

GRI Content Index

Statement of use	Enel SpA has reported in accordance with the GRI Standards for the period 1 January 2022 – 31 December 2022
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Electric Utilities Disclosure 2013

GRI Standards	Disclosure	Location		Omissions	
		Part Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021					
The organization and its reporting practices					
	2-1	Organizational details		Pg. 12-13; 390; 448; Sustainability Statement sec. Sound governance	
	2-2	Entities included in the organization's sustainability reporting		Pg. 448; 454	
	2-3	Reporting period, frequency and contact point		Pg. 448; 454	
	2-4	Restatements of information		Pg. 448; 454	
	2-5	External assurance		Pg. 558-562	
Activities and workers					
	2-6	Activities, value chain and other business relationships		Pg. 12-13; 164-165; 239; 248; 454	
	2-7	Employees		Pg. 212-213; Sustainability Statement sec. Empowering Enel people	
	2-8	Workers who are not employees		Sustainability Statement sec. Empowering Enel people	
Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition		Pg. 29-30; 111-113; 309; 390-394; Sustainability Statement sec. Sound governance	
	2-10	Nomination and selection of the highest governance body		Pg. 30-31; 394	
	2-11	Chair of the highest governance body		Pg. 392-394	
	2-12	Role of the highest governance body in overseeing the management of impacts		Pg. 29-31; 48; 111-114; 309-311; 351-354; 394; 396-398	
	2-13	Delegation of responsibility for managing impacts		Pg. 29-31; 111-114; 309-312; 392-394	
	2-14	Role of the highest governance body in sustainability reporting		Pg. 29-31; 392-394	
	2-15	Conflicts of interest		Pg. 396-397; 411-413	
	2-16	Communication of critical concerns		Pg. 394; 411-413	
	2-17	Collective knowledge of the highest governance body		Pg. 30-31; 390-391; 394	
	2-18	Evaluation of the performance of the highest governance body		Pg. 30-31; 390-391; 394	
	2-19	Remuneration policies		Pg. 111-114; 394-395	
	2-20	Process to determine remuneration		Pg. 111-114; 394-395	
	2-21	Annual total compensation ratio		Pg. 111-114; 394-395	

	Strategy, policies and practices	
	2-22	Statement on sustainable development strategy Pg. 8-9
	2-23	Policy commitments Pg. 351-356; 411-413
	2-24	Embedding policy commitments Pg. 29-31; 111-114; 189-207; 212-214; 252-254; 309-312; 351-353; 378-381
	2-25	Processes to remediate negative impacts Pg. 174; 189-207; 364-372
	2-26	Mechanisms for seeking advice and raising concerns Pg. 174; 189-207; 364-372
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations Pg. 346; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	2-28	Membership associations Pg. 31-33; 103-110
	Stakeholder engagement	
	2-29	Approach to stakeholder engagement Pg. 48-51; 52-58; 173-174; 220; 262-254; 360-362; 390-391
	2-30	Collective bargaining agreements Pg. 233-234; Sustainability Statement sec. Empowering Enel people
Material Topics		
	3-1	Process to determine material topics Pg. 34; 48-51; 52-56; 57-58; 59-60; 448-449; 452
GRI 3: Material Topics 2021	3-2	List of material topics Pg. 34; 57-58; 59-60; 448-449; 452
	3-3	Management of material topics Pg. 34; 48-51; 59-60; 452
Material Topics		
200 series (Economic Topics)		
Economic Performance		
GRI 3: Material Topics 2021	3-3	Management of material topics Pg. 17; 48; 94; 115; 130; 133; 396
	201-1	Direct economic value generated and distributed Pg. 17; Sustainability Statement sec. We empower sustainable progress
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change Pg. 48; 94; 115; 130; 133; 396
	201-3	Defined benefit plan obligations and other retirement plans Sustainability Statement sec. Empowering Enel people
	201-4	Financial assistance received from government Sustainability Statement sec. Sound governance
Indirect Economic Impacts		
GRI 3: Material Topics 2021	3-3	Management of material topics Pg. 256
GRI 203: Indirect Economic Impacts 2016	203-1	Investments in infrastructure and supported services Pg. 256; Sustainability Statement sec. Engaging communities

