



EDP — ENERGIAS DE PORTUGAL, S.A.

(incorporated with limited liability in the Portuguese Republic)

EDP FINANCE B.V.

*(incorporated with limited liability in The Netherlands
and having its statutory seat in Amsterdam)*

EDP SERVICIOS FINANCIEROS ESPAÑA, S.A.U.

(incorporated with limited liability in Spain)

€16,000,000,000

Programme for the Issuance of Debt Instruments

This Supplement (the "**Supplement**") constitutes a supplement for the purposes of Article 23 of Regulation (EU) 2017/1129 (the "**Prospectus Regulation**") and is supplemental to, forms part of and must be read and construed in conjunction with, the base prospectus dated 20 May 2024 (the "**Base Prospectus**") prepared by EDP — Energias de Portugal, S.A. ("**EDP**"), EDP Finance B.V. ("**EDP B.V.**") and EDP Servicios Financieros España, S.A.U ("**EDP SFE**") (together, the "**Issuers**") in connection with their Programme for the Issuance of Debt Instruments (the "**Programme**") for the issuance of up to €16,000,000,000 in aggregate nominal amount of instruments (the "**Instruments**").

Terms given a defined meaning in the Base Prospectus shall, unless the context otherwise requires, have the same meaning when used in this Supplement.

This Supplement has been approved by the Central Bank of Ireland (the "**Central Bank**"), as competent authority under the Prospectus Regulation. The Central Bank only approves this Supplement as meeting the standards of completeness, comprehensibility and consistency imposed by the Prospectus Regulation. Such approval should not be considered as an endorsement of the Issuers nor as an endorsement of the quality of the Instruments that are the subject of the Base Prospectus. Investors should make their own assessment as to the suitability of investing in the Instruments.

The purpose of this Supplement is to (i) incorporate by reference in the Base Prospectus the unaudited interim financial statements of EDP, EDP B.V. and EDP SFE, respectively, for the six-month period ended 30 June 2024, (ii) update the Portuguese taxation section and (iii) update the no significant change statement.

IMPORTANT NOTICES

Each of the Issuers accepts responsibility for the information contained in this Supplement and declares that, to the best of its knowledge, the information contained in this Supplement is in accordance with the facts and contains no omission likely to affect its import.

To the extent that there is any inconsistency between: (a) any statement in this Supplement or any statement incorporated by reference into the Base Prospectus by this Supplement; and (b) any other statement in, or incorporated by reference into, the Base Prospectus, the statements in (a) above will prevail. Any websites referred to herein do not form part of the Base Prospectus.

Save as disclosed in this Supplement, no significant new fact, material mistake or inaccuracy relating to the information included in the Base Prospectus which is capable of affecting the assessment of the Instruments issued under the Programme has arisen or been noted, as the case may be, since the publication of the Base Prospectus.

AMENDMENTS OR ADDITIONS TO THE BASE PROSPECTUS

With effect from the date of this Supplement, the information appearing in, or incorporated by reference into, the Base Prospectus shall be amended and/or supplemented in the manner described below.

A. Documents incorporated by reference

- (i) In respect of EDP, the unaudited consolidated condensed financial statements for the six-month period ended 30 June 2024 and the auditor's limited review report thereon, which appear on pages 41 to 104 and pages 135 to 136, respectively, available at https://www.edp.com/sites/default/files/2024-07/Interim%20Report%201st%20Half%202024_0.pdf (the "**H1 2024 EDP Financial Statements**").
- (ii) In respect of EDP B.V., the unaudited and unreviewed interim financial statements for the six-month period ended 30 June 2024, which appear on pages 6 to 12, available at <https://www.edp.com/sites/default/files/2024-08/Finance%20BV%20Interim%20Report%201H24.pdf> (the "**H1 2024 EDP B.V. Financial Statements**").
- (iii) In respect of EDP SFE, the unaudited and unreviewed interim financial statements for the six-month period ended 30 June 2024, which appear on pages 6 to 12, available at <https://www.edp.com/sites/default/files/2024-08/EDP%20SFE%20Interim%20Report%201H24.pdf> (the "**H1 2024 EDP SFE Financial Statements**").

Copies of the documents incorporated by reference have also been filed with the Central Bank.

Any information contained in the document referred to above which is not incorporated by reference in this Supplement is either not relevant to investors or covered elsewhere in the Base Prospectus, as amended by this Supplement.

Copies of the information incorporated by reference in this Supplement as described above can be obtained from the registered office of each Issuer and from the specified office of the Paying Agent for the time being in London.

B. Update to Portuguese Taxation

Law no. 31/2024, of 28 June, approved changes to taxation of capital gains obtained by Portuguese resident individuals on the repayment or transfer of the Instruments. In accordance with the introduced changes, if the capital gains refer to securities admitted to trading, 10 per cent, 20 per cent or 30 per cent of the income may be excluded from taxation, depending on whether the assets are held for more than two years and less than five years, for five years or more and less than eight years, or for eight years or more, respectively.

C. No significant change statement

There has been no significant change in the financial performance or position of EDP, EDP B.V., EDP SFE or the EDP Group since 30 June 2024.

There has been no material adverse change in the prospects of EDP, EDP B.V., EDP SFE or the EDP Group since the date of their last published audited financial statements, being 31 December 2023.