



Additional Sustainability Indicators for the EDP Group 2025

This Report

For the second consecutive year, EDP Group prepared the Sustainability Statement as a chapter of its Integrated Annual Report 2025 ([IAR 2025](#)), in application of the Corporate Sustainability Reporting Directive (CSRD) and in accordance with the European Sustainability Reporting Standards (ESRS). The Sustainability Statement is organised in four sections: Scope and Disclosures, Governance and Economic, Environment and Social Information. Additional ESG data points not required under CSRD-ESRS are presented in the Other Indicators section of the Annexes chapter of the IAR 2025.

Given the importance to stakeholders and ESG ratings, this report draws on, and is complemented by, three core publicly available documents that anchor EDP's CSA-relevant disclosure: (1) the [Integrated Annual Report 2025](#) (Sustainability Statement under ESRS, Annexes Other Indicators, and Annexes ESG frameworks); (2) the [Climate Transition Plan 2025](#) (CTP 2025), updated and approved by the Executive Board of Directors in 2025; and (3) the [Sustainable Products & Services Programme 2025](#) (SP&S Programme 2025), covering the Group's client-facing sustainable products and services and its internal energy, water and waste management programmes. These core documents are complemented by the additional voluntary thematic reports listed under "Scope and Disclosures", which together constitute the complete body of EDP's CSA-relevant disclosure. Where the evidence required for a CSA criterion is fully disclosed in any of these documents, this report relies on cross-reference to avoid duplication; where a gap exists or where structural mapping is useful, this report provides the additional content directly.

This report has not been subject to limited or reasonable assurance by the external auditor of EDP, S.A. The Sustainability Statement included in IAR 2025 is itself subject to independent assurance by PricewaterhouseCoopers & Associados, SROC, Lda., as described in Part III, item 46 of IAR 2025.

The IR&ESG Business Enablement Function (BEF) of EDP, S.A. was responsible for compiling and consolidating the information presented here, which is released as a separate document from IAR 2025.

This report covers the calendar year 2025. Where a referenced source reports on a different period, the applicable period is indicated at the point of use.

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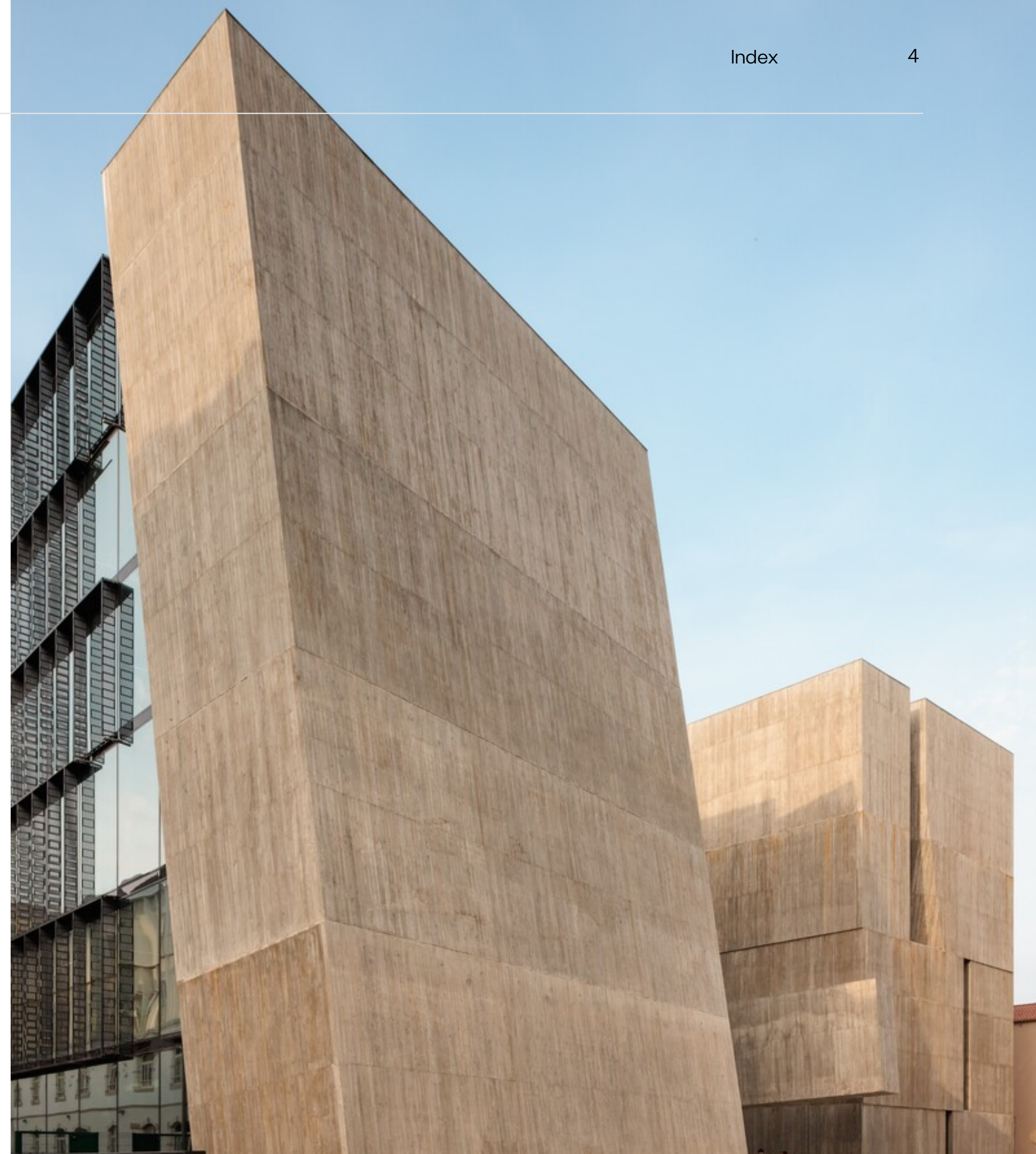
Scope

