



2024-2026 Endesa Sustainability Plan

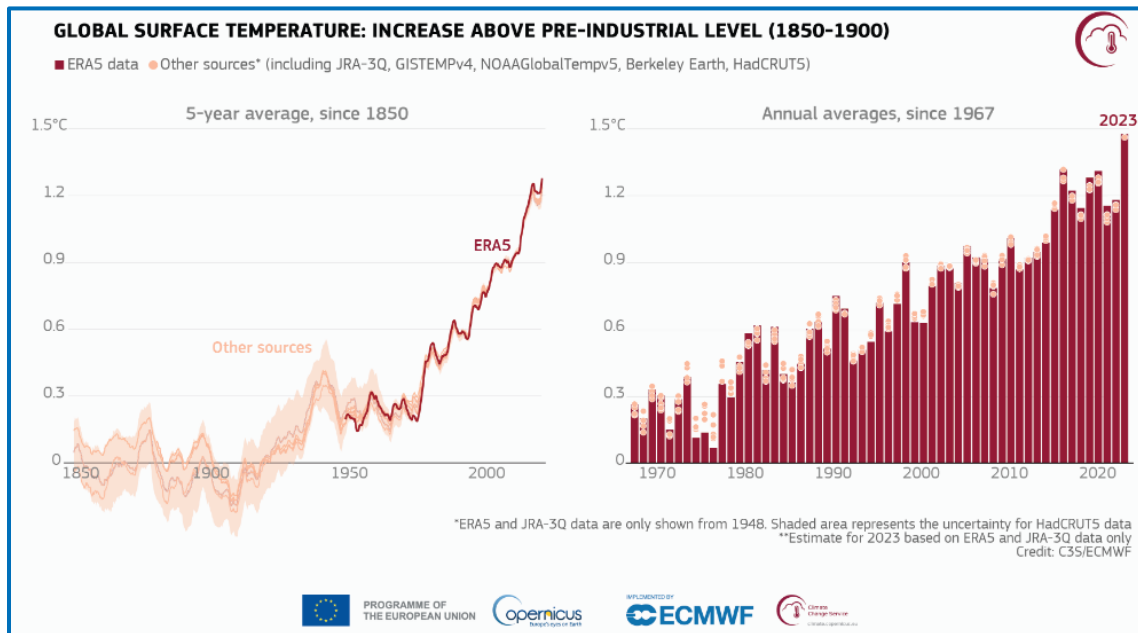


endesa

The fight against climate change remains the main long-term concern



1. The effects of climate change are worsening, and this is confirmed as the focus of attention and strategies

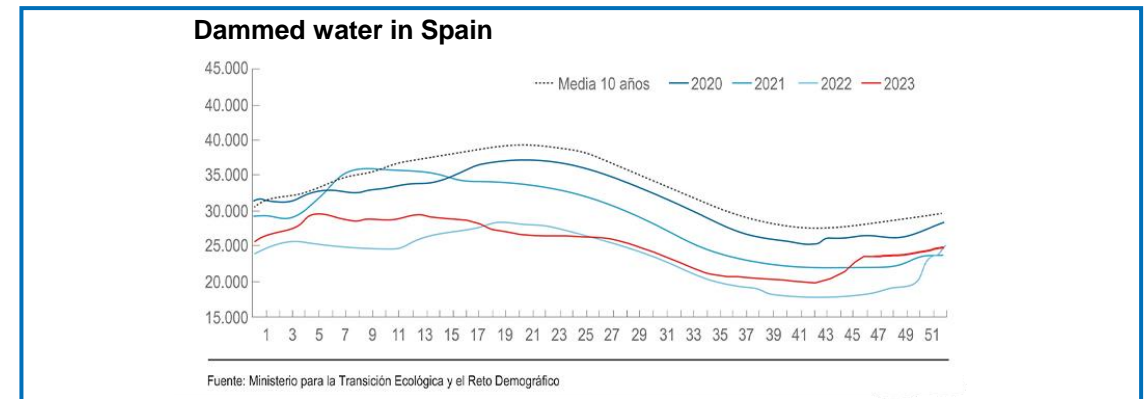


- 2023 has been confirmed as the warmest year on record. For the first time, two days in November exceeded 2°C compared to pre-industrial levels. (Copernicus)
- COP28 has made explicit for the first time the need to leave fossil fuels behind in energy systems.

1. World Business Council for Sustainable Development

2. Droughts and water shortages are becoming more severe and frequent

- Globally, the number and duration of droughts have increased by 29% since 2000. (United Nations Organization)
- 34% of the national territory is in an emergency situation (12.2%) or alert/exceptionality (22.1%) due to water scarcity. (MITECO)



3. The crisis related to the loss of biodiversity and degradation of natural systems can compromise 50% of GDP at a global level¹

- The current consumption model assumes that, each year, we need the equivalent of 1.75 planets to cover our resource needs, of which 68% are non-renewable (minerals) or non-circular (fossil fuels). (*National Footprint and Biocapacity Accounts*)

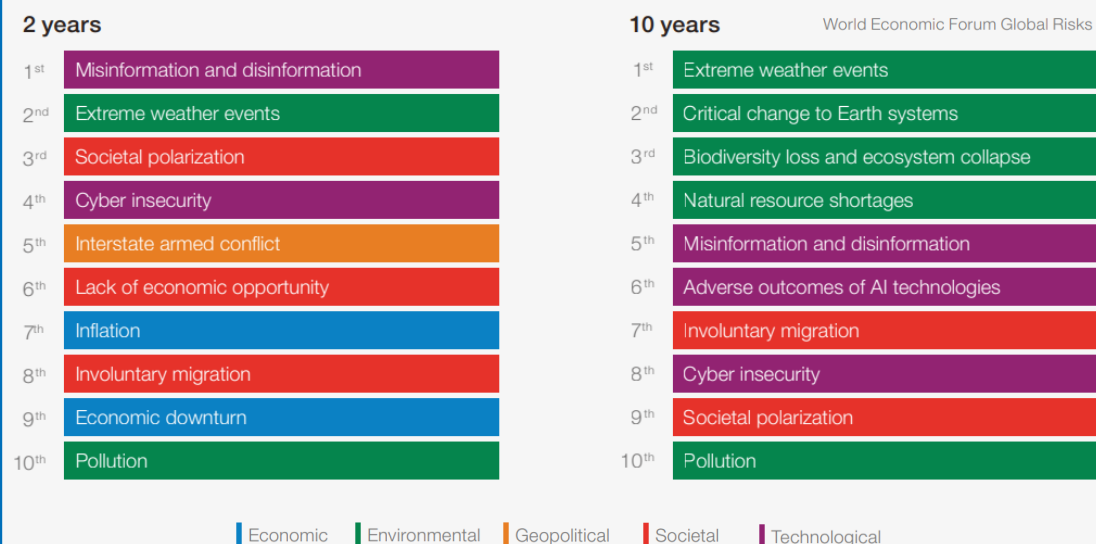
While in the short term, social risk and emergence of AI stand out



1. Economic uncertainty and social polarization aggravate risks in the short term

- While in the long-term risks related to climate and nature continue to stand out, in the short-term social issues become important.
- In the coming years, nearly three billion people will head to the polls in several global economies, a fact that accentuates the importance of accurate information and social cohesion.

