

BASIS OF PREPARATION

ANNUAL SUSTAINABILITY REPORT 2023

Limited Assurance – PwC Brazil

Introduction

With more than 20 years of history, EDP is one of the largest private companies operating in all segments of the Brazilian electricity sector, operating on the generation, transmission, distribution, commercialization and solutions fronts aimed at the B2B segment. The activities are present in 12 Brazilian states: Acre, Amapá, Ceará, Espírito Santo, Goiás, Mato Grosso, Pará, São Paulo, Santa Catarina, Rio Grande do Sul, Rondônia and Tocantins. At the same time, distributed generation projects, as well as commercialization activities and energy solutions are present throughout the national territory.

We are headquartered in São Paulo (SP) and report to EDP – Energias de Portugal. Thus, we became part of one of the largest European companies in the electricity sector, operating from four regional hubs (Europe, North America, South America and Asia-Pacific).

Understanding the importance of revisiting EDP Brasil's journey into the future, we have updated our Strategic Plan, extending the internal vision until 2026 to guide the Company's ambition to lead the energy transition in the world. This review fully embraces the principles of the internal ESG agenda, highlighting the commitment to decarbonization and significant contribution to sustainable development. The strategic horizon, focused on the audacious goal of reaching Net Zero by 2040, is driven by investments in renewables and generates a transformative impact on customers and partners, guiding them towards decarbonization.

EDP Brasil has been preparing and publicly disclosing its annual sustainability reports since 2005 and has a limited assurance process for the information reported. For the 2023 fiscal year, the assurance was carried out by PwC and a set of data and information was verified, providing a limited guarantee, which will be indicated throughout the text from the symbol X. The assurance process also verified the Company's Greenhouse Gas Emissions Inventory (GHG Protocol).

This document, referred to by PwC as Base of Preparation, is based on the ISAE 3000 standard and serves as a complement to the reporting of information contained in the 2023 Annual Sustainability Report. The information was prepared based on the GRI Standards 2021 and also in compliance with the Electricity Sector Accounting Manual (MSCE), with regard to social and environmental information to be reported in the Annual Report on Social and Environmental Responsibility required annually by the National Electric Energy Agency (ANEEL).

The 2023 Annual Report, containing all relevant indicators and the current materiality study (biannual and updated in 2022) is available at: <https://brasil.edp.com/pt-br/relatorio-anual>

Organizational Boundaries and Exceptions in the Scope of the Report

The report covers all EDP Brasil units and assets in joint ventures with other companies, with the exception of minority shareholding activities, such as Celesc (Centrais Elétricas de Santa Catarina). In the case of joint venture assets, environmental indicators are reported in proportion to EDP's shareholding. All exceptions and/or changes in the organizational boundaries of specific indicators listed in the "Exceptions in the limits and reporting period" column of the Indicators and Criteria Table are available in the Table itself.

Accounting Information, Currencies, and Conversions

The financial information published in this report is in line with the Financial Statements for the same period, also audited by PwC, as an independent third party. The currency used was the Real (R\$) and there was no conversion of values.

Financial results are reported on a corporate basis, and not only on a regulatory basis, following the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB).

The Financial Statements for the same period are available at: <https://ri.edp.com.br/pt-br/informacoes-financeiras/demonstracoes-financeiras-e-formulario-de-referencia-edp-energias-do-brasil/>

Reporting Systems

Due to the diversity of data and indicators that make up a Sustainability Report, many systems may be involved in the process of processing and reporting information in order to compose the material.

The environmental indicators of the companies controlled by EDP (with the exception of the Transmission segment) are reported from the Sustainability Indicators System (SIS), and the operational and administrative areas are responsible for the monthly collection and insertion of data into the platform, which are validated and consolidated by the Corporate Sustainability area.

For the other environmental indicators, the reporting process takes place annually using excel spreadsheets.

Operational data in general is managed from the SAP, Electric Office and OSIPI systems and is managed directly with the areas responsible for each respective operational process.

