistance received from government	Performance indicators sec. Sound governance			NOT COVERED
Indirect Economic Impacts						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 223			NA
GRI 203: Indirect Economic Impacts 2016	203-1	Investments in infrastructure and supported services	Pg. 223; Performance indicators sec. Engaging communities			Communities' economic, social and cultural rights is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ^(2b)
Procurement Practices						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-211			ESRS G1 G1-2 §12
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Performance indicators sec. Sustainable supply chain			Communities' economic, social and cultural rights is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ^(2b)



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GRI 2: General Disclosures 2021						
ESRS DISCLOSURE REQUIREMENTS(*)¹²						
Anti-corruption						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 278-281			ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)
GRI 205: Anticorruption 2016	205-1	Operations assessed for risks related to corruption	Pg. 278-281			ESRS G1 G1-3 §AR 5 ↗ ^(1b)
	205-2	Communication and training about anticorruption policies and procedures	Pg. 278-281; Performance indicators sec. Enel people			ESRS G1 G1-3 §20, §21 (b) and (c) and §AR 7 and 8 ↗ ^(1b)
	205-3	Confirmed incidents of corruption and actions taken	Pg. 278-281			ESRS G1 G1-4 §25
Anti-competitive Behavior						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 278-281			NA
GRI 206: Anticompetitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During 2023, 9 legal actions (4 in Italy, 3 in Iberia and 2 in Chile) were filed.			NOT COVERED
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 310-337			NA
GRI 207: Tax 2019	207-1	Approach to tax	Pg. 310-337			NOT COVERED
	207-2	Tax governance, control, and risk management due to climate change	Pg. 310-337			NOT COVERED
	207-3	Stakeholder engagement and management of concerns related to tax	Pg. 310-337			NOT COVERED
	207-4	Country-by-country reporting	Pg. 310-337			NOT COVERED
300 series (Environmental Topics)						
Materials						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 177; 218			ESRS E5 E5-1 §12; E5-2 §17; E5-3 §21
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Pg. 218; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-4 §31 (a) ↗ ^(1a)
	301-2	Recycled input materials used	Pg. 177; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-4 §31 (c)
Energy						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 172-174			ESRS E1 E1-2 §25 (c) to (d); E1-3 §26; E1-4 §33
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Pg. 172-174; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f) ↗ ^(2a)
	302-3	Energy intensity	Pg. 172-174			ESRS E1 E1-5 §40 to §42
	302-4	Reduction of energy consumption	Pg. 172-174			Energy is a sustainability matter for E1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2a)

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
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GRI 2: General Disclosures 2021						
Water						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 14-17; 160-163			ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20; ESRS E3 E3-1 §9; E3-2 §15, §17 to §18; E3-3 §20
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Pg. 160-163			ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20
	303-2	Management of water discharge-related impacts	Pg. 160-163; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E2 E2-3 §24 ↗ ^(2b)
	303-3	Water withdrawal	Pg. 14-17; 160-163; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			Water withdrawals is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	303-4	Water discharge	Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			Water discharges is a sustainability matter for E3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	303-5	Water consumption	Pg. 14-17; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E3 E3-4 §28 (a), (b), (d) and (e)
Biodiversity						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 147-159			ESRS E4 E4-1 §AR 1 (b) and (d); E4-2 §20 and §22; E4-3 §25 and §28 (a); E4-4 §29
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pg. 147-159			ESRS E4 §16 (a) i; §19 (a); E4-5 §35 ↗ ^(1a)
	304-2	Significant impacts of activities, products, and services on biodiversity	Pg. 147-159			ESRS E4 E4-5 §35, §38, §39, §40 (a) and (c)
	304-3	Habitats protected or restored	Pg. 147-159			ESRS E4 E4-3 §28 (b) and §AR 20 (e); E4-4 §AR 26 (a)
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pg. 147-159			ESRS E4 E4-5 §40 (d) i ↗ ^(1b)

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GRI 2: General Disclosures 2021						
Emissions						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 14-16; 119-125; 164-165			ESRS E1 E1-2 §22; E1-3 §26; E1-4 §33 and §34 (b); E1-7 §56 (b) and §61 (c); ESRS E2 §AR 9 (b); E2-1 §12; E2-2 §16 and §19; E2-3 §20 ↗ ^(2a)
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Pg. 119-124; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)
	305-2	Energy indirect (Scope 2) GHG emissions	Pg. 119-122; 124; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)
	305-3	Other indirect (Scope 3) GHG emissions	Pg. 119-122; 125; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-4 §34 (c); E1-6 §44 (c); §51; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 46 (a) (i) to (k)
	305-4	GHG emissions intensity	Pg. 14-16; 119-125; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-6 §53; §54; §AR 39 (c); §AR 53 (a) ↗ ^(1a)
	305-5	Reduction of GHG emissions	Pg. 119-122; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E1 E1-3 §29 (b); E1-4 §34 (c); §AR 25 (b) and (c); E1-7 §56
	305-6	Emissions of ozone-depleting substances (ODS)	Pg. 119-122; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			Pollution of air is a sustainability matter for E2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P; MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Pg. 164-165; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E2 E2-4 §28 (a); §30 (b) and (c); §31; §AR 21; §AR 26

