



# BASIS OF PREPARATION

## Annual Sustainability Report 2024 | EDP in South America

Limited Assurance | PwC Brasil






## Introduction

With almost 30 years of history, EDP is one of the largest private companies operating in all segments of the electricity sector. During this time, we have expanded our operations in generation, transmission, distribution, commercialisation and solutions aimed at the B2B segment, making us one of the largest private companies in the sector.

We report to the parent company EDP S.A., located in Portugal, and are part of one of the largest European companies in the electricity sector. With global operations, we are organised into four regional hubs (Europe, North America, South America and Asia-Pacific).

In South America, our activities are present in Brazil and Chile. In these countries, we have our headquarters in Brazil, in the states of São Paulo (São Paulo and São José dos Campos) and Espírito Santo (Vitória).

Our strategic objectives and public commitments are focused on decarbonising the portfolio, adapting to climate change, promoting a just energy transition, engaging our value chain on ESG issues and managing risks. We share the global goal of increasing renewable capacity and energy efficiency, which is essential to accelerating the energy transition. By strengthening renewable energies and improving our electricity grids, we maintain, at the same time, the clear ambition of achieving Net Zero by 2040.

EDP has been preparing and publicly disclosing its annual sustainability reports since 2005 and has a limited assurance process for the information reported. For the 2024 financial year, the assurance was carried out by PwC and a set of data and information was verified, providing limited assurance, which will be signalled throughout the text using the symbol . The assurance process also checked the Company's Greenhouse Gas Emissions Inventory (GHG Protocol).

This document, called Basis of Preparation by PwC, is based on the ISAE 3000 standard and acts as a complement to the reporting of information contained in the Annual Sustainability Report 2024 | EDP in South America. The information was prepared on the basis of the GRI Standards 2021 and also in compliance with the Electricity Sector Accounting Manual (MSCE), with regard to the social and environmental information to be reported in the Annual Responsibility Report and that required annually by the National Electricity Agency (ANEEL).

The Annual Sustainability Report 2024 | EDP in South America, containing all the relevant indicators and the corresponding materiality study are available on the [Group's official website in Brazil](#) and also on the [Group's investor relations website in Brazil](#).

## Organisational boundaries and exceptions in the Report's scope

The report covers all EDP Group units in South America (except in cases of exceptions that consider only EDP Brasil companies), considering Brazil and Chile, as well as joint venture assets 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, the environmental indicators are reported in proportion to EDP's shareholding. All exceptions and/or changes to the organisational limits of specific indicators are listed in the 'Exceptions to boundaries and reporting period' column of the Indicators and Criteria Table, and are made available in the Table itself.

Furthermore, we would like to emphasise that in 2024, with the exit of UTE Pecém from EDP's portfolio, some indicators, especially environmental ones, suffered a large variation when compared to the previous year of 2023. Additionally, it is important to mention that EDP considered 20% shareholder proportionality in the Greenhouse Gas emissions data, namely in scope 3 – category 15.

## Accounting information, currencies and conversions

The accounting 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.

The financial results are shown 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 [here](#).

# 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 handling 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 using the Sustainability Indicator Systems (SIS) and Sustainable Data. The operational and administrative areas are responsible for collecting and entering the data into the platform on a monthly basis, which is then validated and consolidated by the corporate Sustainability area.

For the other environmental indicators, the reporting process takes place on an annual basis using excel spreadsheets.

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

# Details of the reporting criteria

The following table details the criteria, exceptions/changes to the reporting limits and justifications, where applicable, as indicated by PwC. The table details the criteria requested additionally in the assurance process and should be assessed in conjunction with the GRI Summary included in the **Annual Sustainability Report 2024 | EDP in South America** which includes all the indicators and information that were verified in the process.