The information is provided on a consolidated basis and includes the group's subsidiaries. The thematic reports referenced throughout this document, with their abbreviations, are:

- [Integrated Annual Report 2025 \(IAR 2025\)](#) — including the Sustainability Statement under CSRD-ESRS and the Annexes "Other Indicators"
- [Climate Transition Plan Update 2025](#) (CTP 2025)
- [Sustainable Products & Services Programme 2025](#) (SP&S Programme 2025)
- [Climate Adaptation and Resilience Report 2025](#)
- [Ethics and Compliance Report 2025](#)
- [Social Investment Report 2025](#)
- [EDP People & Organization Report 2025](#) (P&O 2025)
- [Interest Representation 2025](#)

Voluntary Thematic Disclosures Beyond CSRD-ESRS

In addition to the Sustainability Statement of [IAR 2025](#) and the Other Indicators section of its Annexes chapter, EDP publishes a set of voluntary thematic reports addressing specific environmental, social and governance topics in greater depth than required by ESRS. These reports — covering matters such as human rights, diversity, equity and inclusion, community investment, tax transparency, climate transition, and health and safety — are referenced throughout this document where relevant to S&P Global CSA criteria. The full list of thematic reports for the 2025 reporting cycle, together with their respective access points, is identified and cross-referenced, with direct access points, in the Evidence Repository annexed to this report. Together with IAR 2025, they constitute the complete public ESG disclosure of EDP for the financial year ended 31 December 2025.





Meadow Lake wind farm | Indiana, USA

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GOVERNANCE AND ECONOMIC INFORMATION

Governance and Economic Information



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Governance and Economic Information

Note on this section: The Corporate Governance elements below complement the EDP [General and Supervisory Board Annual Report 2025](#). This section provides explicit public disclosure of governance responsibilities in the precise language required by the S&P CSA 2026 criteria for ESG Governance Oversight, Information Security Governance, Climate Governance and Risk Governance (Three Lines of Defence). EDP operates a two-tier board structure – General and Supervisory Board (GSB) and Executive Board of Directors (EBD).

Reporting Boundaries & Assurance

CSA 1.1.1, CSA 1.1.2

EDP's sustainability reporting boundaries and external assurance are disclosed in [IAR 2025](#), Sustainability Statement, General Information chapter (BP-1, BP-2): the reporting perimeter aligns with the financial consolidation perimeter and covers the entire EDP Group and its full value chain (upstream, own operations, downstream). The Sustainability Statement is independently assured by PricewaterhouseCoopers & Associados, SROC, Lda., as documented in [IAR 2025](#) Part III, item 46.