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GRI 2: General Disclosures 2021						
Waste						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 168-172			ESRS E5 §AR 7 (a); E5-1 §12; E5-2 §17; E5-3 §21
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Pg. 168-172			ESRS 2 SBM-3 §48 (a), (c) ii and iv; ESRS E5 E5-4 §30
	306-2	Management of significant waste-related impacts	Pg. 168-172; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-2 §17 and §20 (e) and (f); E5-5 §40 and §AR 33 (c)
	306-3	Waste generated	Pg. 168-172; Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-5 §37 (a), §38 to §40 ↗ ^(1b)
	306-4	Waste diverted from disposal	Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-5 §37 (b), §38 and §40 ↗ ^(1b)
	306-5	Waste directed to disposal	Performance indicators sec. Zero emissions ambition and just transition, Roadmap towards natural capital conservation			ESRS E5 E5-5 §37 (c), §38 and §40 ↗ ^{(1a) (1b)}
Supplier Environmental Assessment						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-211; Performance indicators sec. Sustainable supply chain			ESRS G1 G1-2 §12 and §15 (a)
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Pg. 209-211; Performance indicators sec. Sustainable supply chain			ESRS G1 G1-2 §15 (b) ↗ ^(1b)
	308-2	Negative environmental impacts in the supply chain and actions taken	Pg. 209-211; Performance indicators sec. Sustainable supply chain			ESRS 2 SBM-3 §48 (c) i and iv
400 series (Social Topics)						
Employment						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 14-16; 189; 201-203			ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Pg. 14-16; 189; Performance indicators sec. Enel people			ESRS S1 S1-6 §50 (c) ↗ ^(1a)
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 201-203			ESRS S1 S1-11 §74; §75; §AR 75
	401-3	Parental leave	Performance indicators sec. Enel people			ESRS S1 S1-15 §93 ↗ ^(1a)
Labor/Management Relations						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 206-207			ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
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GRI 2: General Disclosures 2021						
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Pg. 206-207			Social dialogue and Collective bargaining are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
Occupational Health and Safety						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 244-255			ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Pg. 244-247			ESRS S1 S1-1 §23 ↗ ^(1a)
	403-2	Hazard identification, risk assessment, and incident investigation	Pg. 244-247			ESRS S1 S1-3 §32 (b) and §33
	403-3	Occupational health services	Pg. 252-253			Health and safety and Training and skills development are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pg. 249-250			
	403-5	Worker training on occupational health and safety	Pg. 249-250			
GRI 403: Occupational Health and Safety 2018	403-6	Promotion of worker health	Pg. 244-254			Social protection is a sustainability matter for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg. 253-255			ESRS S2 S2-4 §32 (a)
	403-9	Work-related injuries	Pg. 244-248			ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82 ↗ ^{(1a) (2c)}
Training and Education						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 14-16; 189-193			ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)

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GRI 2: General Disclosures 2021						
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Pg. 14-16; 189-193; Performance indicators sec. Enel people			ESRS S1 S1-13 §83 (b) and §84
	404-2	Programs for upgrading employee skills and transition assistance programs	Pg. 191-193			ESRS S1 S1-1 §AR 17 (h)
	404-3	Percentage of employees receiving regular performance and career development reviews	Pg. 190-191; Performance indicators sec. Enel people			ESRS S1 S1-13 §83 (a) and §84
Diversity and Equal Opportunity						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 14-16; 189-190; 194-200; 262-263; 278-280			ESRS S1 S1-1 §17; §20 (c); ESRS S1 §24 (a); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Pg. 14-16; 189-190; 194-200; 262-263; 278-280; Performance indicators Enel people			ESRS 2 GOV-1 §21 (d); ESRS S1 S1-6 §50 (a); S1-9 §66 (a) to (b); S1-12 §79 
	405-2	Ratio of basic salary and remuneration of women to men	Pg. 189-190; 198-200; Performance indicators sec. Enel people			ESRS S1 S1-16 §97 and §98
Non-discrimination						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 278-280			ESRS S1 S1-1 §17; §20 (c); §24 (a) and (d); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c); ESRS S4 §10 (b); S4-1 §13; §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b); §35; §AR 30; §AR 33 (a); S4-5 §38; §41 (b) and (c)
GRI 406: Nondiscrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Pg. 278-280; Performance indicators sec. Sound governance			ESRS S1 S1-17 §97, §103 (a), §AR 103
Freedom of Association and Collective Bargaining						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-211; 286			ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Pg. 209-211; 286			Freedom of association and Collective bargaining are sustainability matters for S1 and S2 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P; MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M 

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
Child Labor						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-211; 278-280; 286			ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39; §42 (b) and (c)
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Pg. 209-211; 278-280; 286			ESRS S1 §14 (g); S1-1 §22 ESRS S2 §11 (b); S2-1 §18 ^(2a)
Forced or Compulsory Labor						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-211; 278-280; 286			ESRS S1 S1-1 §17; §20 (c); §22; S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); §18; S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39; §42 (b) and (c)
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pg. 209-211; 278-280; 286			ESRS S1 §14 (f); S1-1 §22 ESRS S2 §11 (b); S2-1 §18 ^(2a)
Security Practices						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 289			ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	Suppliers of security services are selected according to the global qualification process and procurement phases, which include, among others, an assessment related to human rights monitored throughout the execution of the contract. Training and awareness-raising is a key aspect of the embedding of respect of human rights into business activities with both Enel people and business partners. Specific training activities are carried out every year to ensure that anyone who works with the Group is aware of the role they play in ensuring respect for human rights in carrying out their activities. Training is accessible in a variety of formats and content so as to target each area (e.g., courses on environmental protection, occupational health and safety, diversity and inclusion, community relations, anticorruption, digital training and issues closely related to human rights).			Security-related impacts is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ^(2b)

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
Rights of Indigenous Peoples						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 221-223; 286; 301-309			ESRS S3 §9 (b); S3-1 §12, §15 and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	There were no reported violations of the rights of indigenous peoples.			ESRS S3 S3-1 §16 (c), AR 12; S3-4 §30, §32 (b), §33 (b), §36 ↗ ^{11b)}
Human Rights Assessment						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 278-280			NOT COVERED
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	Pg. 278-280			NOT COVERED
	412-2	Employee training on human rights policies or procedures	Pg. 278-280; Performance indicators sec. Enel people			NOT COVERED
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Performance indicators sec. Sound governance			NOT COVERED
Local Communities						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 221-227; 278-280; 286; 301-309			ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Pg. 221-227; 278-280; 286			ESRS S3 S3-2 §19; S3-3 §25; S3-4 §AR 34 (c) ↗ ^{11b)}
	413-2	Operations with significant actual and potential negative impacts on local communities	Pg. 286; 301-309			ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)
Supplier Social Assessment						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 209-212			ESRS G1 G1-2 §12 and §15 (a)
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Pg. 209-212; Performance indicators sec. Sustainable supply chain			ESRS G1 G1-2 §15 (b) ↗ ^{11b)}
Public Policy						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 478-480			ESRS G1 G1-5 §27
GRI 415: Public Policy 2016	415-1	Political contributions	Enel has no direct dealings with political parties and does not make funding of any kind, as explicitly stated in point 2.2 of the Zero Tolerance of Corruption Plan and point 3.26 of the Group's Code of Ethics. Some exceptions can be found in some countries as a result of the regulations in force therein and after analysis by the appropriate company bodies.			ESRS G1 G1-5 §29 (b)

