



## Eligible-aligned activities

| Business Line | Activity   | Description of the activity (according to the EU Taxonomy Regulation)   | Condition aligned with requirements  |
|---------------|--|---|--|
|               | Electricity generation from wind power                     | (4.3) - Construction or operation of electricity generation facilities that produce electricity from wind power.                          | 100% of the installed capacity is eligible and aligned because: <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the following applicable objectives: adaptation, circular economy and biodiversity;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>  |
|               | Electricity generation using solar photovoltaic technology | (4.1) - Construction or operation of electricity generation facilities that produce electricity using solar photovoltaic (PV) technology. | 100% of the installed capacity is eligible and aligned because: <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the following applicable objectives: adaptation, circular economy and biodiversity;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>  |
|               | Electricity generation from hydropower                     | (4.5) - Construction or operation of electricity generation facilities that produce electricity from hydropower.                          | 99.3% of the installed capacity is eligible and aligned because: <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation, since it includes all flowing water plants, all pumped storage plants, all reservoir plants with a power density above 5 W/m<sup>2</sup> and all reservoir plants below 5 W/m<sup>2</sup> with a life cycle greenhouse gas intensity below 100 gCO<sub>2eq</sub>/kWh as certified by G-RES;</li> <li>• it complies overall with DNSH criteria for the following applicable objectives: adaptation, water and biodiversity;</li> <li>• it complies overall with minimum social safeguards.</li> </ul> |
|               | Electricity generation from geothermal energy              | (4.6) - Construction or operation of electricity generation facilities that produce electricity from geothermal energy.                   | 100% of the installed capacity is eligible and aligned because: <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation, as all power plants have a life cycle GHG emission intensity of less than 100 gCO<sub>2eq</sub>/kWh, as verified by an independent third party;</li> <li>• it complies overall with DNSH criteria for the following applicable objectives: adaptation, water, pollution and biodiversity;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>   |
|               | Storage of electricity (batteries)                         | (4.10) - Construction and operation of facilities that store electricity.   | 100% of the installed capacity is eligible and aligned because: <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the following applicable objectives: adaptation, circular economy, water and biodiversity;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>   |





Power generation





| Business Line   | Activity                                     | Description of the activity (according to the EU Taxonomy Regulation)  | Condition aligned with requirements   |
|---|--|--|---|
|  <b>Enel Grids</b> | Transmission and distribution of electricity | (4.9) - Construction and operation of transmission systems that transport the electricity on the extra high-voltage and high-voltage interconnected system. Construction and operation of distribution systems that transport electricity on high-voltage, medium-voltage and low-voltage distribution systems.  | <p>The DSOs in Italy, Romania, Spain, Brazil, Chile and Peru are aligned in that:</p> <ul style="list-style-type: none"> <li>• they make a substantial contribution to climate change mitigation, in particular: <ul style="list-style-type: none"> <li>- the DSOs in Italy, Romania and Spain are part of the European interconnected system;</li> <li>- the DSOs in Brazil, Chile and Peru belong to electricity systems where more than 67% of newly installed capacity in the last five years has a life cycle GHG intensity of less than 100 gCO<sub>2eq</sub>/kWh, according to the latest data available from national authorities;</li> </ul> </li> <li>• they comply overall with DNSH criteria for the following applicable objectives: adaptation, circular economy, pollution and biodiversity.</li> </ul> <p>Some infrastructures have been excluded from these DSOs (refer to eligible but not aligned activities).</p> |
|   | Smart Lighting (City)                        | Installation, maintenance and repair of energy efficiency equipment (7.3) - Installation and replacement of energy efficient light sources (7.3 d).  | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the adaptation and pollution goals;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>   |
|   | e-Bus (City)                                 | Urban and suburban transport, road passenger transport (6.3) - The activity provides urban or suburban passenger transport and its direct (tailpipe) CO <sub>2</sub> emissions are zero (6.3 a).   | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the applicable objectives: adaptation, circular economy and pollution;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>  |
|  <b>Enel X</b>   | Energy efficiency (City)                     | Installation, maintenance and repair of energy efficiency equipment (7.3) - Addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive) (7.3 a) - Replacement of existing windows with new energy efficient windows (7.3 b) - Replacement of existing external doors with new energy efficient doors (7.3 c) - Installation and replacement of energy efficient light sources (7.3 d) - Installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies (7.3 e). | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the adaptation goal;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>  |

| Business Line | Activity                          | Description of the activity (according to the EU Taxonomy Regulation)  | Condition aligned with requirements   |
|---------------|-----------------------------------|--|---|
| Enel X        | Home                              | Installation, maintenance and repair of energy efficiency equipment (7.3) (7.3 a-e). For the detail, see the points already discussed above.   | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the adaptation and pollution goals;</li> <li>• it complies overall with minimum social safeguards.</li> </ul> |
|               | Vivi Meglio Unifamiliare (Home)   | Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings (7.5) - Installation, maintenance and repair of zoned thermostats, smart thermostat systems and sensing equipment, including, motion and day light control (7.5 a).  |   |
|               | Condominium                       | Installation, maintenance and repair of renewable energy technologies (7.6) - Installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment (7.6 a).  |   |
| Enel X        | Customer Insight (Industry)       | Professional services related to energy performance of buildings (9.3).  | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for the adaptation goal;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>                |
|               | Distributed energy (Industry)     | Installation, maintenance and repair of energy efficiency equipment (7.3) - Installation and replacement of energy efficient light sources (7.3 d) - Installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies (7.3 e) - Installation, maintenance and repair of renewable energy technologies (7.6) - Installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment (7.6 a). |   |
|               | Battery energy storage (Industry) | Installation, maintenance and repair of renewable energy technologies (7.6) - Installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment (7.6 f).  |   |
| e-Mobility    | Electric mobility                 | Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (7.4) - Infrastructure for personal mobility, cycle logistics (6.13).  | <p>The whole activity is aligned with the requirements because:</p> <ul style="list-style-type: none"> <li>• it makes a substantial contribution to climate change mitigation, as no specific technical screening criteria are required;</li> <li>• it complies overall with DNSH criteria for all objectives;</li> <li>• it complies overall with minimum social safeguards.</li> </ul>                    |

## Eligible-not aligned activities

| Business Line  | Activity   | Description of the activity (according to the EU Taxonomy Regulation)   | Eligible but not aligned condition   |
|--|--|---|--|
| <br><b>Power Generation</b> | Electricity generation from hydropower           | (4.5) - Construction or operation of electricity generation facilities that produce electricity from hydropower.  | 0.7% of installed capacity is eligible but not aligned because it was not possible to verify the technical screening criteria related to power density and thus to the life cycle greenhouse gas intensity.  |
|  | Electricity generation from fossil gaseous fuels | (4.29) - Construction or operation of electricity generation facilities that produce electricity from fossil gaseous fuels.<br><br>It refers to thermal power plants with CCGT technology.  | 100% of installed capacity is eligible but not aligned because all power plants exceed the threshold of 100 gCO <sub>2eq</sub> /kWh measured on life cycle basis, while also the alternative criteria are not satisfied.   |
| <br><b>Enel Grids</b>       | Transmission and distribution of electricity     | Transmission and distribution of electricity (4.9) - Construction and operation of transmission systems that transport the electricity on the extra high-voltage and high-voltage interconnected system.<br>Construction and operation of distribution systems that transport electricity on high-voltage, medium voltage and low-voltage distribution systems. | <p>Infrastructures built during the year and dedicated to the realization of a direct connection or the expansion of an existing direct connection between a substation or grid and a power plant with a greenhouse gas intensity exceeding the threshold of 100 gCO<sub>2eq</sub>/kWh measured on a life cycle basis.</p> <p>The DSOs in Argentina and Colombia have a GHG intensity in excess of 100 gCO<sub>2eq</sub>/kWh, and belong to electrical systems where less than 67% of newly installed capacity in the last five years has a life cycle GHG intensity of less than 100 gCO<sub>2eq</sub>/kWh, according to the latest data available from national authorities.</p> |

## Not eligible activities

| Business Line  | Activity  | Description of the activity  | Not eligible condition  |
|--|---|--|---|
| <br><b>Power generation</b> | Generation of electricity from coal and liquid fossil fuels | Construction and operation of coal-fired and liquid fossil fuel power plants.<br><br>It refers to thermal power plants that combine fuel-oil and gas (OCGT) technologies, for which a further breakdown is not feasible. | The activity has been excluded from the EU Taxonomy Regulation as it is considered very harmful.  |
|  | Electricity generated by nuclear power plants               | Construction and operation of nuclear power plants.  | The business activity performed by Enel in its nuclear power plants in Spain has not been explicitly mentioned in the Complementary Delegated Act, and it does not fit within the three specific nuclear-related activities identified in such delegated act. |
| <br><b>Trading</b>          | Energy sales (wholesale)                                    | Wholesale of power and related activities.   | This activity is not considered in the Climate Delegated Act.   |
| <br><b>Market</b>           | Electricity and gas sales (end customers)                   | Retail sales of electricity and gas by Group companies.  | This activity is not considered in the Climate Delegated Act.   |
| <br><b>Enel X</b>           | Other activities  | Financial services, hardware and software, insurance policies and other general services.  | These activities are not considered in the Climate Delegated Act.   |

# Process for calculating the financial metrics

During the process of calculating the financial metrics, the following criteria were adopted and the following considerations made.

