

**Renewable Energy & Human Rights Benchmark 2023
Company Profile**

Company name Enel Green Power
Sub-sector Project developer
Overall score 32.9% weighted average

Section score	Weighting	For section
50.0%	20%	1. UNGP core indicators
26.5%	40%	2. Salient human rights risks
3.1%	20%	3. Serious allegations
58.6%	20%	4. ACT assessment as conducted by the World Benchmarking Alliance*

Please read the disclaimer at the end of this scorecard and refer to the full methodology when perusing this scorecard. The methodology as well as additional analysis can be found here: business-humanrights.org

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.[†]

Detailed assessment

1. UNGP core indicators based on the 2022 CHRB methodology (20% of total)

A. Policy commitments and governance

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Human rights policy states that 'the respect of Human Rights is a fundamental element to empower sustainable progress beyond pure compliance to existing regulations. Through the Policy hereof we commit to respect all Human Rights, and specifically the ones more strictly connected to our value chain'. [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Commitment to UNGPs: Although the UN Guiding Principles and the Guidelines of the Organization for Economic Cooperation and Development (OECD) for Multinational Enterprises 'have also been taken into consideration' in the Human Rights policy, no formal policy statement was found where the Company commits to uphold the UNGPs. The Company's human rights section of the website states that 'we uphold both the United Nations Protect, Respect and Remedy framework outlined in its guiding principles on business and human rights and the OECD Guidelines for multinational enterprises'. The 2022 Sustainability report also states that 'we have adopted the approach of the UN Guiding Principles' on Business and Human Rights, setting up a human rights management system based on three pillars'. The Company has also provided additional comments on the UNGPs Principle 16. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com]

* For information on the ACT methodology and scoring criteria please refer to the [World Benchmarking Alliance](https://worldbenchmarkingalliance.com).

† Note: Enel Green Power published [response](https://enel.com) to a serious allegation covered by the Benchmark in October 2023 – this has not been included as part of the assessment due to cut off dates.

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A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to ILO core principles: The Human Rights policy states that 'This Policy supports the following fundamental values of International And European Law and applies their founding principles: [...] The core conventions of the International Labor Organization (ILO) - n. 29, 87, 98, 100, 105, 111, 138, 182 - and the Declaration on Fundamental Principles and Rights at Work'. See below specific commitments regarding each ILO core area. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Met: Explicitly lists all four ILO core principles: The Human Rights policy states that 'we reject the use of any form of forced or compulsory labor [...] we reject the use of child labor [...] we oppose all forms of behavior that result in discrimination [...]'. In relation to Freedom of association an collective bargaining, it states that 'We protect the right of the people working with us to form or take part in organizations aimed at defending and promoting their interests. Likewise, we respect their right to be represented, within the various working units, by unions or other forms of representation elected in accordance with the legislations and practices in force in the varying countries where they work. Collective bargaining is for us the favored instrument for setting contractual conditions of the people working with us as well as regulating relations between management and unions'. The Company also indicates that signed a Global Framework Agreement in 2013 with the Italian Federations in the sector and the global unions IndustriALL and Public Services International. The Framework Agreement states that 'Enel recognises the rights of its employees to establish or be member of trade union organisations defending their interests. Enel also acknowledges the right to be represented, within the various business branches, by trade union organisations or other forms of elected representation pursuant to the legislation and practices in force in each country'. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expects suppliers to commit to ILO core principles: The Human Rights policy states: 'suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor, respect for personal dignity, nondiscrimination and inclusion of diversity, freedom of association and collective bargaining), occupational health and safety, environmental responsibility, and respect for data protection by design and by default'. However, it is not clear that suppliers are formally required to comply with the Human rights policy and each ILO core area. The 2022 Sustainability Report notes: 'The content of our [Human Rights] policy refers to internationally recognized human rights as defined in the International Bill of Human Rights and in the International Labor Organization conventions underlying the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and applicable to business practice'. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Met: Explicitly lists all four ILO core principles for suppliers: The Human rights policy states that 'suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor, respect for personal dignity, non-discrimination and inclusion of diversity, freedom of association and collective bargaining). However, it is not clear that they are formally required to comply with the Human rights policy and each ILO core area. The Ethics code states that 'Enel also expects its suppliers and partners to adopt conduct in compliance with the general principles of this code'. However, the ethics code does not contain requirements on each ILO core area. Finally, the 2022 sustainability report states that 'The general terms and conditions refer to the current regulations on remuneration [...]. In addition, the principles set forth in the ILO Conventions and legal obligations regarding child and women's labor, equal treatment, prohibition of discrimination, abuse and harassment, freedom of trade unions, association and representation, rejection of forced labor, safety and environmental protection, and sanitary conditions are explicitly recalled. In the event of conflict between the latter and the ILO Conventions, the more restrictive standards will prevail'. Also, 'The content of our [Human Rights] policy refers to internationally recognized human rights as defined in the International Bill of Human Rights and in the International Labor Organization conventions underlying the Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and applicable to business practice'. [Human Rights Policy, 11/2021: enel.com] & [Code of Ethics 2021, 2021: enel.com]

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A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to remedy adverse HRs impacts: The Human Rights policy states that 'We commit to monitor the implementation of the policy hereof i) through a specific due diligence process, ii) the promotion of practices in line with a just and inclusive transition, and iii) by reporting evidence of action plans developed to prevent and remedy should critical issues occur'. The Sustainability report also indicates that 'access to remedy' includes 'out commitment to provide appropriate remedy in case of impacts; grievance channels information; redressing in legacy projects'. The Company provided feedback regarding this indicator, however, key evidence was already in use. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Expects suppliers to make this commitment: See above. The Human Rights Policy states: 'in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor, respect for personal dignity, non-discrimination and inclusion of diversity, freedom of association and collective bargaining), occupational health and safety, environmental responsibility, and respect for data protection by design and by default. With our commitment we are striving for sustainable progress, to make our company and the communities in which we operate more prosperous, more inclusive and more resilient, without leaving anyone behind'. However, no evidence found that it expects its suppliers to commit it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to. [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms: The Human Rights Policy states: 'Stakeholders, whether internal or external, believing a violation might have occurred, may either resort to specific violation reporting channels or to the Audit Function. The Audit function analyzes the grievance, contacting the author, if necessary, and the person responsible of the alleged violation, ensuring uniform treatment at Group level, in compliance with company policies and local regulations. Whenever, following a grievance, a violation of the principles contained in the Policy hereof is ascertained, the relevant procedure provided for in the Code of Ethics shall be implemented. We ensure that whistleblowers are not subject to any acts of retaliation and that their identity remains confidential, unless otherwise required by the law'. It then lists the different contact channels. The 2022 Sustainability Report provides further information of the Company's grievance mechanism. However, although the Company offers a grievance mechanism, no policy statement committing it to collaborating with judicial or non-judicial mechanisms to provide access to remedy found. Commitments are expected to be placed in Company policy documents, rather than in periodic reports. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Commitment to work with suppliers on remedy: The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor, respect for personal dignity, nondiscrimination and inclusion of diversity, freedom of association and collective bargaining), occupational health and safety, environmental responsibility, and respect for data protection by design and by default'. However, no commitment to work with suppliers to remedy adverse impacts which are directly linked to the Company's operations, products or services found. [Human Rights Policy, 11/2021: enel.com]
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Corporate Governance and Sustainability Committee 'has the task of assisting the Board of Directors in the assessments and decisions relating to [...] sustainability'. 'Sustainability includes, among others, issues related to [...] health and safety, diversity, management and development of people working in the company, relations with communities and customers, supply chain, ethical conduct and human rights'. [Organizational

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			<p>Regulations of the Corporate Governance and Sustainability Committee (Enel Group), 25/02/2021: enel.com</p> <ul style="list-style-type: none"> • Not Met: Describes HRs expertise of Board member: The Human Rights Policy states: 'The Control and Risk Committee and the Corporate Governance and Sustainability Committee, having examined the Human Rights Policy hereof and having submitted its amendments to the approval of the Board of Directors, will evaluate any further amendments or integrations thereof and propose them to the Board of Directors'. The 2022 Sustainability Report further describes its human rights governance. However, this sub indicator looks for a description of the human rights expertise of the Board member or Board committee tasked with that governance oversight. No further evidence found. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Board member/CEO signal importance of HRs in their communications: The Company referred to the 2022 Sustainability Report and the Human Rights Policy regarding this sub indicator. However, no communication found where Board members or the CEO clearly signal the Company's commitment to human rights, discussing why human rights matter to the business or any challenges to respecting human rights encountered by the business. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com]

B Embedding respect and human rights due diligence

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See A.1.2.a. • Met: Senior responsibility for HRs implementation and decision making: As described below, the 'Innovability Function and, namely, the Sustainability Planning and Performance Management and Human Rights unit' is responsible for day-to-day human rights management. Ernesto Ciorra is the 'Chief Innovability Officer' ('Innovation and Sustainability'). The Unit 'also reports to the Group's Chief Financial Officer (CFO), in order to ensure the ever-greater integration of these issues into corporate strategies and corporate reporting'. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes day-to-day responsibility for implementing HRs commitments: The Human Rights policy states that 'The SPPM-Human Rights unit has the following duties: planning and coordinating the implementation of the due diligence process, in conjunction with the other relevant functions involved, to the extent of the areas of their responsibility; reporting to the Control and Risk Committee and to the Corporate Governance and Sustainability Committee on the implementation of the due diligence process; reporting annually within the Group's Sustainability Report on Enel's performance with respect to the commitments stated in the document hereof'. [Human Rights Policy, 11/2021: enel.com] • Met: Day-to-day resources and expertise allocation in own operations: See above. The 2022 Sustainability Report notes: 'the Innovability Function (Innovation and Sustainability), which reports directly to the Chief Executive Officer, manages all activities relating to sustainability and innovation. The Holding units responsible for Enel S.p.A.'s operations, particularly the sustainability, circular economy, and community relations processes, play a guidance and coordination role for the Sustainability and Innovation units located in the various countries and Business Lines. In particular, the Holding's Sustainability Planning and Performance Management and Human Rights unit, responsible for the management of sustainability planning, monitoring and reporting processes, including compliance with the European taxonomy, as well as the management of ESG ratings, sustainability indices and the Human Rights Policy, also reports to the Group's Chief Financial Officer (CFO), in order to ensure the ever-greater integration of these issues into corporate strategies and corporate reporting; the Global Business Lines, Countries, Global Service Functions and Holding Functions integrate ESG factors into their decision-making and operating processes, to create long-term sustainable value, thanks to the presence of dedicated Sustainability structures in all Countries, Business Lines and Global Service Functions. At the local level, the expectations of the various stakeholders are identified, and specific sustainability plans defined, in line with the Group strategy'. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

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			<ul style="list-style-type: none"> • Not Met: Resources and expertise allocation in supply chain: See above. However, no details were found on resources and expertise allocated within its supply chain (i.e. expertise of the people involved, allocation of people geographically, by function, etc.). [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process of identifying risks in own operations: The Company indicates that 'identification of salient human rights issues allows us to better understand where to focus our efforts and resources for the potential impacts that require the greatest urgency, taking into account the relevant stakeholders' perspective. The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment-related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies'. [2022 Sustainability Report: enel.com] • Met: Describes process for identifying risks in business relationships: The Company indicates that 'we have set up a process [...] covering the entire value chain across our geographic footprint'. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation: The 2022 Sustainability Report notes: 'Identification of salient human rights issues allows us to better understand where to focus our efforts and resources for the potential impacts that require the greatest urgency, taking into account the relevant stakeholders' perspective. The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment-related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation'. Also, 'our process [due diligence] runs on a three-year cycle format, and involves both internal stakeholders by country of operation and function and external ones through human rights experts and key stakeholders. We have just completed the 2020-2022 cycle'. However, no details found in relation to specific work/consultations held with human rights experts. [2022 Sustainability Report: enel.com] • Not Met: Describes how risk identification system is triggered by new circumstances: The 2022 Sustainability Report notes: 'As required by the United Nations Guiding Principles on Business and human rights and by the OECD Due Diligence Guidance for Responsible Business Conduct, we have set up a process, which we have also codified in a global internal procedure, covering the entire value chain across our geographic footprint aimed at identifying if any of our operating procedures and processes require an improvement plan to strengthen the management system that ensures we comply with the commitments undertaken in our Human Rights Policy. Our process runs on a three-year cycle format, and involves both internal stakeholders by country of operation and function and external ones through human rights experts and key stakeholders. [...] Thanks to this process we assess 100% of the policies and operating procedures put in place to identify the risks of our direct and indirect operations along our entire value chain and of our new business relations (e.g., acquisitions, mergers, joint ventures, etc.)'. However, this description covers the company's regularly scheduled procedures. However, no description found of its process to identify human rights risks and impacts are triggered by new country operations, new relationships, new human rights challenges or conflict affecting particular locations that may be out of sync with the regular review (ie: occur mid-term). [2022 Sustainability Report: enel.com] • Not Met: Describes risks identified in relation to new circumstances: The 2022 Sustainability Report notes: 'The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment-related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. [...] Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation. Hereafter, a summary of the most significant results: risks connected to bribery practices and to impact on the environment ranked as "high-priority"; risks connected to labor practices violations (freedom of association and collective bargaining, rejection of forced and child labor, just and favorable working

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			conditions, occupational health and safety, diversity and inclusion) and to potential impacts on local communities ranked as "to be monitored". Protection of local communities' rights ranked higher in Latin American countries, confirming the results of the previous cycle, given the widespread presence of such groups in that geographical region'. However, it is not clear the risks were identified specifically in relation to new country operations, new business relationships, new human rights challenges or conflict affecting particular locations, including through heightened due diligence in any conflict-affected areas. [2022 Sustainability Report: enel.com]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes assessment process and discloses salient HRs risks: The report indicates that 'the 2020 assessment run in our countries of operation with regard to labor, local communities, and environment-related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation.(1) [2022 Sustainability Report: enel.com] • Met: Describes how process applies to supply chain: In relation to the due diligence process describe, the Company clarifies that 'we have set up a process [...] covering the entire value chain across our geographic footprint'. [2022 Sustainability Report: enel.com] • Met: Public disclosure of results of HRs risk assessment: The report then states that 'risks connected to labor practices violations (freedom of association and collective bargaining, rejection of forced and child labor, just and favorable working conditions, occupational health and safety, diversity and inclusion) and to potential impacts on local communities ranked as "to be monitored". Protection of local communities' rights ranked as higher in Latin American countries, confirming the results of the previous cycle, given the widespread presence of such groups in that geographical region'. It also discloses a chart measuring probability and 'seriousness' of different issues such as child labor, forced and compulsory labor, freedom of association, etc. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders: The 2022 Sustainability Report notes: 'The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment- related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation'. Although the Company lists stakeholders consulted in the due diligence process, no details found how they were involved in the assessment process, in specific. [2022 Sustainability Report: enel.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system to prevent, mitigate and remediate HRs issues: Following the assessment, the Company indicates that 'our management system includes: 1) a gap analysis aimed at assessing our operating and risk monitoring processes and identifying any potential shortfall; 2) development of improvement plan actions to meet the gaps identified at the previous step; 3) implementation of actions and monitoring of progress'. Then it describes the three parts of the system. Regarding the Gap analysis 'practices and policies adopted to respect human rights across our geographic footprint were then assessed based on the human rights potential risks heatmap [...] across relevant internal functions and processes to identify any existing gap'. The Company describes the works conducted in relation to this particular process, and the outcome was that management of salient issues is adequate. Then it discloses a table of specific salient issues, policies and procedures in place, level of risk perceived and outcome of the gap analysis for the topic. Finally, for 'residual risk identified' following the previous steps, the Company describes actions to be conducted in relation to specific labour issues and countries. See below some examples [2022 Sustainability Report: enel.com] • Met: Describes how global system applies to supply chain: It adds: 'Thanks to this process we assess 100% of the policies and operating procedures put in place to identify the risks of our direct and indirect operations along our entire value chain