GRI/SASB CONTENT	STANDARD NAME	DETAILED CRITERIA	EXCEPTIONS TO THE BOUNDARIES AND REPORTING PERIOD	CHANGES IN BOUNDARIES AND CRITERIA SINCE LAST REPORT	JUSTIFICATION FOR CHANGES IN BOUNDARIES AND CRITERIA SINCE LAST REPORT
GRI					
2-15 (2021)	Conflict of interest	A conflict of interest corresponds to a situation in which the purposes or advantages intended to be pursued or achieved by a given act are likely to interfere with the fulfilment of the proper duties of impartiality and objectivity or with the interests of the EDP. Conflicts of interest can be: apparent, situations that can be interpreted as a conflict of interest although they may not actually be; potential, situations arising from which a conflict of interest may arise in the future; real, situations of actual conflict of interest. EDP has policies and procedures, namely the global Conflict of Interest Prevention and Management Procedure, which ensure impartiality and exemption in actions and decision-making processes in situations of potential conflict of interest involving the Company, employees or partners.	NA	NA	NA
2-16 (2021)	Communicating crucial concerns	EDP has an established and consolidated Corporate Resilience governance model, which is supported by its Business Continuity Management System (BCMS). This model is made up of reference documents (standards, policies and procedures) based on ISO Corporate Resilience (ISO 22301 and ISO 22313). The guidelines aim to ensure the execution of swift responses to emergencies and/or events with potential operational or business disruption, which can be identified as cases of critical concern. In the event of a Crisis Committee being activated and set up, the crisis department, together with the business department, is responsible for coordinating fact-finding work, defining countermeasures and communicating with executives and managers. Safety is also considered to be one of the Group's main concerns. As it is a non-negotiable factor, the company implements several action plans on the subject.	Applicable only to EDP Brasil companies	NA	NA
2-21 (2021)	Proportion of total annual compensation	Total annual compensation: Amount of salary + fixed bonuses paid monthly to employees, depending on the activity or by law or collective agreement. Employees: senior management, management, specialists, administrative and operational. Highest paid individual: C-level (top management), same criteria as in previous years. The highest paid individual is the one with the highest total compensation and remains the same compared to the previous year. Rationale: total annual compensation of the highest paid individual / average annual compensation of all employees (excluding the highest paid).	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, ENERPREV and INSTITUTO EDP. For the compensation indicator, trainees and apprentices are excluded.	NA	NA
2-27 (2021)	Compliance with laws and regulations	In order to maintain transparency about compliance with laws and regulations, the indicator presents quantitative information on the following topics: non-compliance with legislation; legal claims; labour lawsuits and the total amount of compensation and fines paid in the period by court order.	For this indicator, EDP only reports on environmental cases, accidents involving the population, labour cases and occupational health and safety cases. For labour cases, the cases received by the companies Energest, EDP Renováveis, EDP Venture, Blue Sol, Aventura I, Elebrás and Novo Oriente III are not considered for reporting.	NA	NA
201-1 (2016)	Direct economic value generated and distributed	The DVA is being presented in accordance with CPC-09 and includes all the companies mentioned in GRI 2-2, except for EDP Renováveis, which already publishes financial data in its Earnings Report (available at <a href="https://www.edpr.com/pt-pt/investidores/informacao-para-investidores/relatorios-e-apresentacoes">https://www.edpr.com/pt-pt/investidores/informacao-para-investidores/relatorios-e-apresentacoes</a> ).	The report does not include EDP Renováveis.	NA	NA