Global risks ranked by severity over the short and long term



2. A talent crisis and high abandonment and turnover rates consolidated in organizations

- More demanding talent and shortage for key positions.
- The EU in its priorities document for the period 2019-2024 acknowledges that it is “losing the global race for talent” compared to Australia, Canada or the US, with a much greater capacity to attract.

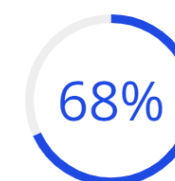
3. Despite the possible risks it brings, artificial intelligence represents an opportunity to grow and prosper the economy and society.

- 79% of economists surveyed by the WEF assure that AI will increase production efficiency in the coming years (Davos Forum 2024)

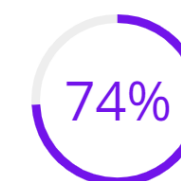
Vision of Spanish CEOs on generative AI



Generative AI is an investment priority



Security and compliance, among the main challenges that generative AI brings with it



AI can provide new strategies to carry out cyber attacks

Regulation focuses on ESG transparency and the supply chain to face the energy transition

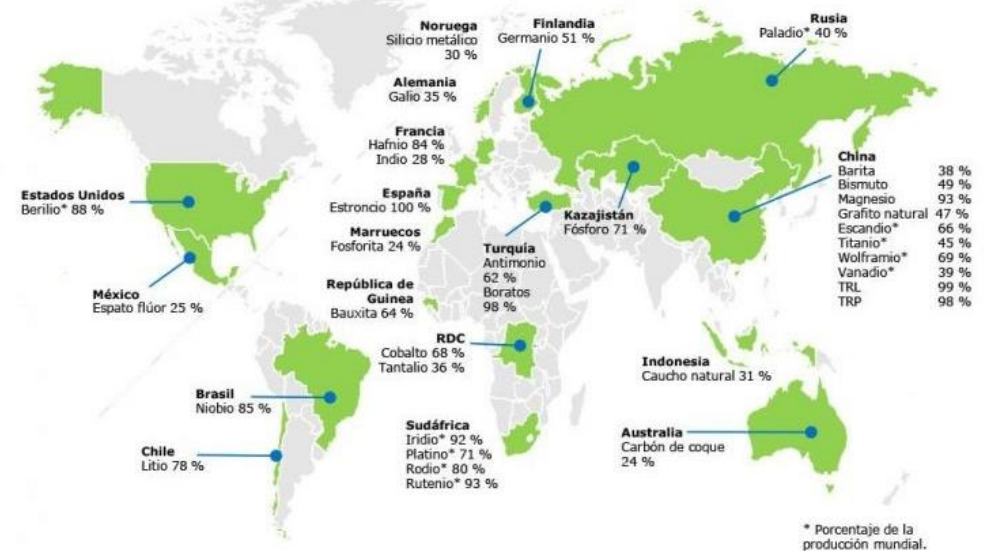


1. ESG regulations are increasingly complex and require significant efforts. Transparency, a key factor both in attracting investments and increasing trust in companies

- The ESG regulatory mosaic is becoming increasingly complex, with more and more legal requirements and disclosure standards emerging that seek to elevate sustainability reporting to the level of financial reporting.
- In 2024 we will have to pay attention to the European Parliament elections in June and the strategy of the new Commission, as well as the presidential elections in the US and their consequences for the sustainability and international cooperation agenda.



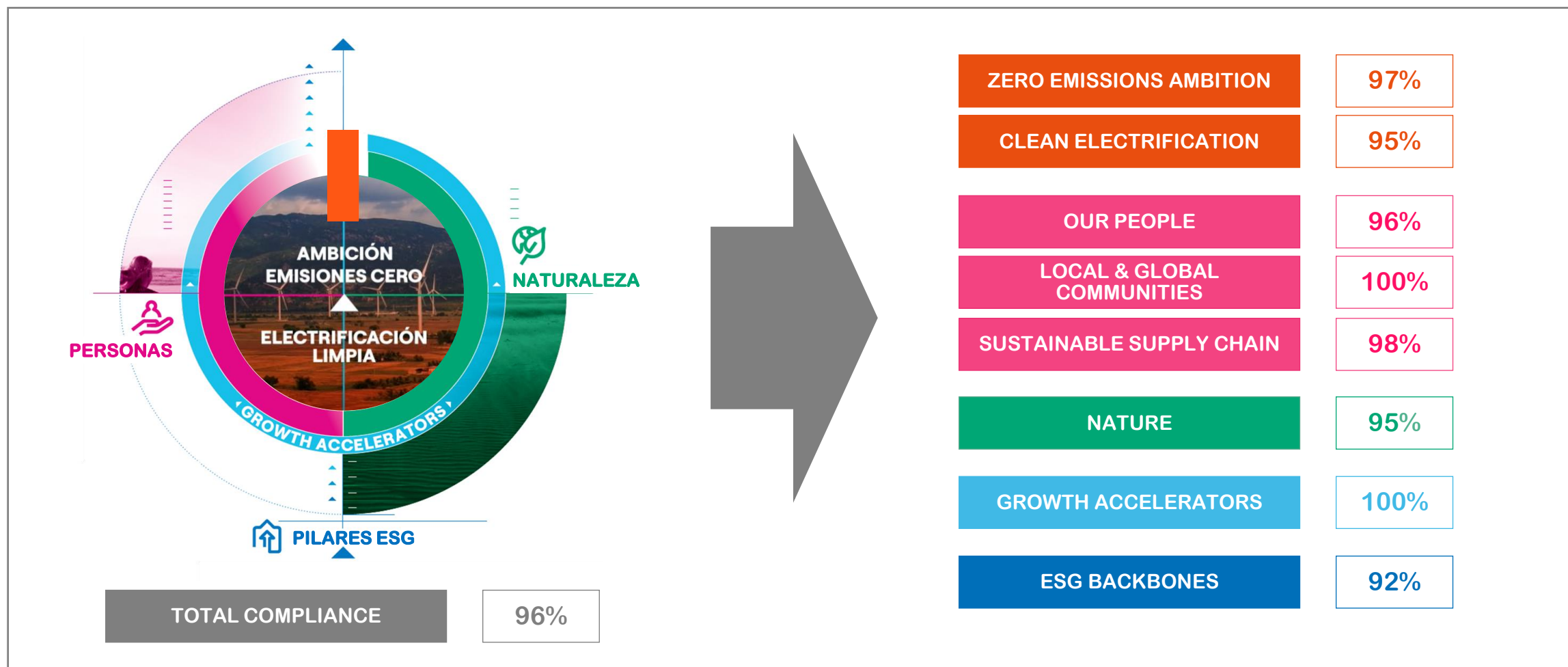
Principales países proveedores de materias primas fundamentales a la UE