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			<p>and of our new business relations (e.g. acquisitions, mergers, joint ventures, etc.). [2022 Sustainability Report: enel.com]</p> <ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HRs issue: In addition to describing procedures in place for the different issues, it describes improvement plans for particular topics in specific locations. For instance, in relation to freedom of association and collective bargaining in Greece, Australia, India and Brazil, 'development of training programs on human rights aspects, with a special focus on the relationship with social partners and definition of working conditions during bargaining procedures'. In Relation to Child labor, Global procurement line plans include 'intensification of training and monitoring of the supply chain' in Russia, Chile and Brazil. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken: The 2022 Sustainability Report notes: 'we periodically engage with our stakeholders and sustainability experts through the materiality analysis, a process that allows to identify material topics, i.e., the most significant impacts of the company on economy, environment, and people, including human rights impacts'. However, this subindicator looks for a specific description of how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues. No further evidence found. [2022 Sustainability Report: enel.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes system for evaluation effectiveness of actions: In relation to implementation and monitoring of action plans, the report states the following: 'The consolidated improvement plan for the 2020-2022 cycle includes 170 actions, covering 100% of operations and sites. At the end of 2022, we have achieved over 80% of the plan. Full effectiveness of the actions implemented will be assessed through the gap analysis that will be run in 2023 when the new cycle will begin. [...] As a further tool to measure the effectiveness of our human rights management system and governance structure across operations, in 2022 we carried out an asset-level due diligence activity o five pilot countries: Brazil, Chile, Colombia, Italy, Iberia [...] The outcome of the analysis confirmed the main results obtained by the overall due diligence process on the management system just described above in terms of robustness of labor practices issues and engagement with local communities. They also confirmed the key role awareness raising campaigns play'. [2022 Sustainability Report: enel.com] • Not Met: Example of lessons learned from evaluation effectiveness of actions: The 2022 Sustainability Report notes: 'The outcome of the [gap] analysis confirmed the main results obtained by the overall due diligence process on the management system [...] in terms of robustness of labor practices issues and engagement with local communities. They also confirmed the key role awareness raising campaigns play'. However, no example found of the lessons learned while tracking the effectiveness of its actions on at least one of its salient human rights issues as a result of its due diligence process. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions: The 2022 Sustainability Report notes: 'we periodically engage with our stakeholders and sustainability experts through the materiality analysis, a process that allows to identify material topics, i.e., the most significant impacts of the company on economy, environment, and people, including human rights impacts'. However, it is not clear how it involves affected stakeholders in evaluation of whether the actions taken [in the context of a due diligence process, to address Human Rights risks and impacts] have been effective. [2022 Sustainability Report: enel.com]
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Company reports in relation to outcomes of 'social, economic, and environmental context' analysis (SEECA) for three wind power plants in different locations of Morocco and Western Sahara' which included stakeholder consultation. Particularly in Boujdour (Western Sahara) the Company conducted in 2020 a human rights due diligence and a new SEECA (first one took place in 2015) and consultation involving vulnerable people groups who self-identified as Saharawi. In these locations, as part of the management system following UNGPS, the Company describes tools available to the community: 'complaints may be received through on-site

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			<p>suggestion boxes, traditional mail, email, by phone, company representatives during their staff visits. The language used is "Arabic" and when a member of the community is not able to write and talks a dialect, a translator is identified within or out the building site'. For all three locations the Company discloses 'Complaints managed concerned'. In all three there was a 'request for using local labor from the community' and 'request for using local SME's'. Also, there was a request for repairing water pipes that were damaged and reducing the lifting of dust by trucks. However, this sub indicator looks for evidence of cases where issues raised are regarding human rights impacts in renewable projects. The Report adds information on a hydro power plant in Chile [Ralco] describing its affected stakeholders, remedies identified [involving relocation] and grievances. As for the grievances, it notes: 'In line with the United Nations Guiding Principles on business and human rights, both physical and online grievance channels have been made available to the community. In 2022, 24 complaints have been received, of which 79% have been connected to human rights. All of them have progressed through to the management phase and have been handled'. Information is also disclosed on another hydro power plant in Colombia [El Quimbo]. However, this indicator focuses on how the Companies ensure meaningful information reaches affected stakeholders, how it responds, in communication terms, to Human Rights issues raised by stakeholders and about their access to those communications. The Company is expected to provide two of such examples. No further evidence found. [2022 Sustainability Report: enel.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them: Regarding the hydro power plan in Chile [Ralco], it describes its affected stakeholders, remedies identified [involving relocation] and grievances. As for the grievances, it notes: 'In line with the United Nations Guiding Principles on business and human rights, both physical and online grievance channels have been made available to the community. In 2022, 24 complaints have been received, of which 79% have been connected to human rights. All of them have progressed through to the management phase and have been handled'. It also disclosed on another hydro power plant in Colombia [El Quimbo]: 'Engagement with the community started in late 2014 and has led to the development and the implementation of a multi-year plan including a broad series of initiatives'. As for its grievances: 'In 2022, 604 complaints have been received, of which 100 were just requests of information. The remainder have progressed through to the management phase and have been handled'. Also: 'Some local inhabitants/fishermen have started "acciones de grupo" and "acciones populares", currently pending, declaring that the revenues from their activities have been reduced due to the construction of the power plant and that the activities of filling the El Quimbo dam allegedly impacted downstream fishing and its environment'. The Human Rights Policy notes: 'Within the Guiding Principles on Business and Human Rights [...] the term due diligence on human rights refers to a continuous management system that an enterprise implements [...] to ensure that it respects human rights and that it is not a party to the abuse of those rights. This involves "identifying, preventing, mitigating and accounting" the potential negative impacts generated by the enterprise'. The 2022 Sustainability Report explains: 'In line with the third Pillar of United Nations Guiding Principles, we have set up multiple channels of access to remedy, including: a whistleblowing channel [...]; several processes and tools available to the communities in the influence area of our operations [...]'. However, this sub indicator looks for description of any challenge to effective communication it has identified and how it is working to address them. No further evidence found. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

C. Remedies and grievance mechanisms

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The Human rights policy states that 'Stakeholders, whether internal or external, believing a violation might have occurred, may either resort to specific violation reporting channels or to the Audit Function. The Audit function analyzes the grievance, contacting the author, if necessary, and the person responsible of the alleged violation, ensuring uniform treatment at Group level [...] Whistleblowers may resort to the following contact channels: web or toll-free number shown on the Enel Code of Ethics web page; by writing to: Enel SpA - Audit Function - Code of Ethics. Via Dalmazia, 15 - 00198 Rome, ITALY. Grievances can also be submitted to the relevant local channels of Enel companies'. [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: The 2022 Sustainability report indicates that 'access channels are both physical and digital. Moreover, there are also channels at local level and this ensures accessibility to all potentially affected stakeholders in their own language'. It further explains its training topics: 'courses on environmental protection; courses on occupational health and safety; courses on diversity and inclusion; courses on relationships with communities; courses on anticorruption; digital training courses on issues closely linked with human rights; training initiatives on best practices closely linked with human rights'. The Report discloses the training hours: 'Training on human rights totalled some 7 thousand hours thanks to the online course that exemplifies the key role human rights play in business practice through simple stories and best practice sharing. On top of this, we run induction activities on human rights and business to selected audiences to promote internal awareness on our commitments and to stimulate improvement of its embedding into the operating practices'. It is not clear, however, how works are made aware of the grievance mechanisms. Although these mechanisms are described in the human rights policy and the Company describes human rights-related training sessions, it seems that these are specific on particular topics. It is not clear if workers are generally trained on human rights policy (which contains grievance mechanisms) or receive a session where the grievance mechanisms are explained. It also indicates that 'continuous training takes place by means of various dissemination and communication initiatives, as well as awareness campaigns regarding the principles of integrity and ethics in business conduct'. As stated, however, it is not clear if grievance mechanisms awareness actions for employees globally are included. [2022 Sustainability Report: enel.com] • Met: Describes how workers in supply chain access grievance mechanism: The ethicspoint website of the Company states that: 'Internal and external stakeholders, whether they are employees, clients, suppliers or community representatives etc., may report here any violation or suspected violation by personnel belonging to the Group or its counterparts, including behaviours and practices that could be the cause of financial damage or prejudice for Enel'. [Enel's Ethical Channel, N/A: secure.ethicspoint.eu] • Met: Expects suppliers to convey expectation to their suppliers: See above, any counterpart that could cause damage or prejudice for Enel is able to use the grievance mechanism. [Enel's Ethical Channel, N/A: secure.ethicspoint.eu]
C.2	Grievance mechanism(s) for external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Human rights policy states that 'Stakeholders, whether internal or external, believing a violation might have occurred, may either resort to specific violation reporting channels or to the Audit Function. The Sustainability report indicates that 'We provide access channels for reporting by people who need to contact us, using the tools and means available locally, such as local teams or a specific person, toll-free numbers, or, in the case of isolated rural communities, local leaders who are available to periodically collect any complaints'. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: See above. In addition, the report also indicates that 'access channels are both physical and digital. Moreover, there are also channels at local level and this ensures accessibility to all potentially affected stakeholders in their own language'. The Report explains how to access the grievance mechanisms. The webpage Code of Ethics contains further information on stakeholder reporting. No evidence found however, on how external stakeholders are made aware of the

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>grievance mechanisms. [2022 Sustainability Report: enel.com] & [Code of ethics_web, N/A: enel.com]</p> <ul style="list-style-type: none"> • Met: Describes how external individuals/communities access grievance mechanism: The ethicspoint website states that 'Internal and external stakeholders, whether they are employees, clients, suppliers or community representatives etc., may report here any violation or suspected violation by personnel belonging to the Group or its counterparts, including behaviours and practices that could be the cause of financial damage or prejudice for Enel'. [Enel's Ethical Channel, N/A: secure.ethicspoint.eu] • Met: Expects supplier to convey expectation to their suppliers: As indicated above, any stakeholder can report any violation by the Company's counterparts that could be cause of damage or prejudice for Enel. [Enel's Ethical Channel, N/A: secure.ethicspoint.eu]
C.7	Remedying adverse impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts: The Company reports remedies identified in 'legacy projects' and reports on grievances. For instance, in the case of the hydro power plant El Quimbo, in Colombia, it explains: 'Engagement with the community started in late 2014 and has led to the development and the implementation of a multi-year plan including a broad series of initiatives, mainly related to: environmental management training; socio-economic development'. Regarding it Socio-economic development projects: 'Activities focused on providing support on technical issues related to production processes and how to improve their efficiency. During the last 10 years, more than 30 projects were carried out in the municipalities of Altamira, Tesalia, Paicol, Garzón, Gigante and El Agrado for an investment of higher than 2 million euros that was beneficial to more than 15,000 families in the department of Huila. The most significant cooperation agreements relate to the implementation of concerted agricultural production plans with nearly 90 resettled families in Garzón, Altamira, El Agrado and Gigante. With an investment of more than 800,000 euros, the beneficiaries improved and increased the production and marketing of different foods such as corn, wheat, lemon, milk, cocoa, tomato, and a wide variety of fruits, also including produce for self-consumption'. It further expands on the different initiatives carried out. However, this subindicator looks for a description of the approach it took to provide or enable a timely remedy for victims, for adverse human rights impacts which it has caused or to which it has contributed. No details were found of specific remediation of a human rights-related impact in renewable projects. [2022 Sustainability Report: enel.com] • Not Met: Describes how remedy would be provided if no adverse impact identified: The Company indicates that 'the Audit Function receives and analyses the grievance and activates the necessary verifications. Should a violation be ascertained, the relevant corporate functions define the necessary actions and specific action plans, if necessary. The Group has in place an information system to manage and monitor grievance received and ascertained violations'. However, no details found on how actual remedy would be provided for people affected. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts: The 2022 Sustainability Report notes: 'Besides the identification of salient issues, our management system includes: 1. a gap analysis aimed at assessing our operating and risk monitoring processes and identifying any potential shortfall; 2. development of improvement plan actions to meet the gaps identified at the previous step; 3. implementation of actions and monitoring of progress'. It then explains its gap analysis: 'Practices and policies adopted to respect human rights across our geographic footprint were then assessed based on the human rights potential risks heatmap [...] across relevant internal functions and processes to identify any existing gap. The assessment was based on the four parameters of the UNGPs operating principles: public commitment to respect human rights; adoption of human rights due diligence process; preparation of a plan of action to remedy any gaps identified by the due diligence process; adaptation to match local context and regulations. This entailed interviewing the Top Management of the Group with the broad aim to get their strategic perspectives on business and human rights and assess awareness and perception of related risks and impacts and how they are managed'. However, the subindicator looks for a description of changes to systems, processes and practices to prevent similar adverse impacts [adverse human rights impacts which it has caused or to which it has contributed] in the future. No further evidence found. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes approach to monitoring/implementing agreed remedy: The 2022 Sustainability Report notes: 'The consolidated improvement plan for the 2020-2022 cycle includes 170 actions, covering 100% of operations and sites. At the end of 2022, we have achieved over 80% of the plan. Full effectiveness of the actions implemented will be assessed through the gap analysis that we will be run in 2023 when the new cycle will begin. [...] As a further tool to measure the effectiveness of our human rights management system and governance structure across operations, in 2022 we carried out an asset-level due diligence activity on five pilot countries: Brazil, Chile, Colombia, Italy, Iberia. Indeed, as instructed by the OECD Guidelines for multinational enterprises, in addition to standard assessments an enterprise may already employ, additional internal assessments may support a deeper understanding of the potential risks or actual adverse impacts with respect to an enterprise's own activities'. However, this subindicator looks for a description of its approach to monitoring implementation of the agreed remedy for adverse human rights impacts which it has caused or to which it has contributed, rather than how it monitors its mitigation plans. [2022 Sustainability Report: enel.com] • Not Met: Describes approach to learning from incidents if no adverse impacts identified: As indicated above: 'Besides the identification of salient issues, our management system includes: 1. a gap analysis aimed at assessing our operating and risk monitoring processes and identifying any potential shortfall; 2. development of improvement plan actions to meet the gaps identified at the previous step; 3. implementation of actions and monitoring of progress'. It then explains its gap analysis: 'Practices and policies adopted to respect human rights across our geographic footprint were then assessed based on the human rights potential risks heatmap [...] across relevant internal functions and processes to identify any existing gap. The assessment was based on the four parameters of the UNGPs operating principles: public commitment to respect human rights; adoption of human rights due diligence process; preparation of a plan of action to remedy any gaps identified by the due diligence process; adaptation to match local context and regulations. This entailed interviewing the Top Management of the Group with the broad aim to get their strategic perspectives on business and human rights and assess awareness and perception of related risks and impacts and how they are managed'. As for its improvement plans: 'The residual risk identified at the previous step led to the definition of the necessary remedies which were then included in the improvement plan both at country and at global level, therefore ensuring uniformity of processes and policies across the Group's activities'. However, this sub indicator looks for evidence of a process by which the Company would analyze negative incidents caused and integrate learnings in its systems to develop processes for preventing it from happening again. [2022 Sustainability Report: enel.com]

