

Sustainable Finance Disclosure Regulation (PAI) Content Index

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

ISSUE	INDICATORS	2022 VALUE	2021 VALUE	CHAPTER REFERENCE
GREENHOUSE GAS EMISSIONS	Scope 1 – Total direct emissions, mil t_{eq}	53,07	51,57	For further information, see the “Zero emissions ambition” chapter
	Scope 2, location-based – Total indirect emissions, mil t_{eq}	0,76	0,81	For further information, see the “Zero emissions ambition” chapter
	Scope 2, market-based – Total indirect issues, mil t_{eq}	1,20	1,35	For further information, see the “Zero emissions ambition” chapter
	Scope 3 – Total indirect emissions, mil t_{eq}	75,80	70,46	For further information, see the “Zero emissions ambition” chapter
	2. Carbon footprint	Indicator not directly applicable to Enel, because it is calculated by the investor on the basis of the above data.		
	3. GHG intensity of investee companies	Indicator not directly applicable to Enel, because it is calculated by the investor on the basis of the above data.		
	4. Exposure to companies active in the fossil fuel sector	Indicator not applicable to Enel.		
	5. Share of non-renewable energy consumption and production	For 2022, total non-renewable energy consumption amounted to 1,053,083 TJ (2021 figure of 1,044,714 TJ) while generation from non-renewable sources amounted to 115,318 GWh (2021 figure of 113,789 GWh). In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.		For information on the substantive data used to calculate the indicator, please refer to the Sustainability Statement, “Zero emissions ambition” section for details on Fuel consumption by primary source (TJ) and “We empower sustainable progress” for data relating to energy generation.
	6. Energy consumption intensity per high impact climate sector	For 2022, total non-renewable energy consumption amounted to 1,108,069 TJ (2021 figure of 1,099,302 TJ). In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.		For information on the substantive data used to calculate the indicator, please refer to the Sustainability Statement, “Zero emissions ambition” section for details on Fuel consumption by primary source (TJ)
BIODIVERSITY	7. Activities negatively affecting biodiversity-sensitive areas	In 2022, 4 new power generation plants were built in areas of high biodiversity value (biodiversity-sensitive areas), 2 fewer than in 2021, including 3 in critical habitats and 1 area containing species at risk of extinction, for which action plans were developed to restore habitats and protect species. Of these, note the project to improve habitats for reptiles, amphibians and other wildlife groups at a photovoltaic plant in Torrecilla, Spain.		For further information, please refer to the “Conservation of natural capital”, “The biodiversity action plan” section
WATER	8. Emissions to water	Indicator not applicable to Enel.		
WASTE	9. Hazardous waste ratio	For 2022, the total amount of hazardous waste was 55,940 t (2021 figure of 64,365 t). In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.		For further information, please refer to the “Conservation of natural capital” chapter and to the Sustainability Statement, “Zero emissions ambition” section

ISSUE	ADDITIONAL INDICATORS	2022 VALUE	2021 VALUE	CHAPTER REFERENCE
EMISSIONS	1. Emissions of inorganic pollutants	Indicator not applicable to Enel.		
	2. Emissions of air pollutants	For 2022, "SO ₂ emissions" amounted to 16,602 t (2021 figure of 15,615 t), "NO _x emissions" amounted to 74,225 t (2021 figure of 78,846 t), "Dust emissions" (PM10) were 1,227 t (2021: 1,099 t) and "Hg emissions" were 0.08 t (2021: 0.05 t). In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.		Please refer to the Sustainability Statement, "Zero emissions ambition" section for details on "Emissions of ozone-depleting substances".
	3. Emissions of ozone depletion substances	For 2022, "emissions of ozone-depleting substances" were 43 kgCFC-11 _{eq} (2021 figure of 180 kgCFC-11 _{eq}). In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor.		Si faccia riferimento al Sustainability Statement: sec. "Zero emissions target" per dettagli su "Emissioni di sostanze nocive per l'ozono (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)	-	-	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
ENERGY PERFORMANCE	from renewable sources (TJ)	1.053.083	1.044.714	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
	Coal (TJ)	206.450	141.528	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
	Fuel oil (TJ)	35.848	34.787	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
	Natural gas (TJ)	469.425	549.312	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
	Diesel (TJ)	58.486	48.482	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter
	Uranium (TJ)	282.872	270.605	Please refer to the Sustainability Statement, "Zero emissions ambition" section, and for further qualitative information, to the "Conservation of natural capital" chapter