- The three financial metrics required by the EU Taxonomy Regulation (turnover, capital expenditure – Capex – and operating expenditure – Opex) were calculated according to the eligibility analysis described in the previous section.
- Although not expressly required, Enel also performed an assessment in terms of the ordinary gross operating profit (EBITDA) believing that this metric represents the actual financial performance of integrated utilities such as Enel. A metric that considers only turnover is strongly influenced by the business activities with a high volume of revenues (such as the wholesale market – trading) that do not contribute proportionally to growth in the ordinary gross operating profit to the same extent as other business activities.
- The financial information was gathered from the digital accounting system used by the Enel Group, or from the management systems in use by the Company's Business Lines. However, some proxies were delegated to provide a more detailed representation of the figures or to exclude specific activities from the overall calculation of eligible alignment (such as not aligned hydroelectric power generation or infrastructure considered eligible but not aligned among eligible and aligned distribution network systems). For example, the following proxies were used:
  - hydroelectric: eligible-not aligned hydroelectric power plants were excluded by considering their output multiplied by the average turnover per unit in the years 2021 and 2022. This approach was also extended to Capex, Opex and EBITDA;
  - distribution: new connections between a substation or grid and a power plant with a greenhouse gas intensity above the threshold of 100 gCO<sub>2eq</sub>/kWh were excluded considering their capacity (in MW) multiplied by the average turnover per unit (k€/ MW) for the years 2021 and 2022. This approach was only applied to turnover and Capex.
- Aggregate financial data in the report refer to the "sector" level and include items related to third parties and inter sectorial exchanges.
- Financial metrics were represented by considering all electricity and gas sales as "not eligible". An additional analysis has been performed in the last section of the chapter to provide a view of the results if part of this business activity would be considered aligned to the EU Taxonomy.
- The figures for 2021 have been restated to integrate the following methodological changes:
  - **Electricity generation from fossil gaseous fuels:** it has been considered as eligible-not aligned after applying the criteria set out in the Complementary Delegated Act (previously represented as not eligible).
  - **Transmission and distribution of electricity:** it has been performed a reassessment of the eligibility status of the distribution activity in Colombia to take into account updated data from the national electricity system concerning the new renewable capacity built in the last five years, causing a change in the status from eligible-aligned to eligible not-aligned. In addition, there have been implemented minor adjustments on the criteria to identify the infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 gCO<sub>2eq</sub>/kWh measured on a life cycle basis.
  - **Electricity retail:** it is now considered not eligible (previously represented as eligible) as it has not been explicitly mentioned in the Climate Delegated Act.
  - **Enel X Global Retail:** cogeneration from fossil gaseous fuels (CHP), within the distributed energy solutions, is now considered eligible-not aligned after applying the criteria set out in the Complementary Delegated Act (previously considered as not eligible).
  - **Capex:** they now cover costs that are accounted based on IFRS 16 Leases, paragraph 53, point (h), as requested by the Commission Delegated Regulation (EU) 2021/2178.

- Absolute turnover/Capex/Opex/EBITDA correspond to the turnover/Capex/Opex/EBITDA (measured in euros) of each specific activity. The share of individual KPIs corresponds to each individual economic activity in the total turnover/Capex/EBITDA of the Group (except for Opex, the total of which refers only to the type of costs required by the taxonomy). The share of turnover/Capex/

Opex/EBITDA of each individual economic activity contributes to achieving climate change mitigation targets. This is the only objective of the EU Taxonomy Regulation alignment analysis shown in the tables due to lack of comprehensive financial information in Enel's accounting system, while the criteria for the other four environmental objectives are not yet available.

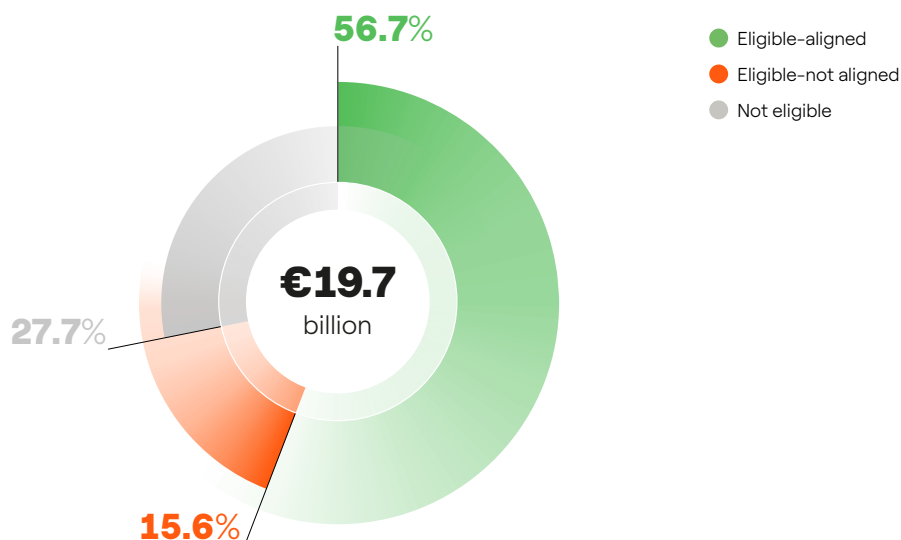
## Statement on the alignment of Enel's business to the EU Taxonomy Regulation

### Overall results

The high level of alignment of our economic activities with the EU Taxonomy Regulation in 2022, made possible by their substantial contribution to the climate change mitigation objective while respecting the principle of Do No Significant Harm (DNSH) to other environmental objective and observing the minimum social safeguards, is shown below.

- 56.7% of the ordinary gross operating profit (**EBITDA**) in 2022 relates to business activities aligned with the EU Taxonomy Regulation, compared to 63.9% in 2021.<sup>(2)</sup> The EBITDA percentage of taxonomy eligible and aligned businesses decreased in 2022 compared to 2021, primarily due to changes in revenue (see details below).

### EBITDA (ordinary) 2022



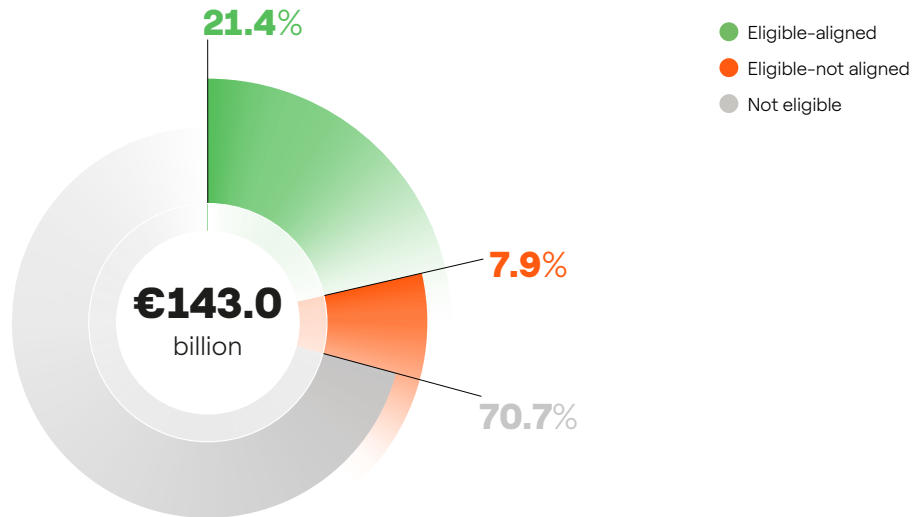
(2) 2021 figure has been restated based on methodological changes mentioned in the section "Process for calculating the financial metrics".

- 21.4% of turnover in 2022 relates to business activities aligned with the EU Taxonomy Regulation, compared to 33.9% in 2021.<sup>(3)</sup>

There is a high increase in absolute terms in turnover in the year 2022 compared to the year 2021. This increase has been experienced more in non-aligned activities such

as power generation from gaseous fuels and non-eligible activities such as trading and power and gas commercialization and electricity generation from coal, mainly due to the market situation with high prices and higher thermal production. So, the turnover aligned decrease 12%.

### Turnover 2022

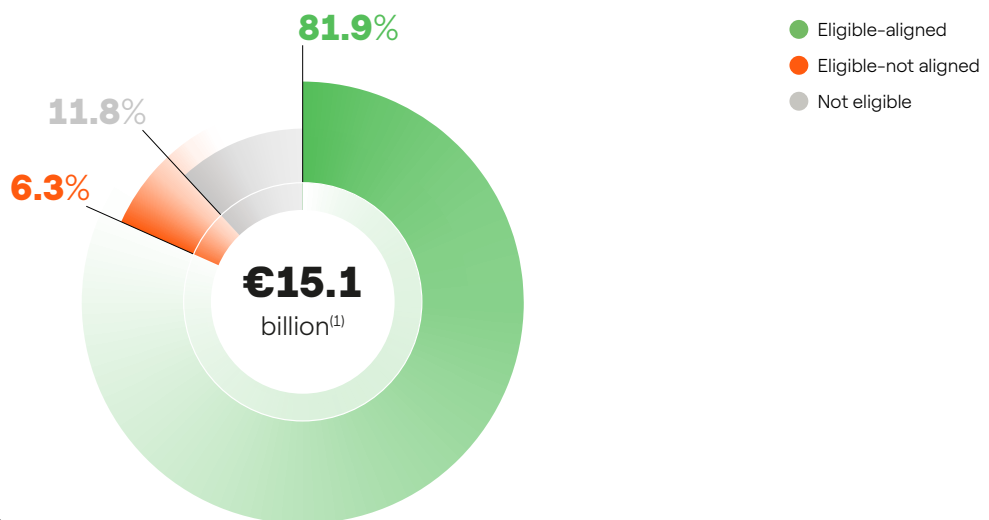


- 81.9% of capital expenditure (**Capex**) in 2022 relates to business activities aligned with the EU Taxonomy Regulation, compared to 82.0% in 2021.<sup>(3)</sup>

The actual 2022 Capex for eligible-aligned activities is 4.5% higher than the Capex planned for 2022 in the 2022-2024 Strategic Plan for the same activities, mainly due to higher

investments in absolute terms in eligible-aligned activities than planned (more than 0.5 billion euros), and also to the adjustments made in the EU taxonomy accounting process such as the addition of the costs accounted based on IFRS 16 Leases, paragraph 53, point (h), which were not considered in the 2022-2024 Strategic Plan.

