



**REGULATIONS OF
THE BOARD OF STATUTORY AUDITORS
OF ENEL S.P.A.**

**Document approved by the Board of Statutory Auditors of Enel S.p.A.
at its meeting held on July 4, 2024**

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ARTICLE 1

General principles

- 1.1. These Regulations govern the functioning of the Board of Statutory Auditors (hereinafter, also, the “Board” or the “Control Body”) of Enel S.p.A. (hereinafter “Enel” or the “Company”), in compliance with and as a declination of the provisions of law and regulations, of those of the bylaws, as well as of the principles contained in the Italian Corporate Governance Code (hereinafter the “Corporate Governance Code”) and the Rules of Conduct of the Board of Statutory Auditors of listed companies, prepared by the National Council of Chartered Accountants and Accounting Experts (hereinafter the “Rules of Conduct”).
- 1.2. These Regulations shall be observed and applied by all members of the Board of Statutory Auditors and, to the extent relevant, by the Secretary of the Board.

ARTICLE 2

Composition of the Board of Statutory Auditors

- 2.1 The regular Statutory Auditors and alternate Statutory Auditors are appointed by the Shareholders’ Meeting in the number and with the modalities established by the law and the bylaws, which also regulate the identification of the Chair of the Board of Statutory Auditors.
- 2.2 Each Statutory Auditor ensures adequate time availability for the diligent performance of the duties inherent in the office.
- 2.3 At its first meeting, after appointment and establishment, the Board of Statutory Auditors verifies that each of its members meets the requirements of the law, the bylaws, and the Corporate Governance Code.

ARTICLE 3

Role of the Chair of the Board of Statutory Auditors

- 3.1 The Chair performs initiative functions with regard to the functioning of the Board of Statutory Auditors and coordination of its work, although he or she has no different duties and/or overriding powers than the other Statutory Auditors. In particular, the Chair:
- a) calls the meetings of the Board of Statutory Auditors and determines the agenda on the basis of the meetings schedule prepared with the support of the Secretary of the Board of Statutory Auditors and agreed upon in advance by the entire Control Body;
 - b) ensures that all attendees at meetings of the Board of Statutory Auditors are identified and that their attendance is recorded in the minutes;
 - c) ensures that the documentation relating to the various items on the agenda is sent to all members of the Board of Statutory Auditors – consistent with the notice period governed by article 5.7 of these Regulations – ensuring the completeness and adequacy of such documentation;
 - d) chairs the meetings of the Board of Statutory Auditors and directs and moderates their discussions, ensuring that relevant and urgent matters are dealt with as a matter of priority and that sufficient time is devoted to their examination;
 - e) reports without delay to the other Statutory Auditors any information relevant to the supervisory activities of the Board of Statutory Auditors of which he or she becomes aware in advance in connection with his or her role;
 - f) may invite to attend meetings of the Board of Statutory Auditors – with the consent of the other Statutory Auditors – representatives of corporate functions or third parties, whose presence may be useful for the discussion of the items on the agenda;
 - g) ensures that the process of drafting the minutes of meetings of the Board of Statutory Auditors is carried out in an accurate and timely manner;

- h) with the consent of the other Statutory Auditors, handles the transmission of the minutes of the meetings of the Board of Statutory Auditors or excerpts thereof to persons who have made a justified request and who are entitled to receive them. At the time of transmission, these persons – with the exception of public authorities – are reminded of the confidentiality obligations set forth in article 7 of these Regulations;
- i) verifies the implementation of the resolutions of the Board of Statutory Auditors;
- j) ensures the adequacy and transparency of the Board's self-evaluation process, as well as the adoption of appropriate corrective measures to address any deficiencies found;
- k) coordinates with the Chair of the Board of Directors so that all members of the Board of Statutory Auditors can participate, following their appointment and during their term of office, in initiatives aimed at providing them with adequate knowledge of the organizational structure of the Company and the business sectors in which it operates, the corporate dynamics and their evolution, as well as the principles of proper risk management and the regulatory and self-regulatory framework of reference.