2. Supply chain management and its risks become a strategic priority to face the energy transition

- The political agreement on the CSDDD Directive on corporate sustainability due diligence sets out the obligations of companies in relation to adverse impacts on human rights and the environment.

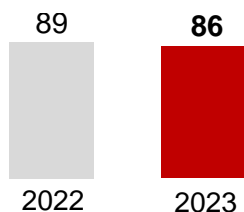
We maintain high compliance with our sustainability goals: Sustainability Plan 2023-2025



This allows us to maintain our leading positions in the main ESG indexes and ratings.



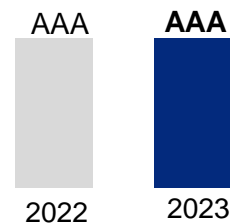
S&P Global



Scale from 0 to 100

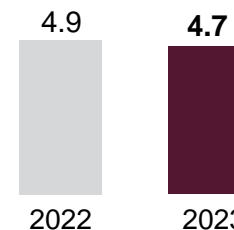
Ranking: 7/257 Electric Utilities

MSCI



Scale from CCC to AAA

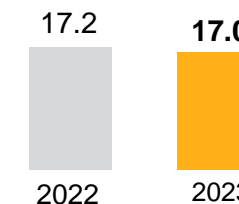
Ranking: Top 13% Utilities (n=141)



Scale from 0 to 5

Ranking: 3rd Conventional electric

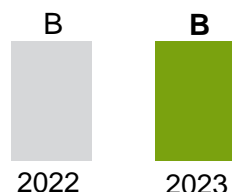
SUSTAINALYTICS



Scale from 100 to 0

Ranking: 12/273 Electric utilities

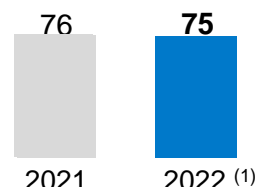
ISS ESG



Scale from D- to A+

Ranking: 7/129 Electric utilities

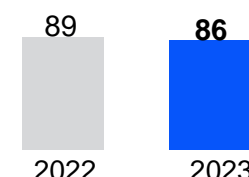
V.E



Scale from 0 to 100

Ranking 2023 not available

REFINITIV



Scale from 0 to 100

Ranking: 6/307 Electric Utilities

CDP



Scale from D- to A

1. Score as of December 8, 2023. Endesa has requested a review.

We involve our stakeholders in the process of defining our strategy



Involvement of stakeholders in the impact, risks and opportunities identification (IROs)



1.196

Online surveys
19.750 sent



Individual interviews

- Financial community
- Clients B2B
- Sustainable development agents



Focus Group

- Suppliers
- Civil society
- Employees

Process and results

211
IROs

108

Impacts

+ 68

- 42

103

Risks and
opportunities

+ 32

- 69

Evaluation
and
prioritization



17

Impacts

+ 14

- 3



18

Opportunities

+ 18



22

Risks

- 22

Results

29
MATERIAL
TOPICS

Which allows us to define our priorities and relevant topics



29 material topics

- Debt management
- Investments and regulatory or macroeconomic uncertainty
- Results in ESG ratings
- Sustainable finance
- Transparency in the public reporting
- Fair competition and antitrust
- Tax transparency
- Energy poverty
- Solutions for customer needs
- Quality in the customer relationships
- Reliability, security and grids maintenance
- Digitalization and new Grids
- Cybersecurity
- Reuse and regeneration of waste
- Electric Mobility
- New technologies for people, cities and companies
- Adaption to extreme weather events
- Reduction of direct GHG emissions (Scope 1)
- Reduction of indirect GHG emissions(Scope 2 y Scope 3)
- Neutralization and compensation of emissions
- Climate policy and management model
- Management of availability and reduction of water consumption
- Protection and mitigation of impacts on biodiversity
- Environmental management policies and system
- Safety in the construction and maintenance of facilities
- Hiring and people development
- Respect of Human Rights in the supply chain
- Support for the social and economic development in communities
- Listening and relationships with communities

14 Issues

BUSINESS AND GOVERNANCE

- Economic value creation
- Corporate conduct and ethics
- Customer focus
- Improvement and development of the grids
- Digital transformation
- Circular economy
- Electrification of uses

