

EU Taxonomy Regulation and KPIs
under article 8 of EU Taxonomy









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EU Taxonomy Regulation and KPIs under article 8th of EU Taxonomy

Alignment with the SDGs	Objectives	KPIs 2023	Meta
 	Turnover in line with the EU's Taxonomy	43%	>70% (2025)
   	CAPEX in line with the EU's Taxonomy	96%	>98% (2026)

Background

The European Union Taxonomy Regulation (Taxonomy) published in the official journal of the European Union on June 18, 2020 (EU 2020/852) sets out the criteria for an activity to be qualified as environmentally sustainable. It is the key instrument to achieve the path of carbon neutrality proposed by the European Commission and adopted in 2019 with the European green deal. It is also a forward-looking tool for the transition finance process purpose of the companies. Concerning capital expenditure, EDP has set a goal of achieving more than 98% aligned with the taxonomy by 2026 and 100% aligned by 2030. The Taxonomy as the following main parts according to article 3rd:

- the performance levels of activities which are making a substantial contribution (SC) to at least one of the six EU's environmental objectives as defined in the articles 10th to 15th regulation of the Taxonomy (1. climate change mitigation; 2. climate change adaptation; 3. Protection and restoration of biodiversity & ecosystems; 4. Transition to a circular economy; 5. Sustainable use and protection of water and marine resources; 6. Pollution prevention and control) and complies with technical screening criteria (TSC) that have been established in accordance with Articles 10th to 15th
- doing no significant harm (DNSH) to any of the other five environmental objectives as stipulated in the article 17th of Taxonomy and
- complying with minimum social safeguards (MSS) as stipulated in the article 18th of Taxonomy which meaning governance standards and do not violate social norms, including human rights and labour rights.

Articles 10th to 15th Substantial contribution to the six environmental objectives

The two environmental objectives that were in force in FY2022

- **Climate change mitigation** economic activities should contribute substantially to the stabilisation of greenhouse gas emissions by avoiding or reducing them or by enhancing greenhouse gas removals (article 10th)
- **Climate change adaptation** economic activities that pursue the environmental objective of climate change adaptation should contribute substantially to reducing or preventing the adverse impact of the current or expected future climate, or the risks of such adverse impact, whether on that activity itself or on people, nature or assets (article 11th)

The two environmental objectives that were in force in FY2023

- The **sustainable use and protection of water and marine resources** activities should contribute substantially to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters (article 12th)
- Economic activities should contribute substantially to the **transition to an economy circular**, for example, if they increase the durability, reparability, upgradability, and reusability of products, or can reduce the use of resources through the design and choice of materials, facilitating repurposing, disassembly and deconstruction in the buildings and construction sector, in particular to reduce the use of building materials and promote the reuse of building materials (article 13th)
- An economic activity shall qualify as contributing substantially to **pollution prevention and control** where that activity, for example, preventing or, where that is not practicable, reducing pollutant emissions into air, water, or land, other than greenhouse gasses (article 14th)
- An economic activity shall qualify as contributing substantially to the **protection and restoration of biodiversity and ecosystems** where that activity contributes substantially to protecting, conserving, or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through for example, nature and biodiversity conservation and sustainable land use and management (article 15th)

Doing no significant harm (Article 17th – Significant harm to environmental objectives)

- **Climate change mitigation** if it does not lead to significant greenhouse gas (GHG) emissions
- **Climate change adaptation** if it does not lead to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature, or assets
- **The sustainable use and protection of water and marine resources** if it is not detrimental to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters
- **The circular economy**, including waste prevention and recycling, if it does not lead to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources, or if it does not significantly increase the generation, incineration, or disposal of waste, or if the long-term disposal of waste does not cause significant and long-term environmental harm
- **Pollution prevention and control** if it does not lead to a significant increase in emissions of pollutants into air, water, or land
- **Protection and restoration of biodiversity and ecosystems** if it is not significantly detrimental to the good condition and resilience of ecosystems, or not detrimental to the conservation status of habitats and species, including those of EU interest

Article 18th – Minimum safeguards (MSS)

- Article 18th of the Taxonomy Regulation lays down specific requirements for minimum safeguards referring both to international standards of responsible business conduct under Article 18(1) (Organisation for Economic Cooperation and Development Guidelines for Multinational Enterprises (OECD MNEs) and the UN Guiding Principles on Business and Human Rights (UNGP)) and to the principle of ‘do no significant harm’ of the Sustainability- related disclosures in the financial services sector (SFDR) under Article 18(2), which requires the consideration of a list of principal adverse indicators.
- This has the function to establish social and governance criteria for the entity which carries out an environmentally beneficial activity as defined by technical screening criteria. It is expected that the companies under the Corporate Sustainability Reporting Directive (CSRD) assess their compliance with MSS as part of their disclosures under article 8th of the EU Taxonomy Regulation
 - **Human Rights:** equal opportunities for all –secure and adaptable employment; wages; social dialogue; collective bargaining and the involvement of the workers; work-life balance; a healthy safe and well-adapted work environment; other fundamental rights for the respect of Human rights
 - **Bribery:** anti-corruption and anti-bribery
 - **Taxation:** good practices
 - **Fair competition:** good practices
- The due diligence process for verifying the implementation of the article 18th should cover the following six steps:
 - **1.** adopting and embedding a commitment to those topics into policies and procedures
 - **2.** Identification and assessment of adverse impacts
 - **3.** Tracking actions and **4.** racking implementation of the actions
 - **5.** Communicating publicly and **6.** Providing or cooperating in remediation



EU Taxonomy Key Dates

2020 – Taxonomy Regulation | Regulation (EU) 2020/852 of the Parliament and of the Council of June 2020.

2021 – Climate Taxonomy | Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 (applicable from 1 January 2022) which establishes the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation.

2021 – Taxonomy article 8th | Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021- specify the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities and specifying the methodology to comply with that disclosure obligation. Also includes the templates for the KPIs of non-financial companies (applicable from 1 Jan. 2022).

2022 – Climate Taxonomy | Commission Delegated Regulation (EU) 2022/1214 of 9 March 2022 which amending the delegated regulation 2021/2139 and 2021/2178, which includes the activities for nuclear energy generation and gas natural.

2023- Climate Taxonomy | European Commission Communication of the 27 June 2023, C (2023) 3850 amending Delegated Regulation (EU) 2021/2139 of 27 June 2023, establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation (on macro-sectors of 3. manufacturing; 6. transport) or climate change adaptation (5. Water supply, sewerage, waste management and remediation; 8. Information and communication; 9. Professional, scientific, and technical activities; 14. Disaster Risk Management).

2023 – Environmental Taxonomy | European Commission Communication of the 27 June 2023, C (2023) 3851, supplementing Regulation (EU) 2020/852, of 27 June 2023, by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially:

- to the sustainable use and protection of water and marine resources (1. Manufacturing; 2. Water supply, sewerage, waste management and remediation; 3. Disaster Risk Management; 4. Information and communication)

- to the transition to a circular economy (1. Manufacturing; 2. Water supply, sewerage, waste management and remediation; 3. Construction and real estate’s activities; 4. Information and communication; 5. Services)
- to pollution prevention and control or to the protection and restoration of biodiversity and ecosystems (1. Manufacturing; 2. Water supply, sewerage, waste management and remediation)
- to protection and restoration of biodiversity and ecosystems (1. Environmental protection and restoration activities; 2. Accommodation activities)
- Also includes the amendments to templates of the delegated act (EU) 2021/2178 (due to apply from January 2024)

2023 – Taxonomy Regulation | European Commission Communication of 16 June 2023, 2023/C 211/01, on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and links to the Sustainable Finance Disclosure Regulation.

2023- Climate Taxonomy | European Commission Communication of 20 October 2023, C/2023/267, on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act.

2023 – Article 8th of EU Taxonomy | European Commission Communication of 20 October 2023, C/2023/305 on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation.

Alignment with sustainability strategy

EDP’s prioritization of investment in renewable generation started in 2006, through the anticipation of major trends in the energy market and the support to the vision of a society capable of reducing CO₂ emissions, by replacing thermal with renewable energy, decentralizing generation, promoting smart grids and energy storage, and encouraging the demand for renewable electricity. Recognizing the climate emergency, EDP was one of the front runners undertaking the United Nation’s challenge during the Climate Summit in New York in 2019. EDP is committed to reduce emissions and to align its business strategy with the aim to limit global temperature raise to 1.5°C. Ramping up that commitment, EDP incorporated in its Strategic Plan 2021-2025 the ambitious goals to be coal free by 2025 and carbon neutral by 2030, supported by a strong investment in the acceleration of renewables installed capacity, smart grids, and decarbonized services for our customers. In the updated Business Plan for 2023-2026, EDP continued to lead the decarbonization of the energy sector by further reinforcing its investments in renewables with a €25 Bn

energy transition CAPEX plan and with annual gross additions of 4.5 GW to reach an ambitious target of 50GW renewable additions for 2021–2030, while continuing its fast adoption of innovative solutions. EDP reinforced its ambition even further to reach Net Zero by 2040 by including the Scope 3 emissions in its targets. With a new baseline year set for 2020, EDP aims to reach net-zero greenhouse emissions across the value chain by 2040, with ambitious mid-term targets by 2030. These targets have been approved by SBTi under the Net Zero Standard.

Transparency of the company in non-financial statements

Scope of the disclosure for the three financial environmental indicators

The scope of application of the EU Taxonomy for the EDP group corresponds to its consolidation perimeter, i.e., the scope reflected in the Consolidated Accounts as of December 31, 2023. The consolidated entities correspond to subsidiaries where the group exercises control. The consolidated turnover of the EDP group corresponds to the consolidated revenues of these subsidiaries (note 7 "Revenues and costs of sales and energy and other services" of Part II – Financial Statements and notes of the Integrated Report and Accounts 2023).