Procurement Practices			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-240
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Sustainability Statement sec. Sustainable supply chain
Anti-corruption			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 411-413
GRI 205: Anticorruption 2016	205-1	Operations assessed for risks related to corruption	Pg. 411-413
	205-2	Communication and training about anticorruption policies and procedures	Pg. 411-413; Sustainability Statement sec. Empowering Enel people
	205-3	Confirmed incidents of corruption and actions taken	Pg. 411-413; Sustainability Statement sec. Sound governance
Anti-competitive Behavior			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 411-413
GRI 206: Anticompetitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	13 legal actions have been recorded in 2022 (10 in Italy and 3 in Iberia)
Tax			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 416-417
GRI 207: Tax 2019	207-1	Approach to tax	Pg. 416-417
	207-2	Tax governance, control, and risk management due to climate change	Pg. 416-417; 419-421
	207-3	Stakeholder engagement and management of concerns related to tax	Pg. 416-417; 421-422
	207-4	Country-by-country reporting	Pg. 423-444
300 series (Environmental Topics)			
Materials			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 248; 293-295
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Pg. 248; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital; Sustainable supply chain
	301-2	Recycled input materials used	Pg. 293-295; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 345-346
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Pg. 345-346; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	302-3	Energy intensity	Pg. 345-346

Water and effluents			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 155; 334-338
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Pg. 334-338
	303-2	Management of water discharge-related impacts	Pg. 334-338
	303-3	Water withdrawal	Pg. 155; 334-338; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	303-4	Water discharge	Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	303-5	Water consumption	Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
Biodiversity			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 319-332
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. 319-332
	304-2	Significant impacts of activities, products, and services on biodiversity	Pg. 319-332
	304-3	Habitats protected or restored	Pg. 319-332
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Pg. 319-332
Emissions			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 148-151; 332-333

GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Pg. 148-151; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-2	Energy indirect (Scope 2) GHG emissions	Pg. 148-151; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-3	Other indirect (Scope 3) GHG emissions	Pg. 148-151; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-4	GHG emissions intensity	Pg. 148-151; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-5	Reduction of GHG emissions	Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-6	Emissions of ozone-depleting substances (ODS)	Pg. 148-151; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Pg. 332-333; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
Waste			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 339-342
GRI 306: Waste 2020	306-1	Waste generation and significant wasterelated impacts	Pg. 339-342
	306-2	Management of significant wasterelated impacts	Pg. 339-342
	306-3	Waste generated	Pg. 339-342; Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	306-4	Waste diverted from disposal	Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
	306-5	Waste directed to disposal	Sustainability Statement sec. Zero emissions ambition, Conservation of natural capital
Supplier Environmental Assessment			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-242
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Pg. 239-242

400 series (SocialTopics)			
Employment			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 12-15; 212-213; 230-232
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Pg. 12-15; 212-213; Sustainability Statement sec. Empowering Enel people
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Pg. 230-232
	401-3	Parental leave	Sustainability Statement sec. Empowering Enel people
Labor/Management Relations			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 233-234
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Pg. 233-234
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 378-387
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Pg. 378-383
	403-2	Hazard identification, risk assessment, and incident investigation	Pg. 378-383
	403-3	Occupational health services	Pg. 383-384
	403-4	Worker participation, consultation, and communication on occupational health and safety	Pg. 387
	403-5	Worker training on occupational health and safety	Pg. 384-385
	403-6	Promotion of worker health	Pg. 378-387
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg. 378-387
	403-9	Work-related injuries	Pg. 378-387; Sustainability Statement sec. Occupational health and safety
	Training and Education		
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 12-15; 212-213; 216-219
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Pg. 12-15; 212-213; 216-219; Sustainability Statement sec. Empowering Enel people
	404-2	Programs for upgrading employee skills and transition assistance programs	Pg. 216-219
	404-3	Percentage of employees receiving regular performance and career development reviews	Pg. 216-219
Diversity and Equal Opportunity			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 12-15; 212-213; 220-227

GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Pg. 12-15; 212-213; 220-223; Sustainability Statement sec. Empowering Enel people
	405-2	Ratio of basic salary and remuneration of women to men	Pg. 224-227; Sustainability Statement sec. Empowering Enel people
Non-discrimination			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 411-413
GRI 406: Nondiscrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Pg. 411-413; Sustainability Statement sec. Sound governance
Freedom of Association and Collective Bargaining			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-240; 351
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. 239-240; 351
Child Labor			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-240; 351; 411-413
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Pg. 239-240; 351; 411-413
Forced or Compulsory Labor			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-240; 351; 411-413
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pg. 239-240; 351; 411-413
Security Practices			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 351; 354
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	All Enel people are involved in training about sustainability issues, of which human rights are a fundamental element. All suppliers sign specific clauses concerning human rights and commit to complying with the associated policy
Rights of Indigenous Peoples			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 252-254; 351; 365-372
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	No violations of the rights of indigenous peoples have been reported
Local Communities			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 252-254; 351; 365-372; 411-413

GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Pg. 252-254; 351; 365-372; 411-413 The assets of the generation park in thermoelectric and renewable operation are managed using sustainable plant and design and construction site models
	413-2	Operations with significant actual and potential negative impacts on local communities	Pg. 252-254; 351; 365-372; 411-413
Supplier Social Assessment			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 239-242
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Pg. 239-242
Public Policy			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 411-413
GRI 415: Public Policy 2016	415-1	Political contributions	Enel does not have direct relations with political parties and does not provide financing of any kind, as explicitly established at point 2.2 of the Zero Tolerance of Corruption Plan and at point 3.26 of the Group's Code of Ethics. Some exceptions can be found in some countries following the local law and subject to analysis by the due bodies
Customer Health and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 386
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Pg. 386 New products and services are assessed in terms of potential impact on health and safety throughout the value chain, in order to minimize that impact, as confirmed by point 2.2.2 of the Human Rights Policy
Marketing and Labeling			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 173-175

GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	All the Group sale companies comply with the transparency obligations envisaged by various national and supranational regulations regarding the source of the electricity sold. Energy bills must specify the mix of energy sources used and the source of the energy
	417-3	Incidents of non-compliance concerning marketing communications	In 2022 there were no cases of non-compliance with regulations or voluntary codes relating to the Enel Group marketing activities
Customer Privacy			
GRI 3: Material Topics 2021	3-3	Management of material topics	Pg. 351; 413
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Pg. 351; 413
General standard disclosures for the electric utility sector			
General standard disclosures for the electric utility sector	Page number(s)/URL/ Direct answer		
EU1	Pg. 12-15; 153; 168; Sustainability Statement sec. We empower sustainable progress		
EU2	Pg. 12-15; 153; 168; Sustainability Statement sec. We empower sustainable progress		
EU3	Pg. 153; 164-165; 172; Sustainability Statement sec. Clean electrification		
EU4	Pg. 153; 164-165; 170; Sustainability Statement sec. We empower sustainable progress		
Specific standard disclosures for the electric utility sector			
Category: economic			
	MATERIAL ASPECT: DEMAND SIDE MANAGEMENT		
DMA	Pg. 170		
	MATERIAL ASPECT: RESEARCH AND DEVELOPMENT		
DMA	Pg. 267; Sustainability Statement sec. Innovation		
	MATERIAL ASPECT: SYSTEM EFFICIENCY		
EU11	Pg. 153; Sustainability Statement sec. Clean electrification		
EU12	Sustainability Statement sec. Clean electrification		
Category: social			
Sub-category: labor practices and decent work			
Material aspect: employment			

DMA	Pg. 216-219
DMA	Pg. 384-385
EU15	Sustainability Statement sec. Empowering Enel people
EU18	Pg. 384-385
Sub-category: society	
Material aspect: local communities	
DMA	Pg. 365-372
EU22	Pg. 365-372
Material aspect: disaster/emergency planning and response	
DMA	Pg. 386
Sub-category: product responsibility	
Material aspect: customer health and safety	
EU25	Pg. 386; Sustainability Statement sec. Occupational health and safety
Material aspect: access	
DMA	Pg. 172
EU26	Italy: 0% Spain: 0% Argentina: 0.7% Brazil: 0% Chile: 0.8% Colombia: 0.1% Peru: 4.1%
EU27	Sustainability Statement sec. Clean electrification
EU28	Sustainability Statement sec. Clean electrification
EU29	Sustainability Statement sec. Clean electrification
EU30	Pg. 153; Sustainability Statement sec. Clean electrification
Material aspect: provision of information	
DMA	Pg. 174-176