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						
Customer Health and Safety						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 244; 254			ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Pg. 254; New products and services are evaluated in terms of potential health and safety impacts throughout the value chain to minimize them, as confirmed by Section 2.2.2 of the Human Rights Policy.			Personal safety of consumers and end-users is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
Marketing and Labeling						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 237-238			ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	All sales companies of the Group comply with the obligations of transparency required by various national and supranational regulations regarding the source of electricity sold. The bill then specifies the mix of energy sources used and the source thereof.			Information-related impacts for consumers and end-users is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M ↗ ^(2b)
	417-3	Incidents of non-compliance concerning marketing communications	In 2023, there were no cases of non-compliance with regulations or voluntary codes with respect to the marketing activities of the Enel Group.			ESRS S4 S4-4 §35 ↗ ^(1b)
Customer Privacy						
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 282-286			ESRS S4 §10 (b); S4-1 §13 and §16 (c); S4-2 §20; S4-4 §31, §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pg. 282-286			ESRS S4 S4-3 §AR 23; S4-4 §35 ↗ ^(1a)
General standard disclosures for the electric utility sector						
General standard disclosures for the electric utility sector	Page number(s)/ URL/Direct answer					
EU1	Pg. 14-17; 72-73; Performance indicators sec. Enel's commitment to sustainable development					

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						ESRS DISCLOSURE REQUIREMENTS(*)¹²
EU2	Pg. 14-17; 72-73; Performance indicators sec. Enel's commitment to sustainable development					
EU3	Pg. 14; 229-230; Performance indicators sec. Business drivers, Customer centricity					
EU4	Pg. 14-15; 74-75; Performance indicators sec. Business drivers, Customer centricity					
Specific standard disclosures for the electric utility sector						
Category: economic						
Material aspect: demand side management						
DMA	Pg. 229					
	MATERIAL ASPECT: RESEARCH AND DEVELOPMENT					
DMA	Pg. 339					
	MATERIAL ASPECT: SYSTEM EFFICIENCY					
EU11	Performance indicators sec. Business drivers, Customer centricity					
EU12	Performance indicators sec. Business drivers, Customer centricity					
Category: social						
Sub-category: labor practices and decent work						
Material aspect: employment						
DMA	Ch. Enel people					
DMA	Pg. 190-191; 249-250					
EU15	Performance indicators sec. Enel people					
EU18	Pg. 249-250					
Sub-category: society						
Material aspect: local communities						
DMA	Ch. Engaging communities					
EU22	Pg. 301-309					

GRI Standards	Disclosure	Location	Omissions			(Draft) GRI-ESRS Interoperability Index(*) ¹¹
			Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021						ESRS DISCLOSURE REQUIREMENTS(*)¹²
Material aspect: disaster/emergency planning and response						
DMA	Pg. 254					
Sub-category: product responsibility						
Material aspect: customer health and safety						
EU25	Ch. Health and safety of people; Performance indicators					
Material aspect: access						
DMA	Ch. Business drivers					
EU26	Italy: 0% Spain: 0% Argentina: 0.7% Brazil: 0% Chile: 0.7% Colombia: 0% Peru: 4.8%					
EU27	Performance indicators sec. Business drivers, Customer centricity					
EU28	Performance indicators sec. Business drivers, Customer centricity					
EU29	Performance indicators sec. Business drivers, Customer centricity					
EU30	Performance indicators sec. Business drivers, Customer centricity					
Material aspect: provision of information						
DMA	Pg. 76-77; 237-238					

Legend

NA: Not applicable

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This [draft] Interoperability Index follows a columnar format mapping the GRI Standards disclosures to the corresponding ESRS disclosure requirements at a granular level. The differences that arise at datapoint level are described below.

- (1a) Differences in granularity: GRI requires further breakdowns or granularity.
- (1b) Differences in data type: GRI requires quantitative disclosure and ESRS requires qualitative disclosure.
- (2a) Differences in scope: GRI disclosure is broader and/or more specific than ESRS.
- (2b) Differences in scope: GRI and ESRS disclosures have the same disclosure objective but differ in how data points are formulated.
- (2c) Differences in scope: GRI 403 covers employees and workers who are not employees but whose work and/or workplace is controlled by the organization. ESRS S1-14 covers employees and non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78)). For fatalities, ESRS S1-14 covers workers working on the undertaking's sites.
- (3) Difference in definition of non-employees: GRI 2-8 covers workers who are not employees and whose work is controlled by the organization. ESRS S1-7 covers non-employee workers (people with contracts with the undertaking to supply labour ("self-employed people") or people provided by undertakings primarily engaged in "employment activities" (NACE Code N78)).

SASB CONTENT INDEX

The following table shows the main indicators required by the Value Reporting Foundation – SASB standard in relation to the primary sector of reference for Enel: “Electric Utilities & Power Generators Sector” version 2023. The table shows, where present, the reference to the GRI indicator with which the disclosure required by the SASB was covered, as well as references to the chapters of the 2023 Sustainability Report.

SECTOR: ELECTRIC UTILITIES & POWER GENERATORS SECTOR 2023							
Topic	Codes	Accounting Metric	2023	2022	2021	2023-2022	GRI
Greenhouse Gas Emissions & Energy Resource Planning	IF-EU-110a.1	Gross global Scope 1 emissions, percentage covered under (Mt) CO ₂ -e	34.51	53.07	51.57	-18.56	305-1
		Emissions-limiting regulations (%) ⁽¹⁾	83.0	75.9	61.5	7.1	
		Emissions-reporting regulations (%)	100	100	100	-	
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries (Mt) CO ₂ -e ⁽²⁾	56.8	77.8	77.9	-21.0	305-1
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2023 Sustainability Report, chapter “Zero emissions ambition and just transition”				201-2
Air Quality	IF-EU-120a.1	Air emissions of the following pollutants: NO _x (excluding N ₂ O) (t)	53,850	74,225	78,846	-20,375	305-7
		SO _x	18,701	16,602	15,615	2,099	
		Particulate matter (PM10, with respect to thermoelectric generation) (t)	1,259	1,227	1,099	32	
		Lead (Pb)	N/A				
		Mercury (Hg from coal-fired power plants) (t)	44.1	74.8	49.6	-30.7	
		Percentage of each in or near areas of dense population	N/A				
Water Management	IF-EU-140a.1	Total water withdrawn (Mm ³)	55.0	76.0	73.1	-21.0	303-3 a
		Total water consumed (Mm ³)	35.4	45.2	43.8	-9.8	303-5 a
		Percentage of each in regions with High or Extremely High Baseline Water Stress ⁽³⁾ (%)	23.3	19.3	23.0	4.0	303-3
			22.1	20.6	24.0	1.5	303-5
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	3	5	9	-2	303-4 d
IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	2023 Sustainability Report, chapter “Roadmap towards natural capital conservation”				303-1 303-2	
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion products (CCPs) generated (Mt)	0.81	1.18	0.79	-0.4	306-3
		Percentage recycled (%)	79	82	70	-3	306-4
	IF-EU-150a.3	Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	2023 Sustainability Report, chapter “Roadmap towards natural capital conservation”				
IF-EU-240a.1	Average retail electric rate for residential, commercial, and industrial customers	N/A					
	Number of residential customer electric disconnections for non-payment (U) ⁽⁴⁾	2,915,120	3,709,777	2,737,491	-794,657	EU27	
	Percentage reconnected within 30 days	89.8	91.9	N/A	-2.1		