Regarding investments in jointly controlled or associated companies, where the EDP group only exerts significant influence, these are reflected in the consolidated financial statements by the equity method. Thus, these entities do not have their revenues consolidated in the group's turnover (further details in note 21 – "Investments in Joint Ventures and Associates" in the notes of Part II – Financial Statements and notes of the Integrated Report and Accounts 2023).

The companies, like EDP, subject to Article 19tha or article 29a of Directive 2013/34/EU must give information about the eligibility based on the list of environmental sustainable economic activities under Taxonomy, the alignment in accordance with the main parts mentioned before (SC; TSC; DNSH; MSS) and the disclosure about the taxonomy-aligned activities expressed as share of turnover (reflecting the share of green revenues from green activities) Capital Expenditure (reflecting the share of green investments from green activities) and Opex (reflecting the share of green operational costs from green activities).

Disclosure for the three financial environmental indicators

The disclosure of the proportion of the turnover, capital expenditure and operating expenditures aligned, eligible and non-eligible with the European Taxonomy is made under the new templates for reporting the financial environmental key indicators under the

Annex V of the European Commission Notice C (2023) 3851 which amends the Annex II of the Commission Delegated Regulation (EU 2021/2178). In addition, the disclosure of the proportion of fossil gas energy activities is made under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214).

Eligible activities

Considering that EDP core currently focused on the generation, transmission, distribution and supply of electricity and supply of gas, EDP assigned the Taxonomy-eligible economic activities to the following activities in accordance with Annex I of the Climate Delegated Act (EU 2021/2139) and Regulation (EU) 2022/1214: Manufacture of hydrogen (activity 3.10); using solar photovoltaic technology (activity 4.1); Electricity generation from wind power (activity 4.3); Electricity generation from hydropower (activity 4.5); Electricity generation from fossil gaseous fuels (activity 4.29); High-efficiency co-generation of heat/cool and power from fossil gaseous fuels (activity 4.30); Transmission and distribution of electricity (4.9 activity); Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (activity 7.4); Installation, maintenance, and repair of renewable energy technologies (activity 7.6).

As result, EDP discloses:

A. The eligibility by the nine activities and NACE code activity to the environmental objective "Climate Change Mitigation"

- **Generation:** NACE code (C20.11) – Electricity generation using manufacture of hydrogen (activity 3.10); NACE code (D35.11) – solar photovoltaic technology (activity 4.1); Distributed solar activity (activity 7.6); Electricity generation from wind power (activity 4.3); Electricity generation from hydropower (activity 4.5); Electricity generation from fossil gaseous fuels (activity 4.29); High-efficiency co-generation of heat/cool and power from fossil gaseous fuels (activity 4.30)
- **Transmission/Distribution:** NACE code (D35.12 and D35.13) – Transmission and distribution of electricity (4.9 activity)
- **Supply:** NACE code (F42) – The following activities are eligibles: Installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (activity 7.4); Installation, maintenance, and repair of renewable energy technologies (activity 7.6)



- B. The substantial contribution to meet the climate change mitigation (TSC)
- C. The confirmation that its activities do no harm (DNSH) the remaining environmental objectives
- D. The compliance with the Minimum Social Safeguards (MSS)
- E. The turnover, the capital expenditures and the expenditures associated with activities eligible, aligned and non-eligible

EDP follow the definitions of KPIs related to Turnover, capital expenditure (CAPEX) and operating expenditure (OPEX) in accordance with the sections 1.1.1, 1.1.2 and 1.1.3 of the Commission Delegated Regulation (EU 2021/2178) associated with Taxonomy-eligible economic activities as defined in the EU Taxonomy Climate Delegated Act on climate (EU 2021/2139) , the complementary delegated act EU 2022/1214 and the European Commission notices C(2023) 3850, C(2023) 3851 and C/2023/305

- **Proportion of Turnover** – EDP discloses the part of their net turnover (as defined in Section 1.1.1. of Annex I to the Commission Delegated Regulation (EU) 2021/2178) that corresponds to their Taxonomy-eligible economic activities. The denominator corresponds to the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU.

i. How turnover was determined and allocated to the numerator

The turnover derived from products and services associated with EDP’s aligned activities: electricity generation, electricity transmission and electricity distribution and electricity supply activities– solar distributed generation.

ii. Explanation about the basis on which the turnover was calculated, including any assessment in the allocation of revenues or expenditures to different economic activities.

The total turnover (numerator) in the reporting period (denominator is based on the Company’s consolidated revenues in accordance with IAS 1.82(a) which corresponds to note 7 “Revenues and cost of energy sales and services and other” of Part II – Financial Statements and notes of the Integrated Annual Report 2023.

- **Proportion of CAPEX** – EDP discloses eligible CAPEX information, in accordance with Section 1.1.2.2 of Annex I to the Commission Delegated Regulation (EU 2021/2178)

focuses on the CAPEX that is related to assets or processes corresponding to Taxonomy-eligible economic activities. The denominator covers the capitalized costs that are accounted based on the application of the international financial reporting standards (IFRS) as adopted by Regulation (EC) No 1126/2008, namely property plant and equipment, intangible assets, right of use assets and investment property.

i. How CAPEX was determined and allocated to the numerator

The numerator consists of the CAPEX related to assets or processes associated with EDP’s aligned activities: renewable electricity generation, electricity transmission and electricity distribution and electricity supply activities– mobility and solar distributed generation (considered as components necessary to execute the activity). Consequently, all CAPEX invested into planning, construction, operation and maintenance of generation electricity plants, electricity networks, electricity supply activity are considered in the numerator of the CAPEX KPI.

In 2023, EDP's investment totaled 5.85 billion euros, mostly dedicated to the construction of new renewable capacity, electricity networks, and the promotion of energy efficiency, focusing on the supply and demand of renewable energies and sustainable mobility solutions in line with the 2023–26 energy transition plan. As part of its energy transition strategy, the group has been advancing the dismantling and conversion of its coal-fired power plants with the aim of being coal-free by 2025 and working towards achieving Net Zero by 2040. EDP has taken significant steps in implementing its coal business exit strategy by the end of 2025, with announcements including: i) the sale of 80% and a 20% put option of the Pecém thermal power plant in Brazil; ii) a partnership in the Aboño power plant in Spain with a decision to invest in conversion to gas; as well as iii) a request for authorization to close the coal-fired power plants of Soto 3 and Los Barrios in Spain. This commitment is also evidenced by the ongoing process of the Sines coal-fired power plant in Portugal, which is already being dismantled with plans to convert it to hydrogen. EDP has been focusing on adapting the facilities of the Soto 3 and Los Barrios coal-fired power plants in Spain to new technologies, particularly in the creation of Hydrogen and Storage Hubs.

ii. Explanation about the basis on which the CAPEX was calculated, including any assessment in the allocation of revenues or expenditures to different economic activities

Total CAPEX consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation, and any re-measurements,



including those resulting from revaluations and impairments, as well as excluding changes in fair value. In 2023, it includes acquisitions of tangible fixed assets (IAS 16) gross of government grants and net of dismantling costs and intangible fixed assets (IAS 38) except for CO2 licenses and amounts reclassified from financial assets to intangible assets for service concession arrangements. Additions resulting from business combinations are also included. Goodwill is not included in CAPEX, as it is not defined as an intangible asset in accordance with IAS 38. Additions related to rights of use are not being considered.

Please refer to the Integrated Annual Report 2023- Part II – Financial Statements and notes– note 16 “Property, plant and equipment”, note 18 “Intangible assets” and note 51 Operating segments, Table “Reconciliation of information between Operating Segments and financial Statements for 31 December 2023, item “Total Operating Investment of EDP group “.

- **Proportion of OPEX** – EDP discloses eligible OPEX information in accordance with Section 1.1.3.2 of Annex I to the Commission Delegated Regulation (EU 2021/2178) related to assets or processes associated with Taxonomy-eligible economic activities. The denominator corresponds to direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the company or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.

i. How OPeX was determined and allocated to the numerator

The numerator consists of the taxonomic OPEX related to assets or processes associated with EDP’s aligned activities from electricity generation and electricity transmission and electricity distribution activities. The taxonomic maintenance and repair costs were allocated to eligible activities in proportion to each activity’s overall operating costs. The mentioned costs correspond to the items “Rents and leases” and “Maintenance and repairs” and part of the items “Consumables and communications” and “specialized works” of the note 9. Supplies and services other Part II – Financial Statements and notes of the Integrated Annual Report 2023.

ii. Explanation about the basis on which the OPeX was calculated, including any assessment in the allocation of revenues or expenditures to different economic activities.

The denominator, total OPEX, cannot be directly cross-referenced with the Company’s consolidated financial statements, as it only includes the maintenance and repair and other direct expenditures relating to day-to-day servicing of assets of property, plant and equipment as allocated to the Company’s internal cost centres for maintenance and repairs and non-capitalised costs for leases. In 2023, the denominator did not include costs for training and other human resources adaptation needs and did not yet include direct non-capitalised costs for research and development.

Approach to double counting

- The EDP’s eligible activities contribute substantially for the climate change mitigation. Thus, the taxonomy alignment was assessed in this context. It was not necessary to distinguish for the three indicators the amounts allotted to the different environmental objectives because EDP does not have eligible activities that are simultaneously contributing to various environmental objectives. It should be emphasised that EDP has not made a differentiation between CAPeX related to eligible activities that contributes substantially to Climate Change Mitigation to which that are CAPeX associated with climate change adaptation initiatives.
- The calculations of those financial environmental indicators follow the accounting policies which are described in the Integrated Annual Report 2023- Part II – Financial Statements, and notes – note 2 “Accounting policies” and note 3 “Recent accounting standards and interpretations issued”. As a result, double counting (mainly related with intragroup transactions eliminations) is avoided.