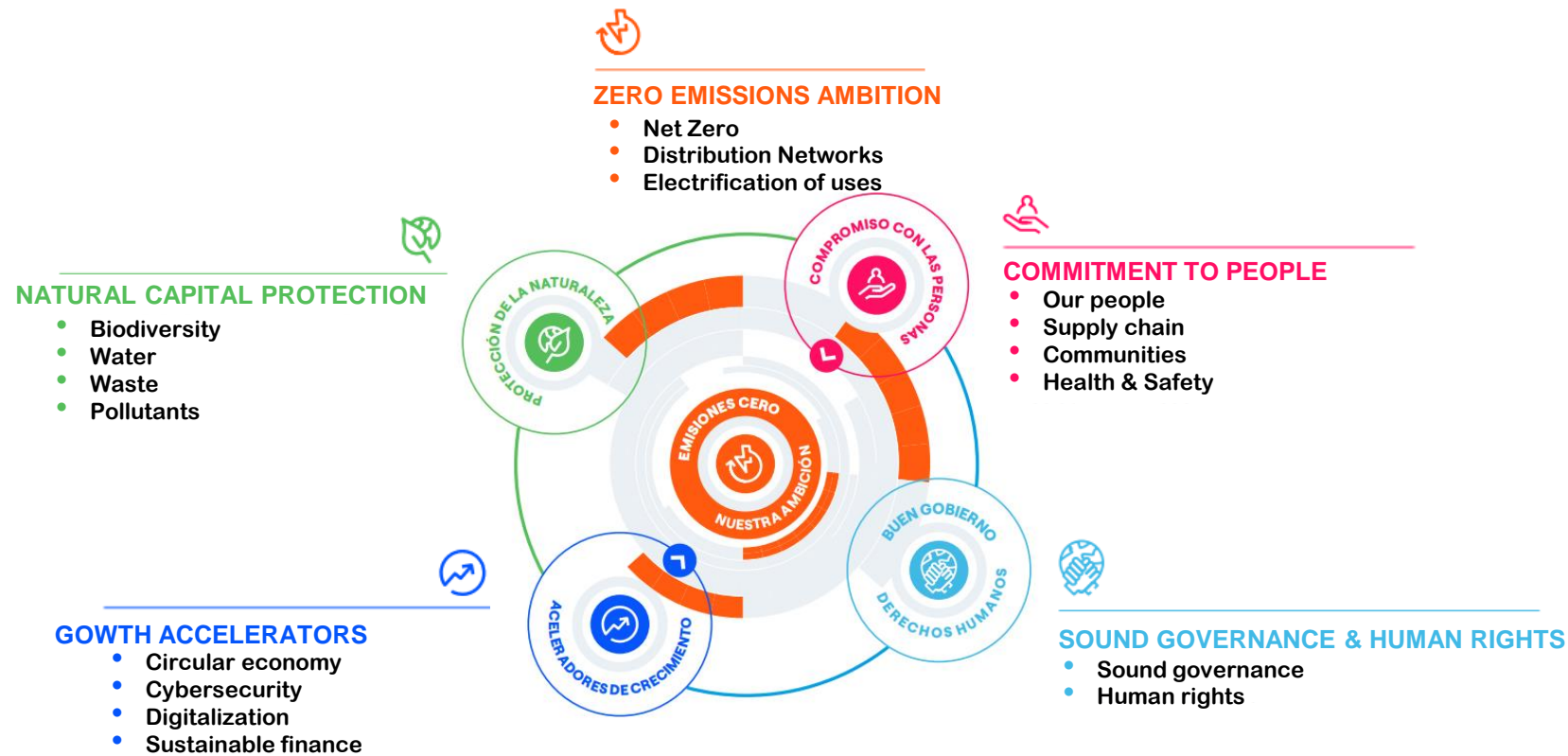
ENVIRONMENTAL

- Climate change
- Water resources management
- Biodiversity and ecosystem preservation

SOCIAL

- Health and safety
- People management, diversity and inclusion
- Sustainable supply chain
- Engaging the local and global communities

To respond through our 2024-2026 Sustainability Plan



We maintain the decarbonization pathway aligned with the 1.5°C scenario.



DECARBONIZATION STRATEGY⁽¹⁾

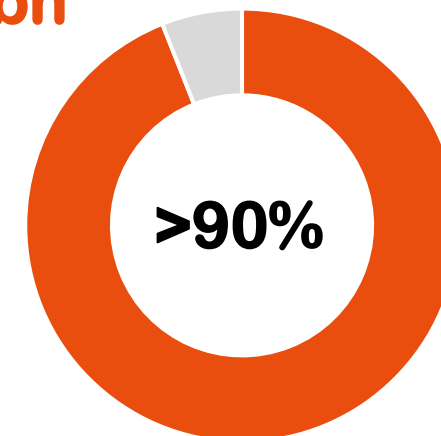
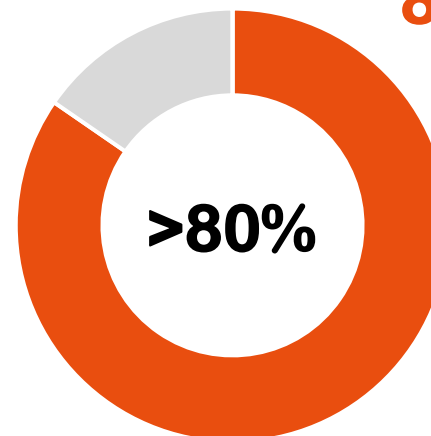
	2017 <i>Base year</i>	2023 <i>Current year</i>	2026 <i>Short term</i>	2030 <i>Medium term</i>	2040 ⁽²⁾ <i>Long term</i>
Scope 1 Generation (gCO _{2eq} /kWh) ⁽³⁾	443	193 -56%	145 -67%	95 -78%	0 -100%
Scope 1 & 3 integrated power (gCO _{2eq} /kWh) ⁽³⁾	410	214 -48%	140 -66%	90 -78%	0 -100%
Scope 3 Gas Retail (MtCO _{2eq})	14,6	8,1 -45%	10,0 -31%	6,6 -55%	0 -100%

-#%
Reduction vs 2017

No negative emission technologies or offsets will be developed on the path to achieving the zero emissions target.

INVESTMENT PLAN⁽⁴⁾ ALIGNED TO ODS AND EU TAXONOMY

8.9€bn



1. The level of emissions included in Endesa's targets is aligned with the SBTi criteria and is part of the targets certified by the Enel Group.
2. Endesa is committed to mitigate additional Scope 1, 2 and 3 emissions and to offset any related residual emissions.
3. Calculation methodology according to Endesa's criteria.
4. Gross CAPEX 2024-2026

And we set commitments and targets as a long-term climate strategy.



Generation

- Exit from coal-fired generation by 2027 and gas by 2040.
- 100% renewable generation by 2040.



Marketing

- Exit gas retail in 2040 by focusing on the electrification of uses.
- 100% of sales from renewable sources by 2040



Suppliers and Communities

- Decarbonization of the supply chain by 2040
- Dialogue, engagement and collaboration in line with the principles of a just transition and the creation of shared value.



Finance

- Investment plan fully aligned with 2040 Zero Emissions target
- Sustainability-linked instruments to finance the decarbonization strategy

Growth in clean electrification with renewable generation and distribution networks as key axes



RENEWABLE GENERATION

- 4.3 €bn investment to increase renewable capacity and emission-free production by the end of 2026

	2023	2024	2026
Total gross installed renewable capacity (GW)	9.9	10.5	13.6

	2023	2024	2026
Net production from renewable sources (TWh)	14.2	17.9	23.6



DISTRIBUTION NETWORKS

- Digitalization of the distribution grid and increase of its quality and resilience.