CSI. Responsible lobbying and political engagement fundamentals

Indicator Code	Indicator name	Score (out of 2)	Explanation
CSI.18	Responsible lobbying and political engagement fundamentals	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Publicly available policy statement(s) (or policy(ies)) setting out lobbying and political engagement approach.: In the context of 'advocacy about climate change policies', the Sustainability report states that 'Enel is committed to ensuring that its direct advocacy activities are aligned with the objectives of the Paris Agreement, involving institutional stakeholders, trade associations, non-governmental organizations and academia [...] In particular, Enel interacts directly with policy makers, contributes to the positioning of trade associations, and engages with a broader set of stakeholders to build consensus and support for specific policy proposals'. The Company further states: 'Enel is fully committed to the fight against climate change and the full implementation of the Paris Agreement. In such respect, Enel actively engages with the full range of its stakeholders also through its membership in the associations involved in climate related policy advocacy'. The names of the associations are then listed. However, the statements are limited to climate advocacy which is not considered sufficient for this indicator. [2022 Sustainability Report: enel.com] & [Enel's engagement in associations involved in climate-policy advocacy, N/A: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Publicly available policy statement that specifies the Company does not make political contributions: The Code of ethics states that 'Enel does not finance political parties or their candidates or representatives in Italy or in other countries, nor does it sponsor conventions or festivals having the sole purpose of political propaganda. The Company refrains from applying direct or indirect pressure on politicians (e.g. through concession of the use of Enel structures, acceptance of staff hiring recommendations, award of consultancy contracts, etc.). [Code of Ethics 2021, 2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Met: Disclosure of expenditures on lobbying activities: The Company indicates that 'Enel carries out federal lobbying activities in the United States (legislative and administrative), advocacy activities at the FERC and at the ISO/RTOs, as well as direct and indirect State lobbying activities (through funding). In addition, Enel supports greater penetration of renewables for utilities'. It discloses a table showing money spent in 'policy influence'. The Group Enel spent EUR 9,59 million in 'trade associations or tax-exempt groups (e.g. think tanks)'. • Not Met: Requirement for third-party lobbyists to comply with the Company's lobbying and political engagement policy (or policies): The 2022 Sustainability Report notes: 'Enel is committed to ensuring that the various industry associations, business networks and think tanks of which it is a member operate in full compliance with the objectives of the Paris Agreement and the decarbonization roadmap established by the Group. Enel therefore systematically verifies the consistency of the associations' positions with the climate policies shared at the Group level'. The Company further states: 'Enel is fully committed to the fight against climate change and the full implementation of the Paris Agreement. In such respect, Enel actively engages with the full range of its stakeholders also through its membership in the associations involved in climate related policy advocacy'. The names of the associations are then listed. However, no evidence found that it requires third-party lobbyists to comply with its lobbying and political engagement policy (or policies). [2022 Sustainability Report: enel.com] & [Enel's engagement in associations involved in climate-policy advocacy, N/A: enel.com]

2. Salient human rights risks (40% of total)

D. Indigenous Peoples' and Affected Communities' Rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.PD	Commitment to respect indigenous peoples' rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect indigenous peoples' rights with explicit reference to UN Declaration: The Human rights policy states that 'We pay particular attention to the most vulnerable communities, such as indigenous and tribal ones, and commit to respect the United Nations Declaration of the rights of Indigenous Peoples. In developing our projects, we commit to engage all the relevant stakeholders, including indigenous and tribal communities as we believe active community engagement throughout the process is essential'. It adds: 'We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. By stakeholders, we refer to any party with a direct or indirect interest in Enel Group's business, such as [...] indigenous and tribal communities [...]'. Regarding suppliers, the policy states that 'we are committed to respecting the rights of local communities and to contribute to their economic and social growth. Likewise, we collaborate with suppliers, contractors, and partners that respect Human Rights and contribute to the social-economic development of communities where we operate'. Finally, it explains its definition of 'business relationships': 'Relationships with business partners and enterprises in the value chain, as well as any other government or non-government entity, directly linked to the operations, products, or services of the enterprise'. However, no requirement was found to respect indigenous peoples' rights outlined in the UN Declaration on the Rights of Indigenous Peoples for its value chain. [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of process for identifying indigenous persons and customary lands.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Commitment to FPIC (in line with ILO No.169): The Human Rights Policy indicates that 'The Company explains its definitions of Indigenous and Tribal Peoples, respectively: 'peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions; tribal peoples in independent countries whose social, cultural, and economic conditions distinguish them from other sections of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations. (Art. 1.1, ILO Convention n. 169)'. The 2022 Sustainability report states that 'We take due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts and vulnerable groups like local, indigenous and tribal ones and have committed to respect the International Labor Organization (ILO) Convention no. 169 on the rights of indigenous peoples. In developing our projects, we commit to engage all the relevant stakeholders, including indigenous and tribal communities as we believe active community engagement throughout the process is essential'. It also states that 'Indeed, when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them. The process aims to: identify stakeholders within the sphere of influence of our business; verify that the stakeholders identified ensure representation of all groups affected by the development of our activities in our sphere of influence; analyze the type of relationship that can be created between us and the mapped stakeholders in order to avoid potential conflicts of interest; provide common guidelines for those responsible for managing stakeholder consultation processes to achieve and implement a robust engagement procedure, seeking to prevent any potential situation that might undermine stakeholder expectations'. However, no further details found including and explicit commitment to free, prior and informed consent. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com]</p> <p>• Not Met: Recent example of obtaining FPIC or not pursuing indigenous people's land/resources: The 2022 Sustainability Report notes: 'Indeed, when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them. The process aims to: identify stakeholders within the sphere of influence of our business; verify that the stakeholders identified ensure representation of all groups affected by the development of our activities in our sphere of influence; analyze the type of relationship that can be created between us and the mapped stakeholders in order to avoid potential conflicts of interest; provide common guidelines for those responsible for managing stakeholder consultation processes to achieve and implement a robust engagement procedure, seeking to prevent any potential situation that might undermine stakeholder expectations; develop an understanding of our sphere of influence by conducting context analyses containing a wide range of socio-economic and environmental data; guarantee that consultation satisfies specific conditions of quality, such as being free, preventive, inclusive, adapted to the local context, bidirectional and well documented, in line with international reference standards; share all the information about the project that is relevant for the concerned stakeholders in order to promote transparent and collaborative relationships. involve independent third parties in negotiation processes because of their expertise in the area and as a "bona fide witness", if applicable; facilitate and support engaging local communities in project monitoring through local training, sharing transparent information on project phases and the methodology for defining target areas; provide an access channel, characterized according to the context, for any reports from people who need to contact us, based on tools and means available at the site, such as local teams or specific people, toll-free numbers, the internet, or, in the case of isolated rural communities, even local leaders willing to collect all possible complaints periodically'. However, the subindicator looks for a recent example where it has obtained FPIC or where it decided not to pursue the land or resources impacting on indigenous peoples. No further evidence found. [2022 Sustainability Report: enel.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.PD	Engagement with all affected communities	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how local communities identified and engaged in the last two years: The Company describes its model for engaging with communities: 'when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them. The process aims to: 'identify stakeholders within the sphere of influence [...] verify that the stakeholders identified ensure representation of all groups affected [...] analyse the type of relationship that can be created between us and the mapped stakeholders in order to avoid potential conflicts of interest; provide common guidelines for those responsible for managing stakeholder consultation processes to achieve and implement a robust engagement procedure, seeking to prevent any potential situation that might undermine stakeholder expectations [...] guarantee that consultation satisfies specific conditions of quality, such as being free, preventive, inclusive, adapted to the local context, bidirectional and well documented, in line with international reference standards; share all the information about the project that is relevant for the concerned stakeholders [...] involve independent third parties in negotiation processes because of their expertise in the area and as a "bona fide witness" [...] facilitate and support engaging local communities in project monitoring through local training, sharing transparent information on project phases and the methodology for defining target areas; provide an access channel [...] for any reports from people who need to contact us [...]. The company reports engagement with communities in 'sustainability projects and initiatives' and as part of 'projects under development' and redressals in 'legacy projects' (non-renewable). [2022 Sustainability Report: enel.com] • Met: Provides two examples of engagement with communities: In the context of projects under development the Company reports stakeholder engagement for one wind power plant in Colombia (La Guajira) and 3 wind power plants, 1 in operation and 2 under development in Morocco and Western Sahara. In relation to La Guajira, the Company indicates that 'indigenous communities resident in the municipalities [...] characterized by a significant presence of indigenous communities'. It describes the outcome of engagement and key lines of work including access to drinking water or education. In the project under development in Western Sahara, the Company indicates that in 2020 conducted human rights due diligence and a new SEECA [social, economic, environmental context analysis] and consultation involving vulnerable people groups who self-identified as Saharawi. The Company reports key actions implemented, including 'training and hiring of Saharawi' people and building 'ad hoc infrastructures for the needs of people and of the local small businesses in the area of influence of the project'. [2022 Sustainability Report: enel.com] • Not Met: Examples of engagement refer to marginalised groups and provide additional detail: The 2022 Sustainability Report notes: 'Indeed, when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them. The process aims to: identify stakeholders within the sphere of influence of our business; verify that the stakeholders identified ensure representation of all groups affected by the development of our activities in our sphere of influence; analyze the type of relationship that can be created between us and the mapped stakeholders in order to avoid potential conflicts of interest; provide common guidelines for those responsible for managing stakeholder consultation processes to achieve and implement a robust engagement procedure, seeking to prevent any potential situation that might undermine stakeholder expectations; develop an understanding of our sphere of influence by conducting context analyses containing a wide range of socio-economic and environmental data; guarantee that consultation satisfies specific conditions of quality, such as being free, preventive, inclusive, adapted to the local context, bidirectional and well documented, in line with international reference standards; share all the information about the project that is relevant for the concerned stakeholders in order to promote transparent and collaborative relationships. involve independent third parties in negotiation processes because of their expertise in the area and as a "bona fide witness", if applicable; facilitate and support engaging local communities in project monitoring through local training, sharing transparent information on project phases and the methodology for defining target areas; provide an access channel, [...] for any reports from people who need to contact us'. However, this sub indicator looks for a description of how

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>affected communities were identified [in the context of the examples provided above], how consultations took place, if and how traditionally marginalised groups were included, evidence of if, how, and when free, prior and informed consent for projects was achieved, and what happened when it was not. [2022 Sustainability Report: enel.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Analysis of stakeholder views on company's HRs issues: The 2022 Sustainability Report notes: 'In 2013 Enel has adopted a Human Rights Policy, approved by the Board of Directors, which has been updated in 2021 to keep abreast of the evolution of the international reference frameworks and of our operating, organizational and managerial processes. [...] The principles have been identified based on their relevance to our business activities and relationships, as well as on the outcome of a consultation held with relevant stakeholders (people within our organization, as well as suppliers, human rights experts, think tanks, NGOs, other companies) held in line with the "UN Global Compact Guide for business: how to develop a Human Rights Policy". [...] The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment- related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation'. It then discloses a summary of the most significant results: '[...] risks connected to labor practices violations (freedom of association and collective bargaining, rejection of forced and child labor, just and favorable working conditions, occupational health and safety, diversity and inclusion) and to potential impacts on local communities ranked as "to be monitored". Protection of local communities' rights ranked higher in Latin American countries, confirming the results of the previous cycle, given the widespread presence of such groups in that geographical region'. [2022 Sustainability Report: enel.com] • Met: Describes how stakeholders views influenced company's HRs approach: See above. It adds: 'Practices and policies adopted to respect human rights across our geographic footprint were then assessed based on the human rights potential risks heatmap [...] across relevant internal functions and processes to identify any existing gap'. It expands on its a gap analysis: it is 'aimed at assessing our operating and risk monitoring processes and identifying any potential shortfall'. [2022 Sustainability Report: enel.com]
D.3.PD	Benefit and ownership sharing policy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to identify benefit and ownership sharing: The Human Rights Policy states: 'We are aware that our activities can have a direct or indirect influence on the communities where we operate: that is why responsible community relations constitute a pillar of our strategy. Individual conditions, economic and social development, and general well-being of collectivist are strictly connected: we therefore commit to conducting our capital expenditure in a sustainable manner and to promoting cultural, social and economic initiatives for the local and national communities involved to advance social inclusion through education, training and access to energy'. Also, 'We are committed to respecting the rights of local communities and to contribute to their economic and social growth. Likewise, we collaborate with suppliers, contractors and partners that respect Human Rights and contribute to the social-economic development of the communities where we operate. This goes through and is not limited to promoting free, prior, and informed consultation activities and implementing social inclusion actions [...]. Indeed, knowledge of the specific local requirements and a continuous listening to the communities needs allow us to develop robust actions also in unexpected and unprecedented emergency conditions'. However, no commitment to identify potential benefit and ownership sharing options that serve affected communities including a commitment to explore co-ownership models found. [Human Rights Policy, 11/2021: enel.com] • Not Met: Commitment includes right to decide own priorities for communities: The sustainability report describes the Company's 'contribution to the development and social and economic growth of the territories and communities where we operate with varying types of intervention, ranging from the expansion of infrastructures to education and training programs, from initiatives targeting social inclusion to projects supporting local cultural life'. Then it describes sustainability projects and initiatives. The Company also explains that stakeholder engagement aims to: 'facilitate and support engaging local communities in project