Breakdown of reporting criteria

The following table shows the details of the criterion, exceptions/changes in reporting limits and justifications, when applicable, as indicated by PwC. The table details the criteria additionally requested in the assurance process and must be evaluated together with the GRI Summary present in the 2023 Annual Report, which contains the indication of all indicators and information that were verified in the process.

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
2-21 (2021)	Annual total compensation ratio	<p>Total annual remuneration: Amount of salary + fixed bonuses paid monthly to employees, depending on the activity or as provided for by law or collective bargaining agreement.</p> <p>Employees: senior management, management, specialists, administrative and operational.</p> <p>Highest-paid individual: C-level (senior management), same criterion as in previous years.</p> <p>The highest-paid individual is the one with the highest total compensation and remains the same from the previous year.</p> <p>Rationale: total annual compensation of the highest-paid individual / average annual compensation of all employees (excluding the highest-paid).</p>	<p>The São Manoel, Jari and Cachoeira Caldeirão hydroelectric plants were not included in the indicator because they are partially controlled by EDP (33.33%, 50% and 50%, respectively). In addition to them, ENERPREV, EDP INSTITUTE, PECÉM PECÉM OPERATION MAINTENANCE UNIT. GER. ELET., and PORT OF PECÉM TRANSPORT. OF ORE.</p> <p>For the remuneration indicator, trainees and apprentices are excluded.</p>	N/A	N/A
201-1 (2016)	Direct economic value generated and distributed	The DVA is being presented in accordance with CPC-09 and includes all companies mentioned in GRI 2-2.	N/A	N/A	N/A
205-1 (2016)	Operations assessed for risks related to corruption	<p>The operations include transversal processes that are directly involved in the activities of all segments of the Company's operations, namely: Supplier Management – Supplier Registration</p> <p>Payroll</p> <p>Purchasing – Hiring and Procurement</p> <p>Logistics – Storage and Delivery of Materials</p> <p>Accounts Payable</p> <p>Management and signing of Contracts</p> <p>Sale of property, plant and equipment</p> <p>Logistics – Sale of unusable and scrap metal</p> <p>Customer Registration</p> <p>Recipe Reading</p> <p>Logistics – Receiving Materials</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
205-1 (2016)	Operations assessed for risks related to corruption	Power Cut	N/A	N/A	N/A
		Revenue Recovery			
		Receipt and Write-off of Accounts			
		Connection of the consumer unit in the field			
		Revenue Collection			
		Network Maintenance			
		New Connection			
		HR and Fopag			
		Trade Union Relations Process			
		Commercial Accounting			
		Definition of the Accounting Model			
		Adjustment and Accounting			
		Fundraising			
		Cash Flow Management			
		Corporate Organization			
		Calculation of indicators			
		Donation of unserviceable assets			
		Donations in the form of social investments managed by the institute			
		Enerprev			
		Purchase and Sale of Energy			
		Receiving, storage and supply process			
		Receipt of inputs and materials			
		Disclosure of Information to Investors			
		Material and/or service purchases			
		Energy risk measurement			
		Budgeting Process			
		Sale of real estate			
		Measurement of works			
		Environmental Licensing			
		Donations, Sponsorships and/or Social Support			