SECTOR: ELECTRIC UTILITIES & POWER GENERATORS SECTOR 2023

Topic	Codes	Accounting Metric	2023	2022	2021	2023-2022	GRI	
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	2023 Sustainability Report, chapter "Customer centricity"				DMA EU (former EU7) DMA EU (former EU23) 2-29 3-3	
Workforce Health & Safety	IF-EU-320a.1	Total recordable incident rate (TRIR) for direct employees	1.46	1.24	1.27	0.22	403-9	
		Fatality rate for direct employees	0.025	0.008	0.024	0.017		
		Near miss frequency rate (NMFR) for direct employees	5.575	5.120	N/A	0.455		
		Total recordable incident rate (TRIR) for contract employees	2.07	2.66	3.52	-0.59		
		Fatality rate for contract employees	0.030	0.016	0.020	0.014		
		Near miss frequency rate (NMFR) for contract employees	4.378	4.793	N/A	-0.415		
End-Use Efficiency & Demand	F-EU-420a.2	Percentage of electric load served by smart grid technology ⁽⁵⁾	70.9	70.3	70.4	0.6		
	F-EU-420a.3	Customer electricity savings from efficiency measures, by market (megawatt hours)	N/A Available as of the 2024 reports					
Nuclear Safety & Emergency Management	IF-EU-540a.1	Total number of nuclear power units, broken down by results of most recent independent safety review	4	4	4	-		
		Description of efforts to manage nuclear safety and emergency preparedness	2023 Sustainability Report, chapter "Health and safety of people"				DMA EU former EU21	
Grid Resiliency	F-EU-550a.1	Number of incidents of non-compliance with physical or cybersecurity standards or regulations	-	-	-	-		
		System Average Interruption Duration Index (SAIDI)	218	231	243	-13	EU29	
		System Average Interruption Frequency Index (SAIFI)	2.5	2.6	2.8	-0.1	EU28	
		Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	88.1	89.0	N/A	-0.9		
IF-EU-000.A	IF-EU-000.B	Number of: (a.) residential, (b.) commercial, and (c.) industrial customers served	61,118,024	66,784,895	69,342,818	-5,666,871	EU3	
		Total electricity delivered to: residential ⁽⁶⁾	108,813	118,076	N/A	-9,263		
		Total electricity delivered to: industrial and commercial ⁽⁶⁾	192,041	203,032	N/A	-10,991		
		Total electricity delivered to: all other retail customers	N/A	N/A	N/A	566		
		Total electricity delivered to: wholesale customers	N/A	N/A	N/A	9,540		
		IF-EU-000.C	Length of transmission and distribution lines (km)	1,899,419	2,024,038	2,233,368	-124,619	EU4
			Total electricity generated (GW)	207,330	227,767	222,605	-20,437	
			Percentage by major energy source-coal	5.2	8.7	N/A	-4	
			Percentage by major energy source-oil	2.4	2.2	N/A	-	
			Percentage by major energy source-gas	1.5	4.2	N/A	-3	
IF-EU-000.D	IF-EU-000.D	Percentage by major energy source-nuclear	12.0	11.6	N/A	-	EU2	
		Percentage by major energy source-hydro	29.4	22.7	N/A	7		
		Percentage by major energy source-solar	7.0	5.0	N/A	2		
		Percentage by major energy source-wind	21.9	19.0	N/A	3		
		Percentage by major energy source-geothermal	2.9	2.7	N/A	-		
		Percentage by major energy source-biomass	-	-	-	-		
		Percentage in regulated markets	N/A					
		IF-EU-000.E	Total wholesale electricity purchased ⁽⁷⁾ (MWh)	82,300	84,660	70,934		-2,360

Legend

N/A: Not applicable

N/A: Not available

* Unaudited for indicators not corresponding to GRI Standards.

(1) The 2022 value also includes CO₂ emissions from thermal power plants in Chile as they are covered by the "green tax system" (*Sistema de Impuestos Verdes*).

(2) The value considers direct emissions from the generation of electricity in proprietary plants and also indirect emissions from the purchase of electricity and sales to the end customer. The 2021 and 2022 values were restated following an update of the emission factors of national electrical systems.

(3) In water stressed areas are included plants located in areas classified as "arid" from WRI.

(4) For further details, see the chapter "Customer centricity" of this document.

(5) The value is calculated as: total energy billed with smart meters/total energy billed.

TCFD CONTENT INDEX

Reflecting the Group's commitment to climate change related disclosures, the following table shows the alignment of Enel's disclosure with respect to the Task Force on Climate-related Financial Disclosures (TCFD) of the Financial Stability Board, which published specific recommendations for the voluntary reporting of the financial impact of climate risks in June 2017.