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205-1 (2016)	Operations assessed for risks related to corruption	Operations include the processes that cut across and are directly involved in the activities of all the Company’s operating segments: Supplier Management – Supplier Registration; Payroll; Purchasing – Hiring and Acquisitions; Logistics – Storage and Delivery of Materials; Accounts Payable; Contract Management and Signing; Sale of Fixed Assets; Logistics – Sale of Unserviceables and Scrap; Customer Registration; Revenue Reading; Logistics – Receipt of Materials; Power cut; Revenue Recovery; Receipt and Write-off of Bills; 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; Raising Financial Funds; Cash Flow Management; Corporate Organisation; Calculation of Indicators; Donation of Unserviceable Assets; Donations in the nature of social investments managed by the Enerprev Institute; Purchase and Sale of Energy; Receiving, Storage and Supply Process; Receiving Inputs and Materials; Disclosure of information to investors; Purchases of materials and/or services; Measurement of energy risk; Budget process; Property disposal; Measurement of works; Environmental licensing; Donations, sponsorship and/or social support; Supervision of works; Price formation; Investment; and Sale of electric recharging solutions.	Applicable only to EDP Brasil companies	NA	NA
		Significant risks are those that can be classified as ‘High’ or ‘Very High’ in the corporate risk spreadsheet. These are risks with a potential financial impact of 0.5% or more of the business unit’s turnover, which could cause damage to the company’s image at a domestic and international level, which could involve the criminal conviction of employees for acts related to its activities, multiple litigation or class actions, as well as the imprisonment of executives for actions related to its activities and litigation involving the revocation of a licence, judicial recovery or bankruptcy. These risks could also have the potential for exposure to health hazards/agents (significantly above the Tolerance Limit) resulting in an irreversible impact on health, with consequent permanent disability, including a large group or population with regard to multiple cases of disability and fatality(s).			

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205-2 (2016)	Communication and training on policies and procedures fighting corruption	The indicator consolidates the total number of employees, but also stratifies by professional category (apprentices, trainees, operational, administrative, specialists, managers, directors, members of senior management and members of corporate governance) see disclosure of indicator GRI 205-2 in the report, who have received communication and/or training on corruption policies and procedures (e.g. communication via e-mail, Viva Engage and mandatory and complementary training on the Campus Online EDP online platform). Participation is counted on the basis of the HC and not the campaigns, thus avoiding double counting, i.e. a person who has taken part in online training, even if they receive other communications on the subject or take other related training, will only be counted once. Moreover, all EDP Group companies implement Integrity Due Diligence (IDD) procedures with business partners to reinforce the mechanisms for preventing and combating illegal practices. In order to assess and mitigate the integrity risks of the counterparties with whom they have relationships, they must ensure that they know, assess and act to mitigate the risks in commercial relationships, including suppliers, service providers, partners, beneficiaries of sponsorships and donations, employee candidates and other stakeholders.	Applicable only to EDP Brasil companies	NA	NA
205-3 (2016)	Confirmed cases of corruption and measures taken	There are different types of corruption offences, the most relevant of which for the purposes of this Policy are the following: Active corruption: Offering or promising an undue advantage to a public official in order to get them to perform, omit or delay an official act. Active corruption in an international business transaction: Promising, offering or giving, directly or indirectly, an undue advantage to a foreign public official, or to a third person, to determine them to perform, omit or delay an official act related to the international business transaction. Passive corruption: Requesting or receiving, for oneself or for another, directly or indirectly, even when out of office or before assuming it, but because of it, an undue advantage, or accepting a promise of such an advantage. Confirmed cases are those where the types of cases that fall under the previous definitions have been proven after investigation and analysis of the situation. 'Employees' are workers, regardless of their professional category (apprentices, trainees, operational, administrative, specialists, managers, etc.), counted as HC=1, whether they are permanent employees (including those on leave), active statutory employees or statutory employees with multiple contracts.	Applicable only to EDP Brasil companies	NA	NA