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>monitoring through local training, sharing transparent information on project phases and the methodology for defining target areas; provide an access channel, characterized according to the context, for any reports from people who need to contact us, based on tools and means available at the site, such as local teams or specific people, toll-free numbers, the internet, or, in the case of isolated rural communities, even local leaders willing to collect all possible complaints periodically'. However, this subindicator looks for evidence of how local communities decide their own priorities in terms of how they may benefit from projects. [2022 Sustainability Report: enel.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of statistics for each project describing demographics of benefit/ownership sharing: The 2022 Sustainability Report notes: 'The sustainability of our strategy is also confirmed by the progress achieved in terms of the Group's contribution to achieving the United Nations sustainable development goals (SDG), with particular reference to projects targeted at: ensure inclusive and equitable quality education (SDG 4), which has benefited 3.7 million people; ensuring access to affordable, reliable, sustainable and modern energy (SDG 7) which has affected 15.6 million people to date; promoting sustained, lasting, inclusive and sustainable economic growth (SDG 8) with 4.9 million beneficiaries'. Also, 'To measure our action, we adopted the LBG (London Benchmarking Group) method, which makes it possible to clearly determine and classify the Company's contribution toward the development of the communities where it is present and compare it with other companies. In particular, according to the LBG standard, the expense for the contributions to the communities can be divided as follows: donations: pro bono contributions and without obligations for the beneficiaries, except that they have to use the donation for charitable purposes and for non-profit associations. For Enel, this item includes all the monetary and "in kind" charitable donations, including those for philanthropic and solidarity activities; investments in the community: medium/long-term involvement in community support projects, also in partnership with local organizations, aimed at addressing significant problems both for the territory as well as for the Company. This category includes, for example, projects related to a wider strategy to the benefit of the community, such as "Access to electricity", or specific initiatives dedicated to the communities near the power plants (please refer to the chapters "Clean electrification" and "Managing human rights"); commercial initiatives with a social impact: contributes to activities connected to the core business, in which the Company promotes its own brand and its own corporate identity. Examples of these initiatives are the marketing campaigns that also provide benefits for the community, or that include contributions for charitable purposes. In 2022, Enel's total contribution to the communities in which it operates was about 120 million euro(6) (+31.6% compared to 2021), registering in particular an increase in investments in communities compared to last year'. However, this subindicator looks for a disclosure of statistics for each of its projects and/or operations describing the demographics of its benefits and ownership sharing processes, including any final agreements, percentage of revenue of projects and/or equity shares paid to local communities. No further evidence found. [2022 Sustainability Report: enel.com] • Not Met: Disclosure how affected communities participated in decision-making: See above. However, no further evidence found on how members of affected communities participated in the decision-making [regarding projects that takes into consideration their own priorities]. [2022 Sustainability Report: enel.com]
D.4.PD	Local wind & solar energy access, affordability	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Actions taken to support access and affordability of renewable energy in the value chain: The Company indicates that 'In the communities in which we operate, we implement projects that [...] contribute to the development and social and economic growth of local communities by promoting infrastructure development, [...], energy access, rural and suburban electrification, the fight against energy poverty, and social inclusion for the most vulnerable population groups'. In relation to access to electricity, it describes projects 'Energy to grow' in Peru, 'Energy security in critical areas' in Chile, and 'Leadership network in Florencio Varela', Argentina. It further explains other projects it is part of: 'All the countries in which the Group operates in fact provide forms of support, often linked to state initiatives, which make it easier for certain sections of the population to pay electricity and gas bills, thus allowing equal access to energy. [...] b. developed ad hoc initiatives to promote customer inclusion [...]. Here are some examples: training course on vulnerable customers, [...] In particular, we are experimenting the application of the Social Inclusion Boosting Program involving the Social

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Inclusion Community, a selected group of people representing all the vulnerabilities typical of that context; Enel Premia Wow! for All: project carried out as part of Enel Energia's loyalty program for the free market, aimed at the periodic inclusion in Enel Premia Wow! of discount coupons related to the theme of inclusion; c. involve our Business Lines in developing inclusive business initiatives. Enel X Way has, for example, made available in open source mode the redesign of spaces for charging electric vehicles to make them 'accessible' to anyone [...]. As part of the sustainability projects planned in the area of influence of "Coral" in India, where we developed a wind farm of about 170 MW and, following the usual process of listening to local stakeholders, a grazing animal (a buffalo) for the production of milk was given to a member of the community in Gujarat, born with lower limb disability [...]. [2022 Sustainability Report: enel.com]</p> <ul style="list-style-type: none"> • Not Met: Including a timebound actions plan and reporting targets: The stakeholder engagement process aims to: 'facilitate and support engaging local communities in project monitoring through local training, sharing transparent information on project phases and the methodology for defining target areas; provide an access channel, characterized according to the context, for any reports from people who need to contact us, based on tools and means available at the site, such as local teams or specific people, toll-free numbers, the internet, or, in the case of isolated rural communities, even local leaders willing to collect all possible complaints periodically'. However, no information found on timebound actions plan and on reporting on targets developed in consultation with communities including marginalised groups at heightened risk of energy poverty. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Public support for government policies addressing energy access: The Company indicates that 'The Group has committed to a "just energy transition for all", including by offering innovative and inclusive services for customers of all ages, weak, destitute or marginalized customers, vulnerable families in line with the provisions of the Policy on Human Rights. In all the countries in which the Group operates, we also provide forms of support that make it easier for certain sections of the population to pay electricity and gas bills, thus allowing equal access to energy. One example is the action taken in Italy and Spain through the so-called "social bonus", but also in Romania, Brazil, Peru and Colombia where initiatives have been promoted dedicated to providing adequate support to vulnerable sections of society and who in particular are affected by the increase in energy costs'. [2022 Sustainability Report: enel.com]

E. Land and resource rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
E.1.PD	Respect for land and natural resource tenure rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect land ownership/natural resources as in VGGT. Discloses how identifies legitimate tenure holders.: The Human Rights Policy states: 'We are committed to respecting the rights of local communities and to contribute to their economic and social growth. Likewise, we collaborate with suppliers, contractors and partners that respect Human Rights and contribute to the social-economic development of the communities where we operate. This goes through and is not limited to promoting free, prior, and informed consultation activities and implementing social inclusion actions'. Also, 'We pay particular attention to the most vulnerable communities, such as indigenous and tribal ones, and commit to respect the United Nations Declaration of the rights of Indigenous Peoples. In developing our projects, we commit to engage all the relevant stakeholders, including indigenous and tribal communities as we believe active community engagement throughout the process is essential'. However, no public commitment to respecting land rights of legitimate tenure rights holders as set out in the UN Voluntary Guidelines on the Responsible Governance of Tenure of Land, including where land and ownership rights are customary and/or not formally recorded found. Moreover, the Company is expected to disclose how it identifies legitimate tenure rights holders, with particular attention to vulnerable tenure rights holders, when acquiring, leasing or making other arrangements to use (or restrict the use of) land and/or resources in its own operations. [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Disclosure of locations of projects including numbers in urban, rural, natural areas: The Company website discloses all Enel's Green Power projects by country and type of energy, including the status and capacity of each project. The 2022 Sustainability Report provides further information on where the Company's operations is located and on its value chain. No evidence found, however, of indications whether projects are located in urban, rural or natural areas. [Were we are - website, N/A: enelgreenpower.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Extends expectation to business relationships: See above. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions'. However, no evidence found that the Company extends these expectations [of having a public commitment to respecting land rights of legitimate tenure rights holders as set out in the VGGT, including where land and ownership rights are customary and/or not formally recorded] to all relevant parts of its value chain including suppliers, contractors, subcontractors, and other business relationships. [Human Rights Policy, 11/2021: enel.com] • Not Met: Steps taken to use leverage to resolve land rights issues or disclosure that no such issues arose: The 2022 Sustainability Report discloses information on different legacy projects. For example, in the case of the hydro power plant in El Quimbo, Colombia, it notes: 'Some local inhabitants/fishermen have started "acciones de grupo" and "acciones populares", currently pending, declaring that the revenues from their activities have been reduced due to the construction of the power plant and that the activities of filling the El Quimbo dam allegedly impacted downstream fishing and its environment'. However, no description found of the steps it has taken to use its leverage to work towards a resolution in line with international standards, particularly in cases where land rights are contested. No further evidence found in the renewable sector. [2022 Sustainability Report: enel.com]
E.2.PD	Just and fair physical and economic displacement policy implementation including free, prior and informed consent	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to follow IFC PS 5 for physical and economic displacements: The Human Rights policy states that 'the latest versions of the following business standards and voluntary initiatives have also been taken into consideration: [...] International Finance Corporation Standard no. 5 of "Performance standards on Environmental and Social Sustainability'. However, no evidence found of a public commitment to uphold this IFC PS, as current commitment is to 'take into consideration'. The Company provided feedback regarding this subindicator, however, key evidence was already in use. [Human Rights Policy, 11/2021: enel.com] • Not Met: Commitment not to relocate without FPIC and to providing compensation: See above. It adds: 'We are committed to respecting the rights of local communities and to contribute to their economic and social growth. Likewise, we collaborate with suppliers, contractors and partners that respect Human Rights and contribute to the social-economic development of the communities where we operate. This goes through and is not limited to promoting free, prior, and informed consultation activities [...]. Indeed, knowledge of the specific local requirements and a continuous listening to the communities needs allow us to develop robust actions also in unexpected and unprecedented emergency conditions'. However, not commitment found to not relocate or displace affected communities without obtaining free, prior, and informed consent (FPIC) and to providing just and fair compensation, as agreed during the FPIC and resettlement process with relevant stakeholders. [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Publishes statistics on numbers affected by relocations (current and planned projects): The Company, in the context of 'redressing legacy impacts', reports that in the Ralco projecting Chile 'involved the relocation of 81 families (about 400 people) who moved to the territories of the indigenous communities of Ayin Mapu and El Barco'. However, no general statistics found showing the total number of people relocated by current and planned projects (not clear if this is the only case either). [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Publishes regular reviews of living conditions after relocation: The 2022 Sustainability Report provides examples of legacy projects that involve relocations. However, no evidence found of that it regularly publishes (at least annually, throughout the life of the project) reviews of living conditions of relocated communities in scenarios where housing or other related compensation agreements were made. [2022 Sustainability Report: enel.com] • Not Met: Description of approach to physical and economic displacement: The 2022 Sustainability Report provides examples of legacy projects that involve relocations. [2022 Sustainability Report: enel.com]