### Capex 2022



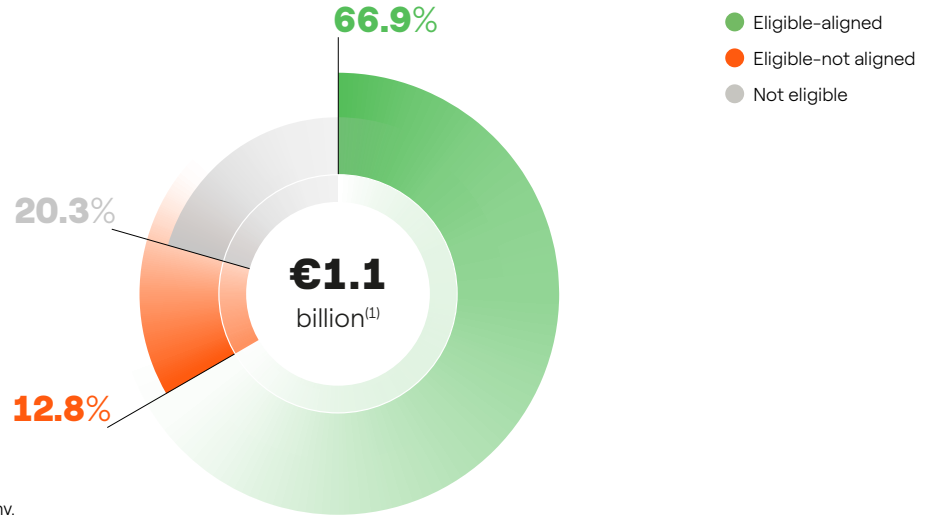
(1) Also includes the increases in assets deriving from leasing operations (for 0.6 billion euros).

(3) 2021 figure has been restated based on methodological changes mentioned in the section "Process for calculating the financial metrics".

- 66.9% of operating expenses (**Opex**) in 2022 relates to business activities aligned with the EU Taxonomy Regulation, compared to 60.8% in 2021.<sup>(4)</sup>

The percentage of Opex of taxonomy eligible and aligned activities increases in 2022 compared to 2021, primarily due to higher maintenance costs incurred in renewable energy production and taxonomy-aligned distribution activities.

Opex (ordinary)  
2022



(1) Only expenses required by the taxonomy.

(4) 2021 figure has been restated based on methodological changes mentioned in the section "Process for calculating the financial metrics".



## Overall results with power retail activities view

The EU Taxonomy Climate Delegated Act has not explicitly included the segment referred to retail power sales (with NACE code D35.1.4), deducting that it does not provide a substantial contribution to climate change mitigation. Nevertheless, retail power constitutes a fundamental segment of the power value chain. The exclusion of such activity from the definition of a sustainable power system hinders the key role of the EU market liberalization and ultimately the efforts and value of a decarbonized end use energy consumption.

Furthermore, electrification, powered by renewable energy, is the most efficient and cost-effective solution to tackle climate change as it is clean, affordable, and high performing, as well as being the only path for a truly clean energy system. Nevertheless, sustainable electrification of end energy uses requires not only clean technologies in power generation, but also power retail companies to offer renewable electricity to end customers to satisfy their energy demand.

For the reasons stated above, Enel is convinced that **the EU Taxonomy should explicitly consider retail power activity as an eligible activity for which alignment should rely on the same criteria available for electricity production ac-**

**tivities.** In this way, power sales to end customers would be linked to the production source, promoting retailers to sell power from sustainable sources. This fact is even more relevant in integrated utilities that, even though operate in the power production and power retail segments with different companies within the same Group, the business model is run following a comprehensive and unique view of the whole power value chain.

Therefore, we present here an additional view of the overall results considering the power retail activity as eligible and determining its alignment by applying the same criteria that exist for power production. To this end, we have relied on the Guarantees of Origin instruments available in Italy and Spain, since they provide transparency to consumers about the proportion of electricity that retailers source from renewable generation, thus it meets the existing EU Taxonomy criteria referred to power production activities. Consequently, turnover from power sales was calculated considering the quantity of power sold at retail level by Group companies in Italy and Spain using Guarantees of Origin (based on data from national authorities), applying the average turnover per unit. This approach has also been adopted for Capex, Opex and ordinary gross operating profit (EBITDA). To avoid double counting, the eligible turnover per sector is net of inter-sectorial exchanges (relations between Enel Green Power, Enel Grids and Retail).

| Overall results with power retail view          | Unit             | 2022           | 2021          |
|---|------------------|----------------|---------------|
| <b>Ordinary gross operating margin (EBITDA)</b> |                  |                |               |
| - Eligible-aligned                              | %                | 576            | 670           |
| - Eligible-not aligned                          | %                | 19.2           | 18.5          |
| - Not eligible                                  | %                | 23.2           | 14.5          |
| <b>Total</b>                                    | millions of euro | <b>19,683</b>  | <b>19,210</b> |
| <b>Turnover "Revenue"</b>                       |                  |                |               |
| - Eligible-aligned                              | %                | 30.2           | 40.4          |
| - Eligible-not aligned                          | %                | 34.2           | 35.5          |
| - Not eligible                                  | %                | 35.6           | 24.1          |
| <b>Total</b>                                    | millions of euro | <b>143,009</b> | <b>88,006</b> |
| <b>Capital expenses (Capex) "Investments"</b>   |                  |                |               |
| - Eligible-aligned                              | %                | 83.0           | 82.7          |
| - Eligible-not aligned                          | %                | 9.2            | 9.6           |
| - Not eligible                                  | %                | 7.8            | 7.7           |
| <b>Total</b>                                    | millions of euro | <b>15,088</b>  | <b>13,831</b> |
| <b>Operating expenses (Opex)</b>                |                  |                |               |
| - Eligible-aligned                              | %                | 66.9           | 61.1          |
| - Eligible-not aligned                          | %                | 14.2           | 15.7          |
| - Not eligible                                  | %                | 18.9           | 23.2          |
| <b>Total</b>                                    | millions of euro | <b>1,050</b>   | <b>1,029</b>  |

# Detailed results

The following tables are represented according to what is required by Article 8 of EU Regulation 852/2020, therefore considering the activity of electricity sales as “not eligible”.

## EBITDA (ordinary)

| Economic activities   | Taxonomy Code               | Ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2022<br>millions of euro | Proportion of ordinary gross operating profit (EBITDA) <sup>(2)</sup> 2022<br>% | Substantial contribution criteria        |  |   |                                 |                          |  | DNSH criteria (“Do No Significant Harm”) |  |   |                                 |                          |  |                                   | Category <sup>(8)</sup>  |  |                   |                       |
|---|-----------------------------|--|---|--|--|---|---------------------------------|--------------------------|--|--|--|---|---------------------------------|--------------------------|--|-----------------------------------|--|--|-------------------|-----------------------|
|   |                             |  |   | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(4)</sup> | Circular economy <sup>(4)</sup> | Pollution <sup>(4)</sup> | Biodiversity and ecosystems <sup>(4)</sup> | Climate change mitigation <sup>(5)</sup> | Climate change adaptation <sup>(5)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(5)</sup> | Pollution <sup>(5)</sup> | Biodiversity and ecosystems <sup>(5)</sup> | Minimum safeguards <sup>(6)</sup> | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(7)</sup> 2022<br>% | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(7)</sup> 2021<br>% | Enabling activity | Transitional activity |
|   |                             |  |   | %  | %  | %   | %                               | %                        | %  | Y/N                                      | Y/N                                      | Y/N                                       | Y/N                             | Y/N                      | Y/N  | Y/N                               | %  | %  | E                 | T                     |
| <b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>  |                             |  |   |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |                       |
| Electricity generation from wind power  | 4.3                         | 2,094  | 10.6  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | Y                               | n.a.                     | Y  | Y                                 | 10.6   | 7.3  |                   |                       |
| Electricity generation using solar photovoltaic technology  | 4.1                         | 591  | 3.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | Y                               | n.a.                     | Y  | Y                                 | 3.0  | 2.0  |                   |                       |
| Electricity generation from hydropower  | 4.5                         | 1,178  | 6.0   | 99.4                                     | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | Y   | n.a.                            | n.a.                     | Y  | Y                                 | 6.0  | 14.4   |                   |                       |
| Electricity generation from geothermal  | 4.6                         | -139   | -0.7  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | Y   | n.a.                            | n.a.                     | Y  | Y                                 | -0.7   | 1.2  |                   |                       |
| Storage of electricity  | 4.10                        | 0  | 0.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | Y   | Y                               | n.a.                     | Y  | Y                                 | 0.0  | 0.0  |                   |                       |
| Transmission and distribution of electricity  | 4.9                         | 7,137  | 36.3  | 92.5                                     | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | Y                               | Y                        | Y  | Y                                 | 36.3   | 37.6   | E                 |                       |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Smart Lighting)  | 7.3 d                       | 91   | 0.5   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | Y                        | n.a.                                       | Y                                 | 0.5  | 0.4  |                   |                       |
| Urban and suburban transport, road passenger transport<br>(Enel X - e-Bus)  | 6.3 a                       | 37   | 0.2   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | Y                               | Y                        | n.a.                                       | Y                                 | 0.2  | 0.1  |                   |                       |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Energy Efficiency)   | 7.3 a-e                     | 1  | 0.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | Y                        | n.a.                                       | Y                                 | 0.0  | 0.0  |                   |                       |
| 7.3 Installation, maintenance and repair of energy efficiency equipment<br>7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings<br>7.6 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Home/Vivi Meglio Unifamiliare) | 7.3 a-e;<br>7.5 a;<br>7.6 a | 202  | 1.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | Y                        | n.a.                                       | Y                                 | 1.0  | 0.6  |                   |                       |
| Professional services related to energy performance of buildings<br>(Enel X - Customer Insight)   | 9.3                         | 7  | 0.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | Y                                 | 0.0  | 0.1  |                   |                       |
| Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment<br>(Enel X - Condominium)   | 7.3 (a-e)                   | 46   | 0.2   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | Y                                 | 0.2  | 0.5  |                   |                       |