1. Corporate Governance

CSA 1.2

1.1. Cross-Reference Map

CSA 1.2.1 to 1.2.15

CSA sub-question	Topic	Public source
1.2.1	Board Independence	IAR 2025 – Corporate Governance chapter, Part I, Item 17 and 18; IAR 2025 – Recommendations table II.2.1; Annex I (member CVs)
1.2.2	Board Type	IAR 2025 – Corporate Governance chapter, Part I, Item 15-17 (two-tier structure: GSB + EBD)
1.2.3	Non-Executive Chairperson / Lead Director	IAR 2025 – Corporate Governance chapter, Part I, Item 18 and Item 21
1.2.4	Board Diversity Policy	IAR 2025 – Corporate Governance chapter, Part I, Item 17; Recommendations table II.2.1; IAR 2025 Sustainability Statement General Information (GOV-1, Structure and Diversity of Governing Bodies)

CSA sub-question	Topic	Public source
1.2.5	Board Gender Diversity	IAR 2025 – Sustainability Statement General Information (Structure and Diversity of Governing Bodies – gender ratio table for EBD, GSB and GSB Committees); Corporate Governance chapter, Part I, Item 17
1.2.6	Board Accountability	IAR 2025 – Corporate Governance chapter, Part I, Items 21, 29 and 55; Recommendations table VII.7
1.2.7	Board Average Tenure	IAR 2025 – Corporate Governance chapter Part I, Item 17, Annex I (member CVs with appointment dates)
1.2.8	Board Industry Experience	IAR 2025 – Corporate Governance chapter, Part II Recommendations table II.2.1 (skills matrix); Annex I (CVs); EDP corporate website (skills matrix and CVs)
1.2.9	CEO Compensation – Success Metrics	IAR 2025 – Remuneration Report, parts A and B (annual variable component KPIs and weights)
1.2.10	CEO Compensation – Long-Term Performance Alignment	IAR 2025 – Remuneration Report, parts A and B (multi-annual variable component, vesting conditions, ESG long-term KPIs)
1.2.11	CEO-to-Employee Pay Ratio	See section 1.4 of this report
1.2.12	Management Ownership	IAR 2025 – Corporate Governance chapter, Part I, Item 8 (Capital Structure section); IAR 2025 – Remuneration Report (shareholdings of governing body members)
1.2.13	Management Ownership Requirements	IAR 2025 – N/A
1.2.14	Government Ownership	IAR 2025 – Corporate Governance chapter, Part I, Item 7; EDP corporate website (shareholders' structure)
1.2.15	Family Ownership	IAR 2025 N/A – Corporate Governance chapter, Part I, Item 7; EDP corporate website (shareholders' structure)

1.2. ESG Governance Oversight

CSA 1.2.16

Cross-reference: [IAR 2025](#) Sustainability Statement, General Information chapter (GOV-1, GOV-2, GOV-3, GOV-4 – Sustainability governance section, including the table mapping each material topic to the responsible EBD member and Management Committee, and the description of the Sustainability Committee and the Corporate Governance and Sustainability Committee). [EDP corporate website](#) – [Internal Regulations of the Corporate Governance and Sustainability Committee](#).

1.3. Climate Governance

CSA 2.5.5

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 2.1 Climate change (ESRS 2 GOV-1; E1.GOV-3) – board-level oversight via the Sustainability Committee and the Corporate Governance and Sustainability Committee, executive responsibility under the CFO. [CTP 2025](#) chapter 4.1 Governance – climate governance model and "Say on Climate" shareholder vote.

At executive level, the Chief Financial Officer (CFO) holds designated responsibility for climate strategy, supported by the Sustainability Committee and the Risk Committee. The IR&ESG (Investor Relations & ESG) team defines and proposes revisions to the Climate Transition Plan and is responsible for monitoring its implementation at Group level.

1.4. CEO-to-Employee Pay Ratio

CSA 1.2.11

	Amount 2025 (€)	CEO compensation divided by the mean or median employee compensation	Public Source
Total CEO remuneration paid	2,156,158	-	IAR 2025 , Remuneration Report
Retirement Savings Plan (PPR), excluded per S&P 1.2.11	-202,128	-	-
CEO Compensation	1,954,030	-	-

	Amount 2025 (€)	CEO compensation divided by the mean or median employee compensation	Public Source
Employee Compensation (Median employee Compensation)	44,338.77	44.1	-
Employee Compensation (Mean employee Compensation)	54,491.90	35.9	-