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
		Supervision of works Pricing Investment Sale of electric charging solutions			
205-1 (2016)	Operations assessed for risks related to corruption	Significant risks are those that can be classified as "High" or "Very High" in the enterprise risk worksheet. These are risks with the potential for financial impact from 0.5% of the business unit's revenue, which may cause damage to the company's image at a national and international level, which may involve the criminal conviction involving employees for acts related to their activities, multiple litigation or class actions, as well as the imprisonment of executives for actions related to their activities and litigation involving license revocation, judicial reorganization or bankruptcy. These risks could also have the potential for exposure to health hazards/agents (significantly above the Tolerance Limit) resulting in irreversible impact on health, with consequent permanent disability, including a large group or population with respect to multiple cases of disability and fatality(s).	N/A	N/A	N/A
205-2 (2016)	Communication and training about anti-corruption policies and procedures	The indicator consolidates the total number of employees who received communication and/or training in corruption policies and procedures (e.g. communication via email, Viva Engage and training on the Campus Online EDP online platform) specifically in the reported year, 2023	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
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205-2 (2016)	Communication and training about anti-corruption policies and procedures	<p>(cont'd) Employees are classified into 8 categories, which are composed of the following positions:</p> <p>Senior Management (Chief Executive Officer and Vice-Chief Executive Officers); Direction (directors); Management (Executive Managers and Operational Managers); Specialists (analysts, lawyers, advisors, actuaries, auditors, buyers, consultants, coordinators, engineers, geologists, physicians and chemists); Administrative (secretaries, assistants, agents, assistants, attendants, trainees); Operational (technicians, electricians, supervisors, welders, designers, operators, drivers, maintainers, inspectors, inspectors, nurses, boilermakers, conductors, cupbearers, draftsmen and waiters), interns (interns) and apprentices (apprentices).</p> <p>Communication on the subject takes place through information dissemination and awareness campaigns conveyed via e-mail, internal social networks and training on the Company's online campus (mandatory and complementary). The counting of participation occurs from the HC and not from the campaigns, avoiding double counting, that is, a person who participated in an online training, even if they receive other communications on the topic or still take another related training, will be counted only once.</p> <p>Governance members: Board of Directors composed of 1 chairman, 1 vice-chairman, 3 directors and 4 independent directors.</p> <p>Business partners: business partners are considered, by EDP, to be counterparties with an active contract</p>	N/A	N/A	N/A
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GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
205-3 (2016)	Confirmed incidents of corruption and actions taken	<p>There are different types of corruption crimes, the most relevant for the purposes of this Policy being the following:</p> <p>Active corruption: Offering or promising an undue advantage to a public official, to determine him to perform, omit or delay an official act. Active corruption in international business transactions: Promising, offering or giving, directly or indirectly, an undue advantage to a foreign public official, or to a third person, to determine him to perform, omit or delay an official act related to the international commercial transaction. Passive corruption: Soliciting or receiving, for oneself or for others, directly or indirectly, even if outside the function or before assuming it, but because of it, an undue advantage, or accepting a promise of such an advantage. Confirmed cases are those cases where the types of cases that fit the previous definitions have been proven after investigation and analysis of the situation.</p> <p>"Employees" are considered to be employees counted as HC=1, namely, celestists (including those on leave), active statutory employees and stature holders with multiple ties.</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
302-1 (2018)	Energy consumption within the organization	<p>Energy consumption within the organization considers all electricity and fuel consumption for the organization's own activities. Electricity consumption is quantified based on the consumption of electricity from the grid in administrative and non-administrative buildings, the own consumption (therefore, generated and consumed in the plant itself) of electricity in administrative and non-administrative buildings, and the inverted flow, energy that the enterprise consumes from the SIN and later compensates via its own generation. With the exception of the Pecém TPP, all assets have their own measurement of electricity consumption. In the case of Pecém, 2/3 of the energy consumed is considered, due to the internal apportionment of the plant (of the 3 generating units, 2 belong to EDP and 1 to another Company). The consumption of fuel energy includes the consumption of the fleet of all the Group's subsidiaries, the consumption of power generators (in the event of a power grid outage), the consumption of chainsaws and the consumption for power generation, namely coal in the case of the Pecém TPP and the burning of wood chips (biomass) in EDP B2B's cogeneration boilers.</p>	N/A	N/A	N/A