A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

| Economic activities   | Taxonomy Code    | Substantial contribution criteria                            |  |  |  |   |                                 |                          |  |  |  | DNSH criteria ("Do No Significant Harm")  |                                 |                          |  |                                   |   |   | Category <sup>(8)</sup> |                       |
|---|------------------|--|--|--|--|---|---------------------------------|--------------------------|--|--|--|---|---------------------------------|--------------------------|--|-----------------------------------|---|---|-------------------------|-----------------------|
|   |                  | Ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2022 | Proportion of ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2022 | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(4)</sup> | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(8)</sup> | Minimum safeguards <sup>(9)</sup> | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2022 | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2021 | Enabling activity       | Transitional activity |
|   |                  | millions of euro   | %  | %  | %  | %   | %                               | %                        | %  | Y/N                                      | Y/N                                      | Y/N                                       | Y/N                             | Y/N                      | Y/N  | %                                 | %   | E   | T                       |                       |
| 73 Installation, maintenance and repair of energy efficiency equipment<br>76 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Distributed Energy)                     | 73 d, e;<br>76 a | 12   | 0.1  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | Y                        | n.a.                                       | Y                                 | 0.1   | 0.0   |                         |                       |
| Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Battery Energy Storage)  | 76 f             | 2  | 0.0  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | Y                                 | 0.0   | 0.0   |                         |                       |
| 6.13 Infrastructure for personal mobility<br>74 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)<br>(e-Mobility) | 6.13;<br>74      | -94  | -0.5   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y  | Y   | Y                               | Y                        | Y  | Y                                 | -0.5  | -0.3  |                         |                       |
| <b>Ordinary EBITDA of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>   |                  | <b>11,165</b>  | <b>56.7</b>  | <b>95.0</b>                              | <b>0.0</b>                               | <b>n.a.</b>                               | <b>n.a.</b>                     | <b>n.a.</b>              | <b>n.a.</b>                                |  |  |   |                                 |                          |  |                                   | <b>56.7</b>   | <b>63.9</b>   |                         |                       |

A.2. TAXONOMY ELIGIBLE-NOT ALIGNED ACTIVITIES

| <b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>   |      |               |             |  |  |  |  |  |  |  |  |  |  |  |  |  |             |             |  |  |
|---|------|---------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|-------------|-------------|--|--|
| Electricity generation from hydropower  | 4.5  | -7            | 0.0         |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.0         | 0.1         |  |  |
| Transmission and distribution of electricity (Argentina, Colombia and new connections between a substation and power plant >100gCO <sub>2eq</sub> /kWh) | 4.9  | 576           | 2.9         |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.9         | 2.0         |  |  |
| Electricity generation from fossil gaseous fuels (CCGT) <sup>(9)</sup>  | 4.29 | 2,492         | 12.7        |  |  |  |  |  |  |  |  |  |  |  |  |  | 12.7        | 6.1         |  |  |
| <b>Ordinary EBITDA of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>                      |      | <b>3,061</b>  | <b>15.6</b> |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>15.6</b> | <b>8.2</b>  |  |  |
| <b>Total (A.1 + A.2)</b>  |      | <b>14,226</b> | <b>72.3</b> |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>72.3</b> | <b>72.1</b> |  |  |

| Economic activities  | Taxonomy Code | Ordinary gross operating profit (EBITDA) <sup>(1)</sup> 2022 |              | Substantial contribution criteria        |  |   |                                 |                          |  |  | DNSH criteria ("Do No Significant Harm") <sup>(2)</sup> |   |                                 |                          |  |                                   |   | Category <sup>(8)</sup>   |   |   |
|--|---------------|--|--------------|--|--|---|---------------------------------|--------------------------|--|--|---|---|---------------------------------|--------------------------|--|-----------------------------------|---|---|---|---|
|  |               | millions of euro   | %            | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(4)</sup> | Biodiversity and ecosystems <sup>(4)</sup> | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup>                | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(3)</sup> | Biodiversity and ecosystems <sup>(6)</sup> | Minimum safeguards <sup>(7)</sup> | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(9)</sup> 2022 | Taxonomy-aligned proportion of ordinary gross operating profit (EBITDA) <sup>(9)</sup> 2021 | E | T |
| <b>B. Taxonomy-not-eligible activities</b>                     |               |  |              |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Electricity generation from coal                               | n.a.          | 1,297  | 6.6          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Electricity generation from nuclear                            | n.a.          | 651  | 3.3          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Electricity generation from fuel-oil and OCGT <sup>(10)</sup>  | n.a.          | -415   | -2.1         |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Enel X (only activities not eligible)                          | n.a.          | 273  | 1.4          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Trading activities (Energy sales - wholesale)                  | n.a.          | 2,282  | 11.6         |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Market (Gas sales - end customer)                              | n.a.          | 151  | 0.8          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Market (Power sales - end customer)                            | n.a.          | 885  | 4.5          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Services, Holding & Others                                     | n.a.          | -167   | -0.9         |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| Elisions and adjustments                                       | n.a.          | 500  | 2.5          |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| <b>Ordinary EBITDA of taxonomy-not-eligible activities (B)</b> |               | <b>5,457</b>   | <b>27.7</b>  |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |
| <b>Total (A + B)</b>   |               | <b>19,683</b>  | <b>100.0</b> |  |  |   |                                 |                          |  |  |   |   |                                 |                          |  |                                   |   |   |   |   |

- (1) **Ordinary gross operating profit (EBITDA)**: it refers to the absolute amount of EBITDA from each single economic activity, allocated according to its eligibility condition. If the same activity is reported both in A.1 and A.2 or B, the figure reported in each single field reflects the proportion of the activity that satisfies the eligibility conditions established in A.1, A.2 or B respectively.
- (2) **Proportion of ordinary gross operating profit (EBITDA)**: the proportion of the EBITDA of each single economic activity from total Group EBITDA.
- (3) **Climate change mitigation**: it refers to the proportion of EBITDA from each economic activity that contributes to climate change mitigation.
- (4) **Not applicable objectives**: no substantial contribution criteria have been defined for this objective before the release of the 2022 Sustainability Report.
- (5) **DNSH - Climate change mitigation**: it is not applicable as the analysis of total substantial contribution criteria has been performed for climate change mitigation objective exclusively.
- (6) **DNSH**: it details whether the DNSH criteria for each environmental objective is met in each single economic activity that has been reported (yes/no), while if no specific criteria have to be verified (n.a., not applicable).
- (7) **Minimum safeguards**: it details whether the minimum safeguards are met in each single economic activity that has been reported.
- (8) **Category**: it details whether the activity provides a direct contribution to climate mitigation or it is an enabling or transitional activity.
- (9) Includes CHP (Combined Heat and Power) activity of €1 million in 2022.
- (10) **Electricity generation from fuel-oil and OCGT**: it refers to thermal power plants that use fuel-oil and/or gas (OCGT), for which a breakdown by technology is not available.

## Turnover

| Economic activities   | Taxonomy Code               | Substantial contribution criteria                                   |   |   |   |  |                                      |                               |   |   |  |   |   |                                  |  |   |   |   | DNSH criteria ("Do No Significant Harm") |                            |   |   |  | Category <sup>(8)</sup> |  |
|---|-----------------------------|---|---|---|---|--|--------------------------------------|-------------------------------|---|---|--|---|---|----------------------------------|--|---|---|---|--|----------------------------|---|---|--|-------------------------|--|
|   |                             | Absolute Turnover "revenue" <sup>(1)</sup> 2022<br>millions of euro | Proportion of Turnover "revenue" <sup>(2)</sup> 2022<br>% | Climate change mitigation <sup>(3)</sup><br>% | Climate change adaptation <sup>(4)</sup><br>% | Water and marine resources <sup>(5)</sup><br>% | Circular economy <sup>(6)</sup><br>% | Pollution <sup>(7)</sup><br>% | Biodiversity and ecosystems <sup>(8)</sup><br>% | Climate change mitigation <sup>(9)</sup><br>Y/N | Climate change adaptation <sup>(10)</sup><br>Y/N | Water and marine resources <sup>(11)</sup><br>Y/N | Circular economy <sup>(12)</sup><br>Y/N | Pollution <sup>(13)</sup><br>Y/N | Biodiversity and ecosystems <sup>(14)</sup><br>Y/N | Minimum safeguards <sup>(15)</sup><br>Y/N | Taxonomy-aligned proportion of Turnover "revenue" <sup>(16)</sup> 2022<br>% | Taxonomy-aligned proportion of Turnover "revenue" <sup>(17)</sup> 2021<br>% | Enabling activity<br>E                   | Transitional activity<br>T |   |   |  |                         |  |
|   |                             |   |   |   |   |  |                                      |                               |   |   |  |   |   |                                  |  |   |   |   |  |                            | E | T |  |                         |  |
| <b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>  |                             |   |   |   |   |  |                                      |                               |   |   |  |   |   |                                  |  |   |   |   |  |                            |   |   |  |                         |  |
| Electricity generation from wind power  | 4.3                         | 3,375   | 2.4   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | Y                                       | n.a.                             | Y  | Y   | 2.4   | 2.7   |  |                            |   |   |  |                         |  |
| Electricity generation using solar photovoltaic technology  | 4.1                         | 1,020   | 0.7   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | Y                                       | n.a.                             | Y  | Y   | 0.7   | 0.9   |  |                            |   |   |  |                         |  |
| Electricity generation from hydropower  | 4.5                         | 4,298   | 3.0   | 99.5  | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | Y   | n.a.                                    | n.a.                             | Y  | Y   | 3.0   | 6.8   |  |                            |   |   |  |                         |  |
| Electricity generation from geothermal  | 4.6                         | 624   | 0.4   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | Y   | n.a.                                    | n.a.                             | Y  | Y   | 0.4   | 0.4   |  |                            |   |   |  |                         |  |
| Storage of electricity  | 4.10                        | 0   | 0.0   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | Y   | Y                                       | n.a.                             | Y  | Y   | 0.0   | 0.0   |  |                            |   |   |  |                         |  |
| Transmission and distribution of electricity  | 4.9                         | 19,873  | 13.9  | 91.9  | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | Y                                       | Y                                | Y  | Y   | 13.9  | 21.9  | E  |                            |   |   |  |                         |  |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Smart Lighting)  | 7.3 d                       | 307   | 0.2   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | n.a.                                    | Y                                | n.a.   | Y   | 0.2   | 0.3   |  |                            |   |   |  |                         |  |
| Urban and suburban transport, road passenger transport<br>(Enel X - e-Bus)  | 6.3 a                       | 135   | 0.1   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | Y                                       | Y                                | n.a.   | Y   | 0.1   | 0.1   |  |                            |   |   |  |                         |  |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Energy Efficiency)   | 7.3 a-e                     | 20  | 0.0   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | n.a.                                    | Y                                | n.a.   | Y   | 0.0   | 0.0   |  |                            |   |   |  |                         |  |
| 7.3 Installation, maintenance and repair of energy efficiency equipment<br>7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings<br>7.6 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Home/Vivi Meglio Unifamiliare) | 7.3 a-e;<br>7.5 a;<br>7.6 a | 458   | 0.3   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | n.a.                                    | Y                                | n.a.   | Y   | 0.3   | 0.4   |  |                            |   |   |  |                         |  |
| Professional services related to energy performance of buildings<br>(Enel X - Customer Insight)   | 9.3                         | 72  | 0.1   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | n.a.                                    | n.a.                             | Y  | Y   | 0.1   | 0.1   |  |                            |   |   |  |                         |  |
| Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment<br>(Enel X - Condominium)   | 7.3 (a-e)                   | 106   | 0.1   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y  | n.a.  | n.a.                                    | n.a.                             | Y  | Y   | 0.1   | 0.1   |  |                            |   |   |  |                         |  |