TCFD (TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES) RECOMMENDATIONS		REFERENCE TO "ZERO EMISSIONS AMBITION AND JUST TRANSITION" CHAPTER OF THE 2023 SUSTAINABILITY REPORT
Governance	Disclosure a) Disclosure b)	Enel's governance model to tackle climate change <i>Competences of corporate bodies</i> <i>Enel's organizational model for management of climate-related issues</i> <i>Climate change incentive and contribution scheme</i>
	Disclosure c)	Climate change and long-term scenarios <i>Enel's energy transition scenarios</i> <i>The physical climate scenario for the purpose of climate adaptation actions</i>
Strategy	Disclosure b) Disclosure c)	The strategy for tackling climate change <i>Enel's strategy for climate mitigation</i> <i>2024-2026 Strategic Plan</i> <i>Enel's resilience and adaptation to climate change</i>
	Disclosure a)	Risks and opportunities connected with climate change <i>Assessment of risks related to the energy transition</i> <i>Assessment of risks arising from physical phenomena</i>
Risk Management	Disclosure a) Disclosure b) Disclosure c)	Enel's performance in tackling climate change <i>Methodology for calculating greenhouse gas emissions</i> <i>GHG emission trends in 2023</i> <i>Intensity metrics</i> <i>Financial, operational and environmental metrics connected with climate change</i> <i>Financial and operational targets</i>
	Disclosure a) Disclosure b) Disclosure c)	Enel's roadmap to decarbonization

SUSTAINABLE FINANCE DISCLOSURE REGULATION (PAI) CONTENT INDEX

PAI (Principal Adverse Impact) indicators, according to the “Sustainable Finance Disclosure Regulation”, Regulation (EU) 2019/2088

	INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER
GREENHOUSE GAS EMISSIONS	Scope 1 – Total direct emissions, mil t_{eq}	34.51	53.07	51.57	For further information, please refer to the chapter “Zero emissions ambition and just transition”
	Scope 2, location based – Total indirect emissions, mil t_{eq}⁽¹⁾	3.28	3.82	3.77	For further information, please refer to the chapter “Zero emissions ambition and just transition”
	Scope 2, market based – Total indirect emissions, mil t_{eq}⁽²⁾	4.51	5.10	6.11	For further information, please refer to the chapter “Zero emissions ambition and just transition”
	Scope 3 – Total indirect emissions, mil t_{eq}⁽³⁾	56.53	71.04	70.46	For further information, please refer to the chapter “Zero emissions ambition and just transition”
	2. Carbon footprint	Indicator not directly applicable to Enel since it is calculated by the investor based on the data above.			
	3. GHG intensity of investee companies	Indicator not directly applicable to Enel since it is calculated by the investor based on the data above.			
	4. Exposure to companies active in the fossil fuel sector	Indicator not applicable to Enel.			
GREENHOUSE GAS EMISSIONS	5. Share of non renewable energy consumption and production	It should be noted that for 2023 total non renewable energy consumption is 752,814 TJ (2022 figure of 1,053,083 TJ) while production from non renewable sources was 80,345 GWh (2022 figure of 115,318 GWh). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	It should be noted that for 2022 total non renewable energy consumption is 1,053,083 TJ (2021 figure of 1,044,714 TJ) while production from non renewable sources was 115,318 GWh (2021 figure of 113,789 GWh). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For information on the underlying data useful for calculating the indicator, see the performance indicators: section “Zero emissions ambition and just transition” for details on fuel consumption by primary source (TJ) and “Enel’s commitment to sustainable progress” for power generation data
	6. Energy consumption intensity per high impact climate sector	For 2023, it should be noted that total energy consumption was 806,729 TJ (2022 figure of 1,108,069 TJ). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, it should be noted that total energy consumption was 1,108,069 TJ (2021 figure of 1,099,302 TJ). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For information on the underlying data useful for calculating the indicator, see the performance indicators: section “Zero emissions ambition and just transition” for details on fuel consumption by primary source (TJ)
	7. Activities negatively affecting biodiversity sensitive areas	In 2023, only one power plant was built in areas with high biodiversity value, 3 fewer than in 2022. Although an initial analysis, based on the literature, found the area to be affected by endangered species, monitoring conducted during the environmental impact assessment did not confirm their presence.	In 2022, 4 new power generation plants were built in areas of high biodiversity value, 2 fewer than in 2021, including 3 in critical habitats and 1 in areas containing species at risk of extinction, for which action plans were developed to restore habitats and protect species. These include the project to improve habitats for reptiles, amphibians and other fauna groups on the photovoltaic plant in Torrecilla, Spain.		For further information, please refer to the chapter “Roadmap towards natural capital conservation”
WATER	8. Emissions to water	The topic is not material, as the potential pollutants in the discharges comply with national regulatory benchmark and permit limits. For European plants, the limits are set according to BREFs and the quantities are below the registration thresholds in the E-PRTR.			For further details, please refer to the chapter “Roadmap towards natural capital conservation” – section on liquid effluents

	INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER	
WASTE	9. Hazardous waste ratio	For 2023, it should be noted that total hazardous waste was 68,703 t (2022 figure of 55,940 t). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, it should be noted that total hazardous waste was 55,940 t (2021 figure of 64,365 t). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For further details, please refer to the chapter "Roadmap towards natural capital conservation" and the performance indicators: section "Zero emissions ambition and just transition"	
	10. Violations of UN Global Compact principles and Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises	<p>In 2023, 25 cases of breaches, received through the whistleblowing channel, were recorded and can be linked to the principles enshrined in the Group's Human Rights Policy, drafted in line with the main international reference standards of the United Nations Guiding Principles on business and human rights and the guidelines for multinational companies of the OECD. Specifically:</p> <ul style="list-style-type: none"> • 7 violations related to "Conflicts of Interest/Corruption" in pursuit of personal interests and/or to the detriment of the Company; • 18 violations attributable to improper conduct by individual employees harmful to respect for diversity and non-discrimination or failure to comply with internal health and safety policies. <p>Furthermore, as a result of checks within the Company's operations, an additional 2 cases of "Corruption/Conflict of Interest" in pursuit of private interest were identified, for which 2 employees were dismissed.</p>	<p>In 2022, 20 cases of violations attributable to the principles enshrined in the Group's Human Rights Policy, drafted in compliance with the main international benchmark standards of the United Nations and the guidelines intended for multinational companies of the OECD, were recorded. Specifically:</p> <ul style="list-style-type: none"> • 9 violations related to "Conflicts of Interest/Corruption" in pursuit of personal interests and/or to the detriment of the Company; • 11 violations attributable to improper conduct by individual employees harmful to respect for diversity and non-discrimination or failure to comply with internal health and safety policies. 		For further information, please refer to the chapter "Sound governance" – "Values and pillars of corporate ethics" and "Stakeholder reports" – "Active and passive fight against corruption"	
SOCIAL AND EMPLOYEE MATTERS	11. Lack of processes and compliance mechanisms to monitor compliance with UN Global Compact principles and OECD Guidelines for Multinational Enterprises	<p>Implementation and monitoring of the commitments expressed in the Human Rights Policy adopted by the Enel Group are based on a process, which, as required by the UN Guiding Principles on business and human rights and the OECD Guidance for Responsible Business Conduct, has the objective of assessing the robustness of the human rights management system. The process covers the entire value chain in the various countries in which the Group operates and makes it possible to assess both the level of alignment of processes and procedures with UNGPs management requirements and the degree to which are in line with the principles contained in the Human Rights Policy is integrated within business practices. This process is codified in a globally applicable internal procedure and involves "identifying, preventing, mitigating and reporting" adverse effects potentially caused by the Company. Specifically, it is divided into the following stages:</p> <ol style="list-style-type: none"> 1. assessment of the risk perceived by key stakeholders, at the individual country level with reference to labor rights, local communities and the environment; 2. identification of any gaps aimed at analyzing the organizational and control systems that guard against risks and identifying any deficiencies; 3. development of any improvement plans; 4. adoption of actions and monitoring. <p>Improvement measures highlighted by the process are included in the Group Sustainability Plan, and communication on the outcomes of the perceived risk and gap analysis is reported annually, within the Group Sustainability Report, along with the progress of improvement plans.</p>			For further information, please refer to the chapter "Managing human rights", in particular the "Access to remedy" section	
	12. Unadjusted gender pay gap	For 2023, the Women/Men Basic Salary Ratio was 109.4% (2022 figure of 104.7%) and the Women/Men Remuneration Ratio was 110.1% (2022 figure of 105.4%)	For 2022, the Women/Men Basic Salary Ratio was 104.7% (2021 figure of 104.8%) and the Women/Men Remuneration Ratio was 105.4% (2021 figure of 105.1%)			For further details, please refer to the chapter "Enel people" and the performance indicators: section "Valuing and enhancing people"
	13. Board gender diversity, %	44.4%	44.4%	44.4%		For further details, see the chapter "Sound governance"
	14. Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical weapons and biological weapons)	Indicator not applicable to Enel.				

	ADDITIONAL INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER
EMISSIONS	1. Emissions of inorganic pollutants	Indicator not applicable to Enel.			
	2. Emissions of air pollutants	For 2023, "SO ₂ emissions" were 18,701 t (2022 figure of 16,602 t), "NO _x emissions" were 53,850 t (2022 figure of 74,225 t), "Dust emissions" (PM 10) were 1,259 t (2022 figure of 1,227 t), and "Hg emissions" were 0.04 t (2022 figure of 0.08 t). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, "SO ₂ emissions" were 16,602 t (2021 figure of 15,615 t), "NO _x emissions" were 74,225 t (2021 figure of 78,846 t), "Dust emissions" (PM 10) were 1,227 t (2021 figure of 1,099 t), and "Hg emissions" were 0.08 t (2021 figure of 0.05 t). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For further details, please refer to performance indicators: section "Zero emissions ambition and just transition" and for details on "Other atmospheric emissions" under the chapter "Roadmap towards natural capital conservation"
	3. Emissions of ozone depleting substances	For 2023, "Emissions of ozone depleting substances" were 14 kg CFC-11 _{eq} (2022 figure of 43 kg CFC-11 _{eq}). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, "Emissions of ozone depleting substances" were 43 kg CFC-11 _{eq} (2021 figure of 180 kg CFC-11 _{eq}). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		See the performance indicators: section "Zero emissions ambition and just transition" for details on "Emissions of ozone depleting substances"
	4. Investments in companies without carbon emission reduction initiatives	Indicator not applicable to Enel.			
	5. Breakdown of energy consumption by type of non-renewable sources of energy (TJ)	-	-	-	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
ENERGY PERFORMANCE	from non-renewable sources (TJ)	752,814	1,053,083	1,044,714	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
	Coal (TJ)	117,193	206,450	141,528	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
	Fuel oil (TJ)	32,483	35,848	34,787	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
	Natural gas (TJ)	276,567	469,425	549,312	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
	Diesel oil (TJ)	60,797	58,486	48,482	See the performance indicators: section "Zero emissions ambition and just transition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"
	Uranium (TJ)	265,773	282,872	270,605	See the performance indicators: section "Zero emissions ambition" and for further qualitative details see the chapter "Roadmap towards natural capital conservation"

	ADDITIONAL INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER	
WATER, WASTE AND MATERIAL EMISSIONS	6. Water usage and recycling	For 2023, it should be noted that the total "Water withdrawals" was 55.0 10 ³ megaliters (2022 figure of 76.0 10 ³ megaliters) while the total "Percentage recycled and reused water" was 8.6% (2022 figure of 9.4%). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, it should be noted that the total "Water withdrawals" was 76.0 10 ³ megaliters (2021 figure of 73.1 10 ³ megaliters) while the total "Percentage recycled and reused water" was 9.4% (2021 figure of 8.3%). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For further details, see the performance indicators: section "Zero emissions ambition and just transition" and the chapter "Roadmap towards natural capital conservation"	
	7. Investments in companies without water management policies	Enel is constantly committed to progressively reducing the specific need for water for its plants and assets, through the efficient use of water in existing thermal plants, the evolution of the energy mix towards renewables, and the progressive reduction of generation from fossil fuels. Starting last year, Enel renewed and relaunched its commitment to preserving water resources, adopting the target of a 65% reduction in specific withdrawal of fresh water by 2030 compared with the base year 2017.			Please refer to the chapter "Roadmap towards natural capital conservation - Responsible use of water"	
	8. Exposure to areas of high water stress	Enel also pays particular attention to the vulnerability of the resource, by mapping and constantly monitoring all generation sites located in areas classified as water-stressed areas. Among the sites mapped, those defined as "critical" are those positioned in water-stressed areas and which procure significant volumes of fresh water. For these sites, which are specifically thermoelectric and nuclear plants that use water resources for process and closed-cycle cooling needs, water management methods and process performance are constantly monitored, in order to minimize consumption and favor withdrawals from sources of lower quality or which are non-scarce (wastewater, industrial or sea water).			Please refer to the chapter "Roadmap towards natural capital conservation - Responsible use of water"	
	9. Investments in companies producing chemicals	Indicator not applicable to Enel.				
	10. Land degradation, desertification, soil sealing	Enel is promoting a circular approach to land management, in particular through the reuse and redevelopment of brownfield sites, as well as the repowering and lifetime extension of wind farms, in order to limit the use of soil.			Please refer to the chapter "Roadmap towards natural capital conservation"	
	11. Investments in companies without sustainable land/agriculture practices	Indicator not applicable to Enel.				
	12. Investments in companies without sustainable oceans/seas practices	Indicator not applicable to Enel.				
	13. Non-recycled waste ratio	The overall percentage of O&M waste sent for recovery was 85% (2022 figure of 84.39%). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.	For 2022, it should be noted that the "Percentage of total waste sent for recovery" was 84.39% (2021 figure of 61.83%). In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.		For further details, please refer to the chapter "Roadmap towards natural capital conservation" and the performance indicators: section "Zero emissions ambition and just transition"	
	14. Natural species and protected areas	Protection of biodiversity is one of the strategic objectives of "Enel's Environmental Policy" and is regulated by a specific policy ("Enel's Biodiversity Policy") adopted in 2015 and renewed in 2023 following COP15. The policy defines the guidelines for all the Group's biodiversity protection initiatives and the principles according to which they operate, aligned with the Kunming-Montreal GBF.			Please refer to the chapter "Roadmap towards natural capital conservation"	
	15. Deforestation	In addition, Enel is committed to conserving forests and, if deforestation cannot be avoided, will reforest areas of equivalent value in line with the principle of "No Net Deforestation".			Please refer to the chapter "Roadmap towards natural capital conservation"	
GREEN SECURITIES	16. Share of securities not certified as green under a future EU legal act setting up an EU Green Bond Standard	Indicator not applicable to Enel.				