A. The eligibility and B. the technical evaluation criteria under EU Taxonomy

Activities excluded

- Coal thermoelectric power plants
- Supplier electricity activities with exception the eligible activities: the installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (activity 7.4); Installation, maintenance and repair of renewable energy technologies (activity 7.6).

Eligible and aligned activities

Low carbon activities

- Solar and wind-based electricity production activities (activities 4.1 and 4.3)
- Hydro plants (activity 4.5)

Enabling activities (Activities that allow for the reduction of CO₂ emissions in other activities)

- Generation activities – Installation, maintenance, and repair of renewable energy technologies (activity 7.6) correspond to distributed solar activity of EDP.
- Electricity transmission and distribution activities (activity 4.9) in Portugal and Spain as part of the European Electricity System. Activities in Brazil were considered aligned because they are networks that transport more than 67% of energy from renewable sources.
- Supplier electricity activities in Portugal, Spain and Brazil includes the installation, maintenance, and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (activity 7.4); Installation, maintenance and repair of renewable energy technologies (activity 7.6). Compared to 2022, EDP has ceased assuming in the determination of commercial electricity services aligned with the taxonomy that the weight of the services aligned with the Taxonomy is identical to the national energy mix.

Eligible but not aligned activities

- One hydro plant in Brazil was not included which represent about 2% of the EDP group’s installed capacity, as they do not meet at least one of the following criteria: CO₂ emissions over the useful life of the asset and with a Life Cycle Assessment (LCA) below 100gCO₂e/kWh; or where the power density of the asset is greater than 5W/m².
- Combined Cycle Gas Turbine and cogeneration cycle plants (activities 4.29 and 4.30) were not included because they do not carry out their activities in compliance with the alignment criteria of the delegated acts, namely the level of CO₂ emissions over the useful life of the asset and with the Life Cycle Assessment (LCA) below 100gCO₂e/kWh.
- The investment in increasing renewable deployment supported by hydrogen to leverage a superior portfolio and infrastructure, considered as a competitive advantage.

C. Verification process regarding to DNSH the EU remaining objectives was based on the environmental policy in accordance the following terms

Under its [Environmental Policy](#), EDP outlines a set of commitments (Biodiversity protection, Circular economy promotion, Climate action – mitigation climate change (cc) and adaptation cc –, and Pollution prevention) that safeguard the implementation and maintenance of appropriate and effective environmental management systems, and that contribute towards Sustainable Development.

EDP's Environmental Policy provides the framework for determining material environmental issues. EDP promotes environmental protection and integrates it into the decision-making processes in the different phases of the projects: 1) Development; 2) Construction; 3) Operation and maintenance; 4) Dismantling and Repowering. The Company also includes a previous prospection phase, in order to identify the best locations for the future facilities. This additional phase also includes the identification of potential environmental issues.



EDP's approach regarding to DNSH is detailed below

1. Climate Change Adaptation

i. How we demonstrate that EDP has a process to evaluate climate risk and perform vulnerability assessment for our projects and operations?

Climate change related risks and opportunities are fully integrated into [EDP's risk management procedures](#), inclusive there is an annual process dedicated to assessing climate risks and opportunities at EDP. This process is structured into three distinct phases:

- **Phase 1** – EDP ensures an exhaustive identification of risks and opportunities in each business and main geographies (Portugal, Spain, Brazil and USA) under the TCFD's recommendations. This identification involves validating the taxonomy of climate risks and opportunities aligned with EDP's corporate taxonomy. It should be noted that the identification of material risks for EDP is based on a prior list, as identified in the table in Section II of Appendix A of Annex I of the Delegated Regulation 2021/2139, of June 4. The TCFD Annex indicates the risks identified as material by the Company. For more details consult Part V Annexes, Annex 6.3 TCFD Alignment of the Integrated Report 2023.
- **Phase 2** – In its climate-related risk analysis EDP is looking for validating and update the climate-related scenarios for physical and transition risks. To incorporate both physical and transitional scenarios, EDP developed three unique scenarios. A narrative is created for each scenario, and the various risk variables are assessed for the 2025, 2030, and 2050 time frames. EDP restricted the number of physical scenarios to three: RCP 2.6, RCP 4.5 and RCP 8.5, and for transitional risks, EDP is using the scenario Net Zero (NZE) of International Energy Agency (IEA) and a baseline scenario that came from international sources, as for example, Aurora and Baringa, among others. The analysis of physical variables was conducted by a specialized external consultant, utilizing the Copernicus database and other international databases. The next steps involve enhancing the harmonization of methodologies across the various business units, updating the scenarios and narratives to incorporate the 6th IPCC Climate Assessment Report (physical scenarios), and procuring a climate assessment tool to support the analysis and quantification of physical risks.
- **Phase 3** – Climate-risk quantification and analysis of the risks based on the aggregated climate-related value@risk. Each Business Unit and each area does a unique analysis of the impact of each risk and opportunity (physical and transitional) on EBITDA, which forms the basis of the quantification process. This quantification

considers the expert identification of physical variables, their evolution, and the narratives about politics, society, economy, and technology associated with the various scenarios. Whenever feasible, the direct technique (anticipated loss/gain and maximum loss/gain at P95%) or, alternatively, the indirect method (probability/frequency, impact medium, and maximum impact P95%) is used to quantify each risk and opportunity. The aggregation of losses and gains takes into account correlations between opportunities and risks as well as between geographies for the group's analysis.

In addition, the group has climate change adaptation plans in place in its business units to ensure the resilience of infrastructure that may be exposed to extreme events of greater intensity and frequency, compared to reality as we know it to-day.

In 2023 the group companies moved forward with the development of their climate change adaptation plans and, the overall commitment being to achieve 100% implementation of the plans by the end of 2025. EDP develops climate adaptation plans by Business Unit based on the main identified risks according to a structured assessment of climate risks (TCFD), updating scenarios – when possible, using regionalized scenarios, assessing the evolution of climate variables and the main risks and opportunities for each business. These plans aim to improve EDP's infrastructure resilience to climate change, considering both the existing asset portfolio and new investments.

For more details about our approach and compliance with Appendix A “Generic Criteria for DNSH to climate change adaptation” consult our [website](#) here for a breakdown of the physical risks associated with climate change by activity, an assessment of the main physical risks, and examples of initiatives that execute solutions for climate change adaption. Whenever possible, the costs related to climate change adaptation solutions will be included in the content made available there.

It should be emphasised that EDP has not made a differentiation between CAPEX related to eligible activities that contributes substantially to Climate Change Mitigation to which that are CAPEX associated with climate change adaptation initiatives.

For more details about our approach, please see our Climate Transition Plan, section 3.4.1 Climate Change and 2.3. Risk Management of the Integrated Annual Report 2023 and its annex 7 Climate Transition Plan Progress.

2. Protection and restoration of biodiversity & ecosystems

EDP's new Business Plan for 2023–2026 includes targets related to Nature, with the overarching goal of achieving net zero emissions by 2040, a target endorsed by SBTi in early 2023. Furthermore, EDP has set a corporate objective to attain a Biodiversity "Net Gain" in all new projects with significant residual impacts by 2030. By 2026, EDP aims to have implemented Net Gain Biodiversity tracking systems in 100% of new projects, signifying the need for all internal knowledge and resources to be in place to enable the company to meet Nature's 2030 targets. Additionally, under EDP's corporate commitments, EDP R will not build new generation facilities in Natural Heritage Sites from the UNESCO World Heritage List".

EDP is aware of the sensitivity of natural ecosystems and the pressures affecting biodiversity. EDP's Environmental Policy establishes the Company's specific commitments to contribute to the mitigation of climate change, the promotion of the circular economy and the protection of biodiversity. This Policy is supplemented by internal guidance to establish a shared understanding of how to act, emphasizing the use of the mitigation hierarchy approach throughout the project life cycle as the initial step in fulfilling the overall biodiversity commitments.

Moreover, it is EDP's duty to contribute to the development of research and conservation programs, as well as to broaden scientific knowledge on biodiversity matters by supporting institutions and strengthening dialogue and partnerships.

To support these commitments the EDP group is still working on a document that will define the specific content of Biodiversity Action Plans (BAP). A Biodiversity Action Plan (BAP) is an initiative, or a set of initiatives, framed by the mitigation hierarchy framework, with the overall goal of enhancing the biodiversity quality of the surrounding areas of an infrastructure/asset or a region where several infrastructures/assets of the company are located. These BAPs will be implemented in those areas considered at risk for biodiversity. This document outlines the main components of a BAP, the biodiversity monitoring process and the reporting and communication process.

i. How we demonstrate that for all projects/operations we pursue in accordance with EU regulation or equivalent national provisions or international standards?

Environmental impact assessment and/or risk mapping

Development

EDP projects/operations comply with EU regulations or equivalent national provisions or international standards.

During the development phase of any project of the Company, the potential environmental impacts are analysed in detail in the environmental impact studies and other specific environmental studies, always performed by professional external experts. These studies evaluate the possible impacts of the projects in factors such as fauna, flora, soil, air and water bodies, among others.

Through the prospection phase and prior to other procedures and EIAs (Environmental Impact Assessments), EDP carries out an analysis of environmental constraints and other environmental issues, with the objective of selecting the best location for the project, based on various criteria.

