




# WEF Content Index

The International Business Council (IBC) of the World Economic Forum published, in 2020, a report, called 'Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation' (<https://www.weforum.org/reports/measuring-stakeholdercapitalism-towards-common-metrics-andconsistent-reporting-of-sustainable-valuecreation>), with the aim of defining shared common metrics to measure, report and compare the levels of sustainability, in other words the effectiveness of its actions in pursuing the sustainable development goals indicated by the UN (SDG), in the business model adopted to create value for stakeholders. The metrics are based on existing standards and aim to increase convergence and comparability between the various parameters used in sustainability reports. The following table provides information on the 21 primary indicators ("core") indicated in the report and references to the chapters of the 2022 Sustainability Report.

			Sustainability Report 2022				
Pillar	Theme	Core KPIs	21 Core KPIs WEF	2022	2021	Variation	Ref. chapters/paragraphs for 21 Core KPIs WEF
 Principles of Governance	Governing purpose	Setting purpose					"We empower sustainable progress"
	Quality of governing body	Governance body composition	Women on Board of Directors (no.)	4	4	-	"Sound governance"
	Stakeholder engagement	Material topics impacting stakeholders					"We empower sustainable progress"
	Ethical behavior	Anti-corruption	Employees who received training about anti-corruption policies and procedures (%)	47.0	30.3	16.7	
			Ascertained violations related to conflict of interest/corruption (no.)	9	8	1	"Sound governance"
			Protected ethics advice and reporting mechanisms	172	153	19	
	Risk and opportunity oversight	Integrating risk and opportunity into business process					"Sound governance"
 Planet	Climate change	Greenhouse Gas (GHG) emissions	Direct greenhouse gas emissions- Scope 1 (mil t <sub>eq</sub> )	53.1	51.6	1.5	"Zero emissions ambition"
			Indirect greenhouse gas emissions- Scope 2 - Purchased electricity from the grid (location based) (mil t <sub>eq</sub> )	4.0	3.8	0.2	
			Indirect greenhouse gas emissions - Scope 2 - Purchased electricity from the grid (market based) (mil t <sub>eq</sub> )	6.1	6.1	-	
			Indirect greenhouse gas emissions - Scope 3 (mil t <sub>eq</sub> )	75.8	70.5	5.3	
		TCFD implementation					
Nature loss	Land use and ecological sensitivity	Hectares restored (ha)	9,452	9,092	360	"Conservation of natural capital"	
Freshwater availability	Water consumption and withdrawal in water-stressed areas	Water withdrawal (m <sup>3</sup> )	76.0	73.1	2.9	"Conservation of natural capital"; "Sustainability Statement"	
		Water withdrawal in "water stressed" areas (%)	19.3	23.0	-3.7		
		Total water consumption (mil m <sup>3</sup> )	45.2	43.8	1.4		
		Water consumption in "water stressed" areas (%)	20.6	24.0	-3.4		

Pillar	Theme	Core KPIs	21 Core KPIs WEF	2022	2021	Variation	Ref. chapters/paragraphs for 21 Core KPIs WEF	
 <b>People</b>	Dignity and equality	Diversity and inclusion	Women incidence on total employees (%)	23.4	22.5	0.9	"Empowering Enel people"; "Sustainability Statement"	
		Pay equality	Equal Remuneration Ratio (%)	80.7	81.1	-0.4		
		Wage level	CEO Pay Ratio (%) <sup>(1)</sup>	60.0	90.0	-30.0	"Report on Remuneration Policy"	
		Risk for incidents of child, forced or compulsory labor	Evaluation among the supply chain of child labour defense and of compulsory or forced work prohibition				"Sound governance"; "Sustainable supply chain"	
	Health and well-being	Health and safety	Fatal accidents - Enel (no.)		1	3	-2	"Occupational health and safety"; "Sustainability Statement"
			Fatalities frequency rate - Enel (i)		0.008	0.024	-0.016	
			"Life Changing" injuries - Enel (no.)		-	1	-1	
			"Life Changing" injuries frequency rate - Enel (i)		-	0.008	-0.008	
	Skills for the future	Training provided	Average hours of training per employee (h/per cap)		47.4	44.6	2.8	"Empowering Enel people"; "Sustainability Statement"
			Employees training cost (mil euros)		30	23	7	
 <b>Prosperity</b>	Employment and wealth generation	Absolute number and rate of employment	People hired (no.)		6,412	5,401	1,011	"Empowering Enel people"; "Sustainability Statement"
			Hiring rate (%)		9.8	8.1	1.7	
			Terminations (no.)		4,414	5,862	-1,448	
			Turnover (%)		6.8	8.8	-2.0	
	Innovation in better products and services	Financial investment contribution	Total investments (mil euros)		14,347	12,997	1,350	"Sustainability Statement"
			Purchase of treasury shares and dividends and interim dividends paid to holders of hybrid bonds		5,038	5,054	-16	Consolidated financial statements
	Innovation in better products and services	Total R&D expenses	Investments in research and development (mil euros)		105	130	-25	"Innovation"; "Sustainability Statement"
	Community and social vitality	Total tax paid	Total tax paid (mil euros) <sup>(2)</sup>		4,778	4,082	696	"Tax transparency"

(1) Ratio between the total remuneration of the CEO/General Manager of Enel and the average gross annual remuneration of Group employees. In order to ensure that the figures for 2022 and 2021 are comparable, the 2021 figure has been adjusted by applying the 2022 exchange rate to the 2021 remuneration data.

(2) The amount represents "total tax borne", which is costs for taxes borne by the Group. For more information, see the 2022 Sustainability Report and the Consolidated Non-Financial Statement. The 2021 figure has been calculated more accurately.