CEO total compensation is calculated as fixed remuneration plus annual variable components (financial years 2022, 2023, and 2024), as disclosed in the EDP Remuneration Report (IAR 2025, Part II). The multi-annual variable component paid in EDP shares in 2025 (€638,611.00 / 185,212 shares) has been included in the calculation. The figure reported here (€1,954,030.79) excludes the Retirement Savings Plan (PPR), in line with the S&P Global definition of compensation (Q1.2.11), which defines salary as total annual compensation including all bonuses but excluding pension and fringe benefits. The corresponding total disclosed in the Remuneration Report (€2,156,158.43, [IAR 2025](#), page 15) includes the PPR; the €202,128 difference corresponds to the PPR contribution (10% of base remuneration), which is the sole item excluded here. Median and mean employee compensation cover all Group employees globally (11,865 FTEs, FY2025), based on total cash compensation (fixed + variable), excluding pension and fringe benefits. Note: the ESRS S1-16 pay ratio disclosed in [IAR 2025](#) (20.2x) uses a different perimeter and methodology aligned with ESRS requirements, and is not directly comparable to this CSA figure.

2. Risk & Crisis Management

CSA1.4

2.1. Risk Governance – Three Lines of Defence

CSA1.4.1

Cross-reference: [IAR 2025](#), Management Statement, Strategic Approach chapter, 3.3 Risk Management section. [IAR 2025](#), Corporate Governance & Remuneration, Corporate Governance Report chapter, Part I, Items 21, 29, 31, 34, 35, 38 and 50-52. [IAR 2025](#), Sustainability Statement, General Information chapter (GOV-5 – Risk management and internal controls over sustainability reporting). The Risk Business Enablement Function (Risk BEF) operationalises the three-lines model across the Group. [Risk Governance Model](#).

2.2. Risk Management Processes and Risk Culture

CSA1.4.2

Cross-reference: [IAR 2025](#), Corporate Governance & Remuneration, Corporate Governance chapter, Part I, Item 54; [IAR 2025](#), Management Statement, Strategic Approach chapter, 3.3 Risk Management section; [IAR 2025](#), Sustainability Statement, General Information section (GOV-5 – internal controls over sustainability reporting; [Risk Management Process](#), [Risk Appetite](#), [Risk Taxonomy](#), [Main Risk Management Activities](#) and [Risk Governance Model](#).

CSA element	EDP disclosure	Public source
Risk review process	7-phase integrated process (establishing context → identification → analysis → assessment → treatment → monitoring → communication), applied transversally across Platforms and Regions	IAR 2025 , Corporate Governance Item 54; Risk Management Process
Risk appetite framework	Statement organised around four pillars (Balanced Business, Solid Financials, ESG Excellence, Operational Excellence), with associated KRIs. The 2025 update introduced a new statement on "Security, confidentiality, integrity and availability of systems"	IAR 2025 , Management Statement, Strategic Approach chapter, 3.3 Risk Management section, 3.3.2 subsection; Risk Appetite

CSA element	EDP disclosure	Public source
Risk exposure and mitigation measures	The quantification of EDP's risks is based on the potential loss in EBITDA, in a P95% scenario, estimated through the application of Monte Carlo simulations. Additionally, EDP Group also carries out a qualitative/ quantitative assessment of their potential financial impact and likelihood. Mitigation measures are also presented for main risks	IAR 2025 , Management Statement, Strategic Approach chapter, 3.3 Risk Management section, 3.3.3 subsection, Risk Taxonomy
Frequency of risk exposure review	Quarterly review at the Global Risk Committee, Financial Risk Committee and Risk Monitoring Committee. The Financial Matters Committee is also dedicated to supervising risk and related matters	IAR 2025 , Corporate Governance & Remuneration, Corporate Governance Report chapter, Part I, Item 52; GSB Annual Report 2025 chapter 2.1. Main Risk Management Activities
Risk criteria in new products and services	Climate, financial, counterparty and operational risk assessments embedded in investment decision-making through the Financial Centre of Excellence and the Global Risk Committee. Internal carbon shadow price applied to CapEx in electricity generation. Biodiversity risk screening following TNFD LEAP methodology. The value chain of EDP can be divided into three main phases: upstream, own operations, and downstream. To define impacts, risks and opportunities, all activities that are part of EDP's value chain were included, including EDP's upstream and downstream activities	IAR 2025 , Corporate Governance & Remuneration, Corporate Governance Report chapter, Part I, Item 52; IAR 2025 , Sustainability Statement, Environment chapter, 2.1 Climate change section (carbon shadow price); IAR 2025 , Sustainability Statement, Environment chapter, 2.2 Nature and Resource Management section, 2.2.2 Biodiversity and ecosystems subsection (TNFD LEAP); Main Risk Management Activities (for investments). In the Sustainability Statement, item Impacts, risks and opportunities in the following cross-references: chapter 1. General information in section 1.2. EDP at a glance; chapter 2. Environment in the section 2.1. Climate change and 2.2. Nature and resource management; chapter 3. Social in section 3.1. Human capital, 3.2. Supply chain management, 3.3. Local communities and 3.4. Resilient service Governance; and chapter 4. Governance in section 4.1. Business conduct

