

GRI/SASB INDEX



Enel North America has disclosed sustainability information in this GRI/SASB index to highlight performance and transparency for the calendar year ending December 31, 2023.

Disclosure	GRI/SASB Index	2023 Data	Location
GRI 2: General Disclosures			
Organizational details	2-1	Enel North America, Inc. is under Sole Directorship; headquartered at 100 Brickstone Square #300, Andover, Massachusetts 01810, operating in the United States and Canada	About Enel North America
Reporting period, frequency and contact point	2-3	Fiscal year 2023. For questions or comments, please contact: Sustainability USA & Canada sustainability.na@enel.com	2023 Year in Review
Activities, value chain and other business relationships	2-6	Enel North America's supply chain consists mainly of the contracting of renewable energy goods and services. With an estimated 1,189 suppliers in Tier I in 2023. In 2023, the monetary value of payments made to suppliers was more than USD \$1 billion, with 97% of suppliers located in the U.S. and Canada, in addition to suppliers from Mexico, Italy, Denmark, India, Germany, Great Britain, Spain and others.	About Enel North America
Employees – report total number of employees, and a breakdown of this by gender and by region	2-7	Total number of employees: 1,775 Male: 71% Female: 29%	2023 Year in Review
Governance structure and composition	2-9	Enel North America, Inc. is under Sole Directorship.	Leadership Team
Statement of sustainable development strategy	2-22	See location	Enel North America's Sustainability Approach 2023 Year in Review
Policy commitments	2-23	Policy on Human Rights HSEQ Policy Anti-bribery Policy	Responsible Governance
Embedding policy commitments	2-24	Policy on Human Rights HSEQ Policy Anti-bribery Policy	Responsible Governance
Compliance with laws and regulations	2-27	Enel Global Compliance Program	Responsible Governance
Approach to stakeholder engagement	2-29	See location	2023 Year in Review
GRI 3: Material Topics			
Process to determine material topics	3-1	See location	2023 Year in Review
List of material topics	3-2	See location	2023 Year in Review
Management of material topics	3-3	See location	2023 Year in Review

GRI/SASB INDEX (CONTINUED)

Disclosure	GRI/SASB Index	2023 Data	Location
GRI 200: Economic Disclosures			
GRI 201: Economic Performance			
Community Investments	201-1aii	Total community investments: \$1,591,814	2023 Year in Review
Financial implications and other risks and opportunities due to climate change	201-2	See location	Beyond Reporting 2023: Climate Change Risks and Opportunities
GRI 203: Indirect Economic Impacts			
Infrastructure investments and services supported	203-1	Enel North America's significant infrastructure investments and capital expenditure allocation in the U.S. and Canada total \$1.1 billion in 2023.	About Enel North America
GRI 204: Procurement Practices			
Proportion of spending on local suppliers	204-1	97% of total spend on U.S. and Canadian suppliers in 2023	
GRI 205: Anti-corruption			
Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, broken down by region.	205-2a.	100%	
Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.	205-2b	100%	
Total number and percentage of business partners that the organization's anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption and procedures have been communicated to any other persons or organizations.	205-2c	100%	
Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.	205-2d	100%	
Total number and percentage of employees that have received training on anticorruption, broken down by employee category and region.	205-2e	91%	2023 Year in Review

GRI/SASB INDEX (CONTINUED)