F. Security and conflict-affected areas (incl. responsible mineral sourcing)

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.1.PD	Operating in or sourcing from conflict-affected areas	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to heightened HRDD in conflict affected areas: The Human Rights policy states that 'we commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts'. A similar statement is placed in the 2022 Sustainability Report. It adds: 'Identification of salient human rights issues allows us to better understand where to focus our efforts and resources for the potential impacts that require the greatest urgency, taking into account the relevant stakeholders' perspective'. Nevertheless, no specific commitment found to address the heightened human rights risks associated with operations in or sourcing from conflict-affected and/or high-risk areas. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Steps taken to assess and mitigate these risks with conflict sensitive lens: In the context of 'security and human rights', the Company states that 'As for protection services for Enel people travelling in high-risk countries, providers are selected based on specific contractual frameworks managed by the Global security function'. It adds: 'Thanks to this [due diligence] process we assess 100% of the policies and operating procedures put in place to identify the risks of our direct and indirect operations along our entire value chain and of our new business relations (e.g., acquisitions, mergers, joint ventures, etc.)'. However, no further details found on steps taken to assess and mitigate risks related to conflict-affected and high-risk areas with a conflict-sensitive lens. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How stakeholders are involved in the process to mitigate risks: The 2022 Sustainability Report notes: 'Identification of salient human rights issues allows us to better understand where to focus our efforts and resources for the potential impacts that require the greatest urgency, taking into account the relevant stakeholders' perspective. The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment- related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation. [...] Thanks to this process we assess 100% of the policies and operating procedures put in place to identify the risks of our direct and indirect operations along our entire value chain and of our new business relations (e.g., acquisitions, mergers, joint ventures, etc.)'. However, no description found of how it engages with stakeholders as part of its process to mitigate risks when operating in or sourcing from conflict-affected and/or high-risk areas regions. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.2.PD	Evidence of security provider human rights assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Regularly conducts risk assessment regarding security forces: The Company notes: 'National regulations generally set for security services employed to protect companies' personnel or property that they are assigned only to public forces, or to private forces in the absence of legislative provisions. In both cases, our commitment is to promote that security forces act in a way consistent with the applicable national laws and international rules and standards and in line with the voluntary principles on security and human rights (principle 2.2.3 of our Human Rights Policy). Security services providers are selected following our overall procurement and monitoring process during the life of the contract and are therefore subject to the same ESG screening and contractual clauses as any other supplier. [...] For providers included in the high reputational risk category, we also run additional checks regulated through a specific procedure (Counterparty Analysis), a further instrument in reducing and mitigating, as much as possible, actual or potential risks. Overall security management is entrusted to a dedicated function at Group level (Global security) which acts in coordination with relevant security functions at country level. Main activities are collecting and analyzing information to map potential security risk and related management, also in cooperation with external stakeholders like reference institutions and other critical infrastructure operators'. However, no evidence found that it publicly reports on the outcomes of its risk assessment. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to Voluntary Principles on Security and HRs: The Human Rights policy states that 'in the designing and construction of infrastructure projects, we commit to taking due account, within proper environmental and social impact assessments, of their environmental footprint and of the respect of Human Rights in the areas where the projects will be developed. Taking as a reference the Voluntary Principles on Security and Human Rights, we require that private security forces protecting the Group's personnel and assets in operating areas act in the same manner and in a way consistent with the applicable national law and regulation and international standards'. However, 'take as a reference' is not considered a formal commitment to the VPs. The 2022 Sustainability Report notes: 'National regulations generally set for security services employed to protect companies' personnel or property that they are assigned only to public forces, or to private forces in the absence of legislative provisions. In both cases, our commitment is to promote that security forces act in a way consistent with the applicable national laws and international rules and standards and in line with the voluntary principles on security and human rights (principle 2.2.3 of our Human Rights Policy)'. However, 'to promote that security forces act in a way consistent' is not considered a formal commitment to the VPs. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: If applicable, discloses use of private security providers and uses only ICoCA members. <p>If direct employment of security, commitment to follow ICoCA itself.: See above. The Sustainability report indicates that 'security services providers are selected following our overall procurement and monitoring process during the life of the contract and therefore subject to the same ESG screening and contractual clauses as any other supplier [...] For providers included in the high reputational risk category, we also run additional checks regulated through a specific procedure (Counterparty Analysis), a further instrument in reducing and mitigating, as much as possible, actual or potential risks'. However, no evidence found of a commitment to only contract companies that are signatories to the International Code of Conduct for Private Security providers. [2022 Sustainability Report: enel.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.3.PD	Responsible sourcing of minerals: Arrangements with suppliers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Statement on OECD Guidance aligned due diligence: The Human Rights Policy indicates it takes the Guidelines of the Organization for Economic Cooperation and Development (OECD) for Multinational Enterprises into consideration in the elaboration of this Policy. The 2022 Sustainability Report notes: 'As required by the United Nations Guiding Principles on Business and human rights and by the OECD Due Diligence Guidance for Responsible Business Conduct, we have set up a process, which we have also codified in a global internal procedure, covering the entire value chain across our geographic footprint aimed at identifying if any of our operating procedures and processes require an improvement plan to strengthen the management system that ensures we comply with the commitments undertaken in our Human Rights Policy'. However, it is not clear it undertakes due diligence in accordance with the OECD Guidance [for the responsible sourcing of minerals]. The Company has also provided additional comments on the UNGPs Principle 16, however, no further evidence found. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Requirement on OECD Guidance aligned due diligence in contracts/codes with suppliers: The 2022 Sustainability Report notes: 'Besides guaranteeing the necessary quality standards, our partners are requested to adopt best practices in terms of human rights and working conditions, occupational health and safety, environmental responsibility, and respect for data protection by design and by default. They are also an integral part in our development and awareness programs [...]. In terms of specific actions, we secure that our procurement processes are based on criteria that promote sustainable development and social stability, as well as on the principles of free competition, equal treatment, non-discrimination, transparency and rotation that go on top of complying with local legislation. 100% of the purchasing product categories are preliminarily evaluated in terms of risk, on the basis of human rights, environmental, social and economic criteria'. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions [...] occupational health and safety [...]'. However, it is not clear it incorporates into commercial contracts/ written agreements with suppliers requirements to conduct due diligence in accordance with the OECD Guidance for responsible supply chains of minerals from conflict affected and high-risk areas.. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Describes work with suppliers on risk assessment and improving DD: See above. The 2022 Sustainability Report adds: 'Photovoltaics (PV) represents a key technology to enable the energy transition in the European Union (EU) and worldwide, and we believe the EU needs to have strategic PV production inside its borders and to build the related supply chain. Aware of the challenge ahead of us and of expectations around business contribution to human development also through the UN's 2030 Agenda for Sustainable Development, which go beyond specific legislation, our supplier qualification and contract-awarding processes include rigorous technical, financial, legal, environmental, health and safety, human rights and ethical integrity requirements, applied consistently in all markets. Moreover, we are pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain'. However, no description found of how it works with suppliers to contribute to building their capacity in risk assessment and improving their due diligence performance. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Disclosure of supply chain mapping: See above. This subindicator looks for the disclosure of the names and addresses of first-tier suppliers; the names and locations of its below-first tier suppliers (this does not include raw material suppliers); the sourcing countries of at least three raw materials at high risk of adverse human rights impacts. No further evidence found. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.4.PD	Responsible sourcing of minerals: Risk identification in mineral supply chains	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes risk identification and disclosure in line with OECD Guidance: The 2022 Sustainability Report notes: 'As required by the United Nations Guiding Principles on Business and human rights and by the OECD Due Diligence Guidance for Responsible Business Conduct, we have set up a process, which we have also codified in a global internal procedure, covering the entire value chain across our geographic footprint aimed at identifying if any of our operating procedures and processes require an improvement plan to strengthen the management system that ensures we comply with the commitments undertaken in our Human Rights Policy. Our process runs on a three-year cycle format, and involves both internal stakeholders by country of operation and function and external ones through human rights experts and key stakeholders. We have just completed the 2020-2022 cycle'. Also, 'Identification of salient human rights issues allows us to better understand where to focus our efforts and resources for the potential impacts that require the greatest urgency, taking into account the relevant stakeholders' perspective. The 2020 assessment run in our countries of operation with regard to labor, local communities, and environment- related rights involved stakeholders and experts in several fields, including civil society, and academic institutions. Specifically, consultations were held with direct and indirect workers, representatives of indigenous populations and local communities, trade unions, local institutions and peer companies. Outcomes of the assessment were then plotted into a human rights risk heat map based on the severity and the likelihood of a potential violation'. However, no description found of its processes for identifying and prioritising risks and impacts in its supply chain as set out in the OECD Guidance and discloses the risks identified for conflict affected and high-risk areas. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expectation of suppliers to disclose supply chain mapping: The 2022 Sustainability Report notes: 'Besides guaranteeing the necessary quality standards, our partners are requested to adopt best practices in terms of human rights and working conditions, occupational health and safety, environmental responsibility, and respect for data protection by design and by default. They are also an integral part in our development and awareness programs [...]. 100% of the purchasing product categories are preliminarily evaluated in terms of risk, on the basis of human rights, environmental, social and economic criteria'. It provides further explanations on its efforts, together with suppliers, to decarbonization and to support circular economy. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions [...] occupational health and safety, environmental responsibility, [...]'. However, no evidence found that it expects suppliers (at minimum wind turbine and solar panel suppliers) to publicly disclose the list of all the qualified smelters/refiners that the supplier has independently judged to conform to the due diligence processes set out in the OECD Guidance. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Risk identification process covers all minerals: See above. The 2022 Sustainability Report notes: 'In 2020, Enel launched a working group involving all areas of the Company to develop and update the raw materials strategy, with particular reference to so-called critical raw materials, identify priority areas on which to act and implement solutions to manage the associated impacts and risks. In particular, the Working Group focuses on specific focuses, starting with the identification of raw material requirements for the Group's various activities, the identification of environmental and social impacts along the entire value chain, with particular reference to respect for human rights, the assessment of geopolitical risks (with potential disruptions to supply chains) and economic risks. The goal is the identification of priority areas of intervention in order to evaluate new solutions to mitigate risks and impacts related to materials and related technologies that use them, as well as the definition of specific targets for each raw materials supply chain and related action plan, leveraging the innovation ecosystem (co-innovation with suppliers, start-ups, etc.), prioritization ranking of raw materials and ad hoc plans for the most relevant ones, geopolitical, commodities, environmental and social risk reduction strategies on new technologies and business models'. Regarding its Photovoltaics business, it notes: 'our supplier qualification and contract-awarding processes include rigorous technical, financial, legal, environmental, health and safety, human rights and ethical integrity requirements, applied consistently in all markets. Moreover, we are pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain'. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions [...] occupational health and safety, environmental responsibility, [...]'. However, it is not clear the Company has a risk identification processes and disclosures which cover all minerals. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
F.5.PD	Responsible sourcing of minerals: Risk management in the mineral supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Suppliers using minerals in equipment provided to describe steps taken to respond to risks in supply chain: The 2022 Sustainability Report notes: 'In 2020, Enel launched a working group involving all areas of the Company to develop and update the raw materials strategy, with particular reference to so-called critical raw materials, identify priority areas on which to act and implement solutions to manage the associated impacts and risks'. It adds: 'our partners are requested to adopt best practices in terms of human rights and working conditions, occupational health and safety, environmental responsibility, and respect for data protection by design and by default. [...] In terms of specific actions, we secure that our procurement processes are based on criteria that promote sustainable development and social stability, as well as on the principles of free competition, equal treatment, non-discrimination, transparency and rotation that go on top of complying with local legislation. 100% of the purchasing product categories are preliminarily evaluated in terms of risk, on the basis of human rights, environmental, social and economic criteria'. Also, 'we are pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain'. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions [...] occupational health and safety, environmental responsibility, [...]'. However, it is not clear it expects suppliers using minerals in equipment provided to the Company (at minimum wind turbine and solar panel suppliers) to describe the steps taken to manage and respond to risks identified in their mineral supply chain. [Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com] • Not Met: Those suppliers to describe monitoring of risk prevention/mitigation measures: See above. The 2022 Sustainability Report notes: 'In 2020, Enel launched a working group involving all areas of the Company to develop and update the raw materials strategy, with particular reference to so-called critical raw materials, identify priority areas on which to act and implement solutions to manage the associated impacts and risks. In particular, the Working Group focuses on specific focuses, starting with the identification of raw material requirements for the Group's various activities, the identification of environmental and social impacts along the entire value chain, with particular reference to respect for human rights, the assessment of geopolitical risks (with potential disruptions to supply chains) and economic risks. The goal is the identification of priority areas of intervention in order to evaluate new solutions to mitigate risks and impacts related to materials and related technologies that use them, as well as the definition of specific targets for each raw materials supply chain and related action plan, leveraging the innovation ecosystem (co-innovation with suppliers, start-ups, etc.), prioritization ranking of raw materials and ad hoc plans for the most relevant ones, geopolitical, commodities, environmental and social risk reduction strategies on new technologies and business models. All these focus areas are carried out by comparing and examining the best practices of each industrial sector, monitoring and analyzing the market trends associated with raw materials for key technological sectors (wind, solar, batteries, networks, etc.) and by collaborating regularly with all relevant stakeholders'. However, no description found of the processes to monitor/track performance of risk prevention/mitigation measures in conflict minerals. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Not Met: Those suppliers to disclose significant improvement over time: See above. However, no evidence found of significant improvement in risk prevention/mitigation over time in relation to conflict minerals. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How suppliers and affected stakeholders engaged on strategy: See above. The 2022 Sustainability Report notes: 'Establishing strong and lasting community relations, including local communities and indigenous and tribal peoples, requires a broad, inclusive and continuous dialogue based on well-defined stages of stakeholder engagement, in line with relevant international standards (such as the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises), aiming therefore to: 1. incorporate responsible Company conduct into policies and management systems; 2. prevent or mitigate impacts; 3. monitor the implementation of improvement plans and results; 4. communicate how impacts are managed. Indeed, when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them'. It further explains the aims of engagement. However, no description found of how it engages with suppliers and affected stakeholders to agree on its strategy for risk management in conflict minerals. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Not Met: Processes cover all minerals: See above. No evidence found that the Company has a risk management and response processes that cover all minerals. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

G. Protection of human rights and environmental defenders

Indicator Code	Indicator name	Score (out of 2)	Explanation
G.1.PD	Commitment to respect the rights of human rights and environmental defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs: The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. By stakeholders, we refer to any party with a direct or indirect interest in Enel Group's business, such as customers, people working in the corporation, whether they are executives or employees, suppliers, contractors, partners, other companies and trade associations, the financial community, civil society, local, and indigenous and tribal communities, national and international institutions, the media, and the organizations and institutions that represent them'. However, no evidence found of a commitment to neither tolerate nor contribute to threats, intimidation and attacks against human rights defenders, in particular. [Human Rights Policy, 11/2021: enel.com] • Not Met: Expectation on business partners in value chain to make this commitment: See above. However, no expectation of a commitment for suppliers not to tolerate attacks or intimidation against human rights defenders found. [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Description of how working with HRDs to create safe and enabling environment: The 2022 Sustainability Report notes: 'Establishing strong and lasting community relations, including local communities and indigenous and tribal peoples, requires a broad, inclusive and continuous dialogue based on well-defined stages of stakeholder engagement, in line with relevant international standards [...] Indeed, when conducted as early as possible in the planning phase, stakeholder engagement enables us to identify the requirements of the populations within our sphere of influence and generate the most comprehensive possible mapping of the potential consequences our activity may have on them'. Also, 'In 2013, the Enel Global Framework Agreement created an analogous bilateral commission at the Group level, which defined a "joint recommendation" concerning health and safety standards applicable in all Enel countries. Negotiations are in progress to renew the Enel Global Framework Agreement. On March 29, 2022, Enel and the trade unions signed the "Charter of the Person", which is a document containing important principles also concerning the safety culture and behaviors that are being implemented on a Group level, as the agreement was implemented also in other Countries and Regions'. However, although trade union leaders may occasionally undertake human rights tasks and be described as human rights defenders, according to the UN definition, the agreement does not reflect human rights in a broader sense, not it is not clear how it works with human rights defenders to create safe and enabling environments for civic engagement and human rights at local, national or international levels. [2022 Sustainability Report: enel.com] & [UN About human rights defenders_web, N/A: ohchr.org]