The environmental impact studies (EIAs and others) procedures are developed and conducted to ensure that the necessary studies are carried out to identify the environment state and the potential impacts so that they are avoided, minimized, and compensated – following the mitigation hierarchy– during all the project phases. EDP is committed to protecting the environment and biodiversity, and therefore the scope of environmental assessment (EIA) follows the regulation and legal requirements defined by Authorities. Based on the environmental impact assessments, the national authority approves or not the project's construction, by submitting a declaration through the Environmental Impact Statement (EIS) or other kind of declarations

Construction and operation phases

During the construction and operational phases, EDP conducts on-site environmental monitoring to identify and prevent possible impacts on the biodiversity.

During the construction phase, the Company implements a set of minimization, restoration and compensation measures necessary to avoid and remediate potential impacts. As example of a preventive measure the Company has the environmental surveillance during



the construction phase. This surveillance enables EDP to check that applicable requirements are fulfilled, and preventive measures are implemented, as well as to control potential impacts not expected and manage them properly. In addition, the guarantee of a mitigation hierarchy approach is considered and incorporated into national laws. Under the responsibility of National Authorities, the licensing process is overseen throughout the project cycle; otherwise, the right to operate this project is inhibited.

Finally, EDP has a [corporate environmental management system](#) (EMS), certified according to ISO 14001 by an accredited external independent third party. Under these EMS external audits are performed to assess:

- the implementation of Environmental Policy
- the internal procedures in place to minimize the potential effects environment (climate change, Biodiversity, Pollution, etc.)
- business units and overall performance on environmental issues.

Dismantling and repowering phase

Finally, during this phase the Company adopts the necessary measures to reduce and mitigate any environmental impact that may occur.

Please refer to the Biodiversity and ecosystems section for more information on our approach to biodiversity.

ii. How we demonstrate that EDP implements any required mitigation and compensation measures for protecting the environment?

Through its on-site management systems, EDP promotes continuous improvement in its facilities, identifying any opportunity for improvement in its processes. All those projects located near or inside a protected area include the necessary studies and measures to protect biodiversity. EDP’s initiatives have the same mitigation hierarchy: avoid, minimize, restore and compensate all the negative impacts that our projects could have.

EDP establishes several measures, procedures and commitments towards biodiversity protection:

- contributing to avoiding or reducing biodiversity loss, favouring dynamic, comprehensive, locally owned management, long-term thinking and aiming for an overall positive balance

- contributing to the deepening of scientific knowledge on the different aspects of biodiversity, including through the establishment of partnerships
- EDP has created landscape and wildlife protection programs in impacted areas, in partnership with local public entities. These efforts have been recognized as valuable to maintain biodiversity and natural heritage
- depending on the environment and its facilities' EDP has compulsory and voluntary initiatives in place in terms of biodiversity and habitat conservation. The main environmental initiatives can be found on the [EDP Biodiversity Report](#) and [EDPR Report of Environmental Activities](#)
- not building new generation facilities in areas included in the UNESCO World Heritage List, ensuring that it continues to have no presence in these territories. EDP monitors all its facilities located in protected areas in order to identify those wind farms and solar plants that may have a potential impact on biodiversity and ensuring that all the necessary measures are in place. This monitoring process helps the Company to implement actions to avoid and mitigate such impact
- during the construction and operation phases, EDP conducts on-site environmental monitoring to identify and prevent possible impacts on biodiversity and the ecosystem
- EDP has mechanisms in place to fight biodiversity potential impacts within its facilities, such as: Monitor collisions of birds and bats and their cumulative effect on species while limiting indiscriminate accesses that disturb sensitive species and habitats, restoration of affected vegetation areas, etc.
- EDP, as part of a group-wide initiative, is working on identifying Nature Based Solutions (NBs) that can be replicated by the different companies in their facilities and surrounding environments.

For more details, consult the section 3.4.4 Biodiversity and ecosystems of the Integrated Report 2023.

EDP is reporting the information about the environmental impact assessment in its website ([Transparency and Reporting](#)).

3. Transition to a circular economy /Water/prevention of pollution/

Our environmental policy provides the framework to consider the material environmental issues, an integral part of [EDP's Environmental Policy](#), is ensured by environmental management systems certified in accordance with ISO14001:2015, aligned in a Corporate Environmental Management System (SIGAC), certified since 2008 by Lloyd's Register Quality Assurance (certificate no. ISO 14001-0030519). EDP set the objective of achieving



100% ISO 14001:2015 environmental certification of any group activities with significant environmental aspects, and 89% has been achieved.

Transition to a circular economy

i. EDP promotes Circular Economy and the efficient use of natural resources during all its value chain. The Company has set our four ambitious circular economy targets for 2025 supported in four main axes of action (efficient use of resources and materials; durability; digitalization and resources enhancement).

The [Company's Environmental Policy](#) outlines the circular economy commitments and how the EDP promotes efficient use of natural resources in its activities, wherever possible, within the framework of a life-cycle analysis, in particular:

- minimising the use of natural resources required for the proper execution of its activities
- optimising and efficiently managing internal products and services, promoting a circular economy among our customers
- maximising the recovery of waste and its reintroduction into the economy as by-products.

ii. Regarding economy circular EDP follows procurement criteria/standards

At group level, EDP's supplier management approach is based on a holistic view of the sustainable supply chain which, through the [EDPartners programme](#), enables the group to ensure the integrated coordination of activities.

EDP's supply chain management approach also includes waste management and circular economy. Please, refer to EDP's supply chain approach to find more information about the Company's approach. The Company also includes circular economy within its engagement process with suppliers:

- [Sustainable Procurement Policy](#) (point 11)
- [Sustainable Procurement Protocol](#) that defines the Company's action protocol and due diligence process
- [EDP Supplier Code of Conduct](#) (environmental commitments)
- In Europe & Latin America, EDPR has a Suppliers Sustainability Guide in place for both construction and O&M operations, providing an overview of the sustainability

requirements EDPR expects its suppliers to meet, including recycling guidance and recommendations

- ESG priorities for strategic suppliers, including circular economy

iii. Engaging with manufacturing suppliers to promote circular economy

In 2023, EDPR has updated its additional analysis on five ESG priorities in its tenders (Request for Proposals and other processes) for strategic equipment purchases, mainly solar and wind equipment: Decarbonisation, Circular Economy, Human and Labour Rights, Health and Safety, Transparency and Biodiversity. The Company has also engaged with suppliers to share their LCAs (Life-Cycle Analysis) and environmental information about their products, including circular economy and recycling rates.

During EDP's engagement process with suppliers, the Company shares its ESG priorities with turbine, modules, structure and inverters and module suppliers.

iv. EDP waste approach during operations and dismantling

EDP promotes the recycling during its operations. The Company engages with waste treatment suppliers and contractors to find ways and solutions that help the Company achieve its expected recovery rates.

The efficiency of wind turbines and solar panels, as well as their end of life, are evaluated by the Company for their replacement or dismantling. The repowering of wind farms has been one of the solutions applied by EDPR, which consists of reducing the number of wind turbines and replacing them with more efficient models. The new modern models allow the Company to increase installed capacity, CO₂ avoided, and clean energy generated, while reducing the land area per MW.

v. Joining industry initiatives, forums and pilot projects with partners

Since 2017, the Company has joined some initiatives and projects, and has also worked with suppliers such as: the collaboration with Thermal Recycling of Composite (R3FIBER), RECICLALIA, the LIFE REFIBRE project or the pilot project with the Associação Portuguesa de Energias Renováveis (APREN). EDP is also a member of the Global Alliance for Sustainable Energy, which also addresses the circular economy.

In 2023, in order to further advance its circular economy objectives, EDPR has launched a pilot project called the Close the Loop Program, focused on keeping the environment at the

forefront through more efficient use of resources and materials, promoting solutions that extend the life cycle of products and ensuring accountability of product materials and assets. This announcement comes with EDPR North America Platform partnership with SOLARCYCLE, an advanced technology-based solar recycling company, alongside continuing work with 18 additional leaders in the recycling services sector throughout North America.

Sustainable use and protection of water and marine resources

EDP is committed to mitigating its impacts, managing risks and promoting the continuous improvement of processes, practices and performance through a collaborative approach with stakeholders for the sustainable management and efficient use of water.

Impacts:

- the use of water by thermal power plants results in a wastewater output and can increase the temperature of water bodies receiving cooling water discharges
- the presence of dams transforms lotic systems into lentic systems with very different hydraulic characteristics
- the reservoirs of hydroelectric power stations increase access to water for other uses, such as agriculture, water consumption and leisure, serving as strategic water reserves and helping to regulate floods downstream.

For the mitigation of the impacts:

- EDP monitors the volume of water managed in their assets
- EDP monitors the potential scarcity and quality of water and sediments and the impact on biodiversity of managing this resource. To do this it ensures minimisation activities, such as the release of ecological flows, the transposition and transport of fish, and support for scientific research related to these matters
- water stress: EDP uses the World Resources Institute's Aqueduct to assess its exposure to water risk on a river basin scale. A local analysis is subsequently conducted, considering quantitative information from national institutions and the experience of internal operations teams
- since 2010, EDP has responded to the CDP Water Security, where it provides a detailed description of its ongoing initiatives. Currently, EDP is “A-“in CDP Water 2023.

For more details about the management approach to lead with the impacts and the internal procedures for monitoring continuously please go the following [link](#).

Pollution prevention and control

In pollution prevention, we employ the best available techniques to eliminate potential adverse effects, address impacts when no compatible and viable alternative exists, and consistently monitor and control existing impacts. Our pollution prevention measures are aligned with the following hierarchy towards achieving zero pollution in the air, water, and soil: prevent; minimize and control and eliminate and remediate.