	6. Water usage and recycling	<p>For 2022, total “water withdrawals” amounted to 76.0 megaliters (2021 figure of 73.1 megaliters), while the total “percentage of recycled and reused water” was 0.15% (2021: 0.12%).</p> <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 further information, please refer to the Sustainability Statement, “Zero emissions ambition” section, and to the “Conservation of natural capital” chapter</p>
7. Investments in companies without water management policies		<p>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 this year, Enel has renewed and relaunched its commitment to conserving water resources by adopting a new target aimed at reducing specific withdrawal of fresh water.</p>	<p>Please refer to the “Conservation of natural capital” chapter, “Responsible use of water” section</p>
8. Exposure to areas of high water stress		<p>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 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 their 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).</p>	<p>Please refer to the “Conservation of natural capital” chapter, “Responsible use of water” section</p>
9. Investments in companies producing chemicals		<p>Indicator not applicable to Enel.</p>	
10. Land degradation, desertification, soil sealing		<p>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.</p>	<p>Please refer to the “Conservation of natural capital” chapter</p>
11. Investments in companies without sustainable land/ agriculture practices		<p>Indicator not applicable to Enel.</p>	
12. Investments in companies without sustainable oceans/ seas practices		<p>Indicator not applicable to Enel.</p>	
13. Non-recycled waste ratio		<p>For 2022, the “% of total waste sent for recovery” was 84.39% (2021 figure of 85.30%).</p> <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 further details, please refer to the “Conservation of natural capital” chapter and to the Sustainability Statement, “Zero emissions ambition” section</p>
14. Natural species and protected areas		<p>Protection of biodiversity is one of the strategic objectives of the “Enel Environmental Policy” and is regulated by a specific policy adopted by Enel in 2015, the “Enel Biodiversity Policy”, 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.</p>	<p>Please refer to the “Conservation of natural capital” chapter</p>
15. Deforestation		<p>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”.</p>	<p>Please refer to the “Conservation of natural capital” chapter</p>
GREEN SECURITIES	16. Share of securities not certified as green under a future EU legal act setting up an EU Green Bond Standard	<p>Indicator not applicable to Enel.</p>	

**SOCIAL AND
EMPLOYEE
MATTERS**

<p>1. Investments in companies without workplace accident prevention policies</p>	<p>Our Group's commitment in terms of health, safety and work is set out in two documents (both signed by the CEO): "Declaration of Commitment to Health and Safety" and "Stop Work Policy". The former is based on several principles including compliance with the law, adoption of the best standards; implementation and continuous improvement of the Workers' Health and Safety Management System in compliance with the international standard ISO 45001; promotion of information initiatives to spread and consolidate the culture of health, safety and organizational well-being. The latter, the "Stop Work Policy", provides that both employees and contractors are required to intervene promptly and stop any activity that may put their own or others' health and safety at risk. 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 further details, please refer to the "Occupational health and safety" chapter</p>
<p>2. Rate of accidents</p>	<p>For 2022, Total Recordable Injuries amounted to 809 (2021 figure of 1,055). For full disclosure of the types of injuries reported by Enel (for Enel people and subcontractors), please see the "Chapter reference" column. In any case, note that the final indicator requested cannot be directly communicated by Enel, as it is calculated by the investor based on the information provided in the balance sheet.</p>	<p>For further details, please refer to the "Occupational health and safety" chapter and to the Sustainability Statement, "Occupational health and safety" section.</p>
<p>3. Number of days lost to injuries, accidents, fatalities or illness</p>	<p>For 2022, the total days lost due to workplace injuries was 7,492 (of which 1,968 to Enel people and 5,524 to subcontractors). The figure does not take into account days lost to occupational diseases. 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 further details, please refer to the "Occupational health and safety" chapter.</p>
<p>4. Lack of a supplier code of conduct</p>	<p>Our purchasing processes are based on pre-contractual and contractual conduct geared towards mutual loyalty, transparency and collaboration. The basis of our procurement processes is loyalty, transparency and collaboration, and we ask our 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 our Policy on Human Rights, Code of Ethics, Zero Tolerance of Corruption Plan, and global compliance programs.</p>	<p>For further information, please refer to the "Sustainable supply chain" chapter and to "Sound governance – Values and pillars of corporate ethics"</p>
<p>5. Lack of grievance/ complaints handling mechanism related to employee matters</p>	<p>In line with the third pillar of the United Nations Guiding Principles, Enel has established multiple access channels for reporting by people inside or outside the company, including:</p> <ul style="list-style-type: none"> • a whistleblowing channel, available to internal and external stakeholders, accessible via: <ul style="list-style-type: none"> - web or toll-free number as indicated on the Enel Code of Ethics webpage; - by letter to the address: Enel S.p.A. – Audit Function – Code of Ethics. Via Dalmazia, 15 – 00198 Rome, ITALY; • various processes and tools available to communities in the area of influence of our activities; • customer complaints or information channels (via email, website, toll-free number). 	<p>For further information, please refer to the "Sound governance" chapter – "Values and pillars of corporate ethics" section</p>
<p>6. Insufficient whistleblower protection</p>	<p>The whistleblowing management process is regulated by the "Management of anonymous and non-anonymous whistleblowing" Policy, which guarantees anonymity and protection against any form of retaliation.</p>	<p>For further information, please refer to the "Sound governance" chapter, in particular to the "Code of Ethics" and "Stakeholder reports" sections, and to the "Human Rights Content Index"</p>
<p>7. Incidents of discrimination (no.)</p>	<p>In 2022, 4 violations were recorded relating to cases of discrimination at the workplace, in particular cases of harassment.</p>	<p>For further information, please refer to the "Sound governance" chapter, in particular to the "Code of Ethics" and "Stakeholder reports" sections, and to the "Human Rights Content Index"</p>
<p>8. Excessive CEO pay ratio (%)</p>	<p>For 2022, the CEO pay ratio at Enel was 60% (2021 figure: 90%). 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 further information, please refer to the WEF Content Index – "Dignity and equality section", and to the "Sound governance" chapter, "Remuneration policy" section.</p>