303-3 (2018)	Water withdrawal	<p>The criterion used for the classification as "areas of water stress" is the result of the evaluation made from the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI). Currently, the only plant operating in an area classified as high risk for water stress is the Pecém TPP, which corresponds to 100% of the value reported in the table within this classification.</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
303-3 (2018)	Water withdrawal	(cont'd) The classification considering the concentration of dissolved solids occurs from the classification of the water body itself where the water withdrawal occurs, being considered the classification as "total dissolved solids >1,000 mg/L" for withdrawal that occurred in the sea or in brackish water bodies.	N/A	N/A	N/A
304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>Owned, leased or managed operating unit: all EDP Brasil units and assets in joint ventures with other companies, with the exception of minority holding activities, such as Celesc (Centrais Elétricas de Santa Catarina).</p> <p>Environmental protection area: Conservation Units, as provided for in the National System of Nature Conservation Units (SNUC)</p> <p>Areas of high biodiversity value:</p> <p>Conservation units; Priority Areas for Biodiversity Conservation (MMA, 2018); Important Bird Conservation Areas (IBA); and for the conservation and sustainable use of wetlands (Ramsar).</p> <p>Biodiversity value characterized by the attribute of the environmental protection area or area of high biodiversity value: The indicator reports the classification of the Conservation Unit, both of Full Protection and Sustainable Use.</p> <p>Regarding the Priority Areas for Biodiversity Conservation (MMA, 2018), the classification refers to extremely high, very high and high biological importance. In addition, it is reported if the operational unit is located in an important area for the preservation of birds (IBA) or for the conservation and sustainable use of wetlands (Ramsar).</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity value characterized by presence on a protected list: Presence of IUCN Red List species classified according to the degree of threat.	N/A	N/A	N/A
304-3 (2016)	Habitats protected or restored	<p>Independent external experts: independent professional (without an employment relationship with EDP) or from a third-party company that has expertise in the subject.</p> <p>Standards, methodologies and assumptions adopted: The guidelines for biodiversity management in all activities and segments of EDP Brasil's business are set out in the Company's Environmental Policy. The methodologies related to habitat protection/restoration were defined by competent technical teams, respecting the individuality of each business segment and geographic location. If there are Resolutions, Normative Instructions and Terms of Reference specific to a business unit, these were mentioned in the indicator's data table.</p>	N/A	N/A	N/A
304-4 (2016)	IUCN Red List species and national conservation list species with habitats in areas affected by operations	The date considered for the survey of species included in the Red List varied for each business unit according to environmental studies and fauna monitoring carried out.	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
305-1 (2016)	Direct (Scope 1) GHG emissions	<p>Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system of the company Tbl, which performs the calculations of emissions based on the guidelines of the GHG Protocol Brazil.</p> <p>In the case of emissions from the purchase of electricity, the emission factor of the National Interconnected System, Ministry of Science, Technology and Innovation (MCTI) is used.</p>	N/A	N/A	N/A
305-2 (2016)	Energy indirect (Scope 2) GHG emission	<p>Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system of the company Tbl, which performs the calculations of emissions based on the guidelines of the GHG Protocol Brazil.</p> <p>In the case of emissions from the purchase of electricity, the emission factor of the National Interconnected System, Ministry of Science, Technology and Innovation (MCTI) is used.</p>	N/A	N/A	N/A
305-3 (2016)	Other indirect (Scope 3) GHG emissions	<p>Concept of significant changes: According to the GHG Protocol, companies must recalculate their base year in cases of, Structural changes in the organization, Changes in calculation methodologies or Discovery of significant errors (5% or more in total base year emissions) or a certain number of accumulated errors.</p> <p>Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system of the company Tbl, which performs the calculations of emissions based on the guidelines of the GHG Protocol Brazil.</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