	2023	2024	2026
TIEPI improvement (min)	48.7	47.8	41.8

	2023	2024	2026
Electricity losses (%)	9.98	9.89	9.64

Electrifying applications, as a roadmap for commercial strategy with our customers



CUSTOMERS

- Commitment to supply quality and digitization.
- Focus on customer loyalty through the promotion of services.

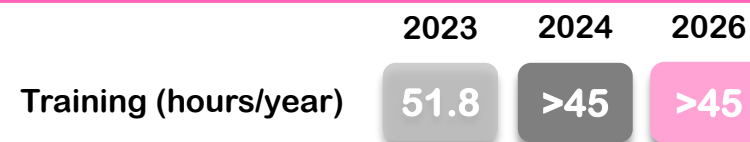
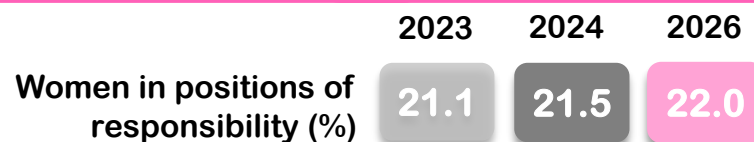
	2023	2024	2026
Overall customer satisfaction index	7.56	7.64	7.75
	2023	2024 - 2026	
Investment in the creation of customer services (M€)	-	~ 300	

We care about our people. our supply chain and the communities where we operate



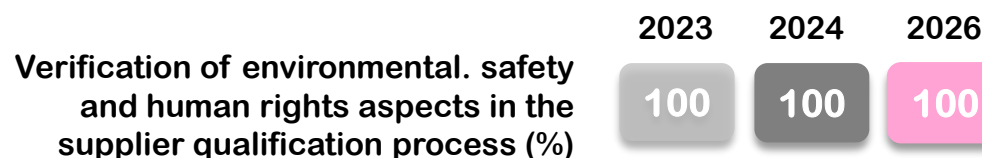
OUR PEOPLE

● Diversity and training as a key element in our strategy.



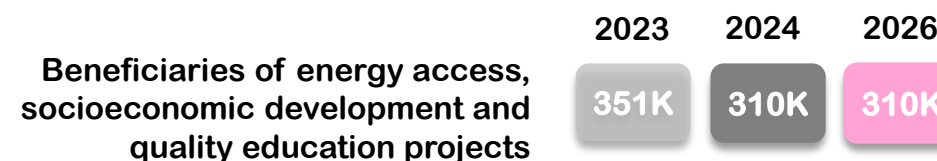
SUPPLY CHAIN

● Extending our commitment to sustainability to our suppliers and contractors throughout the entire procurement process.



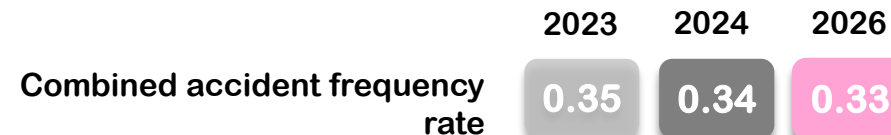
COMMUNITIES

● Carrying out projects in the communities where we operate to contribute to the creation of value for the territory and for the business.



HEALTH & SAFETY

● Occupational health and safety as an essential pillar of the company's strategy.



Our commitment to biodiversity conservation is in line with the Kunming-Montreal global framework.



BIODIVERSITY PROTECTION

- Public commitments to biodiversity and ecosystem protection.
- Minimization of the impact of Endesa's sites.

No net loss of biodiversity and no net deforestation

Commitment to 2030

Actions to protect biodiversity in our projects (actions/year)

2023

39

2024 - 2026

> 30



WASTE

- Reduction of waste production and definition of new methods of reuse, recycling and recovery.

Promote minimization of waste creation in the electricity generation process (tons)

2023

20.210

2026

< 14.000

Hazardous and non-hazardous

With an integrated approach for optimal management of water resources and improvement of air quality



RESPONSIBLE USE OF WATER

- Constant monitoring of all its production sites located in water-stressed areas to ensure efficient resource management.

Commitment to 2030

Water capture in the electricity generation process (l/MWh)

2023	2024	2026
74.3	70.6	59.7



POLLUTION REDUCTION

- Improving air quality by reducing pollutant emissions in the process of energy generation and consumption in our buildings.

SO emissions₂ (g/kWh)_{bc}

2023	2024	2026
0.12	0.12	0.11

NO emissions_x (g/kWh)_{bc}

2023	2024	2026
0.71	0.70	0.66

Cybersecurity, digitalization and sustainable finance are key elements for sustainable growth



CYBERSECURITY

- Cyber risk management and mitigation to conduct business in a secure and efficient manner.

	2023	2024	2026
Cyber-exercises in plants/industrial sites (number/year) ¹	67	55	50



DIGITALIZATION

- Commitment to the digitization of assets, customers and our people

	2023	2024 - 2026
Investment in quality, resilience and digitalization of distribution assets (Millions €)	375.6	> 800



SUSTAINABLE FINANCE

- High level of sustainable financing to achieve ambitious goals

	2023	2024 - 2026
Gross debt linked to sustainable aspects (%)	67	>80

1. The objectives have been defined taking into account the possible reduction of the risk surface due to the divestment/transfer plan of legal entity at Group level. Objective at Global level

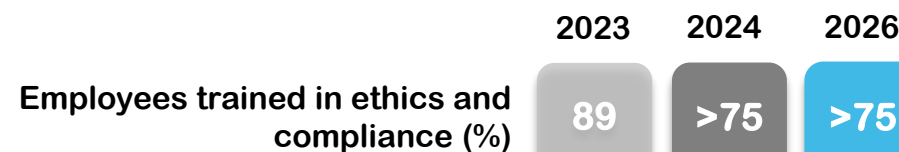
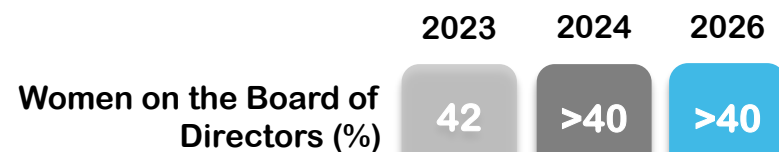
Implementing the best practices of sound governance and ensuring respect for human rights at all times

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SOUND GOVERNANCE

- Promotion of sound governance practices and criminal risk prevention model.
- Training in ethical conduct.



HUMAN RIGHTS

- Implementation of the actions defined in the action plan associated with Human Rights due diligence.