Disclosure	GRI/SASB Index	2023 Data	Location
GRI 300: Environmental Disclosures			
GRI 305: Emissions			
Direct (Scope 1) GHG emissions	305-1	875 metric tons	
Energy indirect (Scope 2) GHG emissions	305-2	15,341 metric tons	
GRI 306: Waste			
Waste generation and significant waste-related impacts	306-1	770 metric tons from operating assets (35% hazardous; 65% non-hazardous)	
Management of significant waste-related impacts	306-2	See location	Enel Group Environmental Policy
Waste diverted from disposal	306-4	385 metric tons from operating assets (72% hazardous; 38% non-hazardous)	
Waste directed to disposal	306-5	385 metric tons from operating assets (20% hazardous; 80% non-hazardous)	
GRI 308: Supplier Environmental Assessment			
New suppliers that were screened using environmental criteria	308-1	100% of qualified suppliers are assessed for social, environment, health, safety and human rights.	Responsible Governance
GRI 400: Social Disclosures			
GRI 401: Employment			
Parental leave	401-3	101 employees (identified as 78 male and 23 female)	
GRI 403: Occupational Health and Safety			
Occupational health and safety management system	403-1	See location	Enel Group Health and Safety Policy
Hazard identification, risk assessment and incident investigation	403-2	See location	Enel Group Health and Safety Policy
Occupational health services	403-3	See location	Enel Group Health and Safety Policy Employee Benefits
Worker participation, consultation and communication on occupational health and safety	403-4	In line with the Health and Safety Policy, Enel promotes, adopts and keeps constantly up-to-date its Workers' Health and Safety Management Systems throughout the Group, in accordance with the international standard ISO 45001. These systems are based on identifying hazards, qualitative and quantitative risk assessments, and planning and implementing preventive and protective measures. Further, our Stop Work Policy aims to empower Enel employees and contractors in the management of potential health, safety and environmental risk situations. All workers have the opportunity to stop any activity deemed risky for health, safety and environmental protection.	Enel Group Health and Safety Policy
Workers covered by an occupational health and safety management system	403-8	100%	Responsible Governance
Total recordable incident rate (TRIR), number of fatalities, and near miss frequency rate (NMFR)	403-9	TRIR: 0.71 (2023) Number of fatalities: 0 (2023) NMFR: 17.68 (2023)	Enel Group Health and Safety Policy

GRI/SASB INDEX (CONTINUED)

Disclosure	GRI/SASB Index	2023 Data	Location
GRI 404: Training and Education			
Programs for upgrading employee skills and transition assistance programs	404-2 a	Enel North America has multiple pathways to develop skills through professional development opportunities, including Individual Development Programs (IDPs); they include shadowing, receiving mentorship and identifying opportunities for external training.	Work at Enel
GRI 405: Diversity and Equal Opportunity			
Diversity of governance bodies and employees	405-1	1,775 total employees (2023); Manager and Middle Manager Headcount: 75% of whom are men, 25% of whom are women	Diversity, Equity and Inclusion
GRI 413: Local Communities			
Operations with local community engagement, impact assessments, and development programs	413-1	100% of operations, including the application of social impact assessments, environmental impact assessments, community development programs and stakeholder engagement plans.	2023 Year in Review
GRI 414: Supplier Social Assessment			
New suppliers that were screened using social criteria	414-1	100% of suppliers assessed for social, environmental, health, safety and human rights.	Responsible Governance
GRI 415: Public Policy			
Political contributions	415-1	Enel has no direct dealings with political parties and does not make funding of any kind, as explicitly stated in point 2.2 of the Zero Tolerance of Corruption Plan and point 3.26 of the Group's Code of Ethics.	

GRI/SASB INDEX (CONTINUED)

Disclosure	GRI / SASB Index	2023 Data	Location
SASB: Electric Utilities & Power Generators			
Greenhouse Gas Emissions & Energy Resource Planning			
Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations, and emissions-reporting regulations	IF-EU-110a.1	See location	Zero Emissions Ambition
Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	IF-EU-110a.3	See location	Zero Emissions Ambition
Workforce Health & Safety			
Total recordable incident rate (TRIR), fatality rate, and near miss frequency rate (NMFR)	IF-EU-320a.1	TRIR: 0.71 (2023) Number of fatalities: 0 (2023) NMFR: 17.68 (2023)	Enel Group Health and Safety Policy
Activity Metric			
Total electricity generated, percentage by major energy source (MWh)	IF-EU-000.D	Wind: 23,458,855 Solar: 3,567,069 Other: 307,633 (Geo)	