ADDITIONAL INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER
1. Investments in companies without workplace accident prevention policies	<p>It should be noted that there are two founding documents of the commitment of the Group to health, safety and labor (both signed by the CEO): "Health and Safety Policy" and "Stop Work Policy". The first, updated in 2023, describes the guiding principles, strategic goals, approach and priorities for action for continuous improvement of health and safety performance. It is based on several principles, including compliance with regulations; adoption of the best standards; implementation and continuous improvement of the Occupational Health and Safety Management Systems in accordance with the international standard ISO 45001; and promotion of information initiatives to disseminate and consolidate the culture of health, safety and organizational well-being.</p> <p>The second, the "Stop Work Policy" aims to empower Enel employees and contractors in managing potential health, safety and environmental risk situations.</p> <p>It requires everyone, both employees and contractor personnel, to promptly intervene and stop any activity that may endanger their own health and safety or that of others.</p> <p>In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.</p>			For further details, please refer to the chapter "Health and safety of people"
2. Rate of accidents	<p>For 2023, it should be noted that Total Recordable Injuries was 726 (2022 figure of 962). For a complete disclosure of the types of injuries reported by Enel (for Enel personnel and contracted personnel) see the "Chapter reference" column.</p> <p>In any case, it should be noted that the final required indicator is not directly reportable by Enel since it is calculated by the investor based on the information reported in the report.</p>	<p>For 2022, it should be noted that Total Recordable Injuries was 962 (2021 figure of 1,212). For a complete disclosure of the types of injuries reported by Enel (for Enel personnel and contracted personnel) see the "Chapter reference" column.</p> <p>In any case, it should be noted that the final required indicator is not directly reportable by Enel since it is calculated by the investor based on the information reported in the report.</p>		For further details, please refer to the chapter "Health and safety of people" or the performance indicators: section "Health and safety of people"
SOCIAL AND EMPLOYEE MATTERS				
3. Number of days lost to injuries, accidents, fatalities or illness	<p>For 2023, the total lost days related to work-related injuries alone were 11,847⁽⁴⁾ (of which 4,070 Enel personnel and 7,777 contract personnel). The figure does not take into account lost days related to occupational illnesses.</p> <p>In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.</p>	<p>For 2022, the total lost days related to work-related injuries alone were 8,505⁽⁵⁾ (of which 2,371 Enel personnel and 6,134 contract personnel). The figure does not take into account lost days related to occupational illnesses.</p> <p>In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.</p>		For further details, please refer to the chapter "Health and safety of people"
4. Lack of a supplier code of conduct	<p>Enel's purchasing processes are based on pre-contractual and contractual conduct geared towards mutual loyalty, transparency and collaboration. The basis of Enel's procurement processes is loyalty, transparency and collaboration, and the Company asks suppliers not only to guarantee the quality standards required, but also to commit to adopting best practices in terms of human rights and of the impact of their activity on the environment. Indeed, there are clear and specific references in terms of codes of conduct, including Enel's Human Rights Policy, Code of Ethics, Zero Tolerance of Corruption Plan, and global compliance programs.</p>			For further information, please refer to the chapter "Managing human rights" and "Sound governance – Values and pillars of corporate ethics"
5. Lack of grievance/complaints handling mechanism related to employee matters	<p>In line with the third pillar of the United Nations Guiding Principles, Enel has access channels for whistleblowing from people inside or outside the Company, in compliance with the relevant legislation on whistleblowing, accessible via web or toll-free number as indicated on the Enel Code of Ethics webpage.</p>			For further information, please refer to the chapter "Managing human rights" and "Sound governance – Values and pillars of corporate ethics"
6. Insufficient whistleblower protection	<p>The process of handling whistleblowing is regulated through the Policy "Handling of Reports (Whistleblowing)", which establishes principles and rules to protect the confidentiality of the whistleblower's identity and against any form of retaliation.</p>			For further information, please refer to the chapter "Sound governance", particularly the sections on "Code of Ethics" and "Stakeholder reports"
7. Incidents of discrimination (no.)	<p>In 2023, 6 violations were recorded through the whistleblowing platform. These concerned cases of discrimination in the workplace, in particular 5 cases of harassment.</p>	<p>In 2022, 4 violations were recorded relating to cases of discrimination in the workplace, in particular cases of harassment.</p>		For further information, please refer to the chapter "Sound governance", particularly the sections on "Code of Ethics" and "Stakeholder reports"