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302-1 (2016)	Energy consumption within the organization	Energy consumption within the organisation considers all electricity and fuel consumption for the organisation’s own activities. Electricity consumption is quantified on the basis of consumption of electricity from the grid in administrative and non-administrative buildings, own consumption (therefore generated and consumed at the plant itself) of electricity in administrative and non-administrative buildings, and the reverse flow, energy that the enterprise consumes from the SIN and subsequently offsets via its own generation. Fuel energy consumption includes the consumption of the fleet of all the Group’s subsidiaries, the consumption of power generators (in the event of a power outage), the consumption of chainsaws and the consumption for power generation, namely, and the burning of wood chips (biomass) in EDP B2B’s cogeneration boilers.	NA	The 2024 report begins to consider EDP Renováveis’ consumption data in South America. Also, consumption data from UTE Pecém is no longer directly included in the calculation of energy consumption, but is only considered for the calculation of scope 3 (Category 15) of the GHG Inventory. In view of this, there is a large variation in the reporting periods from 2023 to 2024.	The change in the calculation’s composition is due to the deconsolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023). Therefore, in 2024, the EDP Group has a 20% shareholding in the asset, impacting on the allocation of the respective Greenhouse Gas emissions in Scope 3 – category 15 of the company’s emissions inventory. This justifies the change from 2023 to 2024.
303-3 (2018)	Water collection	The criteria used to classify areas as ‘water stressed’ is the result of an assessment made using the World Resources Institute’s (WRI) AqueductWater Risk Atlas tool. In South America, the EDP Group has two wind farms in water-stressed areas: Elebrás Cidreira, in Rio Grande do Sul, with a high level of stress, and Punta de Talca, in Chile, with operations under test, with an extremely high level. However, none of these plants had water collection operations in 2024. For this reason, no water stress areas were included in the calculation for this period. The framework considering the concentration of dissolved solids is based on the classification of the body of water itself where the water is abstracted, with the classification of ‘total dissolved solids >1,000 mg/L’ being considered for withdrawals from the sea or brackish bodies of water.	NA	Water collection data from the UTE Pecém plant is no longer included in the total calculation due to its removal from EDP’s portfolio. Furthermore, the 2024 report begins to take into account EDP Renováveis’ data in South America.	The change in the calculation’s composition is due to the deconsolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023).
304-1 (2016)	Operational units owned, leased or managed within or adjacent to areas of environmental protection and areas of high biodiversity value located outside environmentally protected areas	Owned, leased or managed operating unit: all EDP Brasil units and joint venture assets with other companies, with the exception of minority shareholding activities. Environmental protection area: Conservation Units, as provided for in the National System of Nature Conservation Units (SNUC) Areas of high biodiversity value: Conservation Units; Priority Areas for Biodiversity Conservation (MMA, 2018); Important Bird Conservation Areas (IBA); and for the conservation and sustainable use of wetlands (Ramsar). Biodiversity value characterised by the attribute of environmental protection area or area of high biodiversity value: The indicator reports the classification of the Conservation Unit, both Full Protection and Sustainable Use. In relation to the Priority Areas for Biodiversity Conservation (MMA, 2018), the classification refers to extremely high, very high and high biological importance. It is also reported whether 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). Biodiversity value characterised by presence on protection list: Presence of IUCN Red List species classified according to their endangerment level.	The report does not take into account the assets of EDP Renováveis	NA	NA