ARTICLE 4

The Secretary of the Board of Statutory Auditors

- 4.1 The Board of Statutory Auditors, at the time of establishment, normally upon the proposal of the Chair, may appoint the Secretary of the Board by specific resolution. During the term of office, the Secretary may be replaced, again by specific resolution of the Board.
- 4.2 The Secretary serves as a coadjutor to the Board, including in accordance with applicable legal requirements.
- 4.3 The Secretary:

- a) is a trusted person of the Board and is normally identified from among the resources within the Enel Corporate Affairs Unit, in agreement with the Head of the latter;
 - b) is bound by the same confidentiality obligations as the members of the Board of Statutory Auditors and may not report to anyone on the contents of meetings of the Control Body;
 - c) performs support functions for the activities of the Board of Statutory Auditors, both in the preliminary stage and in verifying the implementation of the resolutions adopted by the Control Body;
 - d) in agreement with the Chair, prepares and transmits to the members of the Control Body and the Delegated Magistrate of the Court of Auditors the notice of meetings of the Board of Statutory Auditors;
 - e) is responsible for the preparation of draft minutes of the meetings of the Control Body and takes care of the transcription in the appropriate book of the minutes approved by the Board.
- 4.4 At the time of appointment, the Secretary undertakes to comply with these Regulations.

ARTICLE 5

Convening and holding meetings of the Board of Statutory Auditors

- 5.1 The Board of Statutory Auditors meets at the registered office or elsewhere and exercises its functions on a continuous basis, according to the meetings schedule prepared with the support of the Secretary of the Board and agreed upon in advance by the entire Control Body. Extraordinary meetings of the Board of Statutory Auditors may be called in cases of urgency, if one or more Statutory Auditors make a reasoned request.
- 5.2 Meetings of the Board of Statutory Auditors may also be held by means of telecommunications, provided that all participants can be identified and that such identification is reported in the relevant minutes and that they are allowed to follow the debate and intervene in real time in the discussion of the topics addressed, exchanging documentation where needed; in this

case, the Board of Statutory Auditors is considered to be held in the place where the person chairing the meeting is located.

In extraordinary cases related to emergency situations, where it is expected that the meeting of the Board of Statutory Auditors can be attended exclusively by telecommunication means, it is not necessary to indicate the place of the meeting either in the notice of the meeting or in the minutes thereof. Emergency situations that justify such methods of holding the meeting shall be indicated in the minutes.

- 5.3 Meetings of the Board of Statutory Auditors may also be held jointly with the Control and Risk Committee with regard to matters to be discussed of common interest. These meetings are subject to separate minutes, notwithstanding the homogeneity of the content of the relevant minutes, ensured by the coordination between the corporate structures that support the Board of Statutory Auditors and those that support the Control and Risk Committee.
- 5.4 The notice of the meetings of the Board of Statutory Auditors – containing an indication of the day, time and (except as provided for in article 5.2) place of the meeting, the list of items on the agenda and the modalities provided for participation in the meeting – is transmitted, by the Secretary of the Board of Statutory Auditors, to the members of the Control Body and the Delegated Magistrate of the Court of Auditors usually at least five days before the date set for the meeting, by uploading it on the specific restricted portal and sending a communication to the e-mail address indicated by the interested persons. The deadline may be shorter in the case of meetings of the Board of Statutory Auditors convened for reasons of urgency, as well as with regard to additions or changes to the items on the agenda.
- 5.5 The agenda of the meetings of the Board of Statutory Auditors is set on the basis of what is indicated in the meetings schedule prepared with the support of the Secretary of the Board of Statutory Auditors and agreed upon in advance by the entire Control Body. It is understood that each Statutory Auditor may at any time indicate to the Chair the need or advisability of including one or more additional items on the agenda. The agenda is

supplemented if a member of the Board so requests.