Thermoelectric power plants are covered by stringent environmental permits, which establish continuous monitoring, taking into account parameters and sensitivity to the environment in which they are integrated. These have physical-chemical treatment processes, for both gaseous emissions and wastewater, ensuring that they are emitted in accordance with the limit values established for each parameter.

In the electricity distribution activity, the main impact mitigation measures are at the level of landscape integration of overhead lines, installation of acoustic barriers and oil retention systems. In the management of transformers contaminated with polychlorinated biphenyls (PCB), in addition to complying with current legislation, EDP adopts the best practices for identification, screening and referral for appropriate final treatment of waste with PCB. Equipment with PCB concentrations above 50ppm, which are increasingly residual in the group, will be completely deactivated by 2025.

In order to respond to emergencies, internal emergency plans and, when applicable, external emergency plans are defined, with scenarios of potential emergencies or serious accidents involving hazardous substances.

For more details about the management approach to lead with the impacts and the internal procedures for monitoring continuously please go the following [link](#).

D. Minimum social safeguards

EDP complies with guidelines pertaining to human rights and labour rights, as well as corruption, taxation and fair competition. EDP’s policies are listed below:

- **Human and Labour Rights Policy** is publicly available in this [link](#)
- **The Integrity Policy** (bribery and corruption) is available in this [link](#)



- **EDP group Fiscal Policy** is publicly available in this [link](#)
- **Healthy Competition Practices Commitment** is publicly available in this [link](#).

Both policies are prescriptive, covering positioning, standards and legal references, management structure and ownership, principles of action, complaint systems, among others.

Under these policies EDP confirms compliance with the following guidelines/ conventions:

- OECD Guidelines for Multinational Enterprises
- OECD Guidelines on Responsible Business Conduct
- UN Guiding Principles on Business and Human Rights
- International Labour Organisation’s (ILO) declaration on Fundamental Rights and Principles at Work
- The eight ILO core conventions
- International Bill of Human Rights.

The demonstration EDP’s process to combat bribery, bribe solicitation and extortion in the regions / countries that it operates, as well as the respect for competition and respect for taxation law is under the scope of EDP’s Compliance Guidelines with focus on both the process and performance. For example, in the scope of its Global Compliance Program, EDP has implemented a Specific Integrity/ Anti-bribery and corruption Compliance Program.

This Specific Compliance Program includes the following components:

- **Governance:** Ethics Ombudsman; Ethics Committee; Compliance Department reporting to the Executive Board of Directors and to the Financial Matters Committee / Audit Committee of the General and Supervisory Board
- **Risk Assessment:** risks identification, risk assessment and mitigation (with the development of specific compliance procedures and control mechanisms)
- **Policies and procedures** [EDP Code of Ethics](#); [EDP Integrity Policy](#); [EDP Code of conduct for Top Management and Senior Financial Officers](#); [EDP Suppliers Code of conduct](#); Third parties’ integrity due diligence (IDD) procedure; Interaction with Public Agents and Politically Exposed Persons procedure; Prevention of Conflicts of Interests procedure; Donations and Sponsorships procedure; Offers and Events procedure.

The track is assured by:

- **control mechanisms:** specific control mechanisms to ensure the application of EDP’s Integrity Policy and of the implemented procedures in relation to anti-bribery and corruption matters
- **training and communications:** development of specific ethics and integrity training plans
- **complaints channels (Whistleblowing):** [Speak Up Channel](#); other specific/local whistleblowing channels; Investigations Procedure, defining rules applicable to the management of communications/complaints received through the different existing channels;
- **testing and Monitoring:** internal audit function; Internal audit specific engagements addressing integrity matters, included in the annual internal audit planning; Internal audit assessment of the Integrity Compliance Program (control testing); External audits ([Group Internal Control over Financial Reporting annual independent certification](#) and [external certifications ISO 37001 – Anti-bribery management System](#) – certificates available in the Annual Integrated Report 2023 – Annex 8)
- **reporting:** the compliance function ensures the reporting of the development and operation of the Integrity/Anti-bribery and corruption Compliance Program to the Executive Board of Directors and to the General Supervisory Board (Audit Committee).

Compliance with the **fair competition** requirements of the Minimum Safeguards.

- The Company follows the applicable regulations on fair competition, ensuring compliance in all markets in which it operates.
- Through its Code of Ethics EDP prioritises relationships of trust and fair competition with all its stakeholders, promoting an honest and respectful relationship with all of them. In this sense, it is fundamental for the Company to promote integrity and good reputation in its business practices, through good practices of healthy competition.
- In this sense, the Company establishes through its Code and the Healthy Competition Practices Commitment the guidelines for action and the situations to be avoided in order to ensure that no anti-competitive practices take place. EDP, through training of new hires on the Company’s Code of Ethics and periodic communications regarding the Code and its compliance.

Compliance with tax regulation, tax governance and tax risk management processes.



- The Company ensures compliance with applicable tax regulations and has certifications to support this. The EDP group's Tax Policy establishes the Company's approach to tax management. In addition, EDP reports its approach to tax issues, as well as tax governance, risk management and its tax contribution country by country in its Integrated Report – 3.4.12 Business Conduct–Tax transparency and Annex 5 – Tax Transparency on Part V Annexes. For more information, please refer to the EDP group's tax policy.

Compliance with **Human and Labour Rights** and due diligence requirements from the EU Taxonomy and the Minimum Safeguards

- EDP identifies its supply chain as a key segment to achieve its sustainability goals and anticipate potential risks. The Company's commitment to respect human rights is part of its public statements and commitments, such as the Human and Labour Rights Policy, the Code of Ethics, the Integrity Policy and the Supplier Code of Conduct, among others. The Company has a due diligence process for the management of the supply chain on legal compliance, integrity, human and labour rights to counterparties with deals above €25,000. This process covers 99% of the purchasing volume and results in the exclusion of those who do not guarantee compliance with national and international standards. The Due Diligence process has been directed at contracted or yet-to-be contracted suppliers. Currently, regarding the relevant sectors for the value chain of the electricity sector, EDP aims to extend Due Diligence for indirect suppliers. EDP is currently working on this issue, discussing with its suppliers exposed to risks, modifying contractual clauses, requesting equivalent commitments and the principle of independent auditing. In this area, the photovoltaic panels sector is a priority, insofar as it is a strategic technology in EDP's business plan and is exposed to geopolitical conflict, is affected by accusations of forced labour, customs controls, price rises and logistical disruptions, generating significant medium/long term uncertainty. Company to ensure respect for human and labour rights in its activity, a screening, risk assessment, monitoring of suppliers and continuous dialogue and engagement with suppliers, in order to anticipate and avoid potential risks. For the direct activity of EDP and its contractors, the Company has a series of policies and procedures that outline its commitments and measures to manage human rights in its value chain.
- Regarding to the health and safety management of employees and contractors in operations, EDP has an Integrated Environmental and Health and Safety Management System, which applies to all its facilities and is certified by an authorized third party. In addition, for the renewables part in Europe and Latin America, it has sustainability guides for the contractors in charge of the construction and maintenance of the facilities.

In addition, EDPR develops specific guidelines to subcontractors in the facilities. These guidelines include H&S and Environmental issues.

- In relation to human capital EDP has internal policies and procedures that seek to promote equality and non-discrimination, the recruitment and retention of talent and the reconciliation of work and personal life. In addition, for each country in which the Company operates, it has systems in place to ensure compliance with regulations regarding collective bargaining agreements and workers' rights. Please refer to the Own Workforce, section 3.4.6., of the Integrated Report 2023 for more information on human capital management.
- More information about corruption, human rights, fair competition and fiscal transparency information is in our Integrated Annual Report, please refer to the Integrated Report 2023, sections 3.4.12 “Business Conduct” and 3.4.10 “Human Rights” . There it is possible to have more details about how EDP is addressing these topics for not being involved with violations of the UN Global Compact Principles, as well as the implementation of processes to monitor compliance with the ILO core labour norms, fair competition practices and fiscal transparency and the associated indicators such as reporting cases or fines occurred related to those issues.