CSA element	EDP disclosure	Public source
Audit of the risk management process	Audited regularly by EDP's Internal Audit function. External assessment in 2025 by the Institute of Internal Auditors (IIA) under the Global Internal Audit Standards awarded the highest rating: "Full Achievement". In 2025, the Internal Audit Business Enablement Function did internal audits to the risk management process, carrying out specific assignments regarding core risks impacting the activity of the platforms and regions, of other business enablement functions and of global business services, covering topics such as energy management, investment projects, counterparty risk, regulatory reporting or Cybersecurity. A new external audit to the risk maturity is being conducted and is expected to be closed in the first semester of 2026	GSB Annual Report 2025 chapter 2.1. Main Risk Management Activities Internal Audit Function Report 2025
Risk management education for all non-executive directors	Regular risk management education for all non-executive directors: Training on risk issues and new trends in risk management at the Annual Meeting of the Audit Committees, for members of the General and Supervisory Board. Development of several sessions dedicated to risk for senior management (executives and non-executives) namely Global Risk Committees dedicated to analysing the main risk issues with senior executive management; Risk Monitoring Committees to review key risk exposures and to report on the status of all risk limits; participation in sessions of the Financial Matters Committee, plenary sessions with the General and Supervisory Board and sessions of USA Business Affairs Monitoring Committee	Main Risk Management Activities
Focused training throughout the organization on risk management principles	Training on risk issues and new trends in risk management at the Annual Meeting of the Audit Committees, for members of the General and Supervisory Board; Specialised courses for all employees (e.g., ethics, health and safety, cyber security); Annual Risk Summit to promote a risk culture and train risk teams, as well as members of the Risk Committee (such as Internal Audit) and members of the General and Supervisory Board; Programme to boost the EDP Group's network of risk teams: annual planning meeting, sharing of information in the Enterprise Risk Management Repository, quarterly masterclasses and participation in Risk Committees; Presentation of the Risk Plan each year to the Board and the regional Management Teams; Implementation of quarterly townhalls with all members of risk teams.	Main Risk Management Activities

CSA element	EDP disclosure	Public source
Financial incentives which incorporate risk management metrics	Annual incentives incorporate Safety (Reactive and Proactive Safety Indicators), Cybersecurity (BitSight Rating), Ethics & Compliance and role-specific risk KPIs for employees in Risk, Safety, Security & Business Continuity functions. Within the organisation, there is a performance evaluation model for employees that influences short-term incentives, designed to assess and enhance employee contributions towards the organisation's goals. This model is structured around three performance clusters — Attractive Returns (60%), Future-Proof People & Organisation (20%) and ESG Excellence (20%) — and applies transversally across all business delivery, enablement and service functions, with weights differentiated by seniority level.	EDP P&O 2025 Risk Governance Model , specifically, detailed description of EDP Group's competent bodies, their respective responsibilities, and the Risk Committees

Cross-reference: For the Board-level oversight architecture (Three Lines of Defence model), see section 2.1 of this report.

2.3. Emerging Risks

CSA 1.4.3

Cross-reference: [Risk Taxonomy](#).

3. Materiality

CSA1.3

Cross-reference: [IAR 2025](#) Sustainability Statement, General Information chapter (IRO-1, IRO-2, E2.IRO-1, SBM-3 — Double Materiality Assessment: methodology, integration with Enterprise Risk Management, four-step process, 60/40 threshold, stakeholder engagement through three complementary channels, validation by Sustainability Committee, presentation to the Financial Matters Committee and the General and Supervisory Board, and formal approval by the Executive Board of Directors; Double materiality matrix with eight material topics — Climate change, Resilient service, Human capital, Circular economy, Biodiversity, Supply Chain Management, Local communities, Business conduct). The DMA is revisited annually and is externally assured by PricewaterhouseCoopers & Associados, SROC, Lda.