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304-3 (2016)	Protected or restored habitats	Independent external experts: an independent professional (not employed by EDP) or a third-party company with expertise in the subject. Standards, methodologies and assumptions adopted: The guidelines for biodiversity management in all EDP Brasil's activities and business segments are set out in the Company's Environmental Policy. Methodologies related to habitat protection/restoration were defined by competent technical teams, respecting the individuality of each business segment and geographical location. If there are specific Resolutions, Normative Instructions and Terms of Reference for a business unit, these have been cited in the indicator's data table.	The report does not take into account the assets of EDP Renováveis	NA	NA
304-4 (2016)	Species included in the IUCN Red List and in national conservation areas lists with habitats in areas affected by the organization's operations	The date considered for surveying species included on the Red List varied for each business unit according to the environmental studies and fauna monitoring carried out.	The report does not take into account the assets of EDP Renováveis	NA	NA
305-1 (2016)	Direct emissions (Scope 1) of greenhouse gases (GHG)	Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system from the company Tbl, which carries out emissions calculations based on the GHG Protocol Brazil guidelines. In the case of emissions from energy acquisition, the emission factor of the National Interconnected System, Ministry of Science, Technology and Innovation (MCTI) is used.	The calculation basis for the report only considers assets in Brazilian territory, thus disregarding EDP Renováveis' asset (Punta de Talca Wind Farm) in Chile.	The emissions data from UTE Pecém is no longer included in the calculation base for scope 1, but is only considered for calculating scope 3 (Category 15) of the GHG Inventory. Moreover, the 2024 report begins to take into account data from EDP Renováveis in Brazil.	The change in the composition of the calculation is due to the deconsolidation of UTE Pecém in EDP's portfolio (process completed at the end of 2023). Thus, in 2024, the EDP Group has a 20% shareholding in the asset, impacting on the allocation of the respective Greenhouse Gas emissions in Scope 3 – category 15 of the Company's Emissions Inventory.
305-2 (2016)	Indirect emissions (Scope 2) of greenhouse gases (GHG) from the purchase of energy	Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system from the company Tbl, which carries out the emissions calculations based on the GHG Protocol Brazil guidelines. In the case of emissions from energy acquisition, the emission factor of the National Interconnected System, Ministry of Science, Technology and Innovation (MCTI) is used.	The calculation basis for the report only considers assets in Brazilian territory, thus disregarding EDP Renováveis' asset (Punta de Talca Wind Farm) in Chile.	The emissions data from UTE Pecém is no longer included in the calculation base for scope 2, but is only considered for calculating scope 3 (Category 15) of the GHG Inventory. Moreover, the 2024 report begins to take into account data from EDP Renováveis in Brazil.	The change in the composition of the calculation is due to the de-consolidation of UTE Pecém in EDP's portfolio (process completed at the end of 2023). Thus, in 2024, the EDP Group has a 20% shareholding in the asset, impacting on the allocation of the respective Greenhouse Gas emissions in Scope 3 – category 15 of the Company's Emissions Inventory.



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305-3 (2016)	Other indirect emissions (Scope 3) of greenhouse gases (GHG)	Concept of significant changes: According to the GHG Protocol, companies must recalculate their base year in the event of structural changes in the organisation, changes in calculation methodologies or the detection of significant errors (5% or more of total base year emissions) or a certain number of accumulated errors. Standards, methodologies, assumptions and/or calculation tools adopted: The calculation tool adopted is the SIS system from the company Tbl, which carries out emissions calculations based on the GHG Protocol Brazil guidelines.	The calculation basis for the report only considers assets in Brazilian territory, thus disregarding EDP Renováveis’ asset (Punta de Talca Wind Farm) in Chile.	In the 2024 financial year, emissions data from UTE Pecém is only considered for calculating scope 3 (Category 15) of the GHG Inventory. In addition, the 2024 report begins to take into account data from EDP Renováveis in Brazil.	The change in the composition of the calculation is due to the de-consolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023). Thus, in 2024, the EDP Group has a 20% shareholding in the asset, impacting on the allocation of the respective Greenhouse Gas emissions in Scope 3 – category 15 of the Company’s Emissions Inventory.
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. Waste is controlled as soon as it is disposed of, where the quantities disposed of are weighed and controlled, most of them for organisations outside the company.	The volumes of waste generated by EDP Transmissão Litoral Sul and EDP Transmissão Norte are not available for consolidation.	The 2024 report has two changes to the calculation base: the waste data from the UTE Pecém plant is disregarded. Also, EDP Renováveis’ data in South America is now being taken into account.	The change in calculation composition is due to the de-consolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023).
306-4 (2020)	Waste not destined for final disposal	Waste data is monitored monthly by the corporate centre, and is generated when each type of waste leaves for its final destination, be it disposal, recycling or other types of recovery. For waste destined outside the organisation, MTRs and other local (state or municipal) level documents are issued when applicable. The majority of waste is monitored using indicators whose standard unit is the metric tonne. However, in the event of exceptions, conversions are made based on official factors and backed up by technically reliable external sources, such as light bulbs (reported in units), oil (reported in litres) and wood from plant suppression (reported in m3).	The volumes of waste generated by EDP Transmissão Litoral Sul and EDP Transmissão Norte are not available for consolidation.	The 2024 report has two changes to the calculation base: the waste data from the UTE Pecém plant is disregarded. Also, EDP Renováveis’ data in South America is now being taken into account.	The change in calculation composition is due to the de-consolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023).
306-5 (2020)	Waste destined for final disposal	Waste data is monitored monthly by the corporate centre, and is generated when each type of waste leaves for its final destination, be it disposal, recycling or other types of recovery. For waste destined outside the organisation, MTRs and other local (state or municipal) level documents are issued when applicable. The majority of waste is monitored using indicators whose standard unit is the metric tonne. However, in the event of exceptions, conversions are made based on official factors and backed up by technically reliable external sources, such as light bulbs (reported in units), oil (reported in litres) and wood from plant suppression (reported in m3).	The volumes of waste generated by EDP Transmissão Litoral Sul and EDP Transmissão Norte are not available for consolidation.	The 2024 report has two changes to the calculation base: the waste data from the UTE Pecém plant is disregarded. Also, EDP Renováveis’ data in South America is now being taken into account.	The change in calculation composition is due to the de-consolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023).