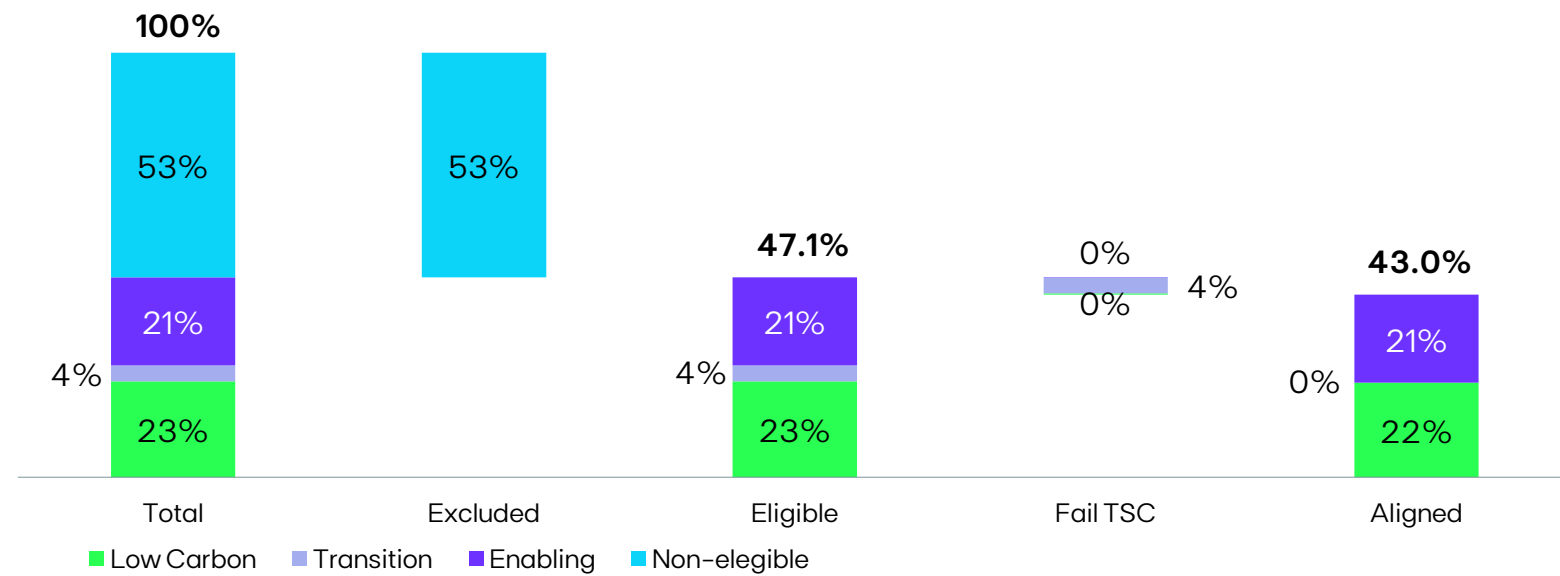


Key performance indicators

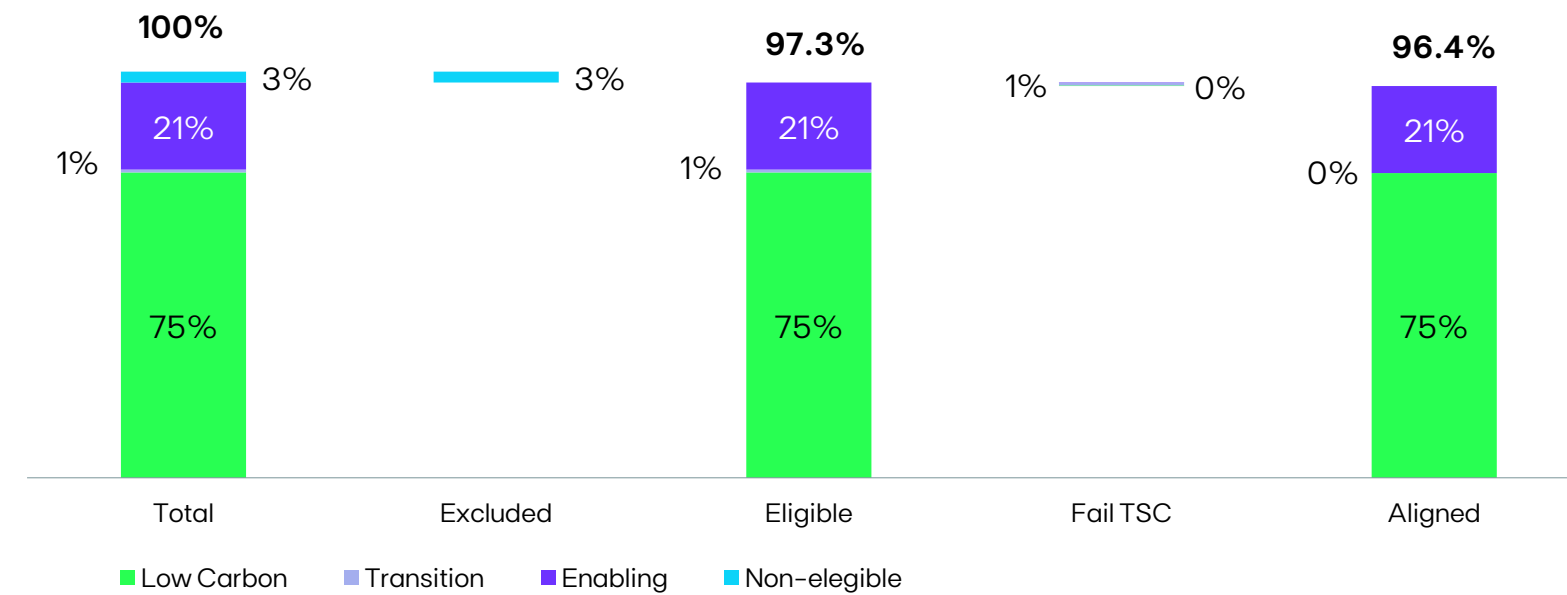
The following graphs summarise the information on the next pages about the disclosure of the proportion of the turnover, capital expenditure and operating expenditures eligible, non-eligible and aligned with the European Taxonomy under the new templates for reporting the financial environmental key indicators under the Annex V of the European Commission Notice C(2023) 3851 which amends the annex II of the Commission Delegated Regulation (EU 2021/2178) and the disclosure of the proportion of fossil gas energy activities under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214).

Compared to the 2022, there have been no significant changes: both CAPEX (+0.4pp YoY) and Opex (+1.9pp YoY). The turnover increased by 11 percentage points compared to 2022 due to the increase in revenues associated with solar DG (activity 7.6) and electric mobility (activity 7.4).

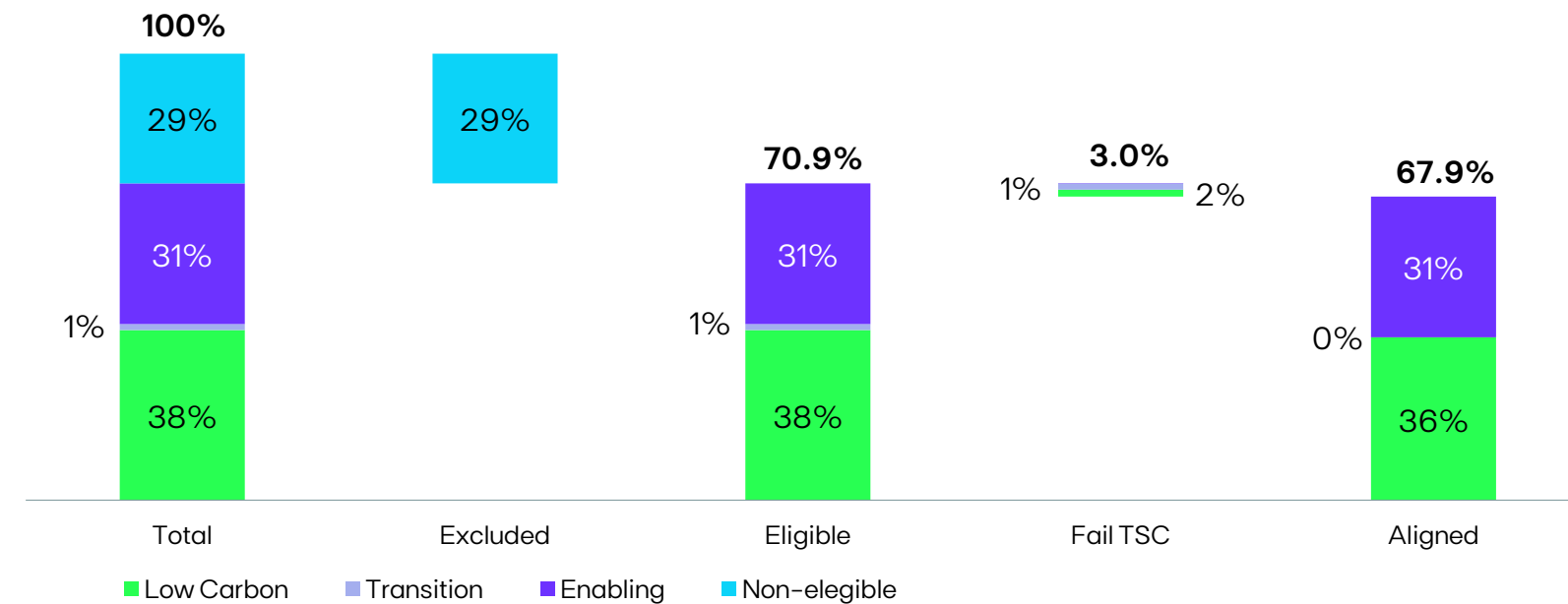
Turnover



CAPEX



OPEX





Templates of the European Commission Communication of the 27 June 2023, C(2023) 3851 which amends templates of the delegated act (EU) 2021/2178

Financial year 2023	2023	SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁶⁾											DNSH ⁽⁶⁾			PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾	CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾	CATEGORY TRANSITIONAL ACTIVITY ⁽²⁰⁾			
		CODE ^{(a) (2)}	TURNOVER ⁽³⁾	PROPORTION OF TURNOVER ⁽⁴⁾	CLIMATE CHANGE MITIGATION ⁽⁵⁾	CLIMATE CHANGE ADAPTATION ⁽⁶⁾	WATER ⁽⁷⁾	POLLUTION ⁽⁸⁾	CIRCULAR ECONOMY ⁽⁹⁾	BIODIVERSITY ⁽¹⁰⁾	CLIMATE CHANGE MITIGATION ⁽¹¹⁾	CLIMATE CHANGE ADAPTATION ⁽¹²⁾	WATER ⁽¹³⁾	POLLUTION ⁽¹⁴⁾	CIRCULAR ECONOMY ⁽¹⁵⁾				BIODIVERSITY ⁽¹⁶⁾	MINIMUM SAFEGUARDS ⁽¹⁷⁾	%
ECONOMIC ACTIVITIES ⁽¹⁾			euros	%																	
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Electricity generation using solar photovoltaic technology	CCM 4.1	143,125,768	0.9%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0.4%			
Electricity generation from wind power	CCM 4.3	2,103,081,345	13.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	11.0%			
Electricity generation from hydropower	CCM 4.5	1,362,020,747	8.4%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	5.8%			
Transmission and distribution of electricity	CCM 4.9	3,021,423,214	18.6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	13.6%	E		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	2,662,972	0.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	327,699,392	2.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0.9%	E		
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		6,960,013,437	43.0%	43.0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	31.6%			
Of which Enabling		3,351,785,578	20.7%	20.7%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	14.5%	E		
Of which Transitional		0	0.0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	0%		T	