3.1. Material Issues for Enterprise Value Creation

CSA1.3.2

Aspects	Climate Change	Resilient Service – Customers	Human Capital
Material risk or opportunity	Risk: related to the category “Climate Transition & Physical Risks” Public source: IAR 2025 , Sustainability Statement, chapter 2.1. Climate change – Material IROs related to climate change chapter 1. General information, section Double materiality matrix	Opportunity related to the category ‘Customer Relations’ Public source: IAR 2025 Sustainability Statement, 3.4 Resilient Service, Customers – Material IROs related to customers; IAR 2025 Sustainability Statement, General Information – Double Materiality Matrix: The topic “Resilient service” encompasses ESRs S4 – Consumers and end-users, as indicated in the green text box.	Opportunity related to the category ‘Human Capital Management’ Public source: IAR 2025 Sustainability Statement, 3.1 Human Capital – Material IROs related to customers; IAR 2025 Sustainability Statement, General Information – Double Materiality Matrix
Business case	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change, section Resilience analysis	Customer experience and satisfaction is financially material; see IAR 2025 Sustainability Statement, 3.4 Resilient Service – Customers.	IAR 2025 Sustainability Statement, 3.1 Human Capital

Aspects	Climate Change	Resilient Service – Customers	Human Capital
Business strategies	See BP 2026–2028 ; IAR 2025 Sustainability Statement, 2.1 Climate change; EDP Climate Transition Plan (update 2025)	IAR 2025 Sustainability Statement, 3.4 Resilient Service – Customers	IAR 2025 Sustainability Statement , 3.1 Human Capital. EDP P&O Report 2025 . 2025 target for engagement and empowerment: > High performing companies.

3.2. Materiality Metrics for Enterprise Value Creation

CSA1.3.3

Metrics, targets and executive compensation linkage — by material aspect

Aspects	Climate Change	Resilient Service – Customers	Human Capital
Target	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change Near-term targets: > Scope 1+2 [intensity – gCO ₂ e/kWh]: reduce in 95% by 2030, compared to 2020 levels; > Scope 3 [absolute]: reduce in 45%, by 2030, compared to 2020 levels. Long-term targets: > Scope 1+2 [intensity – gCO ₂ e/kWh]: reduce in 96%, by 2040, compared to 2020 levels; > Scope 3 [absolute]: reduce in 90%, by 2040, compared to 2020 levels.	See section ‘2.5 Customer Satisfaction Metrics’ of this Report. The FY2025 customer satisfaction index target is 78% (achieved: 79%), ensuring consistent alignment with customer needs and expectations.	IAR 2025 Sustainability Statement, 3.1 Human Capital; IAR 2025 Annexes, Other Indicators – People management. IAR 2025 Remuneration Report. EDP P&O Report 2025 . For 2025, the target is “>High-Performing companies”.
Target year	2030	2025	2025