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308-1 (2016)	New suppliers selected based on environmental criteria	To become part of EDP’s supplier base, new suppliers (who are not yet registered in EDP’s supplier database, but are in the process of being evaluated to become part of it) are subject to a rigorous due diligence process to ensure that the suppliers are aligned with EDP’s ethical and sustainability commitments. This process includes the assessment of suppliers’ policies, goals and strategies, as well as the inclusion of contractual clauses relating to human rights, greenhouse gas emissions and circular economy principles. All EDP Group companies implement third-party Integrity Due Diligence (IDD) procedures to strengthen the mechanisms for preventing and combating illegal practices. In 2024, out of 69 new suppliers assessed on environmental criteria, 40% were identified as causing negative environmental impacts – real and potential – with whom improvements were agreed as a result of the assessment carried out.	NA	The 2024 report begins to compile data on all the Group’s assets in South America.	Implementation of a reporting model in line with the EDP Group’s global strategy.
403-1 (2018)	Occupational health and safety management system	Workers are considered to be “employees” if they are counted as HC=1, whether they are permanent employees, active statutory employees or employees with multiple employment contracts, and apprentices, interns and trainees are also included. Employees on leave for over 90 days are excluded. For “non-employee workers”, the number of people and hours worked by service providers who are at EDP’s service in their activities are counted. These indicators are sent by the units and consolidated to calculate rates and report to internal and external bodies. This group includes service providers who are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).	Applicable only to EDP Brasil companies	NA	NA
403-2 (2018)	Hazard identification, risk assessment and incident investigation	Workers are considered to be “employees” if they are counted as HC=1, whether they are permanent employees, active statutory employees or employees with multiple employment contracts, and apprentices, interns and trainees are also included. Employees on leave for over 90 days are excluded. For “non-employee workers”, the number of people and hours worked by service providers who are at EDP’s service in their activities are counted. These indicators are sent by the units and consolidated to calculate rates and report to internal and external bodies. The mechanisms and initiatives do not differ between own employees and third parties, but in the case of the latter, the responsibility for operationalization and ensuring compliance with safety standards is shared between EDP and the contractor, with EDP being responsible for monitoring what has been established in the contract. This group includes service providers who are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).	Applicable only to EDP Brasil companies	NA	NA