A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

| Economic activities   | Taxonomy Code    | Substantial contribution criteria               |  |  |  |   |                                 |                          |  |  |   | DNSH criteria ("Do No Significant Harm")   |                                  |                           |   |                                    |  |  | Category <sup>(8)</sup> |                       |
|---|------------------|---|--|--|--|---|---------------------------------|--------------------------|--|--|---|--|----------------------------------|---------------------------|---|------------------------------------|--|--|-------------------------|-----------------------|
|   |                  | Absolute Turnover "revenue" <sup>(1)</sup> 2022 | Proportion of Turnover "revenue" <sup>(2)</sup> 2022 | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(8)</sup> | Climate change mitigation <sup>(9)</sup> | Climate change adaptation <sup>(10)</sup> | Water and marine resources <sup>(11)</sup> | Circular economy <sup>(12)</sup> | Pollution <sup>(13)</sup> | Biodiversity and ecosystems <sup>(14)</sup> | Minimum safeguards <sup>(15)</sup> | Taxonomy-aligned proportion of turnover "revenue" <sup>(16)</sup> 2022 | Taxonomy-aligned proportion of turnover "revenue" <sup>(17)</sup> 2021 | Enabling activity       | Transitional activity |
|   |                  | millions of euro                                | %  | %  | %  | %   | %                               | %                        | %  | Y/N                                      | Y/N                                       | Y/N  | Y/N                              | Y/N                       | Y/N   | Y/N                                | %  | %  | E                       | T                     |
| 73 Installation, maintenance and repair of energy efficiency equipment<br>76 Installation, maintenance and repair of renewable energy technologies<br>(Enel X – Distributed Energy)                     | 73 d, e;<br>76 a | 132   | 0.1  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.1  | 0.1  |                         |                       |
| Installation, maintenance and repair of renewable energy technologies<br>(Enel X – Battery Energy Storage)  | 76 f             | 31  | 0.0  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | n.a.                      | n.a.  | Y                                  | 0.0  | 0.0  |                         |                       |
| 6.13 Infrastructure for personal mobility<br>74 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)<br>(e-Mobility) | 6.13;<br>74      | 185   | 0.1  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | Y                                | Y                         | Y   | Y                                  | 0.1  | 0.1  |                         |                       |
| <b>Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>  |                  | <b>30,636</b>                                   | <b>21.4</b>  | <b>94.5</b>                              | <b>0.0</b>                               | <b>n.a.</b>                               | <b>n.a.</b>                     | <b>n.a.</b>              | <b>n.a.</b>                                | <b>n.a.</b>                              |   |  |                                  |                           |   |                                    | <b>21.4</b>  | <b>33.9</b>  |                         |                       |

A.2. TAXONOMY ELIGIBLE-NOT ALIGNED ACTIVITIES

| A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)   |      |               |             |  |  |  |  |  |  |  |  |  |  |  |  |  |             |             |  |  |
|--|------|---------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|-------------|-------------|--|--|
| Electricity generation from hydropower   | 4.5  | 20            | 0.0         |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.0         | 0.0         |  |  |
| Transmission and distribution of electricity (Argentina, Colombia and new connections between a substation and power plant >100gCO <sub>2bcq</sub> /kWh) | 4.9  | 1,754         | 1.3         |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.3         | 1.5         |  |  |
| Electricity generation from fossil gaseous fuels (CCGT) <sup>(9)</sup>   | 4.29 | 9,506         | 6.6         |  |  |  |  |  |  |  |  |  |  |  |  |  | 6.6         | 5.9         |  |  |
| <b>Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>                              |      | <b>11,280</b> | <b>7.9</b>  |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>7.9</b>  | <b>7.4</b>  |  |  |
| <b>Total (A.1 + A.2)</b>   |      | <b>41,916</b> | <b>29.3</b> |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>29.3</b> | <b>41.3</b> |  |  |

| Economic activities   | Taxonomy Code | Absolute Turnover "revenue" <sup>(1)</sup> 2022 |  | Substantial contribution criteria          |  |   |                                   |                            |  |  |  | DNSH criteria ("Do No Significant Harm") <sup>(2)</sup> |                                     |                              |  |                                       |   |   | Category <sup>(8)</sup> |                         |
|---|---------------|---|--|--|--|---|-----------------------------------|----------------------------|--|--|--|---|-------------------------------------|------------------------------|--|---------------------------------------|---|---|-------------------------|-------------------------|
|   |               | millions of euro                                | Proportion of Turnover "revenue" <sup>(2)</sup> 2022 % | Climate change mitigation <sup>(3)</sup> % | Climate change adaptation <sup>(4)</sup> % | Water and marine resources <sup>(5)</sup> % | Circular economy <sup>(6)</sup> % | Pollution <sup>(6)</sup> % | Biodiversity and ecosystems <sup>(6)</sup> % | Climate change mitigation <sup>(2)</sup> Y/N | Climate change adaptation <sup>(2)</sup> Y/N | Water and marine resources <sup>(2)</sup> Y/N           | Circular economy <sup>(2)</sup> Y/N | Pollution <sup>(2)</sup> Y/N | Biodiversity and ecosystems <sup>(2)</sup> Y/N | Minimum safeguards <sup>(7)</sup> Y/N | Taxonomy-aligned proportion of Turnover "revenue" <sup>(2)</sup> 2022 % | Taxonomy-aligned proportion of Turnover "revenue" <sup>(2)</sup> 2021 % | Enabling activity E     | Transitional activity T |
| <b>B. Taxonomy-not-eligible activities</b>                    |               |   |  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Electricity generation from coal                              | n.a.          | 6,500   | 4.5  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Electricity generation from nuclear                           | n.a.          | 1,572   | 1.1  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Electricity generation from fuel-oil and OCGT <sup>(10)</sup> | n.a.          | 2,162   | 1.5  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Enel X (only activities non eligible)                         | n.a.          | 951   | 0.7  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Trading activities (Energy sales - wholesale)                 | n.a.          | 56,969  | 39.8   |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Market (Gas sales - end customer)                             | n.a.          | 12,049  | 8.4  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Market (Power sales - end customer)                           | n.a.          | 50,763  | 35.5   |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Services, Holding & Others                                    | n.a.          | 2,062   | 1.5  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| Elisions and adjustments                                      | n.a.          | -31,935   | -22.3  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| <b>Turnover of taxonomy-not-eligible activities (B)</b>       |               | <b>101,093</b>                                  | <b>70.7</b>  |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |
| <b>Total (A + B)</b>  |               | <b>143,009</b>                                  | <b>100.0</b>   |  |  |   |                                   |                            |  |  |  |   |                                     |                              |  |                                       |   |   |                         |                         |

- (1) **Absolute turnover "revenue"**: it refers to the absolute amount of turnover from each single economic activity, allocated according to its eligibility condition. If the same activity is reported both in A.1 and A.2 or B, the figure reported in each single field reflects the proportion of the activity that satisfies the eligibility conditions established in A.1, A.2 or B respectively.
- (2) **Proportion of turnover "revenue"**: the proportion of the turnover of each single economic activity from total Group turnover.
- (3) **Climate change mitigation**: it refers to the proportion of turnover from each economic activity that contributes to climate change mitigation.
- (4) **Not applicable objectives**: no substantial contribution criteria have been defined for this objective before the release of the 2022 Sustainability Report.
- (5) **DNSH - Climate change mitigation**: it is not applicable as the analysis of total substantial contribution criteria has been performed for climate change mitigation objective exclusively.
- (6) **DNSH**: It details whether the DNSH criteria for each environmental objective is met in each single economic activity that has been reported (yes/no), while if no specific criteria have to be verified (n.a., not applicable).
- (7) **Minimum safeguards**: it details whether the minimum safeguards are met in each single economic activity that has been reported.
- (8) **Category**: it details whether the activity provides a direct contribution to climate mitigation or it is an enabling or transitional activity.
- (9) Includes CHP (Combined Heat and Power) activity of €41 million in 2022.
- (10) **Electricity generation from fuel-oil and OCGT**: it refers to thermal power plants that use fuel-oil and/or gas (OCGT), for which a breakdown by technology is not available.