Aspects	Climate Change	Resilient Service – Customers	Human Capital	Aspects	Climate Change	Resilient Service – Customers	Human Capital
Target	<p>IAR 2025, Sustainability Statement, chapter 2.1. Climate change</p> <p>Near-term targets: > Scope 1+2 [intensity – gCO₂e/kWh]: reduce in 95% by 2030, compared to 2020 levels; >Scope 3 [absolute]: reduce in 45%, by 2030, compared to 2020 levels.</p> <p>Long-term targets: > Scope 1+2 [intensity – gCO₂e/kWh]: reduce in 96%, by 2040, compared to 2020 levels; > Scope 3[absolute]: reduce in 90%, by 2040, compared to 2020 levels.</p>	<p>See section '2.5 Customer Satisfaction Metrics' of this Report. The FY2025 customer satisfaction index target is 78% (achieved: 79%), ensuring consistent alignment with customer needs and expectations.</p>	<p>IAR 2025 Sustainability Statement, 3.1 Human Capital; IAR 2025 Annexes, Other Indicators – People management. IAR 2025 Remuneration Report. EDP P&O Report 2025. For 2025, the target is “>High-Performing companies”.</p>	Target	<p>IAR 2025, Sustainability Statement, chapter 2.1. Climate change</p> <p>Near-term targets: > Scope 1+2 [intensity – gCO₂e/kWh]: reduce in 95% by 2030, compared to 2020 levels; >Scope 3 [absolute]: reduce in 45%, by 2030, compared to 2020 levels.</p> <p>Long-term targets: > Scope 1+2 [intensity – gCO₂e/kWh]: reduce in 96%, by 2040, compared to 2020 levels; > Scope 3[absolute]: reduce in 90%, by 2040, compared to 2020 levels.</p>	<p>See section '2.5 Customer Satisfaction Metrics' of this Report. The FY2025 customer satisfaction index target is 78% (achieved: 79%), ensuring consistent alignment with customer needs and expectations.</p>	<p>IAR 2025 Sustainability Statement, 3.1 Human Capital; IAR 2025 Annexes, Other Indicators – People management. IAR 2025 Remuneration Report. EDP P&O Report 2025. For 2025, the target is “>High-Performing companies”.</p>
	<p>EDP publicly discloses the progress on scope 1, 2 and 3 emissions reduction on the company's IAR 2025</p>	<p>EDP publicly discloses, annually, the performance on the assessments of customer satisfaction target. 2025 performance was 79%. See section '2.5 Customer Satisfaction Metrics' of this Report</p>	<p>EDP publicly discloses performance in the annual Employee Engagement Survey in its Integrated Annual Report, under “Employee satisfaction > Engagement”. The target is to position EDP above high-performing companies in engagement (IAR 2025 Sustainability Statement, 3.1 Human Capital). In 2025, engagement reached 78% (IAR 2025 Annexes, Other Indicators – People management), EDP P&O Report 2025</p>		Executive compensation	<p>Executive compensation linkage to ESG/climate KPIs is detailed in section 2.1 (Climate-Related Management Incentives) of this Report (CSA 2.5.7) and in the IAR 2025, Remuneration Report.</p>	<p>Executive compensation linkage to ESG/climate KPIs is detailed in section 2.1 (Climate-Related Management Incentives) of this Report (CSA 2.5.7) and in the IAR 2025, Remuneration Report.</p>
Progress							

3.3. Material Issues for External Stakeholders

The material issues most relevant to external stakeholders differ from those driving enterprise value (Section 3.2): for external stakeholders, climate transition/physical risks and local socio-economic development (Local communities) are the priority aspects identified through the DMA. See [IAR 2025 Sustainability Statement](#), double materiality matrix

CSA 1.3.4

Aspects	Climate Change	Local communities
Material issue for external stakeholders	Both positive and negative impact combined related to 'Climate transition and physical risks' IAR 2025 Sustainability Statement , chapter 2.1. Climate Change	Positive impact related to 'Society & community relations' IAR 2025 Sustainability Statement , 3.3 Local communities
Cause of the impact	Business value chain: <ul style="list-style-type: none"> • Operations • Products/services • Supply chain Business activity coverage: More than 50% of business activity	Business value chain: <ul style="list-style-type: none"> • Operations • Products/services • Supply chain Business activity coverage: More than 50% of business activity
External stakeholder(s)/ impact area(s) evaluated	Environment	Society
Topic relevance on external stakeholders	IAR 2025 , Sustainability Statement, 2.1. Climate change, BP 2026-2028 and EDP Climate Transition Plan .	IAR 2025 Sustainability Statement , 3.3 Local Communities and see double materiality matrix, Gen. Info. Social Investment Report 2025

3.4. Materiality Metrics for External Stakeholders

CSA 1.3.5

Aspects	Climate Change	Local communities
Output metric	Generation from renewable sources	Number of direct beneficiaries: people, organizations, volunteers
Impact valuation	Impact valuation conducted: Environmental value lost/gained Impact assessed: Avoided emissions from renewables installed capacity	Impact assessed: Behaviour / attitude change; Skills / personal effectiveness; Quality of life / well-being Social Investment Report 2025 , 3. Our Impact. IAR 2025 Sustainability Statement , 3.3 Local Communities.
Impact metric	GHG avoided: 29.3 million tCO ₂ e Social Cost of Carbon: Social cost of carbon reduced since people's health impact will be mitigated by reducing GHG emission – €4,715m Calculation methodological note: CEPR's research – https://cepr.org/voxeu/columns/new-way-price-carbon-understanding-social-cost-carbon Using the TFP damages, climate disasters, and climate tipping method of calculation.	Number of direct beneficiaries: <ul style="list-style-type: none"> • Behaviour / attitude change: 74,675 • Skills / personal effectiveness: 42,368 • Quality of life / well-being: 286,477 Social Investment Report 2025 , 3. Our Impact. EDP uses the B4SI methodology to assess the value of its social investments. This includes evaluating the depth and type of impact on beneficiaries. Impact Metric – Type of Impact: Behavioural or attitude change Skills or personal effectiveness Quality of life or well-being. IAR 2025 Sustainability Statement , 3.3 Local Communities.