Zero emissions ambition

◆ 13 Targets



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Zero emissions ambition



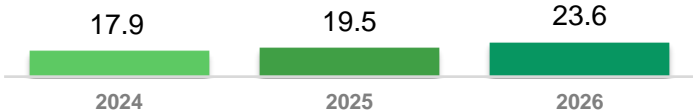
Activity	Target	2023										
Net Zero												
Scope 1 Generation (gCO ₂ eq/kWh)	<table><tr><th>Year</th><th>Value</th></tr><tr><td>2017</td><td>443</td></tr><tr><td>2026</td><td>145</td></tr><tr><td>2030</td><td>95</td></tr><tr><td>2040</td><td>Zero emissions</td></tr></table>	Year	Value	2017	443	2026	145	2030	95	2040	Zero emissions	193
Year	Value											
2017	443											
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Scope 1&3. Integrated Power (gCO ₂ eq/kWh)	<table><tr><th>Year</th><th>Value</th></tr><tr><td>2017</td><td>410</td></tr><tr><td>2026</td><td>140</td></tr><tr><td>2030</td><td>90</td></tr><tr><td>2040</td><td>Zero emissions</td></tr></table>	Year	Value	2017	410	2026	140	2030	90	2040	Zero emissions	214
Year	Value											
2017	410											
2026	140											
2030	90											
2040	Zero emissions											
Scope 3. Gas Retail ¹ (MtCO ₂ eq)	<table><tr><th>Year</th><th>Value</th></tr><tr><td>2017</td><td>14.6</td></tr><tr><td>2026</td><td>10.0</td></tr><tr><td>2030</td><td>6.6</td></tr><tr><td>2040</td><td>Zero emissions</td></tr></table>	Year	Value	2017	14.6	2026	10.0	2030	6.6	2040	Zero emissions	8,07
Year	Value											
2017	14.6											
2026	10.0											
2030	6.6											
2040	Zero emissions											
Free CO ₂ (mainland) emissions production	<table><tr><th>Year</th><th>Value</th></tr><tr><td>2017</td><td>53%</td></tr><tr><td>2024</td><td>88%</td></tr><tr><td>2026</td><td>93%</td></tr><tr><td>2040</td><td>100%</td></tr></table>	Year	Value	2017	53%	2024	88%	2026	93%	2040	100%	80%
Year	Value											
2017	53%											
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2026	93%											
2040	100%											



1. Target do not include M&A plan
 2. Considering the total production measured in power plant bars

Zero emissions ambition



Activity	Target	2023
RES capacity ¹	13,680 MW at the end of the 2024-2026 period	9,943
RES production ² (TWh)	 <p>17.9 19.5 23.6</p> <p>2024 2025 2026</p>	14.2
CAPEX aligned with the EU Taxonomy (% eligible aligned)	>80% in the 2024-2026 period	76%
CAPEX aligned with the SDG (%)	>90% in the 2024-2026 period	86%



1. Cumulated gross installed capacity
2. Net production

NEW

New Target



Redefined target

Zero emissions ambition



Activity

Target

2023

ISO 14001 quality certification in renewable generation assets

Keep 100% in the 2024-2026 period

100%



Grids

Network losses¹ (% losses in substation bar)

9.89%

9.77%

9.64%

2024

2025

2026

9.98%



Continuity supply (TIEPI², min)

47.8

43.3

41.8

2024

2025

2026

48.7



1. System Operator Criteria
2. Regulatory Installed Power Equivalent Interruption Time



New Target



Redefined target

Zero emissions ambition



Activity	Target	2023	
Customers			
Overall Customer Satisfaction Index ¹	<div> <div>7.64</div> <div>7.70</div> <div>7.75</div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	7.56	<div> <div>9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA</div> <div>11 CIUDADES Y COMUNIDADES SOSTENIBLES</div> </div>
Electrification			
CAPEX for customers services creation (millions €) NEW	~ 300 in the 2024-2026 period	-	<div> <div>9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA</div> <div>11 CIUDADES Y COMUNIDADES SOSTENIBLES</div> </div>

1. Power+Gas Customers Free Market B2C



People engagement

◆ 40 Targets



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Our people



Activity	Target	2023
Diversity and inclusion		
Increase the presence of women (% of women in the workforce)	<div><div>27.0%</div><div>27.5%</div><div>28.0%</div><div>202420252026</div></div>	26.7%
Increase the presence of women in positions of responsibility (% of women)	<div>Manager + Middle manager (CGI+NC0)<div><div>35.0%</div><div>35.1%</div><div>35.2%</div><div>202420252026</div></div></div>	34.9%
	<div>Manager⁽¹⁾<div><div>21.50%</div><div>21.75%</div><div>22.00%</div><div>202420252026</div></div></div>	21.1%
	<div>Middle Manager (CGI+NC0)<div><div>36.0%</div><div>36.0%</div><div>36.5%</div><div>202420252026</div></div></div>	35.7%
	<div>Middle Manager (CGI)<div><div>34.0%</div><div>34.0%</div><div>34.5%</div><div>202420252026</div></div></div>	33.3%
Increase the presence of women (% of women in management positions with income-generating functions)	<div><div>28.0%</div><div>28.0%</div><div>28.5%</div><div>202420252026</div></div>	27.6%



1. Manager: TOP 200 + managerial level + local directors

NEW

New Target

Redefined target

Our people



Activity	Target	2023
Diversity and inclusion		
Promotion of gender diversity in selection processes (% of women)	<div><div>50%</div><div>50%</div><div>50%</div><div>202420252025</div></div>	52.5%
Promotion of gender diversity in hiring (% of women)	<div><div>37.2%</div><div>37.5%</div><div>38.0%</div><div>202420252026</div></div>	37.2%
Female students involved in initiatives of vocational guidance in STEM area	>5,000 women involved in the 2024-2026 period	1,702
Presence of women in STEM positions (% of women)	<div><div>21.0%</div><div>21.0%</div><div>21.5%</div><div>202420252026</div></div>	20.6%
Specific campaigns to integrate disability (nr of communications)	3 per year in the 2024-2026 period	3
Multiculturalism promotion	1 initiative per year in the 2024-2026 period	NA
LGTBQ+ awareness	3 actions per year in the 2024-2026 period	3



NEW

New Target



Redefined target

Our people



Activity	Target	2023
Training and development		
Employees training (hours/employee)	<div> <div>>45.0</div> <div>>45.0</div> <div>>45.0</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	51.8
Knowledge transfer initiatives (nr. of people)	<div>Nº participantes en programas de mentoring y shadowing</div> <div> <div>220</div> <div>230</div> <div>240</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	NA
	<div>Nº Formadores internos</div> <div> <div>>130</div> <div>>130</div> <div>>130</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	134
Upskilling and reskilling training (% hours/ total hours of training)	<div> <div>47.0%</div> <div>47.0%</div> <div>48.0%</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	54.7%
Diversity in the succession plan for managers (% of women involved)	<div> <div>44.3%</div> <div>44.5%</div> <div>44.5%</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	44.3%