| Economic activities  | Taxonomy Code      | Substantial contribution criteria                                     |  |  |  |   |                                 |                          |  |  |   | DNSH criteria ("Do No Significant Harm")   |                                  |                           |   |                                    |   |   | Category <sup>(8)</sup> |                       |
|--|--------------------|---|--|--|--|---|---------------------------------|--------------------------|--|--|---|--|----------------------------------|---------------------------|---|------------------------------------|---|---|-------------------------|-----------------------|
|  |                    | Absolute Capex <sup>(1)</sup> capital expenditure <sup>(1)</sup> 2022 | Proportion of Capex <sup>(2)</sup> capital expenditure <sup>(2)</sup> 2022 | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(8)</sup> | Climate change mitigation <sup>(9)</sup> | Climate change adaptation <sup>(10)</sup> | Water and marine resources <sup>(11)</sup> | Circular economy <sup>(12)</sup> | Pollution <sup>(13)</sup> | Biodiversity and ecosystems <sup>(14)</sup> | Minimum safeguards <sup>(15)</sup> | Taxonomy-aligned proportion of Capex <sup>(16)</sup> capital expenditure <sup>(16)</sup> 2022 | Taxonomy-aligned proportion of Capex <sup>(17)</sup> capital expenditure <sup>(17)</sup> 2021 | Enabling activity       | Transitional activity |
|  |                    | millions of euro  | %  | %  | %  | %   | %                               | %                        | %  | %  | %   | Y/N  | Y/N                              | Y/N                       | Y/N   | Y/N                                | Y/N   | %   | %                       | E                     |
| <b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>   |                    |   |  |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    |   |   |                         |                       |
| Electricity generation from wind power   | 4.3                | 2,221   | 14.7   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | Y                                | n.a.                      | Y   | Y                                  | 14.7  | 21.5  |                         |                       |
| Electricity generation using solar photovoltaic technology   | 4.1                | 3,011   | 20.0   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | Y                                | n.a.                      | Y   | Y                                  | 20.0  | 14.4  |                         |                       |
| Electricity generation from hydropower   | 4.5                | 431   | 2.9  | 99.1                                     | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | n.a.                             | n.a.                      | Y   | Y                                  | 2.9   | 3.0   |                         |                       |
| Electricity generation from geothermal   | 4.6                | 125   | 0.8  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | n.a.                             | n.a.                      | Y   | Y                                  | 0.8   | 0.9   |                         |                       |
| Storage of electricity   | 4.10               | 528   | 3.5  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | Y                                | n.a.                      | Y   | Y                                  | 3.5   | 1.1   |                         |                       |
| Transmission and distribution of electricity   | 4.9                | 5,234   | 34.7   | 93.0                                     | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | Y                                | Y                         | Y   | Y                                  | 34.7  | 35.4  | E                       |                       |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Smart Lighting)   | 73 d               | 84  | 0.5  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.5   | 0.4   |                         |                       |
| Urban and suburban transport, road passenger transport<br>(Enel X - e-Bus)   | 6.3 a              | 1   | 0.0  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | Y                                | Y                         | n.a.  | Y                                  | 0.0   | 0.0   |                         |                       |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Energy Efficiency)  | 73 a-e             | 9   | 0.1  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.1   | 0.0   |                         |                       |
| 73 Installation, maintenance and repair of energy efficiency equipment<br>75 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings<br>76 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Home/Vivi Meglio Unifamiliare) | 73 a-e; 75 a; 76 a | 71  | 0.5  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.5   | 0.4   |                         |                       |
| Professional services related to energy performance of buildings<br>(Enel X - Customer Insight)  | 9.3                | 5   | 0.0  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | n.a.                      | n.a.  | Y                                  | 0.0   | 0.0   |                         |                       |
| Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment<br>(Enel X - Condominium)  | 73 (a-e)           | 25  | 0.2  | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.2   | 0.2   |                         |                       |



A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

| Economic activities   | Taxonomy Code    | Substantial contribution criteria                        |   |  |  |   |                                 |                          |  |  |   | DNSH criteria ("Do No Significant Harm")   |                                  |                           |   |                                    |   |   | Category <sup>(6)</sup> |                       |
|---|------------------|--|---|--|--|---|---------------------------------|--------------------------|--|--|---|--|----------------------------------|---------------------------|---|------------------------------------|---|---|-------------------------|-----------------------|
|   |                  | Absolute Capex 'capital expenditure' <sup>(1)</sup> 2022 | Proportion of Capex 'capital expenditure' <sup>(2)</sup> 2022 | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(8)</sup> | Climate change mitigation <sup>(9)</sup> | Climate change adaptation <sup>(10)</sup> | Water and marine resources <sup>(11)</sup> | Circular economy <sup>(12)</sup> | Pollution <sup>(13)</sup> | Biodiversity and ecosystems <sup>(14)</sup> | Minimum safeguards <sup>(15)</sup> | Taxonomy-aligned proportion of Capex 'capital expenditure' <sup>(16)</sup> 2022 | Taxonomy-aligned proportion of Capex 'capital expenditure' <sup>(17)</sup> 2021 | Enabling activity       | Transitional activity |
|   |                  | millions of euro   | %   | %  | %  | %   | %                               | %                        | %  | %  | Y/N                                       | Y/N  | Y/N                              | Y/N                       | Y/N   | Y/N                                | %   | %   | E                       | T                     |
| 73 Installation, maintenance and repair of energy efficiency equipment<br>76 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Distributed Energy)                     | 73 d, e;<br>76 a | 21   | 0.1   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | Y                         | n.a.  | Y                                  | 0.1   | 0.1   |                         |                       |
| Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Battery Energy Storage)  | 76 f             | 54   | 0.4   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | n.a.                                       | n.a.                             | n.a.                      | n.a.  | Y                                  | 0.4   | 0.3   |                         |                       |
| 6.13 Infrastructure for personal mobility<br>74 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)<br>(e-Mobility) | 6.13;<br>74      | 113  | 0.7   | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | Y                                | Y                         | Y   | Y                                  | 0.7   | 0.6   |                         |                       |
| Additions to right-of-use assets (IFRS 16 par. 53 point h)  | n.a.             | 418  | 2.8   | 71.5                                     | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | Y   | Y  | Y                                | Y                         | Y   | Y                                  | 2.8   | 3.7   |                         |                       |
| <b>Capex of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>   |                  | <b>12,351</b>  | <b>81.9</b>   | <b>95.6</b>                              | <b>0.0</b>                               | <b>n.a.</b>                               | <b>n.a.</b>                     | <b>n.a.</b>              | <b>n.a.</b>                                |  |   |  |                                  |                           |   |                                    | <b>81.9</b>   | <b>82.0</b>   |                         |                       |

A.2. TAXONOMY ELIGIBLE-NOT ALIGNED ACTIVITIES

| <b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>   |      |               |             |  |  |  |  |  |  |  |  |  |  |  |  |  |             |             |  |  |
|---|------|---------------|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--|-------------|-------------|--|--|
| Electricity generation from hydropower  | 4.5  | 4             | 0.0         |  |  |  |  |  |  |  |  |  |  |  |  |  | 0.0         | 0.0         |  |  |
| Transmission and distribution of electricity (Argentina, Colombia and new connections between a substation and power plant >100gCO <sub>2eq</sub> /kWh) | 4.9  | 393           | 2.6         |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.6         | 2.9         |  |  |
| Electricity generation from fossil gaseous fuels (CCGT)   | 4.29 | 393           | 2.6         |  |  |  |  |  |  |  |  |  |  |  |  |  | 2.6         | 2.1         |  |  |
| Additions to right-of-use assets (IFRS 16 par. 53 point h)  | n.a. | 166           | 1.1         |  |  |  |  |  |  |  |  |  |  |  |  |  | 1.1         | 1.5         |  |  |
| <b>Capex of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>                                |      | <b>956</b>    | <b>6.3</b>  |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>6.3</b>  | <b>6.5</b>  |  |  |
| <b>Total (A.1 + A.2)</b>  |      | <b>13,307</b> | <b>88.2</b> |  |  |  |  |  |  |  |  |  |  |  |  |  | <b>88.2</b> | <b>88.5</b> |  |  |

| Economic activities  | Taxonomy Code | Absolute Capex "capital expenditure" <sup>(1)</sup> 2022 |              | Substantial contribution criteria        |  |   |                                 |                          |  |  | DNSH criteria ("Do No Significant Harm") |   |                                 |                          |  |                                   |  | Category <sup>(8)</sup>  |                   |
|--|---------------|--|--------------|--|--|---|---------------------------------|--------------------------|--|--|--|---|---------------------------------|--------------------------|--|-----------------------------------|--|--|-------------------|
|  |               | millions of euro   | %            | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(3)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(4)</sup> | Biodiversity and ecosystems <sup>(4)</sup> | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(3)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(4)</sup> | Biodiversity and ecosystems <sup>(4)</sup> | Minimum safeguards <sup>(7)</sup> | Taxonomy-aligned proportion of Capex "capital expenditure" <sup>(2)</sup> 2022 | Taxonomy-aligned proportion of Capex "capital expenditure" <sup>(2)</sup> 2021 | Enabling activity |
| <b>B. Taxonomy-not-eligible activities</b>                   |               |  |              |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Electricity generation from coal                             | n.a.          | 32   | 0.2          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Electricity generation from nuclear                          | n.a.          | 142  | 0.9          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Electricity generation from fuel-oil and OCGT <sup>(9)</sup> | n.a.          | 238  | 1.6          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Enel X (only not eligible activities)                        | n.a.          | 103  | 0.6          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Trading activities (Energy sales - wholesale)                | n.a.          | 163  | 1.1          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Market (Gas sales - end customer)                            | n.a.          | 118  | 0.8          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Market (Power sales - end customer)                          | n.a.          | 603  | 4.0          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Services, Holding & Others                                   | n.a.          | 219  | 1.5          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Elisions and adjustments                                     | n.a.          | 162  | 1.1          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| Additions to right-of-use assets (IFRS 16 par. 53 point h)   | n.a.          | 1  | 0.0          |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| <b>Capex of taxonomy not eligible activities (B)</b>         |               | <b>1,781</b>   | <b>11.8</b>  |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |
| <b>Total (A + B)</b>   |               | <b>15,088</b>  | <b>100.0</b> |  |  |   |                                 |                          |  |  |  |   |                                 |                          |  |                                   |  |  |                   |