- 5.6 Meetings of the Board of Statutory Auditors are chaired by the Chair or, in the event of his or her absence or impediment, by the most senior Statutory Auditor.
- 5.7 The documentation relating to the items on the agenda is made available to the Statutory Auditors – as well as to the Delegated Magistrate of the Court of Auditors – usually at least three days before the date of the meeting, except in cases where the agenda is supplemented. If for special organizational reasons and in exceptional cases it is not possible to meet the above deadline, with the consent of the Chair of the Board of Statutory Auditors the documentation is made available even after such deadline and in any case, at the latest, in conjunction with the start of the meeting. In the event of changes to the documentation relating to items on the agenda, the updated version of such documentation provides clear evidence of such changes.
- 5.8 The documentation prepared for the meetings of the Board of Statutory Auditors, as well as any other document distributed during the same meetings or otherwise made available to the Statutory Auditors, is uploaded by Enel's Corporate Affairs Unit and subject to review by the Secretary of the Board, on the specific restricted portal. The Statutory Auditors and the Delegated Magistrate of the Court of Auditors receive, at the e-mail address indicated by them, a message notifying them of the uploading.
- 5.9 Documentation relating to items on the agenda is normally prepared in Italian. Documents may also be prepared in English accompanied, when deemed necessary or even appropriate by the Chair of the Board of Auditors, by courtesy translations.
- 5.10 In the event that, during meetings of the Board of Statutory Auditors, the latter makes a request for further study and/or the production of information and/or documents supplementary to those made available, the review of such further study, information and/or documents is included in the agenda of the first subsequent meeting of the Board.
- 5.11 All Statutory Auditors attend the meetings of the Board of Statutory Auditors,

unless there is an impediment justifying their absence, which must be timely brought to the attention of the Chair. Any Statutory Auditor who, without a justified reason, fails to attend two meetings of the Board of Statutory Auditors during the financial year will cease to hold the office.

- 5.12 Any Statutory Auditor who, on his own behalf or on behalf of a third party, has an interest in a specific transaction of the Company shall promptly and fully inform the other Statutory Auditors and the Chair of the Board of Directors of the nature, terms, origin and extent of his interest.
- 5.13 Unless the Board of Statutory Auditors decides otherwise, the Secretary of the Board of Statutory Auditors attends the meetings of the Control Body.
- 5.14 The Board of Statutory Auditors may validly resolve with the presence of the majority of the Statutory Auditors and passes resolutions by an absolute majority of those present. The dissenting Statutory Auditor has the right to have the reasons for his or her dissent recorded in the minutes.
- 5.15 The order of discussion of the items on the agenda is determined by the Chair of the Board of Statutory Auditors and may be different – unless the other Statutory Auditors unanimously object – from that set forth in the notice of the meeting.
- 5.16 Meetings of the Board of Statutory Auditors are conducted in the Italian language. Where deemed necessary or even appropriate by the Chair of the Board of Statutory Auditors, a simultaneous translation service may be made available to meeting participants.
- 5.17 The Chair of the Board of Statutory Auditors, with the consent of the other Statutory Auditors, may invite representatives of corporate functions or third parties whose presence may be useful for the discussion of the items on the agenda to attend meetings of the Control Body. These persons are required to comply with the same confidentiality obligations as those provided for Statutory Auditors in article 7 of these Regulations.
- 5.18 For the sole purpose of facilitating the drafting of the relevant minutes, and unless otherwise decided by the Control Body itself, the meetings of the Board of Statutory Auditors are recorded with audio-video tools. The relevant recordings are kept by the Secretary of the Board and are available

to the Statutory Auditors upon request, it being understood that the audio-video materials and the relevant transcripts are destroyed as soon as the relevant minutes are entered in the book.