	9. Lack of a human rights policy	<p>Since 2013, Enel has adopted a Policy on Human Rights, approved by the Board of Directors and updated in 2021 to take into account changes in international frameworks and our operational, organizational and management processes. The policy leverages the commitments set out in the various codes of conduct such as the Code of Ethics (adopted in 2002), the Zero Tolerance Plan for Corruption and global compliance models, by strengthening and expanding on their content. The policy sets out 12 principles, divided into two broad themes: practices in the workplace and relations with communities and society.</p>	<p>For further information, please refer to the "Managing human rights" chapter, in particular to the "Our public commitment: the Policy on Human Rights" section and the "Human Rights Content Index".</p>
	10. Lack of due diligence	<p>As required by the UN Guidelines and by the OECD Due Diligence Guidance for Responsible Business Conduct, we have set up a process – codified in an internal procedure applicable at global level – that, with reference to the entire value chain in the various countries where we operate, aims to evaluate our procedures and operational processes and define, if necessary, an improvement plan to strengthen the systems that protect the principles set out in the Policy on Human Rights.</p>	<p>For further information, please refer to the "Managing human rights" chapter, in particular to the "Our Due Diligence process" section and the "Human Rights Content Index".</p>
	11. Lack of processes and measures for preventing trafficking in human beings	<p>Since 2013, our commitment against all forms of human trafficking has been formally set out in principle 2.1.1, "Rejection of forced or compulsory labor and child labor" of our Policy on Human Rights.</p>	<p>For further information, please refer to the "Managing human rights" chapter, and to the "Policy on Human Rights", available on the corporate website.</p>
HUMAN RIGHTS	12. Operations and suppliers at significant risk of incidents of child labor	<p>Since 2013, our commitment against all forms of slavery and child labor has been formally set out in principle 2.1.1, "Rejection of forced or compulsory labor and child labor" of our Policy on Human Rights. We believe that children and underage workers are a risk category, which is why we pay close attention to respecting their rights throughout the value chain of our activities. We reject the use of child labor, as defined by the legislation in force in the country where the activities are carried out. In any case, our workers are never younger than the minimum age laid down in ILO Convention No. 138. Human resources management systems and procedures therefore guarantee the absence of minors in the workforce.</p>	<p>For further information, please refer to the "Managing human rights" chapter, and to the "Policy on Human Rights", available on the corporate website.</p>
	13. Operations and suppliers at significant risk of incidents of forced or compulsory labor	<p>Since 2013, our commitment against the use of any kind of forced or compulsory labor has been formally set out in principle 2.1.1, "Rejection of forced or compulsory labor and child labor" of our Policy on Human Rights. 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>	<p>For further information, please refer to the "Managing human rights" chapter, and to the "Policy on Human Rights", available on the corporate website.</p>
	14. Number of identified cases of severe human rights issues and incidents	<p>In 2022, no serious human rights violations were recorded through the Group's whistleblowing channel.</p>	<p>For further information, please refer to the "Sound governance" chapter – "Values and pillars of corporate ethics" and "Stakeholder reports" sections</p>
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. 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>	<p>For further information, please refer to the "Sound governance" chapter – "Values and pillars of corporate ethics" and "Active and passive fight against corruption"</p>
	16. Cases of insufficient action taken to address breaches of standards of anti-corruption and anti-bribery	<p>Ascertained violations relating to reports received through the Ethics Channel are subject to disciplinary measures and/or sanctions against the people responsible. In addition to reports relating to the Code of Ethics, no other events were reported.</p>	<p>Please refer to the "Sound governance" chapter – "Values and pillars of corporate ethics" and "Stakeholder reports" sections</p>
	17. Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws	<p>On the basis of the reports to the Ethical Channel received in 2022, no violations led to convictions or financial penalties for the people involved. In addition to reports relating to the Code of Ethics, no other events were reported.</p>	<p>Please refer to the "Sound governance" chapter – "Values and pillars of corporate ethics" and "Stakeholder reports" sections</p>