- (1) **Absolute Capex "capital expenditure"**: it refers to the absolute amount of Capex from each single economic activity, allocated according to its eligibility condition. If the same activity is reported both in A.1 and A.2 or B, the figure reported in each single field reflects the proportion of the activity that satisfies the eligibility conditions established in A.1, A.2 or B respectively.
- (2) **Proportion of Capex "capital expenditure"**: the proportion of the Capex of each single economic activity from total Group Capex.
- (3) **Climate change mitigation**: it refers to the proportion of Capex from each economic activity that contributes to climate change mitigation.
- (4) **Not applicable objectives**: no substantial contribution criteria have been defined for this objective before the release of the 2022 Sustainability Report.
- (5) **DNSH - Climate change mitigation**: it is not applicable as the analysis of total substantial contribution criteria has been performed for climate change mitigation objective exclusively.
- (6) **DNSH**: it details whether the DNSH criteria for each environmental objective is met in each single economic activity that has been reported (yes/no), while if no specific criteria have to be verified (n.a., not applicable).
- (7) **Minimum safeguards**: it details whether the minimum safeguards are met in each single economic activity that has been reported.
- (8) **Category**: it details whether the activity provides a direct contribution to climate mitigation or it is an enabling or transitional activity.
- (9) **Electricity generation from fuel-oil and OCGT**: it refers to thermal power plants that use fuel-oil and/or gas (OCGT), for which a breakdown by technology is not available.

## Opex (ordinary)

| Economic activities   | Taxonomy Code               | Substantial contribution criteria                        |  |   |   |  |                                      |                               |   |   |   | DNSH criteria ("Do No Significant Harm")         |  |                                 |   |  |   |   | Category <sup>(8)</sup> |                            |
|---|-----------------------------|--|--|---|---|--|--------------------------------------|-------------------------------|---|---|---|--|--|---------------------------------|---|--|---|---|-------------------------|----------------------------|
|   |                             | Absolute Opex <sup>(1)</sup><br>2022<br>millions of euro | Proportion of Opex <sup>(2)</sup><br>2022<br>% | Climate change mitigation <sup>(3)</sup><br>% | Climate change adaptation <sup>(4)</sup><br>% | Water and marine resources <sup>(5)</sup><br>% | Circular economy <sup>(6)</sup><br>% | Pollution <sup>(7)</sup><br>% | Biodiversity and ecosystems <sup>(8)</sup><br>% | Climate change mitigation <sup>(1)</sup><br>Y/N | Climate change adaptation <sup>(2)</sup><br>Y/N | Water and marine resources <sup>(5)</sup><br>Y/N | Circular economy <sup>(6)</sup><br>Y/N | Pollution <sup>(7)</sup><br>Y/N | Biodiversity and ecosystems <sup>(8)</sup><br>Y/N | Minimum safeguards <sup>(9)</sup><br>Y/N | Taxonomy-aligned proportion of Opex <sup>(2)</sup><br>2022<br>% | Taxonomy-aligned proportion of Opex <sup>(2)</sup><br>2021<br>% | Enabling activity<br>E  | Transitional activity<br>T |
|   |                             |  |  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                         |                            |
| <b>A.1 Environmentally sustainable activities (taxonomy-aligned)</b>  |                             |  |  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                         |                            |
| Electricity generation from wind power  | 4.3                         | 76   | 72   | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | Y                                      | n.a.                            | Y   | Y  | 72  | 6.0   |                         |                            |
| Electricity generation using solar photovoltaic technology  | 4.1                         | 41   | 3.9  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | Y                                      | n.a.                            | Y   | Y  | 3.9   | 2.6   |                         |                            |
| Electricity generation from hydropower  | 4.5                         | 135  | 12.9   | 99.3  | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | Y  | n.a.                                   | n.a.                            | Y   | Y  | 12.9  | 11.3  |                         |                            |
| Electricity generation from geothermal  | 4.6                         | 4  | 0.4  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | Y  | n.a.                                   | n.a.                            | Y   | Y  | 0.4   | 0.4   |                         |                            |
| Storage of electricity  | 4.10                        | 0  | 0.0  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | Y  | Y                                      | n.a.                            | Y   | Y  | 0.0   | 0.0   |                         |                            |
| Transmission and distribution of electricity  | 4.9                         | 439  | 41.8   | 91.5  | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | Y                                      | Y                               | Y   | Y  | 41.8  | 40.2  | E                       |                            |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Smart Lighting)  | 7.3 d                       | 1  | 0.1  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | n.a.                                   | Y                               | n.a.  | Y  | 0.1   | 0.1   |                         |                            |
| Urban and suburban transport, road passenger transport<br>(Enel X - e-Bus)  | 6.3 a                       | 0  | 0.0  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | Y                                      | Y                               | n.a.  | Y  | 0.0   | 0.0   |                         |                            |
| Installation, maintenance and repair of energy efficiency equipment<br>(Enel X - Energy Efficiency)   | 7.3 a-e                     | 0  | 0.0  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | n.a.                                   | Y                               | n.a.  | Y  | 0.0   | 0.0   |                         |                            |
| 7.3 Installation, maintenance and repair of energy efficiency equipment<br>7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings<br>7.6 Installation, maintenance and repair of renewable energy technologies<br>(Enel X - Home/Vivi Meglio Unifamiliare) | 7.3 a-e;<br>7.5 a;<br>7.6 a | 1  | 0.1  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | n.a.                                   | Y                               | n.a.  | Y  | 0.1   | 0.1   |                         |                            |
| Professional services related to energy performance of buildings<br>(Enel X - Customer Insight)   | 9.3                         | 1  | 0.1  | 100.0   | 0.0   | n.a.   | n.a.                                 | n.a.                          | n.a.  | n.a.  | Y   | n.a.   | n.a.                                   | n.a.                            | Y   | Y  | 0.1   | 0.1   |                         |                            |

A.1. TAXONOMY ELIGIBLE-ALIGNED ACTIVITIES

| Economic activities  | Taxonomy Code   | Substantial contribution criteria |  |  |  |   |                                 |                          |  |  |   | DNSH criteria ("Do No Significant Harm")   |                                  |                           |   |                                    |   |   | Category <sup>(8)</sup> |                       |
|--|-----------------|-----------------------------------|--|--|--|---|---------------------------------|--------------------------|--|--|---|--|----------------------------------|---------------------------|---|------------------------------------|---|---|-------------------------|-----------------------|
|  |                 | Absolute Opex <sup>(1)</sup> 2022 | Proportion of Opex <sup>(2)</sup> 2022 | Climate change mitigation <sup>(3)</sup> | Climate change adaptation <sup>(4)</sup> | Water and marine resources <sup>(5)</sup> | Circular economy <sup>(6)</sup> | Pollution <sup>(7)</sup> | Biodiversity and ecosystems <sup>(8)</sup> | Climate change mitigation <sup>(9)</sup> | Climate change adaptation <sup>(10)</sup> | Water and marine resources <sup>(11)</sup> | Circular economy <sup>(12)</sup> | Pollution <sup>(13)</sup> | Biodiversity and ecosystems <sup>(14)</sup> | Minimum safeguards <sup>(15)</sup> | Taxonomy-aligned proportion of Opex <sup>(2)</sup> 2022 | Taxonomy-aligned proportion of Opex <sup>(2)</sup> 2021 | Enabling activity       | Transitional activity |
|  |                 | millions of euro                  | %                                      | %  | %  | %   | %                               | %                        | %  | %  | %   | %  | %                                | %                         | %   | %                                  | %   | %   | E                       | T                     |
| Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment (Enel X – Condominium)                   | 7.3 (a-e)       | 1                                 | 0.1                                    | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | n.a.                                      | Y  | n.a.                             | n.a.                      | n.a.  | Y                                  | 0.1   | 0.0   |                         |                       |
| 7.3 Installation, maintenance and repair of energy efficiency equipment  | 7.3 d, e; 7.6 a | 0                                 | 0.0                                    | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | n.a.                                      | Y  | n.a.                             | Y                         | n.a.  | Y                                  | 0.0   | 0.0   |                         |                       |
| 7.6 Installation, maintenance and repair of renewable energy technologies (Enel X – Distributed Energy)  |                 |                                   |  |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    |   |   |                         |                       |
| Installation, maintenance and repair of renewable energy technologies (Enel X – Battery Energy Storage)  | 7.6 f           | 0                                 | 0.0                                    | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | n.a.                                      | Y  | n.a.                             | n.a.                      | n.a.  | Y                                  | 0.0   | 0.0   |                         |                       |
| 6.13 Infrastructure for personal mobility  | 6.13; 7.4       | 3                                 | 0.3                                    | 100.0                                    | 0.0                                      | n.a.                                      | n.a.                            | n.a.                     | n.a.                                       | n.a.                                     | n.a.                                      | Y  | Y                                | Y                         | Y   | Y                                  | 0.3   | 0.0   |                         |                       |
| 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (e-Mobility) |                 |                                   |  |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    |   |   |                         |                       |
| <b>Opex of environmentally sustainable activities (taxonomy-aligned) (A.1)</b>   |                 | <b>702</b>                        | <b>66.9</b>                            | <b>94.4</b>                              | <b>0.0</b>                               | <b>n.a.</b>                               | <b>n.a.</b>                     | <b>n.a.</b>              | <b>n.a.</b>                                | <b>n.a.</b>                              | <b>n.a.</b>                               |  |                                  |                           |   |                                    | <b>66.9</b>   | <b>60.8</b>   |                         |                       |
| <b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)</b>  |                 |                                   |  |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    |   |   |                         |                       |
| Electricity generation from hydropower   | 4.5             | 1                                 | 0.0                                    |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    | 0.0   | 0.1   |                         |                       |
| Transmission and distribution of electricity (Argentina, Colombia and new connections between a substation and power plant >100gCO <sub>2eq</sub> /kWh)  | 4.9             | 41                                | 3.9                                    |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    | 3.9   | 3.9   |                         |                       |
| Electricity generation from fossil gaseous fuels (CCGT) <sup>(9)</sup>   | 4.29            | 93                                | 8.9                                    |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    | 8.9   | 10.7  |                         |                       |
| <b>Opex of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)</b>                                  |                 | <b>135</b>                        | <b>12.8</b>                            |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    | <b>12.8</b>   | <b>14.7</b>   |                         |                       |
| <b>Total (A.1 + A.2)</b>   |                 | <b>837</b>                        | <b>79.7</b>                            |  |  |   |                                 |                          |  |  |   |  |                                  |                           |   |                                    | <b>79.7</b>   | <b>75.5</b>   |                         |                       |