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403-9 (2018)	Accidents at work	Workers are considered to be “employees” if they are counted as HC=1, whether they are permanent employees, active statutory employees or employees with multiple employment contracts, and apprentices, interns and trainees are also included. Employees on leave for over 90 days are excluded. For “non-employee workers”, the number of people and hours worked by service providers who are at EDP’s service in their activities are counted. These indicators are sent by the units and consolidated to calculate rates and report to internal and external bodies. Occupational accidents with serious consequences are those which result in serious injuries, from 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 course of work, at the service of the company, causing bodily injury, functional injury or illness that causes death, loss with permanent or temporary reduction of capacity for work. The HHT base for own employees is calculated on a monthly basis using the number of HC employees * 167 (2000/12), as today we don’t have a report on the actual hours worked by employees, so the NBR 14280 criterion is used. For service providers, this information is sent by a contracted company and consolidated on a monthly basis. This group includes service providers who are not hired directly by EDP, but by companies that provide services to the Company under contract (including or not a representation clause).	Applicable only to EDP Brasil companies	NA	NA
406-1 (2016)	Cases of discrimination and corrective measures taken	Any violation of the highest standards of ethics and integrity are considered cases of discrimination. Based on EDP’s Code of Ethics, revised in 2024, the Group has put in place two whistleblowing channels: the Ethics Channel and Speak up, where employees, customers, suppliers and/or other stakeholders can safely and confidentially report breaches of the Code of Ethics, whether anonymous or identified, related directly or indirectly to the EDP Group. The purpose of the Channels is to safely receive and monitor complaints, ensuring independence, neutrality, integrity and preservation. The records are received by an independent and specialized company, ensuring absolute confidentiality and the appropriate handling of the complaint. After being classified, the complaint is forwarded to the Ethics & Compliance Global Unit’s investigation team. The reports are periodically presented to the Ethics Committees of EDP and EDPR, which deliberate on the results of the investigations and propose the appropriate measures for each situation.	Applicable only to EDP Brasil companies	NA	NA
408-1 (2016)	Operations and suppliers with a significant risk of child labour cases	Significant risks include critical suppliers which, based on EDP’s Sustainability in the Supply Chain Protocol, are those with high impacts and risks and, therefore, for which involvement and additional measures should be prioritised. By analysing criticality, potential risks are identified and segmented by type of specification and indications of human rights violations associated with business partners. The EDP Group has a Human Rights Policy that defines EDP’s commitment, in all its operations and regions, to prevent human rights abuses, including child labour and forced labour (especially in underdeveloped countries and regions, such as Brazil, where there is a greater risk), within its value chain, in line with international standards, such as the UN Guiding Principles on Business and Human Rights and the ILO Conventions. EDP in Brazil is also a member of several external commitments, see GRI indicator 2-28, aimed at commitment and integrity with Human Rights. In 2024, 100% of suppliers in South America with significant risks of child, forced and/or compulsory labour were assessed. This monitoring is carried out throughout the contract period.	NA	The 2024 report begins to compile data on all the Group’s assets in South America.	Implementation of a reporting model in line with the EDP Group’s global strategy.