H. Labour rights (incl. protection against forced labour)

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.1.PD	Health and safety	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses quantitative H&S information (injury rates or lost days, and fatalities): The Company discloses Total Recordable Injury Frequency Rate, Lost Time Injury Frequency Rate and fatalities for the whole Group for last three reporting years. There were 9 fatal accidents in both 2020 and 2021 and 6 in 2022. These figures include contractors. [2022 Sustainability Report: enel.com] • Met: Expectation extends to relevant business relationships: The Statement of Commitment to Health and Safety states that it is based, among others, in the following principle: 'rigorous selection of management of contractors and vendors, promoting their involvement in safety performance continual improvement programs'. The Company indicates that 'safety at Enel is integrated in tender processes and the performance of companies is monitored [...] during contract execution through a large number of control processes and tools such as the Supplier Performance Management Tool (SPM)'. 'As regards supplier safety and environment checks, during 2022 the performance of the Contractor Assessment (CA), continued at the offices of the suppliers and at their job sites [...]. The Contractor Assessment is carried out during the qualification phase for each new supplier, in cases in which criticalities emerge (severe injuries or fatalities) or low SPM rating scores. In addition, 55 Evaluation Groups (EG), which are periodic multidisciplinary meetings, were held in 2022 distributed in all Business Lines and countries and Regions, which make it possible to assess the safety performance of suppliers and define targeted actions as well as accompaniment and support plans'. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Sets targets for H&S performance (including injury rates or lost days and fatalities): The Company has a target for the 2023-2025 period of reducing injury frequency rate by 1% compared to the previous year. The 2022 Sustainability Report notes: 'Based on evidence resulting from the monitoring and control system, a data-driven approach was implemented that is based on IT tools and analytical dashboards, which makes it possible to appraise the performance of the organizational units and suppliers, identify areas at greater risk of fatalities and Life Changing injuries and the subsequent management methods. This approach is combined with the collection and sharing of the best practices that support the process of continuous learning and help avoid the same events from repeating'. It provides further explanation on its safety and environmental checks and indicates that injuries (fatalities and "Life Changing") is one of the ESG indicators. However, no evidence found on actual targets related to fatalities. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Met targets or explains why not or how improve H&S management systems: The 2022 Sustainability Report states that 'in 2022, the Total Recordable Injury Frequency Rate (TRI FR) decreased 21.3% compared to 2021, with approximately 2.2 injury events for every million hours worked. This decrease involves both Enel people (-2,4%) as well as personnel from contractor companies (-24.4%). Furthermore, as regards events with the highest impact, there were 6 fatalities involving 1 employee of the Group [...] and 5 involving contractors [...]'. However, it is not clear if there were targets related to fatalities. Also, the Company describes the 'development and application of some innovative safety and health projects'. It also notes: 'Based on evidence resulting from the monitoring and control system, a data-driven approach was implemented that is based on IT tools and analytical dashboards, which makes it possible to appraise the performance of the organizational units and suppliers, identify areas at greater risk of fatalities and Life Changing injuries and the subsequent management methods. This approach is combined with the collection and sharing of the best practices that support the process of continuous learning and help avoid the same events from repeating'. It provides further explanation on its safety and environmental checks and indicates that injuries (fatalities and "Life Changing") is one of the ESG indicators. [2022 Sustainability Report: enel.com]
H.2.PD	Forced labour risk management	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Board level oversight over policies on forced labour in supply chain. How relevant stakeholders informed board discussions: The 2022 Sustainability Report notes: 'the Board of Directors, acting through the Control and Risks Committee and the Corporate Governance and Sustainability Committee, which carry out preparatory work aimed at making proposals and providing advice, is responsible for examining the main company rules and procedures of relevance with respect to stakeholders and connected to the Internal Control and Risk Management System. These include our Human Rights Policy, our Code of Ethics, our Zero Tolerance of Corruption Plan and our global compliance models'. The human rights policy includes provisions on forced labour related risks. The Organizational Regulations of the Corporate Governance and Sustainability Committee (Enel Group) charter further explains that the Corporate Governance and Sustainability Committee 'has the task of assisting the Board of Directors in the assessments and decisions relating to [...] sustainability'. 'Sustainability includes, among others, issues related to [...] relations with communities and customers, supply chain, ethical conduct and human rights'. However, no further details found how experiences of affected stakeholders inform these discussions. [Organizational Regulations of the Corporate Governance and Sustainability Committee (Enel Group), 25/02/2021: enel.com] & [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Suppliers to have these arrangements in place: The 2022 Sustainability Report notes: 'Besides guaranteeing the necessary quality standards, our partners are requested to adopt best practices in terms of human rights and working conditions, occupational health and safety, environmental responsibility, and respect for data protection by design and by default. [...] In terms of specific actions, we secure that our procurement processes are based on criteria that promote sustainable development and social stability, as well as on the principles of free competition, equal treatment, non-discrimination, transparency and rotation that go on top of complying with local legislation. 100% of the purchasing product categories are preliminarily evaluated in terms of risk, on the basis of human rights, environmental, social and economic criteria'. Also, 'we are pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain'. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor [...]) occupational health and safety, environmental responsibility, [...]'. However, it is not clear it expects suppliers to have tasked a board member or board committee with oversight of its supply chain policies that address forced labour, and to describe how the experiences of affected workers or relevant stakeholders (such as civil society, unions, and workers or their representatives) inform suppliers' board discussions. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses ongoing efforts to prevent and mitigate forced labour in own ops and supply chain: See above. However, no description found of its own ongoing efforts to prevent and mitigate forced labour in its operations and supply chain . Moreover, in relation to the issue of forced labor and improvement plans, the Company states that areas of improvement include 'integration of control procedures and definition of further remedies in the case of intimidation and threats' in Romania and Brazil. However, it is not clear what are the specific actions conducted, including both own operations and supply chain. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Met: Factors to be considered when ending a business relationship: The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor [...]); occupational health and safety, environmental responsibility, [...]'. The 2022 Sustainability Report adds: 'the principles set forth in the ILO Conventions and legal obligations regarding child and women's labor, equal treatment, prohibition of discrimination, abuse and harassment, freedom of trade unions, association and representation, rejection of forced labor, safety and environmental protection, and sanitary conditions are explicitly recalled [...] We reserve the right to carry out any control and monitoring activity to check compliance with the obligations set out above by both the supplier and any of its subcontractors, and to terminate the contract immediately if any breach is ascertained'. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.3.PD	Prohibition of forced labour: Wage practices	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: Regarding its suppliers, the 2022 Sustainability Report notes: 'We work with them to maximize the economic, productive, social and environmental benefits of the transition. [...] We ask in addition to guaranteeing the necessary quality standard. The latter include working conditions, health and safety, adequate hours worked, rejection of forced or child labor, respect for personal dignity, non-discrimination and inclusion of diversity, freedom of association and collective bargaining, [...]'. Also, 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. The general terms and conditions refer to the current regulations on remuneration, contributions, insurance and tax, with reference to all workers employed for any reason in the execution of the contract by the supplier. In addition, the principles set forth in the ILO Conventions and legal obligations regarding child and women's labor, [...] freedom of trade unions, association and representation, rejection of forced labor, safety and environmental protection, [...]'. In addition to the legal provisions, the contractual conditions require that our suppliers: recognize the "ten principles" of the United Nations Global Compact and declare that they manage their business activities and operations in order to meet these fundamental responsibilities in the fields of human rights, labor, [...]; acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights'. The Human Rights Policy indicates: 'Remuneration of the people we employ is based on fair reward principles as well as respecting pay equality for men and women carrying out the same job'. However, no evidence found that suppliers are explicitly required [contractually or through its supplier code] to pay both in full and on time. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time: See above. Regarding its Supplier Performance Management, in notes: 'The process is based on the objective and systematic disclosure of data and information on the execution of the contracted work. This data is used to develop specific indicators, also called categories (Quality, Punctuality, Health and Safety, Environment, Human Rights & Fairness, Innovation & Collaboration), which are combined to form a weighted average and produce the Supplier Performance Index (SPI). The categories and SPI can be used as assessment elements for participation in tenders and for maintenance of the contractual relationship'. However, no evidence found on how it proactively works with suppliers to pay workers regularly, in full and on time. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain: See above. No assessment of the number affected by (scope of) failure to pay directly, in full and on time in its supply chain found. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Not Met: Analysis of trends demonstrating progress: See above. No analysis of trends demonstrating progress found. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.4.PD	Prohibition of forced labour: Restrictions on workers	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on free movement in supplier codes and contracts: Regarding its suppliers, the 2022 Sustainability Report notes: 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. [...] the principles set forth in the ILO Conventions and legal obligations regarding child and women's labor, [...] rejection of forced labor, safety and environmental protection, [...]. The general terms and conditions refer to the current regulations on remuneration, contributions, insurance and tax, with reference to all workers employed for any reason in the execution of the contract by the supplier. In addition to the legal provisions, the contractual conditions require that our suppliers: recognize the "ten principles" of the United Nations Global Compact and declare that they manage their business activities and operations in order to meet these fundamental responsibilities in the fields of human rights, labor, [...]; acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights'. The Human Rights Policy indicates: 'We reject the use of any form of forced or compulsory labor and any form of slavery and human trafficking - as defined by ILO Convention n. 29 - and we do not confiscate either money or identity papers to retain workers against their will'. Moreover, Principle 4 of the United Nations Global Compact is on the 'elimination of all forms of forced and compulsory labour'. However, it is not clear it is part of suppliers' contractual obligations to not restrict workers' mobility, including through the retention of passports, other personal identification or travel documents or bank payment cards or similar arrangements workers use for accessing wages, as the Report indicates suppliers should 'acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract'. [2022 Sustainability Report: enel.com] & [Human Rights Policy, 11/2021: enel.com] • Not Met: Describes working with suppliers on free movement of workers: See above. On the Supplier Performance Management it notes: 'The process is based on the objective and systematic disclosure of data and information on the execution of the contracted work. This data is used to develop specific indicators, also called categories (Quality, Punctuality, Health and Safety, Environment, Human Rights & Fairness, Innovation & Collaboration), which are combined to form a weighted average and produce the Supplier Performance Index (SPI). The categories and SPI can be used as assessment elements for participation in tenders and for maintenance of the contractual relationship'. However, no description found of how it works with its supply chain to eliminate retention of workers' documents or other actions to physically restrict movement. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain: See previous sub indicators. No assessment of the number affected by (scope of) retaining documents or restricting movement in its supply chain found. [2022 Sustainability Report: enel.com] • Not Met: Capacity building to enable suppliers to cascade forced labour policies down supply chain: The 2022 Sustainability Report notes: 'Photovoltaics (PV) represents a key technology to enable the energy transition in the European Union (EU) and worldwide, and we believe the EU needs to have strategic PV production inside its borders and to build the related supply chain. Aware of the challenge ahead of us and of expectations around business contribution to human development also through the UN's 2030 Agenda for Sustainable Development, which go beyond specific legislation, our supplier qualification and contract-awarding processes include rigorous technical, financial, legal, environmental, health and safety, human rights and ethical integrity requirements, applied consistently in all markets. Moreover, we are pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain'. However, it is not clear it engages in capacity building to enable its suppliers to cascade its supply chain policies that address forced labour to their own supply chains and/or that it trains suppliers below the first tier on such policies. Moreover, the Company is expected to provide evidence that it measures the effectiveness of this capacity building. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.5.PD	Freedom of association and collective bargaining	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment on FoA/CB and requirements in suppliers codes and contracts: The Sustainability report states that 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. The general terms and conditions refer to the current regulations [...]. In addition, the principles set forth in the ILO Conventions and legal obligations regarding [...] freedom of trade unions, association and representation [...] In the event of conflict between the latter and the ILO Conventions, the more restrictive standards will prevail. The terms and conditions for contractors also include the ten principles of the Global Compact and declare that they manage their business activities and operations in order to meet these fundamental responsibilities in the fields of human rights, labor, [...]; acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights; [...]'. The UNGC Principle 3 indicates: 'Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining'. The Human Rights Policy indicates: 'We protect the right of the people working with us to form or take part in organizations aimed at defending and promoting their interests. Likewise, we respect their right to be represented, within the various working units, by unions or other forms of representation elected in accordance with the legislations and practices in force in the varying countries where they work. Collective bargaining is for us the favored instrument for setting contractual conditions of the people working with us as well as regulating relations between management and unions'. However, no evidence found of a contractual requirement or a supplier code of conduct regarding freedom of association, collective bargaining and including a prohibition of intimidation, harassment or retaliation against trade union members and representatives (or equivalent worker bodies), as the Report indicates suppliers should 'acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract'. [2022 Sustainability Report: enel.com] & [General contract conditions, 11/02/2022: globalprocurement.enel.com] • Not Met: Describes work with suppliers on FoA/CB: See above. No evidence found of how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain: See above. However, no assessment of the number affected by (scope of) restrictions to freedom of association or collective bargaining in its supply chain found. [2022 Sustainability Report: enel.com] • Not Met: Analysis of trends demonstrating progress: See above. However, no analysis of trends demonstrating progress found. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
H.6.PD	Living wage (in supply chains)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on living wage in supplier codes and contracts: Regarding its suppliers, the 2022 Sustainability Report notes: 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. The general terms and conditions refer to the current regulations on remuneration, [...] with reference to all workers employed for any reason in the execution of the contract by the supplier. In addition, the principles set forth in the ILO Conventions [...]. In addition to the legal provisions, the contractual conditions require that our suppliers: recognize the "ten principles" of the United Nations Global Compact and declare that they manage their business activities and operations in order to meet these fundamental responsibilities in the fields of human rights, labor, [...]; acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights'. The Human rights policy states that 'suppliers are requested to adopt best practices in terms of human rights and working conditions (including adequate hours worked, forced or child labor, respect for personal dignity, non-discrimination and inclusion of diversity, freedom of association and collective bargaining)'. However, it is not clear that they are formally required to comply with the Human rights policy, including wage (although the Human rights policy refers to 'minimum living wage', which is not clear if it provides for basic needs for worker and his/her family or dependents and some discretionary income). <p>[Human Rights Policy, 11/2021: enel.com] & [2022 Sustainability Report: enel.com]</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers on living wage, beyond tier 1 suppliers: See above. However, no description found of how it works to support the payment of a living wage in its supply chain, beyond Tier 1 suppliers. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requirement for suppliers to regularly review definition of living wages with relevant trade unions: See above. No evidence found that it expects suppliers to regularly review their definition of a living wage including with relevant trade unions (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law). [2022 Sustainability Report: enel.com]

I. Right to a healthy and clean environment

Indicator Code	Indicator name	Score (out of 2)	Explanation
I.1.PD	Environmental impact assessment and remediation	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Conducts public EIA and CIA for renewable energy projects: The Company indicates that 'The identification of potential impact factors on nature and biodiversity is fundamental for Enel in order to define the most effective strategies to avoid, minimize, remedy or compensate for the associated effects [...]. Similarly, the identification of dependencies on natural capital and biodiversity enables us to identify the most appropriate strategies to reduce the risks to the Company that may derive from these dependencies. The activity referred primarily to direct activities that are not yet inclusive of the entire value chain, and involved all of the Group's main technologies, from electricity generation from renewable sources and combined-cycle gas turbine power plants, to electricity distribution systems. The following were not considered in the analysis: coal-fired thermoelectric generation, [...] and infrastructure linked to energy services, such as charging stations for electric cars, as they operate in generally urbanized habitats'. The Company indicates that environmental impact assessments are part of the company's methodology for no net loss: 'The methodology involves applying an impact mitigation hierarchy starting from a preliminary analysis of natural habitats, including forests, and priority species, by means of a desk analysis [...]. In addition to the desk analysis, site surveys are carried out starting from the localization of the new infrastructure, and continuing up to the execution and monitoring phases. In order to mitigate and compensate for any residual impacts on natural habitats—including forests—and species, specific action plans (BAP – Biodiversity Action Plan) are defined and broken down into monitoring, conservation and compensation projects, responding to>NNL's commitment to biodiversity. Enel tested the methodology by developing a number of pilot cases, starting with environmental impact assessments and the related mitigation actions already identified; it emerged that in some cases, the actions identified already guarantee achievement of the>NNL, whereas for others, additional offsetting actions are required'. However, no evidence found of the Company conducting both environmental impact assessments and cumulative impact assessments for its renewable projects. In future assessments, the Company will also be expected to explain or demonstrate under what circumstances it undertakes Cumulative Impact Assessments for its renewable energy projects in order to meet this criteria. [2022 Sustainability Report: enel.com] • Not Met: Assessments comply with Espoo Convention and/or the EU Environmental Impact Assessment Directive and fulfil certain standards: The Company notes: 'The identification of potential impact factors on nature and biodiversity is fundamental for Enel in order to define the most effective strategies to avoid, minimize, remedy or compensate for the associated effects, in line with the provisions of the Mitigation Hierarchy included in the Group's environmental policy'. It discloses its Biodiversity Policy: 'Enel's roadmap on biodiversity conservation is in line with the Kunming-Montreal global biodiversity framework, embracing the mission of taking action to halt and reverse biodiversity loss by 2030. In particular, our Company is committed to: applying the mitigation hierarchy principle in all project phases [...]; where avoidance is not possible, we strive to minimize adverse impacts, implement rehabilitation and restoration measures and finally, compensating for residual impacts; implementing, in the case of biodiversity significant residual impacts for new development projects, compensatory works according to the commitment of "No Net Loss" of biodiversity and "No Net Deforestation", and where applicable to have a Net Positive balance; assessing and transparently disclosing impacts, dependencies, risks and opportunities on biodiversity along operations, supply and value chains, setting goals and targets on priority issues; [...] monitoring and reporting progress towards the achievement of local and global goals and targets in alignment to main international standards and in a transparent and responsible approach, for accounting performances on biodiversity and natural capital management; [...]'. However, no evidence found that the assessments comply with the principles settled by the Espoo Convention and/or the EU Environmental Impact Assessment Directive and include all of the following: a) timely consultations with affected communities, b) activities in protected areas c) environmental impacts affecting communities (such as access to clean water, impacts on soil), d) impacts on biodiversity, flora and forestry, or natural habitats (in compliance with the Convention on Biological Diversity and other relevant instruments), e) impacts on climate change, and f) plans for restoring the impacted environment, including through compensation measures, during and upon closure of the project. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Reports on compliance with government-mandated remediation fund requirements: The 2022 Sustainability Report notes: 'Enel has had a Group environmental policy in place since 1996, based on four fundamental principles: [...] 4. meeting legal compliance obligations and voluntary commitments, advancing ambitious environmental management practices'. Also, 'The identification of potential impact factors on nature and biodiversity is fundamental for Enel in order to define the most effective strategies to avoid, minimize, remedy or compensate for the associated effects, in line with the provisions of the Mitigation Hierarchy included in the Group's environmental policy'. Finally, 'Enel is committed to the continuous application of the most advanced technologies available and best practices in order to minimize the possible environmental impacts deriving from its activities, using international standards as a benchmark even where the required environmental protection is less stringent. Among the areas of prevention, the highest level of attention is paid to the protection, monitoring and remediation of soil, subsoil and groundwater in the areas where plants and generation and service facilities are present in all Countries'. However, no evidence found on its compliance with government-mandated remediation fund requirements. [2022 Sustainability Report: enel.com] • Not Met: Reports on how an entity guarantees payment for environmental restoration or compensation: The 2022 Sustainability Report notes: 'In order to mitigate and compensate for any residual impacts on natural habitats—including forests—and species, specific action plans (BAP – Biodiversity Action Plan) are defined and broken down into monitoring, conservation and compensation projects, responding to NNL's [No Net Loss] commitment to biodiversity. Enel tested the methodology by developing a number of pilot cases, starting with environmental impact assessments and the related mitigation actions already identified; it emerged that in some cases, the actions identified already guarantee achievement of the NNL, whereas for others, additional offsetting actions are required'. However, it is not clear there is an entity to guarantee the payment for environmental restoration or compensations to people who may suffer from Company operations. [2022 Sustainability Report: enel.com]
I.2.PD	Life cycle assessment	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Expectation for suppliers to conduct regular public life cycle assessments (including risks related to raw material sourcing, waste, and decommissioning): The 2022 Sustainability Report states that 'suppliers are an essential partner in the journey to decarbonization [...] we work jointly with them to develop new performance metrics and to promote co-innovation projects to support decarbonization and circular economy approaches [...] among such initiatives: [...] we promote a circular supply approach through the adoption of various initiatives and mechanisms that allow us to quantify, certify and communicate objectively the environmental impacts generated throughout the life cycle of the suppliers (for core categories we require the Environmental Product Declaration - EPD). We require information about the country of origin and the quantities of each material composing the product, including recycled and recyclable materials'. It clarifies that 'core categories are the ones strategic for the business, and include wind turbines, smart meters, photovoltaics, [...] storage systems'. In addition: 'for strategic product groups, suppliers are required to provide information on the amount of each raw material. This information allows us to reward suppliers based on their capability to make use of recycled materials as inputs in their production processes, thus stimulating a circular culture and reducing pressure on transition-critical materials'. Environmental Product Declarations are aligned with ISO standards and covers relevant life cycle stages. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to have action plans to address adverse impacts identified: Regarding environmental qualifications and inspections for suppliers of products and services, the 2022 Sustainability Report notes: 'In consideration of the importance and role that suppliers have in determining the overall environmental performances of the Company, Enel has adopted a supplier environmental assessment procedure that is structured and homogeneous for the entire Group, activated in the development phase, above all for high environmental risk activities, and following important environmental events. Environmental assessments aim to verify the EMS of suppliers as a whole and propose improvement actions to be shared with the supplier. They are also accompanied by environmental inspections conducted at the suppliers' operating sites, which include assessments on specific aspects of biodiversity. In order to standardize inspection standards and obtain a structured and widespread control system, Enel has adopted Group Guidelines on Environmental Inspections, which define the planning criteria as well as methods of execution in the field'. However, it is not clear the Company requires suppliers to have action plans in place to address potential adverse impacts identified during life cycle assessments with regular progress reporting. This should include recycling/end-of life. [2022 Sustainability Report: enel.com]