ARTICLE 6

Drafting of the minutes of the meetings of the Board of Statutory Auditors

- 6.1 The minutes of the meetings of the Board of Statutory Auditors contain an indication of the date and (except as provided for in article 5.2) the place of the meeting, the Statutory Auditors present and those absent – with specific mention of those who have justified their absence –, and the presence of the Delegated Magistrate of the Court of Auditors, as well as of the representatives of the corporate functions and third parties who may have taken part and their qualifications. The same minutes also contain a concise description of the topics discussed and the interventions made, report the resolutions adopted and mention the documents used to support the discussion of the various items on the agenda, which are kept with the same minutes.
- 6.2 The preparation of draft minutes of the meetings of the Board of Statutory Auditors is handled by the related Secretary, who makes use of the recordings of those meetings for this purpose. Any changes with respect to that draft that may have been introduced by the Statutory Auditors or by representatives of corporate functions or third parties who participated in the meetings are highlighted in revised format. Once the Statutory Auditors have completed the reading and review phase, the minutes are considered approved.
- 6.3 The procedure referred to in article 6.2 regarding the preparation of the minutes of the Board of Statutory Auditors is carried out in a timely manner, and in any case within a deadline defined by a specific resolution adopted by the Board of Statutory Auditors.
- 6.4 Once approved, the minutes are entered by the Secretary of the Board of Statutory Auditors into the book of meetings and resolutions of the Board of

Statutory Auditors and, then, signed on at least a semi-annual basis by the Statutory Auditors (for “acknowledgement”, in case of absence at the meeting subject to minutes).

- 6.5 A copy of the minutes entered into the book of meetings and resolutions of the Board of Statutory Auditors is made available to the Statutory Auditors and the Delegated Magistrate of the Court of Auditors by the Secretary of the Board of Statutory Auditors by uploading it on the specific restricted portal. The aforesaid persons receive, at the e-mail address indicated by them, a message notifying them of the uploading.
- 6.6 Before being first used, the book of meetings and resolutions of the Board of Statutory Auditors is numbered progressively on each page and stamped on each sheet by Enel’s Corporate Affairs Unit, which is responsible for its preservation in a suitable place, together with the documentation kept with the minutes of the meetings of the Control Body.
- 6.7 Access to the book of meetings and resolutions of the Board of Statutory Auditors and to the documentation kept with the minutes of the meetings of the Control Body is restricted to the Statutory Auditors. The relevant access for viewing and/or extraction of copies by representatives of corporate functions or third parties is in principle not permitted; nevertheless, the cases of justified request made by persons who are entitled to such access are excepted. In such cases, access may take place only after explicit individual identification of the entitled persons and with the consent of all Statutory Auditors. With the exclusion of public authorities, the authorized persons undertake in writing to comply with the obligations of confidentiality set forth in article 7 of these Regulations. This statement is kept in the records of the Board of Statutory Auditors by the Secretary.
- 6.8 Where it is necessary to issue excerpts of the minutes entered into the book of meetings and resolutions of the Board of Statutory Auditors, the Secretary of the Board of Statutory Auditors arranges for their preparation. The certificate of conformity of the excerpt to the original is issued by the Chair of the Board of Statutory Auditors.

ARTICLE 7

Confidentiality obligations

- 7.1 With reference to the information and documents received in connection with the meetings of the Board of Statutory Auditors and the other corporate bodies of Enel and, more in general, with the activities carried out by them also individually, the Statutory Auditors – as well as the Delegated Magistrate of the Court of Auditors and the representatives of the corporate functions or third parties who are called to take part in the meetings of the Board of Statutory Auditors and/or who have access to the relevant documentation – are required to comply with the confidentiality obligations provided for by the regulations in force as well as by the policies and procedures adopted by the Company, with particular reference to the provisions of the “*Regulation for internal management and handling of confidential information and external disclosure of corporate information and documents, with particular reference to inside information*”, approved by the Company’s Board of Directors and published in its updated version on the corporate website (www.enel.com, governance section).
- 7.2 Respect for confidentiality is to be considered an essential element to ensure timely and comprehensive transmission of information and documentation for meetings of the Board of Statutory Auditors.

ARTICLE 8

Approval of the Regulations and their amendments

- 8.1 These Regulations are approved by the Board of Statutory Auditors by specific resolution and published on the corporate website (www.enel.com, governance section).
- 8.2 The Board of Statutory Auditors periodically reviews the adequacy of these Regulations and approves by specific resolution any amendments or additions thereto.