Financial year 2023		2023		SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁶⁾							DNSH ⁽⁶⁾								
ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽¹⁾⁽²⁾	TURNOVER ⁽³⁾ euros	PROPORTION OF TURNOVER ⁽⁴⁾ %	CLIMATE CHANGE MITIGATION ⁽⁵⁾	CLIMATE CHANGE ADAPTATION ⁽⁵⁾	WATER ⁽⁷⁾	POLLUTION ⁽⁸⁾	CIRCULAR ECONOMY ⁽⁹⁾	BIODIVERSITY ⁽¹⁰⁾	CLIMATE CHANGE MITIGATION ⁽¹¹⁾	CLIMATE CHANGE ADAPTATION ⁽¹²⁾	WATER ⁽¹³⁾	POLLUTION ⁽¹⁴⁾	CIRCULAR ECONOMY ⁽¹⁵⁾	BIODIVERSITY ⁽¹⁶⁾	MINIMUM SAFEGUARDS ⁽¹⁷⁾	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾	CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾	CATEGORY TRANSITIONAL ACTIVITY ⁽²⁰⁾
										Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	F	T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Electricity generation using solar photovoltaic technology	CCM 4.1/CCA 4.1	284,991	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Electricity generation from wind power	CCM 4.3/ CCA 4.3	4,187,646	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%		
Electricity generation from hydropower	CCM 4.5/CCA 4.5	44,281,024	0.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.3%		
Electricity generation from fossil gaseous fuels	CCM 4.29/CCA 4.29	576,774,172	3.6%	EL	EL	N/EL	N/EL	N/EL	N/EL								13.2%		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30/CCA 4.30	39,083,180	0.2%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.4%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6/CCA 7.6	101,589	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Turnover of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		664,712,603	4.1%	4.1%	0%	0%	0%	0%	0%								14.0%		
A. Turnover of Taxonomy eligible activities (A.1+A.2)		7,624,726,041	47.1%	47.1%	0%	0%	0%	0%	0%								45.6%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy non-eligible activities		8,577,581,882	52.9%																
Total		16,202,307,923	100%																

Note to column (18): The changes to the figures reported in the 2022 report are due to the fact that EDP no longer assumes in the determination of the commercial electricity services aligned with the taxonomy the assumption that the weight of the services aligned with the Taxonomy is identical to the national energy mix. The 2022 figures have therefore been adjusted for comparative purposes to 2023 to include eligible activities 7.4. and 7.6. in the electricity supply business.



Financial year 2023		2023		SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁶⁾								DNSH ⁽⁶⁾					PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾		CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾		CATEGORY TRANSITIONAL ACTIVITY ⁽²⁰⁾
ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽²⁾	CAPEX ⁽³⁾	PROPORTION OF CAPEX ⁽⁴⁾	CLIMATE CHANGE MITIGATION ⁽⁵⁾	CLIMATE CHANGE ADAPTATION ⁽⁵⁾	WATER ⁽⁷⁾	POLLUTION ⁽⁸⁾	CIRCULAR ECONOMY ⁽⁹⁾	BIODIVERSITY ⁽¹⁰⁾	CLIMATE CHANGE MITIGATION ⁽¹¹⁾	CLIMATE CHANGE ADAPTATION ⁽¹²⁾	WATER ⁽¹³⁾	POLLUTION ⁽¹⁴⁾	CIRCULAR ECONOMY ⁽¹⁵⁾	BIODIVERSITY ⁽¹⁶⁾	MINIMUM SAFEGUARDS ⁽¹⁷⁾	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾	E	T		
		euros	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%				
A. TAXONOMY-ELIGIBLE ACTIVITIES																					
A.1. Environmentally sustainable activities (Taxonomy-aligned)																					
Electricity generation using solar photovoltaic technology	CCM 4.1	2,902,219,009	49.6%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	46.3%				
Electricity generation from wind power	CCM 4.3	1,434,847,542	24.5%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	25.3%				
Electricity generation from hydropower	CCM 4.5	50,702,222	0.9%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.9%				
Transmission and distribution of electricity	CCM 4.9	979,155,194	16.7%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	18.4%	E			
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	10,919,690	0.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.0%	E			
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	263,309,878	4.5%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	5.2%	E			
CAPEX of environmentally sustainable activities (Taxonomy-aligned activities) (A.1.)		5,641,153,534	96.4%	96.4%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	96.0%				
Of which Enabling		1,253,384,761	21.4%	21.4%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	23.6%	E			
Of which Transitional		0	0.0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	0%		T		



ECONOMIC ACTIVITIES ⁽¹⁾	2023		SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁵⁾								DNSH ⁽⁶⁾					PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾	CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾	CATEGORY TRANSITIONAL ACTIVITY ⁽²⁰⁾
	CODE ^{(a) (2)}	CAPEX ⁽³⁾ euros	PROPORTION OF CAPEX ⁽⁴⁾ %	CLIMATE CHANGE MITIGATION ⁽⁵⁾	CLIMATE CHANGE ADAPTATION ⁽⁶⁾	WATER ⁽⁷⁾	POLLUTION ⁽⁸⁾	CIRCULAR ECONOMY ⁽⁹⁾	BIODIVERSITY ⁽¹⁰⁾	CLIMATE CHANGE MITIGATION ⁽¹¹⁾	CLIMATE CHANGE ADAPTATION ⁽¹²⁾	WATER ⁽¹³⁾	POLLUTION ⁽¹⁴⁾	CIRCULAR ECONOMY ⁽¹⁵⁾	BIODIVERSITY ⁽¹⁶⁾			

A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

Manufacture of hydrogen	CCM 3.10/CCA 3.10	93,618	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.0%		
Electricity generation using solar photovoltaic technology	CCM 4.1/CCA 4.1	5,930,058	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.2%		
Electricity generation from wind power	CCM 4.3/ CCA 4.3	2,931,801	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.1%		
Electricity generation from hydropower	CCM 4.5/CCA 4.5	2,743,184	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.0%		
Electricity generation from fossil gaseous fuels	CCM 4.29/ CCA 4.29	39,657,979	0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.3%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6/CCA 7.6	186,319	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL							0.0%		
CAPEX of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		51,542,958	0.9%	0.9%	0%	0%	0%	0%	0%							0.7%		
A. CAPEX of Taxonomy eligible activities (A.1+A.2)		5,692,696,491	97.3%	97.3%	0%	0%	0%	0%	0%							96.8%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

CAPEX of Taxonomy non-eligible activities		157,762,435	2.7%															
Total		5,850,458,927	100%															

Note to column (18): The changes to the figures reported in the 2022 report are due to the fact that EDP no longer assumes in the determination of the commercial electricity services aligned with the taxonomy the assumption that the weight of the services aligned with the Taxonomy is identical to the national energy mix. The 2022 figures have therefore been adjusted for comparative purposes to 2023 to include eligible activities 7.4. and 7.6. in the electricity supply business.



Financial year 2023		2023		SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁵⁾								DNSH ⁽⁶⁾																				
ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽²⁾	OPEX ⁽³⁾	PROPORTION OF OPEX ⁽⁴⁾	CLIMATE CHANGE MITIGATION ⁽⁵⁾		CLIMATE CHANGE ADAPTATION ⁽⁶⁾		WATER ⁽⁷⁾		POLLUTION ⁽⁸⁾		CIRCULARECONOMY ⁽⁹⁾		BIODIVERSITY ⁽¹⁰⁾		CLIMATE CHANGE MITIGATION ⁽¹¹⁾		CLIMATE CHANGE ADAPTATION ⁽¹²⁾		WATER ⁽¹³⁾		POLLUTION ⁽¹⁴⁾		CIRCULARECONOMY ⁽¹⁵⁾		BIODIVERSITY ⁽¹⁶⁾		MINIMUM SAFEGUARDS ⁽¹⁷⁾		PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾	CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾	CATEGORY TRANSITIONAL ACTIVITY ⁽²⁰⁾
		euros	%	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	%	E	T

A. TAXONOMY-ELIGIBLE ACTIVITIES

A.1. Environmentally sustainable activities (Taxonomy-aligned)

Electricity generation using solar photovoltaic technology	CCM 4.1	7,517,451	1.5%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	2.5%			
Electricity generation from wind power	CCM 4.3	168,961,380	33.2%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	31.7%		
Electricity generation from hydropower	CCM 4.5	9,425,107	1.8%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4.0%		
Transmission and distribution of electricity	CCM 4.9	157,743,238	31.0%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	30.3%	E		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	2,623,494	0.5%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	1.4%	E	
OPEX of environmentally sustainable activities (Taxonomy-aligned activities) (A.1)		346,270,670	67.9%	67.9%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	69.9%			
Of which Enabling		160,366,732	31.5%	31.5%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	E	
Of which Transitional		0	0.0%	0%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	0%		T