305-7 (2016)	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>It refers to emissions of air pollutants that can have impacts on air quality and people's health and that are subject to regulations that limit their production/release into the atmosphere. In the case of EDP, the significant emissions are restricted to SO2, NOx and PM, in order to have a global alignment of transparency in the reporting of pollutants linked to the Company's activities.</p> <p>The aforementioned atmospheric emissions are monitored via the CEMS system, which takes measurements every hour. The data are measured in mg/Nm³, therefore, referring to the concentration and are later converted into mass (kg) in the operation calculation spreadsheet.</p> <p>The monitoring of pollutants follows the Atmospheric Emissions Monitoring Program, which provides the methodology and applicable legislation, and was approved by the licensing agency. For the processing of data and establishment of limits, we follow the condition of the LO, CONAMA Resolution No. 8/1990 and CONAMA No. 436/2011.</p>	N/A	N/A	N/A
306-1 (2020)	Waste generation and significant waste-related impacts	<p>Significant impacts on the generation of waste are considered, which may cause an impact on the environment and the local community, such as irreversible contamination of soil, surface water, groundwater and air, in its management process (use, segregation and environmentally appropriate final disposal).</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
306-3 (2020)	Waste generated	EDP Brasil is an economic group that consolidates several subsidiary companies in the country in the activities of generation, transmission, distribution and energy solutions. Waste volumes are managed by the environmental areas of each company and/or business unit and reported to the Corporate Sustainability area, which is responsible for consolidating the information. The control of waste occurs from the disposal process, where there is weighing and control of the quantities destined, mostly to entities external to the company. The relevant exception, which includes internal disposal, occurs with the ashes transported to internal grounding at the Pecém TPP, but which can later be sold for external co-processing, which occurs with + 70% of the ashes currently generated.	The volumes of waste generated by EDP Transmissão SP-MG, EDP Transmissão Litoral Sul and Mata Grande are not available for consolidation.	N/A	N/A
306-4 (2020)	Waste diverted from disposal	The data related to waste are monitored monthly by the corporate center, and are generated at the time of departure of each type of waste for its final destination, be it disposal, recycling or other types of recovery. For waste disposed of outside the organization, MTRs and other documents at the local level (state or municipal) are issued, when applicable. Most of the waste is monitored based on indicators that have the metric ton as the standard unit, however, in the case of exceptions, the conversions are made based on official factors and supported by technically reliable external sources, such as lamps (reported in units), oil (reported in liters) and vegetation suppression wood (reported in m ³).	The volumes of waste generated by EDP Transmissão SP-MG, EDP Transmissão Litoral Sul and Mata Grande are not available for consolidation.	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
306-5 (2020)	Waste directed to disposal	The data related to waste are monitored monthly by the corporate center, and are generated at the time of departure of each type of waste for its final destination, be it disposal, recycling or other types of recovery. For waste disposed of outside the organization, MTRs and other documents at the local level (state or municipal) are issued, when applicable. Most of the waste is monitored based on indicators that have the metric ton as the standard unit, however, in the case of exceptions, the conversions are made based on official factors and supported by technically reliable external sources, such as lamps (reported in units), oil (reported in liters) and vegetation suppression wood (reported in m ³).	The volumes of waste generated by EDP Transmissão SP-MG, EDP Transmissão Litoral Sul and Mata Grande are not available for consolidation.	N/A	N/A
403-1 (2018)	Occupational health and safety management system	<p>"Employees" are considered to be employees counted as HC=1, namely, celestistas, active statutory and statutory employees with multiple contracts, and apprentices, interns and trainees are also included. Employees who have been away for more than 90 days are excluded.</p> <p>For "workers who are not employees", the number of people and hours worked by service providers who are at the service of EDP and its activities is counted. These indicators are sent by the units and consolidated to calculate the rates and report to internal and external bodies. This group includes service providers that are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
403-2 (2018)	Hazard identification, risk assessment, and incident investigation	<p>"Employees" are considered to be employees counted as HC=1, namely, celestistas, active statutory and statutory employees with multiple contracts, and apprentices, interns and trainees are also included. Employees who have been away for more than 90 days are excluded.</p> <p>For "workers who are not employees", the number of people and hours worked by service providers who are at the service of EDP and its activities is counted. These indicators are sent by the units and consolidated to calculate the rates and report to internal and external bodies.</p> <p>The mechanisms and initiatives do not differ between its own employees and third parties, however, in the case of the latter, the responsibility for the operationalization and ensuring compliance with safety standards is shared between EDP and the contracted company, and EDP is responsible for supervising what was established in the contract. This group includes service providers that are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).</p>	N/A	N/A	N/A