	ADDITIONAL INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER
SOCIAL AND EMPLOYEE MATTERS	8. Excessive CEO pay ratio (%)⁽⁶⁾	<p>Note that for 2023, Enel's CEO pay ratio was:</p> <ul style="list-style-type: none"> • 25% until May 10, 2023; • 43% from May 12, 2023 until the end of the year. <p>In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.</p>	<p>For 2022, it should be noted that Enel's CEO pay ratio was 62% (2021 figure 92%)⁽⁷⁾.</p> <p>In any case, it should be noted that the final required indicator is not directly communicable by Enel since it is calculated by the investor.</p>		For further information, see the chapter "Sound governance" section "Remuneration report"
	9. Lack of a human rights policy		<p>In 2013, Enel adopted a Human Rights Policy, approved by the Board of Directors and updated in 2021 to take into account the evolution of international frameworks and corporate operational, organizational and management processes. The Policy leverages commitments in several other codes of conduct, such as the Code of Ethics (adopted as early as 2002), the Zero Tolerance of Corruption Plan, and global compliance models, reinforcing and expanding on them. There are 12 policy principles divided into two macro themes: working practices and community and society relations.</p>		For further information, please refer to the chapter "Managing human rights" and the "Human Rights Content Index"
	10. Lack of due diligence		<p>As required by the UN Guidelines and the OECD Guidance on the duty of care for responsible business conduct, Enel has defined a process, codified in a globally applicable internal procedure, which, with reference to the entire value chain in the different countries in which it operates, aims to assess the robustness of the management system to safeguard human rights. The process covers the entire value chain in the various countries in which the Group operates and makes it possible to assess both the level of alignment of processes and procedures with UNGPs management requirements and the degree to which compliance with the principles contained in the Human Rights Policy is integrated within business practices.</p>		For further information, please refer to the chapter "Managing human rights", in particular the section on "Due diligence process" and the "Human Rights Content Index" within the same chapter
HUMAN RIGHTS	11. Lack of processes and measures for preventing trafficking in human beings		<p>Since 2013, Enel's commitment against all forms of human trafficking, has been formally defined in Principle 2.1.1 Rejection of forced or compulsory labor and child labor of the Human Rights Policy.</p>		For further information, please refer to the chapter "Managing human rights" and the "Human Rights Policy" available on the corporate website
	12. Operations and suppliers at significant risk of incidents of child labor		<p>Since 2013, Enel's commitment against all forms of slavery and child labor has been formally defined in Principle 2.1.1 "Rejection of forced or compulsory labor and child labor" in the "Human Rights Policy". Enel believes that children and under-age workers constitute an at-risk category, which is why it pays utmost attention to respecting their rights along the value chain of activities. Enel rejects the use of child labor, as defined by the legislation in force in the country where the activities are carried out. In any case, the age must not be less than the minimum age established by ILO Convention no. 138. Human resources management systems and procedures therefore guarantee the absence of minors in the workforce.</p>		For further information, please refer to the chapter "Managing human rights" and the "Human Rights Policy" available on the corporate website
	13. Operations and suppliers at significant risk of forced or compulsory labor		<p>Since 2013, Enel's commitment against the use of any kind of forced or compulsory labor has been formally defined in Principle 2.1.1 "Rejection of forced or compulsory labor and child labor" in the "Human Rights Policy". The contracts considered overall regulate labor conditions, clearly defining workers' rights (working hours, remuneration, overtime, indemnity, benefits). Each worker is guaranteed a translated employment contract in his/her native language.</p>		For further information, please refer to the chapter "Managing human rights" and the "Human Rights Policy" available on the corporate website
	14. Number of identified cases of severe human rights issues and incidents	<p>In 2023, no serious human rights violations were reported through the Group's whistleblowing channel.</p>	<p>In 2022, no serious human rights violations were reported through the Group's whistleblowing channel.</p>		For further information, please refer to the chapter "Sound governance - Values and pillars of corporate ethics" and "Stakeholder reports"

	ADDITIONAL INDICATORS	2023	2022	2021	REFERENCE TO 2023 SUSTAINABILITY REPORT CHAPTER
ANTI-CORRUPTION AND ANTI-BRIBERY	15. Lack of anti-corruption and anti-bribery policies	<p>In compliance with the 10th Global Compact principle, according to which "companies are committed to combating corruption in all its forms, including extortion and bribery", Enel intends to pursue its commitment to fighting corruption in all its forms – whether direct or indirect – by applying the principles expressed in the pillars of its Anti-Bribery Management System.</p> <p>Enel's Anti-Bribery Management System (ABMS) is based on the Group's commitment to fighting corruption by applying the criteria of transparency and conduct as set out in the Zero Tolerance of Corruption Plan (ZTC Plan) and confirmed in the Anti-Bribery Policy adopted in compliance with international standard ISO 37001:2016 (on Anti-Bribery Management Systems).</p>			For further information, please refer to the chapter "Sound governance – Values and pillars of corporate ethics" and "Active and passive fight against corruption"
	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery	<p>Established breaches related to reports received are subject to disciplinary measures and/or sanctions against the individuals responsible.</p>			Please refer to the chapter "Sound governance – Values and pillars of corporate ethics" and "Stakeholder reports" – "Active and passive fight against corruption"
	17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	<p>For 2023, there are no events to report.</p>	<p>Based on reports to the Ethics Channel received in 2022, there were no violations resulting in convictions or fines for the individuals involved. Other than those reported in connection with referrals to the Code of Ethics, there are no other events to report.</p>	Please refer to the chapter "Sound governance – Values and pillars of corporate ethics" and "Stakeholder reports" – "Active and passive fight against corruption"	

- (1) The figure for 2022 emissions takes into account a more precise determination.
- (2) The figure for 2022 emissions takes into account a more precise determination.
- (3) The figure for 2022 emissions takes into account a more precise determination.
- (4) For injuries that are still open, for which the closing date of the event is not yet known, the convention of counting lost days until December 31 of the relevant year has been adopted.
- (5) The figure for 2022 takes into account a more precise determination.
- (6) CEO pay ratio has been calculated as follows:
 - i) ratio between the total remuneration of the CEO/GM of Enel in office until May 10, 2023 and the average annual gross remuneration of Group employees;
 - ii) ratio between the total remuneration of the CEO/GM of Enel in office from May 12, 2023 and the average annual gross remuneration of Group employees.
- (7) In order to ensure that the figures for 2023, 2022 and 2021 are comparable, the 2022 and 2021 figures have been adjusted by applying the 2023 exchange rate to the remuneration data.