J. Transparency and anti-corruption

Indicator Code	Indicator name	Score (out of 2)	Explanation
J.1.PD	Anti-corruption due diligence and reporting	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to prohibiting bribes to public officials: The Code of ethics states that 'Specifically, it is prohibited to make any form of gift to Italian or foreign public officials, auditors, Enel directors, members of the control and supervisory bodies or their family members, capable of influencing their independence of judgement or securing any type of advantage'. A similar statement is placed in the 'Zero Tolerance for Corruption Plan'. The Human Rights Policy adds: 'We reject corruption in all its forms, both direct and indirect, since we believe it is one of the factors undermining institutions and democracy, ethical values and justice, and the wellbeing and development of society. To this end, we reiterate our commitment to fight corruption through a plan called "Zero Tolerance of Corruption" which is one of the pillars on which our Anti-bribery Management System is grounded'. The 2022 Sustainability Report notes: 'In compliance with the 10th Global Compact principle, according to which "companies are committed to combating corruption in all its forms, including extortion and bribery", Enel intends to pursue its commitment to fighting corruption in all its forms – whether direct or indirect – by applying the principles expressed in the pillars of its Anti-Bribery Management System'. [Code of Ethics 2021, 2021: enel.com] & [Zero Tolerance of Corruption Plan, N/A: enel.com] • Met: Expectation extends to relevant business relationships: The 2022 Sustainability Report notes: 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. The general terms and conditions refer to the current regulations on remuneration, contributions, insurance and tax, with reference to all workers employed for any reason in the execution of the contract by the supplier. In addition, the principles set forth in the ILO Conventions and legal obligations [...]. The clauses also require suppliers to undertake to prevent all forms of corruption (Art. 29.1.3 and Art. 29.1.4 of the General Terms and Conditions). In addition to the legal provisions, the contractual conditions require that our suppliers: recognize the "ten principles" of the United Nations Global Compact and declare that they manage their business activities and operations in order to meet these fundamental responsibilities in the fields of [...] the fight against corruption (Art. 28 of the General Terms and Conditions); acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights; [...]. The Company has further developed a Zero Tolerance of Corruption Plan that states 'The suitability of an eventual counterpart is evaluated in terms of its acceptance of specific ethical-social commitments. In cases where it is established that the behaviour of counterparts violates the ZTC plan, and within the limits of law, Enel takes appropriate action, including annulment of contracts.' [2022 Sustainability Report: enel.com] & [Zero Tolerance of Corruption Plan, N/A: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Reports on any complaints on corruption and bribery: The Sustainability report indicates that the Company received 30 reports related to Conflict of Interest/corruption of which 9 were confirmed. It further explains: 'The analyses confirmed a limited number of violations, decreased as compared to 2021, referring to the behavior of employees and/or suppliers that does not comply with the policies on the protection of persons or the internal procedures regarding: "Conflict of interest/corruption" for the pursuit of personal interests or interests that harm the company [...]'. Similar evidence can be found in the annual report. Going forward, however, it would be necessary to distinguish which cases are specifically related to bribery/corruption, and disclose details on these complaints. [2022 Sustainability Report: enel.com] & [2022 Annual Integrated Report: enel.com]
J.2.PD	Payments to governments & contract transparency	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Publishing a tax CbCR in line with GRI 207-4, or discloses payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects: The Company reports that payments to governments accounted for 6.027 EUR million in 2022. 'The amount includes "total tax borne", which is costs for taxes borne by the Group'. It also produces a tax transparency report where it discloses taxes borne and collected by country of operation. However, no evidence found of payments made to governments at project-level including for purchase or rent of land or natural resources related to its renewable energy projects. Enel however publishes a full tax CbCR in line with GRI 207-4, at group level[Tax transparency on website. In future assessments, the Company will be expected to demonstrate it publishes a tax CbCR and a report on its payments to governments at project level, including for purchase or rent of land or natural resources related to its renewable energy projects [2022 Sustainability Report: enel.com] & [Tax transparency on website, N/A: enel.com] • Not Met: Disclosure of terms, contracts, agreements for those payments: No evidence found on disclosures of the terms, contracts and/or agreements under which those payments [to governments at project-level] were made found in the document Tax Strategy. [Tax Strategy (policy), N/A: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Supports governments to disclose contracts and licenses on renewable energy project in line with EITI: No evidence found that the Company publicly declares support for governments to publicly disclose contracts and licenses that govern renewable energy projects in line with the EITI Standard in the document Tax Strategy. [Tax Strategy (policy), N/A: enel.com]

K. Diversity, equality and inclusion

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.1.PD	Diversity, equality & inclusion training for management and employees	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides mandatory and regular training as per ILO No 190: In the context of activities 'promoting an inclusive culture free of prejudice and harassment', the Company indicates that 'in the main countries where we are present, specific initiatives have been developed with the aim of spreading a prejudice-free culture and raising awareness about harassment in the workplace. Specifically: bias training course completed by about 33% of Enel People; harassment training course completed by about 32% of Enel people'. It adds: 'Each year we carry out specific training to ensure that anyone working with us is aware of the role they play in ensuring respect of human rights while doing business. Such training also includes specific communication initiatives aimed at internal and external stakeholders to foster proper understanding of the commitment undertaken through the Human Rights Policy. The training is deployed in different formats and content in order to meet every need, including: [...] courses on diversity and inclusion [...]'. However, no evidence was found that the Company provides mandatory and annual training on equality and anti-discrimination and the policies and mechanisms for addressing it to all employees. [2022 Sustainability Report: enel.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to do the same: The 2022 Sustainability Report notes: 'Over the past few years, we have organized several thematic events concerning decarbonization, adopting circular business models, respecting human rights and supply chain mapping [...], with the aim of sharing best practices and multistakeholder approaches in line with the international reference standards for a sustainable conduct'. However, no evidence was found that the Company requires suppliers to provide mandatory and annual training on equality and anti-discrimination and the policies and mechanisms for addressing it. [2022 Sustainability Report: enel.com] • Not Met: Provides materials and access to resources for trainings: See above. However, no evidence found it provides materials and access to relevant resources for those who will be conducting trainings [related to diversity, equality & inclusion training]. [2022 Sustainability Report: enel.com]
K.2.PD	Gender balance and sensitivity	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Timebound action plan to integrate gender lens to all relevant documents including on value chain: The 2022 Sustainability Report notes: 'A new working ecosystem where people are at the center with their well-being, participation and dignity'. This is the core of the Charter of the Person, signed in Italy on March 29, 2022 by Enel and the trade unions FILCTEM, FLAEI and UILTEC and rapidly disseminated throughout the countries and regions where the Group operates. It is an innovative protocol that inaugurates a model of labor relations based on the involvement of the individual and the Company, valuing the person in a harmonious relationship with the surrounding world'. It further explains the three areas involved: 'well-being, participation and productivity, to promote the protection of dignity at work, inclusiveness, absence of prejudice, work-life balance and attention to the human element; knowledge and continuous learning, a life-long learning model, with professional training and refresher courses, women's empowerment to encourage the choice of scientific subjects (STEM), the offer of apprenticeships and openness to external training contributions, including the planning of specific moments to be dedicated exclusively to self-training; safety culture and behavior, especially in the workplace, with the provision of ex ante and ex post analysis of injury- risk, the identification of the most innovative technologies for accident prevention, the empowerment of workers and the strengthening of the safety culture through the involvement of the supplier network'. However, no evidence found it commits to and adopts a timebound action plan to integrate a gender lens to human rights policies and practices including its human rights due diligence process, risk management and remedy. It should also include its value chain. [2022 Sustainability Report: enel.com] • Not Met: Demonstrates progress through annual reporting: The 2022 Sustainability Report notes: 'In 2022, the People Care and D&I dashboard was implemented, allowing stakeholders to gain visibility into outcomes and trends to guide strategies. It represents an approach to the individual that is embodied in the definition of a specific diversity policy regarding the composition of the Board of Directors and specific objectives and actions published in the Plan and in the Sustainability Report, approved by the corporate bodies. Specifically: carry out an assessment of the general level of inclusion; balance the percentage of women in selection processes; increase the representation of women managers and middle managers and that of women in management succession plans; increase the number of female students involved in STEM awareness initiatives; promote projects for the inclusion of Enel people with disabilities at all stages of the employee journey; promote the dissemination of a bias-free culture, inter-culturally sensitive initiatives and flexible forms of working arrangements'. However, no evidence found of progress against it [towards gender sensitive approaches in its human rights policies and practices] through regular (at least annual) reporting. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Women and non-binary people make up at least 40% of the Company's board of directors and executives, or executive board: None of the eight people composing Enel's Green Power Management team is a woman. Four out of nine people composing Enel's Board of Directors are women. [Board of Directors on website (Enel Group), 12/05/2023: enel.com] & [Management Team (Enel Green Power subsidiary), N/A: enelgreenpower.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
K.3.PD	Gender wage gap reporting	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Has closed gender wage gap: See below, pay gap women/men is 105.4% • Not Met: Reports information at company level across multiple pay bands: The Company reports that 'for 2022, the Women/Men Basic Salary Ratio is 104.7% (2021 figure of 104.8%) and the Women/Men Remuneration Ratio is 105.4% (2021 figure of 105.1%). No further details found on other pay bands. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expects business relationships to do the same: The 2022 Sustainability Report notes: 'Besides guaranteeing the necessary quality standards, our partners are requested to adopt best practices in terms of human rights [...]'. On the Supplier Performance Management it notes: 'The process is based on the objective and systematic disclosure of data and information on the execution of the contracted work. This data is used to develop specific indicators, also called categories ([...] Human Rights & Fairness, [...]), which are combined to form a weighted average and produce the Supplier Performance Index (SPI)'. Finally, 'We include specific clauses in all contracts for works, services and supplies, which are updated periodically to take account of the various regulatory changes and align ourselves with international best practices. [...] [It includes] the principles set forth in the ILO Conventions and legal obligations regarding child and women's labor [...]'. In addition to the legal provisions, the contractual conditions require that our suppliers: recognize the "ten principles" of the United Nations Global Compact [...]; acknowledge the commitments we have made in the principles listed in the documents below and refer to them in the execution of the contract: The Policy on Human Rights; [...]'. The Human Rights Policy states: 'We have selected the principles hereafter based on their relevance to our business activities and relationships, and on the outcome of the stakeholders' consultation process mentioned before. We commit to respect such principles in any country where we operate, with due regard for the cultural, social, and economic diversities from one country to another and require that each stakeholder deals with us in accordance with them, with a particular attention to conflict affected and high-risk contexts. [...] Specifically, in addition to guaranteeing the necessary quality standards, suppliers are requested to adopt best practices in terms of human rights and working conditions [...]'. However, it is not clear it extends this [To demonstrates that it has already closed the gender wage gap or that it has a timebound commitment for closing the gender wage gap and to report on gender wage gap information at the company level across multiple pay bands] expectation to all relevant suppliers, contractors, subcontractors, and other business relationships. [2022 Sustainability Report: enel.com]

JT. Just transition[‡]

Indicator Code	Indicator name	Score (out of 2)	Explanation
JT.1	Fundamentals of social dialogue and stakeholder engagement in a just transition	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to engage in social dialogue with appropriate parties for purposes of bipartite or tripartite negotiations • Met: Discloses the categories of stakeholders it engages with on a Just Transition and how they were identified. • Met: Disclosure of steps taken to engage with identified stakeholders and its approach to supporting a just transition. • Not Met: Demonstrates social dialogue and meaningful engagement with stakeholders on all aspects of a just transition.
JT.2	Fundamentals of just transition planning	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Demonstrates how it engages in social dialogue, especially with unions and with stakeholders, in the development of its transition planning. • Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on workers. • Not Met: Sets time-bound and measurable indicators to mitigate the social impacts of low carbon transition on affected stakeholders • Not Met: Sets time-bound and measurable indicators to mitigate social impacts of low carbon transition on business relationships.
JT.3.PD	Fundamentals of creating and providing or supporting access	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public Commitment to create and provide or support access to green and decent jobs, as part of the low carbon transition.