Our people



Activity

Target

2023

Engagement and development

Employees involvement and satisfaction
(*Engagement*) (% of employees)

Scope

100%

Participation

75%

75%

2024

2026

Engagement

83%

85%

2024

2026

2024 targets

Scope²

100%

Participation

99%

2026 targets

Scope²

100%

Participation

99%

A: 100%¹
P: 71%¹
S: 83%¹



Performance Appraisal (% employees)

A: 100%
P: 99%



Conciliation

Improvement of work areas in offices
(nr. employees benefited)

700 new employees in the 2024-2026 period

1,019



Promotion of services that favour the
reconciliation of employees³ (nr. services)

55

56

57

2024

2025

2026

52



1. Biennial survey, *Open Listening* 2022 figures
2. Eligible and accessible individuals who have worked in the Group for at least 3 months
3. The data refers to the total number of services offered in all of Endesa's 7 headquarters.

NEW New Target

Redefined target

Our people



Activity	Target	2023
People safety		
Crisis management – Simulation plan	1 simulation per year in the 2024-2026 period	1
Security awareness (nr. actions)	<div> <div>40</div> <div>42</div> <div>42</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	38
Volunteering		
Corporate volunteering (nr. of volunteers involved) NEW	1,500 volunteers per year in the 2024-2026 period	1,420



Supply chain



Activity	Target	2023
Qualified suppliers assessed in relation to human rights, environmental and health and safety aspects (% qualified suppliers)	100% in the 2024-2026 period	100%
Promotion of the qualification system: Volume of purchases made from qualified suppliers (% of the total) ¹	<div><div>>95%</div><div>>95%</div><div>>95%</div><div>2024</div><div>2025</div><div>2026</div></div>	99.8%
Coverage of tenders with sustainability requirements (% of the total)	<div><div>>90%</div><div>>90%</div><div>>90%</div><div>2024</div><div>2025</div><div>2026</div></div>	NA
Audits of contractors in legal-labor and health and safety issues (% of contractors evaluated)	<div><div>12%</div><div>13%</div><div>14%</div><div>2024</div><div>2025</div><div>2026</div></div>	12%



1. Qualified suppliers in the family of the contract

Communities

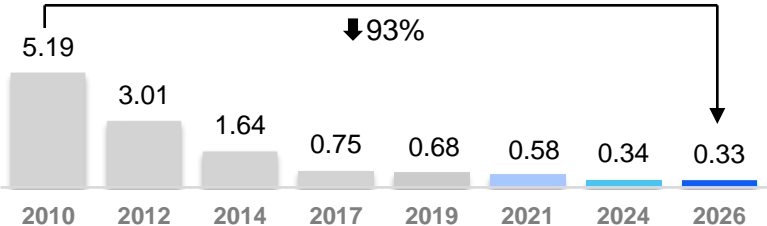
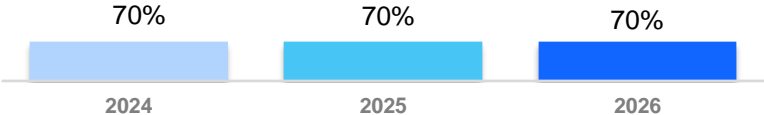


Activity	Target	2023
Beneficiaries of access to energy, socioeconomic development and education projects	310,000 per year in the 2024-2026 period	350,900
Futur-e projects (nr.)	<div><div>6</div><div>6</div><div>6</div><div>2024</div><div>2025</div><div>2026</div></div>	6



Health and safety



Activity	Target	2023																		
Reduction of fatal accidents (nr. of fatal accidents)	0 in the 2024-2026 period	1																		
Reduction of the combined accident frequency rate	 <table><thead><tr><th>Year</th><th>Frequency Rate</th></tr></thead><tbody><tr><td>2010</td><td>5.19</td></tr><tr><td>2012</td><td>3.01</td></tr><tr><td>2014</td><td>1.64</td></tr><tr><td>2017</td><td>0.75</td></tr><tr><td>2019</td><td>0.68</td></tr><tr><td>2021</td><td>0.58</td></tr><tr><td>2024</td><td>0.34</td></tr><tr><td>2026</td><td>0.33</td></tr></tbody></table>	Year	Frequency Rate	2010	5.19	2012	3.01	2014	1.64	2017	0.75	2019	0.68	2021	0.58	2024	0.34	2026	0.33	0.35
Year	Frequency Rate																			
2010	5.19																			
2012	3.01																			
2014	1.64																			
2017	0.75																			
2019	0.68																			
2021	0.58																			
2024	0.34																			
2026	0.33																			
Safety inspections in own and contractor facilities (nr.)	110,000 per year in the 2024-2026 period	117,775																		
Safety Extra Checking on Site (nr.)	13 per year in the 2024-2026 period	16																		
Environment Extra Checking on Site (nr.)	11 per year in the 2024-2026 period	15																		
Promotion of medical screenings ¹ (% of employees)	 <table><thead><tr><th>Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2024</td><td>70%</td></tr><tr><td>2025</td><td>70%</td></tr><tr><td>2026</td><td>70%</td></tr></tbody></table>	Year	Percentage	2024	70%	2025	70%	2026	70%	72.8%										
Year	Percentage																			
2024	70%																			
2025	70%																			
2026	70%																			

3 SALUD Y BIENESTAR

3 SALUD Y BIENESTAR

3 SALUD Y BIENESTAR

3 SALUD Y BIENESTAR

3 SALUD Y BIENESTAR

1. The percentage of recognitions includes the effect of the coexistence of mandatory annual and voluntary recognitions whose periodicity and offer is biennial, as well as the impact of the ongoing risk re-assessment process on the distribution among them



New Target



Redefined target



Nature










◆ 22 Targets



endesa

Nature



Activity	Target	2023	
Biodiversity			
Biodiversity and deforestation commitment	No net loss of biodiversity in new projects and no net deforestation from 2030	NA	 
Biodiversity awareness program	1 program per year for employees and suppliers in the 2024-2026 period	1	 
Implementation of the biodiversity conservation programs (nr.)	> 30 actions per year in the 2024-2026 period	39	 
Biodiversity impact evaluation NEW	100% of new projects in the 2024-2026 ¹ period	100%	 
	Development of a common methodology for the quantification of impacts and dependencies of nature ²	NA	
Bird deterrent systems in wind turbines (nr. installations) NEW	2 more installations per year in the 2024-2026 period	59	