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409-1 (2016)	Operations and suppliers with a significant risk of cases of forced or compulsory labour slave	Significant risks include critical suppliers which, based on EDP’s Sustainability in the Supply Chain Protocol, are those with high impacts and risks and, therefore, for which involvement and additional measures should be prioritised. The EDP Group has a Human Rights Policy that defines EDP’s commitment, in all its operations and regions, to prevent human rights abuses, including child labour and forced labour (especially in underdeveloped countries and regions, such as Brazil, where there is a greater risk), within its value chain, in line with international standards, such as the UN Guiding Principles on Business and Human Rights and the ILO Conventions. EDP in Brazil is also a member of several external commitments, see GRI indicator 2-28, aimed at commitment and integrity with Human Rights. In 2024, 100% of suppliers in South America with significant risks of child, forced and/or compulsory labour were assessed. This monitoring is carried out throughout the contract period.	NA	The 2024 report begins to compile data on all the Group’s assets in South America.	Implementation of a reporting model in line with the EDP Group’s global strategy.
411-1 (2016)	Cases of violations of indigenous peoples’ rights	The categories of violations of indigenous peoples’ rights are filtered through internal systems, such as the “Contact Us” channels and the Legal Systems and Mechanisms. In 2024, no cases of violation of indigenous peoples’ rights were reported.	The report does not take into account the assets of EDP Renováveis	NA	NA
412-3 (2016)	Significant investment agreements and contracts with human rights clauses	To calculate the indicator, the total number of significant investment agreements and contracts is taken into account. This number is used to analyse the percentage of which of these agreements and contracts include human rights clauses or have undergone a human rights assessment.	For significant investments, contracts over 500,000 reais are considered.	NA	NA
414-2 (2016)	Negative social impacts of the supply chain and measures taken	For EDP, the negative social impact of its suppliers lies in non-compliance with its code of ethics, which is also applied to the value chain. To make up EDP’s supplier base, suppliers undergo due diligence that includes analysing socio-environmental aspects, such as findings related to human rights violations and corruption. This process also includes the assessment of suppliers’ policies, goals and strategies, as well as the inclusion of contractual clauses relating to human rights, greenhouse gas emissions and circular economy principles. All EDP Group companies implement third-party Integrity Due Diligence (IDD) procedures to reinforce the mechanisms for preventing and combating illegal acts.	NA	The 2024 report begins to compile data on all the Group’s assets in South America.	Implementation of a reporting model in line with the EDP Group’s global strategy.
SECTOR GRI - ELECTRICITY					
EU12 (2014)	Transmission and distribution losses as a percentage of total energy	Technical losses are monitored and managed in accordance with the guidelines of the National Electricity Agency (ANEEL). These losses occur due to the dissipation of energy along transmission and distribution lines, transformers and other components of the electrical system, and are typical of energy distribution equipment. In the Unbilled methodology, adopted as the basis for consolidating distributors’ market closures, technical losses are calculated as a fixed percentage of the system’s load. On the other hand, non-technical (commercial) losses are not related to the physical aspects of the energy transmission and distribution system. They are caused by energy theft, fraud in the system and measurement errors. At EDP, non-technical losses are calculated as the difference between overall losses and technical losses. Global (or total) losses are calculated as the difference between the energy that entered the network and that which was actually registered and billed.	Applicable only to EDP Brasil distribution companies.	NA	NA



GRI/SASB CONTENT	STANDARD NAME	DETAILED CRITERIA	EXCEPTIONS TO THE BOUNDARIES AND REPORTING PERIOD	CHANGES IN BOUNDARIES AND CRITERIA SINCE LAST REPORT	JUSTIFICATION FOR CHANGES IN BOUNDARIES AND CRITERIA SINCE LAST REPORT
EU25 (2014)	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending cases of legal illnesses	All cases of incidents and accidents with fatalities involving the company’s assets are considered potential risks. Safety is a major issue for EDP and, in order to minimise the occurrence of accidents, there is an internal working group dedicated exclusively to the subject. This multidisciplinary group includes the Corporate and Business Safety areas, as well as representatives from CIPA and the Communication department which together disseminate the safety culture to the entire workforce, offering continuous training and implementing preventive measures to mitigate the main risks identified.	Applicable only to EDP Brasil companies	NA	NA
SASB					
IF-EU-140a.1	(1) Total water abstracted, (2) total water consumed; percentage of in regions with high or very high water stress	Fresh water: Surface or underground water bodies with total dissolved solids ≤1,000 mg/L. Consumption of water from public supply concessionaires, the most relevant source for the company’s activities, is also taken into account. Tool used to identify water stress areas: AqueductWater Risk Atlas from the World Resources Institute (WRI). In South America, the EDP Group has two wind power plants in water stressed areas: Elebrás Cidreira, in Rio Grande do Sul, with a high level of stress, and Punta de Talca, in Chile, with operations under testing, with an extremely high level. However, none of these plants had water abstraction operations in 2024. For this reason, no water stress areas were included in the calculation for this period.	NA	Water withdrawal data from the UTE Pecém plant (which in the previous year was considered to be an operation identified as being at hydro risk) is no longer included in the total calculation. In addition, the 2024 report begins to take into account data from EDP Renováveis in South America.	The change in the calculation’s composition is due to the de-consolidation of UTE Pecém in EDP’s portfolio (process completed at the end of 2023).