403-9 (2018)	Work-related injuries	<p>"Employees" are considered to be employees counted as HC=1, namely, celestistas, active statutory and statutory employees with multiple contracts, and apprentices, interns and trainees are also included. Employees who have been away for more than 90 days are excluded.</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
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403-9 (2018)	Work-related injuries	<p>(cont'd) For "workers who are not employees", the number of people and hours worked by service providers who are at the service of EDP and its activities is counted. These indicators are sent by the units and consolidated to calculate the rates and report to internal and external bodies.</p> <p>Accidents at work with serious consequences are those that result in serious injuries, in which the worker cannot recover or is not expected to recover in less than 6 months. Occupational accidents with mandatory reporting are those that occur in the exercise of work, at the service of the company, causing bodily injury, functional injury or disease that causes death, loss with permanent or temporary reduction of work capacity.</p> <p>The HHT Base for own employees is calculated monthly through the number of employees HC * 167 (2000/12), because today we do not have a report of actual hours of appointment of employees, so the criterion of NBR 14280 is used. For service providers, this information is sent by contracted companies and consolidated on a monthly basis. This group includes service providers that are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).</p>	N/A	N/A	N/A
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GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
411-1 (2016)	Incidents of violations involving rights of indigenous peoples	<p>Cases of violation of the rights of indigenous peoples are considered to be cases where there is mediation through legal mechanisms that prove or conclude that there has been damage caused by the Company's activities or assets.</p> <p>Every three months, the environmental areas are responsible for updating the ESG Risks dashboard, which includes the topic of violation of the rights of traditional peoples and which are taken for exhibition and discussion in the ESG Risks Sub-Committee.</p>	N/A	N/A	N/A
414-2 (2016)	Negative social impacts in the supply chain and actions taken	<p>For EDP, the negative social impact of its suppliers lies in the non-compliance with its code of ethics, which is also applied to the value chain. In addition, all contracts for the provision of services or purchase of materials at EDP maintain a standard annex that determines that non-compliance with environmental, labor or labor laws involving slave or child labor may result in their termination.</p> <p>To compose EDP's supplier base, suppliers undergo due diligence that includes analysis of socio-environmental aspects, such as findings related to human rights violations and corruption. EDP's active suppliers in Brazil are evaluated and monitored on a quarterly basis in legal, economic, environmental and social aspects.</p> <p>In addition, critical suppliers (single market suppliers and/or with a contract > R\$500 thousand) undergo a biannual audit cycle on ESG aspects.</p>	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
414-2 (2016)	Negative social impacts in the supply chain and actions taken	<p>(cont'd) Based on these audits focused on ESG risks and non-compliance with the related criteria, together with the results of due diligence, suppliers are framed in terms of environmental, ethical, human and labor rights, and governance risks.</p> <p>In 2023, ESG audits in the supply chain did not identify actual and potential negative environmental and social impacts (i.e., negative results that generate harmful effects or alteration of the environment, natural resources, and the community).</p>	N/A	N/A	N/A
IF-EU-140a.1 (2023)	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	<p>Fresh water: Surface or underground water bodies with the presence of total dissolved solids ≤1,000 mg/L. Water consumption from public supply concessionaires, the most relevant source for the company's activities, is also considered.</p> <p>Tool used to identify water stress area: Aqueduct Water Risk Atlas of the World Resources Institute (WRI), the only plant operating in an area classified as high risk for water stress currently it is the UTE Pecém, which corresponds to 100% of the value reported in the table within this classification.</p>	N/A	N/A	N/A
IF-EU-150a.1 (2023)	Amount of coal combustion residuals (CCR) generated percentage recycled	The local regulation for waste classification that was used in the case of ashes was ABNT NBR 10.004:2004, 10.005 and 10.006. The ash is classified as class II A – non-inert waste.	N/A	N/A	N/A

GRI Content	Name from Norma	Criterion Breakdown	Exceptions to Reporting Limits and Period	Changes in thresholds and criteria since the last report	Rationale for changes in thresholds and criteria since the last report
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IF-EU-150a.2 (2023)	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	The ashes produced from the burning of coal can be destined for external co-processing or via internal confinement in the ash yard. The patio was designed considering NBR 1218, 6118, 6122, 6502, 7480, 7175 and 6453.	N/A	N/A	N/A
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