| Economic activities   | Taxonomy Code | Substantial contribution criteria                        |  |   |   |  |                                      |                               |   |   |   | DNSH criteria ("Do No Significant Harm")         |  |                                 |   |  |   | Category <sup>(8)</sup>   |                        |
|---|---------------|--|--|---|---|--|--------------------------------------|-------------------------------|---|---|---|--|--|---------------------------------|---|--|---|---|------------------------|
|   |               | Absolute Opex <sup>(1)</sup><br>2022<br>millions of euro | Proportion of Opex <sup>(2)</sup><br>2022<br>% | Climate change mitigation <sup>(3)</sup><br>% | Climate change adaptation <sup>(4)</sup><br>% | Water and marine resources <sup>(5)</sup><br>% | Circular economy <sup>(6)</sup><br>% | Pollution <sup>(6)</sup><br>% | Biodiversity and ecosystems <sup>(6)</sup><br>% | Climate change mitigation <sup>(7)</sup><br>Y/N | Climate change adaptation <sup>(7)</sup><br>Y/N | Water and marine resources <sup>(7)</sup><br>Y/N | Circular economy <sup>(7)</sup><br>Y/N | Pollution <sup>(7)</sup><br>Y/N | Biodiversity and ecosystems <sup>(7)</sup><br>Y/N | Minimum safeguards <sup>(7)</sup><br>Y/N | Taxonomy-aligned proportion of Opex <sup>(9)</sup><br>2022<br>% | Taxonomy-aligned proportion of Opex <sup>(9)</sup><br>2021<br>% | Enabling activity<br>E |
| <b>B. Taxonomy-not-eligible activities</b>                    |               |  |  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Electricity generation from coal                              | n.a.          | 36   | 3.4  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Electricity generation from nuclear                           | n.a.          | 87   | 8.3  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Electricity generation from fuel-oil and OCGT <sup>(10)</sup> | n.a.          | 21   | 2.0  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Enel X (only activities non eligible)                         | n.a.          | 4  | 0.4  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Trading activities (Energy sales - wholesale)                 | n.a.          | 4  | 0.4  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Market (Gas Sales - end customer)                             | n.a.          | 3  | 0.3  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Market (Power Sales - end customer)                           | n.a.          | 13   | 1.2  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Services, Holding & Others                                    | n.a.          | 45   | 4.3  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| Elisions and adjustments                                      | n.a.          | 0  | 0.0  |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| <b>Opex of Taxonomy-non-eligible activities (B)</b>           |               | <b>213</b>   | <b>20.3</b>                                    |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |
| <b>Total (A + B)</b>  |               | <b>1,050</b>   | <b>100.0</b>                                   |   |   |  |                                      |                               |   |   |   |  |  |                                 |   |  |   |   |                        |

- (1) **Absolute Opex:** it refers to the absolute amount of Opex from each single economic activity, allocated according to its eligibility condition. If the same activity is reported both in A.1 and A.2 or B, the figure reported in each single field reflects the proportion of the activity that satisfies the eligibility conditions established in A.1, A.2 or B respectively.
- (2) **Proportion of Opex:** the proportion of the Opex of each single economic activity from total Group Opex.
- (3) **Climate change mitigation:** it refers to the proportion of Opex from each economic activity that contributes to climate change mitigation.
- (4) **Not applicable objectives:** no substantial contribution criteria have been defined for this objective before the release of the 2022 Sustainability Report.
- (5) **DNSH - Climate change mitigation:** it is not applicable as the analysis of total substantial contribution criteria has been performed for climate change mitigation objective exclusively.
- (6) **DNSH:** it details whether the DNSH criteria for each environmental objective is met in each single economic activity that has been reported (yes/no), while if no specific criteria have to be verified (n.a., not applicable).
- (7) **Minimum safeguards:** it details whether the minimum safeguards are met in each single economic activity that has been reported.
- (8) **Category:** it details whether the activity provides a direct contribution to climate mitigation or it is an enabling or transitional activity.
- (9) Includes CHP (Combined Heat and Power) activity of €0.09 million in 2022.
- (10) **Electricity generation from fuel-oil and OCGT:** it refers to thermal power plants that use fuel-oil and/or gas (OCGT), for which a breakdown by technology is not available.

## Additional information on electricity generation from nuclear and gas activities

The following figures are reported in accordance with the Commission Delegated Regulation (EU) 2022/1214 of March 9, 2022 amending Delegated Regulation (EU) 2021/2139 as

regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.

### Template 1 – Nuclear and fossil gas related activities

| Nuclear energy-related activities |  |     |
|-----------------------------------|--|-----|
| 1                                 | The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.  | No  |
| 2                                 | The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. | No  |
| 3                                 | The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.                          | Yes |
| Fossil gas-related activities     |  |     |
| 4                                 | The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.   | Yes |
| 5                                 | The undertaking carries out, funds or has exposures to construction, refurbishment and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.   | No  |
| 6                                 | The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.  | No  |

As stated in the above table, the only applicable activities for Enel are the safe operation of existing nuclear installations and the operation of electricity generation facilities that produce electricity using fossil gaseous fuels. The first one is 100% not eligible while the second is 100% eligible-not aligned. Consequently, the following tables refer to the templates number 4 and 5 included in the annex-

es of the Complementary Delegated Act. The remaining templates included in such delegated act are not applicable according to Enel's business model. Furthermore, the information refers to the climate change mitigation objective exclusively due to the lack of sufficient data to complete the analysis of the compliance with the climate change adaptation objective.

## Template 4 – Taxonomy-eligible but not taxonomy-aligned economic activities

### EBITDA (ordinary)

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 2,492                         | 12.7        |
| <b>Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>                               | <b>569</b>                    | <b>2.9</b>  |
| <b>Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI</b>  | <b>3,061</b>                  | <b>15.6</b> |

### Turnover

| Economic activities  | Climate mitigation            |            |
|--|-------------------------------|------------|
|  | Amount<br>in millions of euro | %          |
| Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 9,506                         | 6.6        |
| <b>Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>                               | <b>1,774</b>                  | <b>1.2</b> |
| <b>Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI</b>  | <b>11,280</b>                 | <b>7.8</b> |

### Capex

| Economic activities  | Climate mitigation            |            |
|--|-------------------------------|------------|
|  | Amount<br>in millions of euro | %          |
| Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 393                           | 2.6        |
| <b>Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>                               | <b>563</b>                    | <b>3.7</b> |
| <b>Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI</b>  | <b>956</b>                    | <b>6.3</b> |

### Opex (ordinary)

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 93                            | 8.9         |
| <b>Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>                               | <b>42</b>                     | <b>4.0</b>  |
| <b>Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI</b>  | <b>135</b>                    | <b>12.9</b> |

## Template 5 – Taxonomy non-eligible economic activities

### EBITDA (ordinary)

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-not-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 651                           | 3.3         |
| <b>Amount and proportion of other taxonomy-not-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>  | <b>4,806</b>                  | <b>24.4</b> |
| <b>Total amount and proportion of taxonomy-not-eligible economic activities in the denominator of the applicable KPI</b>   | <b>5,457</b>                  | <b>27.7</b> |

### Turnover

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-not-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 1,572                         | 1.1         |
| <b>Amount and proportion of other taxonomy-not-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>  | <b>99,521</b>                 | <b>69.6</b> |
| <b>Total amount and proportion of taxonomy-not-eligible economic activities in the denominator of the applicable KPI</b>   | <b>101,093</b>                | <b>70.7</b> |

### Capex

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-not-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 142                           | 0.9         |
| <b>Amount and proportion of other taxonomy-not-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>  | <b>1,639</b>                  | <b>10.9</b> |
| <b>Total amount and proportion of taxonomy-not-eligible economic activities in the denominator of the applicable KPI</b>   | <b>1,781</b>                  | <b>11.8</b> |

### Opex (ordinary)

| Economic activities  | Climate mitigation            |             |
|--|-------------------------------|-------------|
|  | Amount<br>in millions of euro | %           |
| Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-not-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI | 87                            | 8.3         |
| <b>Amount and proportion of other taxonomy-not-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI</b>  | <b>126</b>                    | <b>12.0</b> |
| <b>Total amount and proportion of taxonomy-not-eligible economic activities in the denominator of the applicable KPI</b>   | <b>213</b>                    | <b>20.3</b> |