Financial year 2023	2023		SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁶⁾								DNSH ⁽⁶⁾								
	CODE ⁽¹⁾⁽²⁾	OPEX ⁽³⁾ euros	PROPORTION OF OPEX ⁽⁴⁾ %	CLIMATE CHANGE MITIGATION ⁽⁶⁾		CLIMATE CHANGE ADAPTATION ⁽⁶⁾	WATER ⁽⁷⁾	POLLUTION ⁽⁸⁾	CIRCULARECONOMY ⁽⁹⁾	BIODIVERSITY ⁽¹⁰⁾	CLIMATE CHANGE MITIGATION ⁽¹¹⁾ Y/N	CLIMATE CHANGE ADAPTATION ⁽¹²⁾ Y/N	WATER ⁽¹³⁾ Y/N	POLLUTION ⁽¹⁴⁾ Y/N	CIRCULARECONOMY ⁽¹⁵⁾ Y/N	BIODIVERSITY ⁽¹⁶⁾ Y/N	MINIMUM SAFEGUARDS ⁽¹⁷⁾ Y/N	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER, 2022 ⁽¹⁸⁾ %	CATEGORY ENABLING ACTIVITY ⁽¹⁹⁾ E

A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)

Manufacture of hydrogen	CCM 3.10/CCA 3.10	59,251	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Electricity generation using solar photovoltaic technology	CCM 4.1/CCA 4.1	187,362	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
Electricity generation from wind power	CCM 4.3/CCA 4.3	4,211,122	0.8%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.6%		
Electricity generation from hydropower	CCM 4.5/CCA 4.5	3,554,108	0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.8%		
Electricity generation from fossil gaseous fuels	CCM 4.29/CCA 4.29	6,824,811	1.3%	EL	EL	N/EL	N/EL	N/EL	N/EL								2.9%		
High-efficiency co-generation of heat/cool and power from fossil gaseous fuels	CCM 4.30/CCA 4.30	260,931	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.1%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6/CCA 7.6	65,387	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.0%		
OPEX of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		15,162,972	3.0%	3.0%	0%	0%	0%	0%	0%								4.4%		
A. OPEX of Taxonomy eligible activities (A.1+A.2)		361,433,642	70.9%	70.9%	0%	0%	0%	0%	0%								74.3%		

B. TAXONOMY-NON-ELIGIBLE ACTIVITIES

OPEX of Taxonomy non-eligible activities		148,223,012	29.1%																
Total		509,656,654	100%																

Note to column (18): The changes to the figures reported in the 2022 report are due to the fact that EDP no longer assumes in the determination of the commercial electricity services aligned with the taxonomy the assumption that the weight of the services aligned with the Taxonomy is identical to the national energy mix. The 2022 figures have therefore been adjusted for comparative purposes to 2023 to include eligible activities 7.4. and 7.6. in the electricity supply business.

Templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214)

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 1

Nuclear and fossil gas related activities

ROW	NUCLEAR ENERGY RELATED ACTIVITIES	YES/NO
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
FOSSIL GAS RELATED ACTIVITIES		YES/NO
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	Yes
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	Yes
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2

Taxonomy – aligned economic activities (denominator) – Turnover

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	6,960,013,437	43%	6,960,013,437	43%	0.0	0%
8	Total applicable Turnover	16,202,307,923	100%	16,202,307,923	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2

Taxonomy – aligned economic activities (denominator) – CAPEX

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	5,641,153,534	96%	5,641,153,534	96%	0.0	0%
8	Total applicable CAPEX	5,850,458,927	100%	5,850,458,927	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2

Taxonomy – aligned economic activities (denominator) – OPEX

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	346,270,670	68%	346,270,670	68%	0.0	0%
8	Total applicable OPEX	509,656,654	100%	509,656,654	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3

Taxonomy – aligned economic activities (numerator) – Turnover

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	6,960,013,437	100%	6,960,013,437	100%	0.0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable Turnover	6,960,013,437	100%	6,960,013,437	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3

Taxonomy – aligned economic activities (numerator) – CAPEX

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	5,641,153,534	100%	5,641,153,534	100%	0.0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable CAPEX	5,641,153,534	100%	5,641,153,534	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3

Taxonomy – aligned economic activities (numerator) – OPEX

AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	346,270,670	100%	346,270,670	100%	0.0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable OPEX	346,270,670	100%	346,270,670	100%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4

Taxonomy-eligible but not taxonomy-aligned economic activities – Turnover

PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	576,774,172	4%	576,774,172	4%	0.0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	39,083,180	0%	39,083,180	0%	0.0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	48,855,251	4%	48,855,251	4%	0.0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – Turnover	664,712,603	4%	664,712,603	4%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4

Taxonomy-eligible but not taxonomy-aligned economic activities – CAPEX

PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)							
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	39,657,979	1%	39,657,979	1%	0,0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	11,884,979	1%	11,884,979	1%	0.0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – CAPEX	51,542,958	1%	51,542,958	1%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4

Taxonomy-eligible but not taxonomy-aligned economic activities – OPEX

		PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)					
ROW	ECONOMIC ACTIVITIES	CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	6,824,811	1%	6,824,811	1%	0.0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	260,931	0%	260,931	0%	0.0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%	0.0	0%	0.0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	8,077,229	1%	8,077,229	1%	0.0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – OPEX	15,162,972	3%	15,162,972	3%	0.0	0%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5

Taxonomy non-eligible economic activities – Turnover

ROW	ECONOMIC ACTIVITIES	AMOUNT (€)	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	8,577,581,882	53%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable -Turnover	8,577,581,882	53%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5

Taxonomy non-eligible economic activities – CAPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT (€)	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	157,762,435	3%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable – CAPEX	157,762,435	3%



Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5

Taxonomy non-eligible economic activities – OPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT (€)	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0.0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	148,223,012	29%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable – OPEX	148,223,012	29%

Auditor's statement



Independent Limited Assurance Report

(Free translation from the original in Portuguese. In the event of discrepancies, the Portuguese language version prevails)

To the Executive Board of Directors of
EDP – Energias de Portugal, S.A.

Introduction

We were engaged by the Executive Board of Directors of EDP - Energias de Portugal, S.A. ("EDP" or "Company") to perform a limited assurance engagement on the information included in the Report on the implementation of Article 8 of the European Taxonomy Regulation ("Taxonomy Report"), which complements the sustainability information included in the Integrated Annual Report 2023 of the Company, for the year ended 31 December 2023, prepared by the Company for the purpose of disclosing the information required by the Regulation (EU) 2020/852 of the European Parliament and of the Council, concerning the establishment of a framework to promote sustainable investment ("Taxonomy Regulation").

Responsibilities of the Executive Board of Directors

It is the responsibility of the Executive Board of Directors to prepare the information included in the Taxonomy Report, which complements the sustainability information included in the Integrated Annual Report 2023 of the Company, in accordance with the requirements of the Taxonomy Regulation and the criteria defined by EDP in the application of the Delegated Act that complements Article 8 of the Regulation, disclosed in the Taxonomy Report, as well as to maintain an appropriate internal control system that enables the adequate preparation of the mentioned information.

Responsibilities of the auditor

Our responsibility is to issue a limited assurance report, which is professional and independent, based on the procedures performed and specified in the paragraphs below.

Our work was conducted in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised) "Assurance engagements other than audits or reviews of historical financial information", issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants and we have fulfilled other technical standards and recommendations issued by the Institute of Statutory Auditors. These standards require that we plan and perform our work to obtain limited assurance about whether the information included in the Taxonomy Report is free from material misstatement.

For this purpose, the above-mentioned work included:

- i) Meeting with Company employees, from different departments, who were involved in the preparation of the Taxonomy Report, in order to understand: criteria for identifying eligible activities, technical criteria of substantial contribution, "Do no Significant Harm" criteria and minimum safeguards;
- ii) Analysis of the procedures used to obtain financial information and data reported in the Taxonomy report;

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PricewaterhouseCoopers & Associados – Sociedade de Revisores Oficiais de Contas, Lda. pertence à rede de entidades que são membros da PricewaterhouseCoopers International Limited, cada uma das quais é uma entidade legal autónoma e independente.

- iii) Confirming the application of the criteria defined by EDP;
- iv) Verifying, on a basis of random sampling and substantive tests, the information related to the reported indicators; and
- v) Validating that the information included in the Taxonomy Report is in accordance with the requirements of the Taxonomy Regulation and the criteria defined by EDP in the application of the Delegated Act that complements Article 8 of Taxonomy Regulation.

The procedures performed were more limited than those used in an engagement to obtain reasonable assurance and, therefore, less assurance was obtained than in a reasonable assurance engagement.

We believe that the procedures performed provide an acceptable basis for our conclusion.

Quality control and Independence

We apply the International Standard on Quality Management 1 (ISQM1), which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code) and of the ethics code of the Institute of Statutory Auditors.

Conclusion

Based on the work performed, nothing has come to our attention that causes us to believe that the information included in the Taxonomy Report, which complements the sustainability information included in the Integrated Annual Report 2023 of the Company, related to the year ended 31 December 2022, was not prepared, in all material respects, in accordance with the requirements of the Taxonomy Regulation and the criteria defined by EDP in the application of the Delegated Act that complements Article 8 of the Taxonomy Regulation, disclosed in the Taxonomy Report.

Restriction on use

This report is issued solely for information and use of the Executive Board of Directors of the Company for the purpose of disclosing the information required by the Taxonomy Regulation, which complements the sustainability information included in the Integrated Annual Report 2023 of the Company, and should not be used for any other purpose. We will not assume any responsibility to third parties other than EDP by our work and the conclusions expressed in this report, which will be attached to the Company's Taxonomy Report.

February 29, 2024

PricewaterhouseCoopers & Associados
- Sociedade de Revisores Oficiais de Contas, Lda.
represented by:

Signed on the original

João Rui Fernandes Ramos, ROC nº 1333
Registered with the Portuguese Securities Market Commission under no. 20160943

Independent Limited Assurance Report
31 December 2023

EDP - Energias de Portugal, S.A.
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