



REPORT OF THE BOARD OF DIRECTORS ON THE FIRST ITEM ON THE ORDINARY PART OF THE AGENDA

Financial statements as of December 31, 2024. Reports of the Board of Directors, of the Board of Statutory Auditors and of the External Auditor. Related resolutions. Presentation of the consolidated financial statements for the year ended on December 31, 2024 including the Consolidated sustainability statement related to the financial year 2024.

Dear Shareholders,

on March 13, 2025 the Board of Directors approved the draft financial statements of Enel S.p.A. as of December 31, 2024 (which shows a net income amounting to approximately Euro 2,598 million) and the consolidated financial statements of the Enel Group for the year ended on December 31, 2024 (which shows a Group net income amounting to approximately Euro 7,016 million), including the Consolidated sustainability statement related to the financial year 2024 prepared pursuant to the Legislative Decree no. 125 of 6 September 2024 (the “Consolidated Sustainability Statement”), in the single electronic reporting format (“ESEF format”) required by the Commission Delegated Regulation (EU) 2019/815 of December 17, 2018 and in accordance with the related provisions.

The aforementioned documents, to which reference is made, will be made available to the public at the registered office of the Company, in the section of the Company’s website (www.enel.com) reserved to this Meeting, as well as at the officially authorized mechanism for the central storage of regulated information denominated “eMarket Storage” (www.emarketstorage.it) within April 30, 2025.

It should be noted that the Consolidated Sustainability Statement – included in a specific section of the management report accompanying the Enel Group’s consolidated financial statements as of December 31, 2024 – contains information necessary to understand the group’s impacts on sustainability matters, and

information necessary to understand how sustainability matters affect the Group's development, performance and position.

Pursuant to the above-mentioned legal provisions, the Consolidated Sustainability Statement, as an integral part of the management report accompanying the Enel Group's consolidated financial statements as of December 31, 2024, was sent to the Board of Statutory Auditors as well as to the External Auditor, which will take it into account for the relevant reports, that will also be made available to the Shareholders along with the above-mentioned financial statements documentation.

We thus submit for your approval the following

Agenda

The Shareholders' Meeting of Enel S.p.A.:

- having examined the data of the financial statements for the year ended on December 31, 2024, with the related reports of the Board of Directors, of the Board of Statutory Auditors, and of the External Auditor;
- having acknowledged the data of the consolidated financial statements for the year ended on December 31, 2024 – including the Consolidated sustainability statement related to the financial year 2024 prepared pursuant to the Legislative Decree no. 125 of 6 September 2024 – with the related reports of the Board of Directors and of the External Auditor,

resolves

to approve the financial statements for the year ended on December 31, 2024.