1. All projects that require an Environmental Impact Assessment.
2. Grupo de trabajo Capital Natural y Energía



New Target



Redefined target

Nature



Activity	Target	2023									
Waste											
Promote minimization in the production of waste generated in the electricity production process (tonnes)	Waste production ¹ < 14,000 tonnes in 2026	20,210									
Water											
Collection of water for industrial use in electricity production process (l/MWh)	<table><tr><th>Year</th><th>Value (l/MWh)</th></tr><tr><td>2024</td><td>70.6</td></tr><tr><td>2025</td><td>61.6</td></tr><tr><td>2026</td><td>59.7</td></tr></table>	Year	Value (l/MWh)	2024	70.6	2025	61.6	2026	59.7	74.3	
Year	Value (l/MWh)										
2024	70.6										
2025	61.6										
2026	59.7										

1. Hazardous and non-hazardous wastes. Facility maintenance processes and the removal of damaged material because of adverse weather events can considerably increase the total amounts of waste generated.

Nature



Activity	Target	2023
Air quality		
SO ₂ emissions (g/kWh _{bc})	<div><div>0.12</div><div>0.12</div><div>0.11</div><div>2024</div><div>2025</div><div>2026</div></div>	0.12
NOx emissions (g/kWh _{bc})	<div><div>0.70</div><div>0.69</div><div>0.66</div><div>2024</div><div>2025</div><div>2026</div></div>	0.71
Dust emissions (g/kWh)	<div><div>0.01</div><div>0.01</div><div>0.01</div><div>2024</div><div>2025</div><div>2026</div></div>	0.01
Mercury emissions (mg/kWh)	<div><div>1.7E-05</div><div>1.6E-05</div><div>1.6E-05</div><div>2024</div><div>2025</div><div>2026</div></div>	8.3E-05



Nature



Activity

Target

2023

Environmental management

Implementation of environmental management systems certified by ISO 14001 (% of facilities) 

100% of the business certified in the 2024-2026 period

100%

Reduction of the environmental footprint (% reduction vs 2023)

1% of reduction in the 2024-2026 period

5,174



Facilities management

Certification in energy, environmental and indoor air quality management in offices

55% of the surface certified in the 2024-2026 period

52%

Reduction of energy consumption¹ (% of reduction)

-0.5% vs the previous year in the 2024-2026 period

+2.15%
vs 2022

Reduction of water consumption¹ (% of reduction)

-0.5% vs the previous year in the 2024-2026 period

+9.22%
vs 2022



1. It only includes SIGAEC buildings.

Nature



Activity	Target	2023
Reduction the generation of waste in paper and board ¹ (% of reduction)	-0.5% vs the previous year in the 2024-2026 period	+19.95% vs 2022
Reduction of the surface in all Endesa buildings (m² reduced)	1,906 m² reduced in the 2024-2026 period	8,452
CO ₂ emissions in buildings ² (tonnes)	0 in the 2024-2026 period	0



1. It only includes SIGAEC buildings.
2. Electric consumption emissions



Growth accelerators

● 6 Targets



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Growth accelerators



Activity	Target	2023
Circular economy		
Proposal for Circular Economy solutions(nr. Of new proposals per year)	<div><div>4</div><div>5</div><div>5</div><div>2024</div><div>2025</div><div>2026</div></div>	<div>5</div> <div><div>12</div><div>PRODUCCIÓN Y CONSUMO RESPONSABLES</div></div> <div><div>17</div><div>ALIANZAS PARA LOGRAR LOS OBJETIVOS</div></div>

1. The targets have been defined taking into account the possible reduction of the risk surface due to the divestment/transfer plan of legal entity at Group level.

2. Cyber exercises are drills intended to simulate a cybersecurity incident, carried out with the aim of training the reaction capacity of the subjects involved and testing the processes and technologies in the field. The exercises are carried out by Enel Readiness Team's Cyber Emergency (CERT) and involve both technical and commercial reference structures. The simulation carried out raises awareness and addresses possible needs for improvement of technical or organizational aspects.

Growth accelerators



Activity	Target	2023	
Digitalization			
Investment in quality, resilience and digitalization of grids (M€ invested)	>800 €M in the 2024-2026 period	375.6	<div>9 INDUSTRIA, INNOVACIÓN E INFRAESTRUCTURA</div>
Sustainable finance			
Gross debt linked to sustainable aspects (%)	>80% of gross debt in the 2024-2026 period	67%	<div>7 ENERGÍA ASEQUIBLE Y NO CONTAMINANTE</div> <div>13 ACCIÓN POR EL CLIMA</div>



Sound governance and Human Rights

◆ 8 Targets



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Sound governance and Human Rights



Activity	Target	2023	
Sound governance			
Promotion of sound governance practices	Supervision and annual report to the CAC of the Anti-Bribery and Criminal Risk Prevention Model	Done	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
Promotion of the criminal risks prevention de la prevención de los riesgos penales	Keep the certifications of criminal compliance (UNE 19601) and anti-bribery (UNE-ISO 37001)	Done	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
Analysis of complaints through the ethical channel	% of the complaints analysed in <90 days in the 2024-2026 period	100%	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
High level in ethical conduct recognized by the ISR ¹	Score > 95/100 in DJSI in the 2024-2026 period	100	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
Training in atl least one course in ethical conduct or compliance in the last 3 years (% of employees)	<div> <div>>75%</div> <div>>75%</div> <div>>75%</div> </div> <div> <div>2024</div> <div>2025</div> <div>2026</div> </div>	89%	<div>4 EDUCACIÓN DE CALIDAD</div> <div>16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS</div>

1. Average score of the subsections: “Codes of conduct”, “Corruption and bribery” and “reporting on breaches” of “Codes of conduct” in DJSI

Sound governance and Human Rights



Activity	Target	2023	
Presence of women on ENDESA's Board of Directors (% of women)	At least 40% of Board of Directors in the 2024-2026 period	42%	5 IGUALDAD DE GÉNERO
Evaluation of the Board of Directors with the support of an independent consultant	1 triennial evaluation	Done in 2023	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS
Human Rights			
Action plan derived from the due diligence process in matters of Human Rights	Execution of the action plan in the 2024-2026 period	NA	16 PAZ, JUSTICIA E INSTITUCIONES SÓLIDAS



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