[‡] Assessment for this sub section has been conducted by the World Benchmarking Alliance, see: <https://www.worldbenchmarkingalliance.org/climate-and-energy-benchmark/>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	to green and decent jobs for an inclusive and balanced workforce		<ul style="list-style-type: none"> • Not Met: Assesses and discloses the risk of employment dislocation caused by low carbon transition and related impacts on affected stakeholders. • Met: Demonstrates measures taken to create and support access to green and decent jobs for affected stakeholders. • Met: Demonstrates measures taken to ensure green and decent jobs promoting equality of opportunity for women and vulnerable groups
JT.4.PD	Fundamentals of retaining and re-and/or up-skilling workers for an inclusive and balanced workforce	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Public commitment to re-and/or up-skills workers displaced by the transition to a low carbon economy. • Not Met: Disclosure of its process(es) for identifying skills gaps for workers and affected stakeholders, in the context of the low carbon transition. • Met: Demonstrates measures taken to provide re-and/or upskilling, training or education opportunities for relevant stakeholders. • Met: Demonstrates measures taken to ensure that the re-and/or upskilling, training or education opportunities promoting equality of opportunity for women and vulnerable groups.
JT.5.PD	Fundamentals of social protection and social impact management for a just transition	1	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses contribution to social protection systems for relevant stakeholders, and expectations on business relationships to contribute to social protection of affected stakeholders. • Not Met: Discloses its processes for identifying impacts of low carbon transition on workers' and affected stakeholders' social protection. • Met: Demonstrates contribution to addressing the impact of the low carbon transition on workers' social protection. • Not Met: Demonstrates contribution to addressing the impact of the low carbon transition on affected stakeholders' social protection.
JT.6.PD	Fundamentals of advocacy for policies and regulation on green and decent job creation, employee retention, education and reskilling, and social protection supporting a just transition	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <ul style="list-style-type: none"> • Met: Discloses process(es) for aligning its lobbying activities with policies and regulation supporting the just transition. • Not Met: Discloses where its lobbying activities do not align with policies and regulation that support the just transition. • Not Met: Discloses action plan addressing misalignment of lobbying activities with policies and regulation that support just transition. • Not Met: Demonstrates lobbying for just transition and regulations enabling green and decent jobs, reskilling and/or social protection

M. Responses to Serious Allegations (20% of total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).0	Serious risks of supply chain forced labour		<p>According to recent data, approximately 35% of the world's polysilicon, and 32% of global metallurgical grade polysilicon, the material from which polysilicon is made, is produced in Xinjiang Uyghur Autonomous Region (XUAR). Investigations by UN bodies, academics and journalists have presented evidence on a number of human rights abuses including the use of forced labour in XUAR. In its July 2022 report to the UN General Assembly, the UN Special Rapporteur on Contemporary Forms of Slavery "regards it as reasonable to conclude that forced labour among Uyghur, Kazakh and other ethnic minorities has been occurring in the Xinjiang Uyghur Autonomous Region of China" and finds that some instances of forced labour in the Region "may amount to enslavement as a crime against humanity". The Special Rapporteur states he "considers that indicators of forced labour pointing to the involuntary nature of work rendered by affected communities have been present in many cases" in the context of "State-mandated systems". Further analysis by independent UN experts concluded that the violations in the Region "may constitute international crimes, in particular crimes against humanity" and have urged China to address their "repeatedly raised concerns about widespread violations of the rights of Uyghurs and other Muslim minorities in the Xinjiang Uyghur Autonomous Region (XUAR) on the basis of religion or belief and under the pretext of national security and preventing extremism".</p> <p>The research found that Enel Green Power is linked to the labour transfer or labour programs through the manufacturer Trina Solar, which in turn was found to be using suppliers participating in the labour schemes. [United Nations General Assembly, 19/07/2022, "Contemporary forms of slavery affecting persons belonging to ethnic, religious and linguistic minority communities - Report of the Special Rapporteur on contemporary forms of slavery, including its causes and consequences": documents-dds-ny.un.org] [United Nations Special Procedures, 07/09/2022, "Xinjiang report: China must address grave human rights violations and the world must not turn a blind eye, say UN experts": ohchr.org] [Sheffield Hallam University, May 2021, "In Broad Daylight - Uyghur Forced Labour and Global Solar Supply Chains": shu.ac.uk] [Business and Human Rights Resource Centre, 02/08/2021, "China: Significant proportion of global solar value chain vulnerable to alleged forced labour in Uyghur Region, says major study": business-humanrights.org]</p>
M(0).1	Publication of independently verified full solar panel supply chains to raw materials level, including names of suppliers and locations for all destination markets	0	<ul style="list-style-type: none"> Not Met: The Company states that 'Enel is pushing for the suppliers to adopt a traceability system to collect information on the supply chain, as well as seeking to visit the companies involved along the supply chain. Finally, Enel carries out a number of initiatives to improve transparency across the supply chain both individually and working jointly with other utilities, our suppliers and sector associations (i.e., Global Alliance for Sustainable Energy and Solar Power Europe, to name a few).' With regard to supplier obligations the Company states that 'Moreover, Enel requires information about the country of origin and the quantities of each material composing the product, including recycled and recyclable material. This stimulates a circular culture and promotes supply chain transparency and traceability aimed at minimizing potential ESG impacts of some products production processes.' However, no evidence was found of independently verified disclosure of the Company's full solar supply chain at the time this research was conducted. [Enel Response, 2023]

Indicator Code	Indicator name	Score (out of 2)	Explanation
M(0).2	<p>If mapping identifies suppliers linked to regions where there is a high risk of forced labour including those identified by UN bodies, the company explains steps taken and how these align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships). The company indicates that this information is relevant to all destination markets.</p> <p>•Note: Any disengagement needs to be verified and decision-making to continue engagement with “crucial business relationships” in high-risk area needs to be explained, in line with OHCHR Guidance on Business & Human Rights in Challenging Contexts: “Where a business enterprise has determined that a relationship is indeed “crucial” within the meaning of Guiding Principle 19, and that it will be continuing with the relationship on that basis, it should be transparent with stakeholders and the public at large about the decision-making process used to arrive at that determination and the criteria used, which should be objectively reasonable.”</p>	0	<p>• Not Met: In its response to the BHRRC in July 2021 the Company indicates that 'The report “In Broad Daylight: Uyghur Forced Labor and Global Solar Supply Chains” includes four suppliers we resort to for allegation of exposure to forced labour through their supply chain. We take the allegations against the solar supply chain seriously, that is why, despite this being just a claim, we are adopting some specific actions in this sense. The seriousness of our approach to the subject is also testified by the fact that we now require all suppliers to provide a detailed traceability of their entire supply chain. In addition, we have requested in-person field visits to our suppliers and sub-suppliers sites, in order to check the compliance with the terms and conditions of our contracts. No evidence has been collected up to now that our suppliers’ and sub-suppliers produce materials in conditions that fail to respect human rights.' As steps taken to address the situation the Company indicates the following: 'Request to suppliers to develop a real time traceability system that allows to guarantee and verify the origin of every single material that compose the solar panel; Verification, benchmarking and requests for improvements to the codes of ethics (or similar documents) of our suppliers using our standards as a reference; On-site audit planning, with particular focus on sustainability, at the factories, located in the People's Republic of China, that are involved in the supply of materials and equipment used in the solar panels; To purchase photovoltaic modules, we require modules suppliers that materials and components are produced in the respect of human rights.' However, the Company's response did not meet the criteria on explaining how steps taken align with steps expected by the UN Guiding Principles (including reference to assessment of severity of risks, leverage, and crucial nature of business relationships) at the time this research is conducted. [Business and Human Rights Resource Centre, 26/07/2021, "Enel responds": business-humanrights.org] [Enel Response, 2023]</p>
M(1).0	Serious allegation No 1		<p>• Area: Land Rights</p> <p>• Headline: The wind megaproject threatens the Wayuú communities</p> <p>• Story: Members of the Wayuu communities are protesting the wind park project Windpeshi that is being built by Enel Green Power Isagen had its consultation period in 2017. It had consultations with 12 communities. However, several other communities were protesting the construction as they felt being excluded from the consultations was violating their right to free, prior, and informed consent. Even some of the 12 communities originally included in the consultations later protested the project, claiming the consultations had not been conducted correctly.</p> <p>[Pie de Pagina, 26/11/2022, "Ecological transition and dispossession in Colombia's Guajira: The wind megaproject that threatens Wayuú communities": piedepagina.mx] [Business and Human Rights Resource Centre, 03/02/2022, "Colombia: Before inauguration of the ISAGEN wind farm, Wayuu indigenous communities protest. With response from the company": business-humanrights.org] [El Pais, 25/05/2023, "Enel suspende indefinidamente la construcción del parque eólico Windpeshi, en La Guajira": elpais.com]</p>
M(1).1	The company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <p>• Not Met: Public response: According to the Enel Group, in La Guajira the Italian company tries to identify the best solutions for each territory and this "implies a path based on sharing with local communities and constantly listening to the needs of stakeholders, as is also stipulated in the commitments assumed by the Group with the Human Rights Policy". However, no</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>statement by the Company was found that directly addresses the allegations. The Company announced the indefinite suspension of the project in May 2023, stating 'Enel Colombia will indefinitely suspend the construction of the Windpeshi wind farm (205 MW) in La Guajira. This decision, adopted by the Board of Directors of the Company after exhausting the internal corporate instances, was taken due to the impossibility of guaranteeing the constructive rhythms of the project, due to the constant factual channels and high expectations that exceed the framework of action of the Organization. In addition to the resources associated with prior consultation commitments, more than \$7.100 billion pesos have been invested in projects related to quality education, access to water, and economic development. However, and despite the Company's permanent willingness to dialogue and consultation, the works were stopped for about 50% of the working days during 2021 and 2022, and so far in 2023 the figure rose to 60%.' However, in the announcement the Company does not address the claims of violations of the right to free, prior, and informed consent. [Pie de Pagina, 26/11/2022, "Ecological transition and dispossession in Colombia's Guajira: The wind megaproject that threatens Wayúu communities": piedepagina.mx] [Enel Colombia suspende indefinidamente la construcción del Parque Eólico Windpeshi en La Guajira, 24/05/2023: enel.com.co]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company responded in very general terms and did not address the allegation in detail.
M(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: Enel reached an agreement with the communities to allow development to proceed normally after three years of delays. [Reuters, 24/05/2023, "Enel suspends Colombia wind farm construction after years of protests": reuters.com] • Not Met: Identified cause: The Company provided feedback regarding this indicator. It refers to its general approach to community engagement, but does not reference this particular case. It further points to the process official requirements for community engagement outlined by the Colombian Ministry of Interior, however, it does not disclose what it considers to be the root cause for the alleged rights violations. [2022 Sustainability Report: enel.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The Company provided feedback regarding this indicator. It refers to its general approach to due diligence and risk assessment, but it is not clear if improvements to the Company's processes have been made. While the Company presents 'improvement plans' to address regional risks in Italy, Argentina, Russia, Brazil, and Chile, no such plan was found for Colombia. The Company has announced the indefinite suspension of the project. However, this decision was based on economic considerations. [2022 Sustainability Report: enel.com] • Not Met: Stakeholder input to steps taken
M(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The Colombian ministry of mining and energy said it had brokered an agreement between the renewables company and representatives of the Wayuu communities, ending their clashes over the Windpeshi development that had been going on since 2021. However, the agreement details are not public available. Also, there is no evidence suggesting the company provided remedy to the affected stakeholders.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The Company states that 'In addition to the resources associated with prior consultation commitments, more than \$7.100 billion pesos have been invested in projects related to quality education, access to water, and economic development' However, as the prior consultation is the point of criticism raised by the communities, the resources invested into it cannot be considered remediation. The further investments appear to be made in the context of community development and are therefore not considered remediation. [Renewable Now, 17/02/2023, "Enel resolves dispute with indigenous groups over Colombian wind farm": renewablesnow.com] [Enel Colombia suspende indefinidamente la construcción del Parque Eólico Windpeshi en La Guajira, 24/05/2023: enel.com.co]</p> <ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: The Company states that 'In addition to the resources associated with prior consultation commitments, more than \$7.100 billion pesos have been invested in projects related to quality education, access to water, and economic development' However, as the prior consultation is the point of criticism raised by the communities, the resources invested into it cannot be considered remediation. The further investments appear to be made in the context of community development and are therefore not considered remediation. [Enel Colombia suspende indefinidamente la construcción del Parque Eólico Windpeshi en La Guajira, 24/05/2023: enel.com.co] • Not Met: Remedy delivered: The Company states that 'In addition to the resources associated with prior consultation commitments, more than \$7.100 billion pesos have been invested in projects related to quality education, access to water, and economic development' However, as the prior consultation is the point of criticism raised by the communities, the resources invested into it cannot be considered remediation. The further investments appear to be made in the context of community development and are therefore not considered remediation. [Enel Colombia suspende indefinidamente la construcción del Parque Eólico Windpeshi en La Guajira, 24/05/2023: enel.com.co] • Not Met: Independent remedy process used: The Company provided comments regarding this indicator. However, this indicator is looking for evidence that the Company has participated in an independent process that investigated the alleged rights violations. Therefore, the original consultation process cannot be considered for this indicator, as it is the subject of the criticism raised in this allegation.

Disclaimer

This scorecard is based on assessments of publicly available documents on companies' websites by the EIRIS Foundation and BHRRC. Preliminary assessments were shared with companies for feedback. Feedback provided by companies has been analysed and incorporated when relevant to the indicator assessed. Information published or provided by companies after established and communicated cut-off dates⁵ are not included for this year's Benchmark. As such this scorecard should be seen as a reflection of feedback received as of September 2023**.

The use of the label "Not met" in the research does not necessarily mean that the company does not meet the requirements as they are described in the accompanying bullet point short text. Rather, it means that the analysts could not find information in public sources that met the requirements as described in full in the 2023 Renewable Energy & Human Rights Methodology document. It is possible that a Company meets the criteria without yet publishing the relevant evidence of doing so. This may include cases where a company has claimed to meet the criteria in the engagement phase or otherwise but where the public record was still not sufficient to meet the criteria by the relevant cut off dates.

While the EIRIS Foundations and BHRRC have made reasonable endeavours to ensure that the methodology reflects best and emerging business and human rights practice in identifying, preventing, mitigating and remedying human rights harms as well as other responsible business conduct, it is not currently possible to measure certain human rights harms or other negative impacts directly. As such, a low score in respect of a particular indicator should not be read as implying that harms are necessarily taking place: rather it is a sign that companies have not demonstrated the steps set out in the methodology to reduce the risk of such harms or to uphold other responsible business conduct in the ways described. Conversely, a high score in a particular section or for a specific indicator should not be interpreted as a guarantee of future absence of human rights harm.

⁵ Cut-off dates: 30 June 2023 for companies that did not engage with the benchmark; the expiration of the feedback period (between Aug/Sep 2023) for companies that engaged with the benchmark.

** Further outreach and engagement with a subset of companies on the specific issue of exposure to forced labour risks was conducted in October 2023.

Scores for companies in the different project developer sub-categories (electric utilities, oil and gas, independent power producers) should not be compared to one another as these categories have been designed to allow for integration of an assessment of efforts towards full decarbonisation of energy production for electric utilities and oil and gas companies, based on the World Benchmarking Alliance's Oil & Gas and Electric Utilities Benchmark, using ACT methodologies. **Scores for equipment (wind turbines and solar) manufacturers should not be compared to project developer scores** as indicators have been tailored to reflect their position in renewable energy value chains.

Caution should be exercised in interpreting small differences in scores between companies within the same category and particularly small differences in the overall weighted scores because of the diversity of independent elements that are combined to produce the overall weighted scores. Scores should be understood in the context of the methods and weightings explained in the Methodology.

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