4. Business Ethics

CSA1.5

Cross-reference: [IAR 2025](#) Sustainability Statement chapter 4.1 Business conduct (ESRS G1 — [Code of Ethics](#), [Integrity Policy](#), [Code of Conduct for Senior Management and Senior Financial Officers](#), [Supplier Code of Conduct](#), [Whistleblowing Management Policy/Speak up channel](#), [Interest Representation Policy](#), [Related Party Transactions Policy](#), Compliance Management System certified to ISO 37301; Compliance Specific Programme certified to ISO 37001; UN Global Compact signatory; Ethics Commission composed of independent GSB members; quarterly Code of Ethics infringement report to EBD and annually to the Corporate Governance and Sustainability Committee; World's Most Ethical Companies® recognition by Ethisphere Institute; zero corruption convictions in the reporting year). [IAR 2025](#) Annexes ESG frameworks — full policy mapping. [EDP corporate website](#) — full text of all listed policies.

The quantitative evidence for breaches of the Code of Conduct (CSA 1.5.5 — number of breaches in FY2025 by area: corruption or bribery, discrimination or harassment, customer privacy data, conflicts of interest, money laundering or insider trading), together with disciplinary actions taken (CSA 1.5.3), is disclosed in [IAR 2025](#), Annexes — Other Indicators (Ethics and compliance — Breaches sub-table). The operation of the whistleblowing mechanism (CSA 1.5.4), the Ethics Committee composed of three independent members of the General and Supervisory Board, and the breakdown of claims received by category are further detailed in EDP's Ethics and Compliance Report (published at [edp.com](#) — Ethics and compliance, under "[Read the reports](#)").



Wind Farm, Budzyn, Poland

5. Information Security & Cybersecurity

CSA1.8.

5.1. Information Security Governance

CSA1.8.1

Financial Matters Committee (FMC) of the General and Supervisory Board (GSB)

According to EDP's Articles of Association, EDP's General and Supervisory Board is primarily responsible for (i) overseeing and supervising the activity of the management of EDP, (ii) advising and assisting the Executive Board in relation to strategy, achievement of goals and compliance with applicable laws; (iii) delivering its opinion about the management report and annual accounts; and (iv) various other functions as described in EDP's Articles of Association. The activity carried out by the General and Supervisory Board covers, therefore, all the matters related to digital, information technology, and cybersecurity.

Within the scope of the activities carried out by the GSB, all of its members are responsible for monitoring matters related to digital, information technologies and information security, including cybersecurity. In addition, certain members bring specific professional experience in these areas, as reflected in the information contained in their respective CVs, thereby strengthening the GSB's position in overseeing these themes.

In particular, the Financial Matters Committee, which comprises four members, three of which are independent, considers cybersecurity and information technology risks while monitoring EDP's enterprise risk management system. The FMC monitors the activity of Digital Business Enablement Function by supervising the information and communication technology (or "ICT") governance model, ICT information security policies and standards, as well as control mechanisms (cybersecurity and technological risks), with a view to assessing the effectiveness of plans to mitigate the main risks, especially those related to the attacks that may occur on EDP's information and communication systems. The committee also addresses the main activities planned, in which the focus will be on consolidating the roadmaps of initiatives related to information technology (IT) and operational technology (OT) systems, as well as the structure of the global organizational model with the aim of improving the EDP Group's defences.

Digital & Tech Committee

The Executive Board of Directors (EBD) is supported by Specialised Committees, including the Digital & Tech Committee.

The Digital & Tech Committee has the following functions:

- i. To ensure alignment of the global strategy in the areas of Digital and Information Technologies, including information security.
- ii. To define and consolidate the global budget for Digital and Information Technologies, including information security.
- iii. To monitor the implementation and progress of the main Digital and Information Technologies projects.

The Digital & Tech Committee is chaired by a member of the Executive Board of Directors (EBD), Ana Paula Marques, who is responsible for reporting to the Financial Matters Committee (FMC) on enterprise risk management matters.

The Digital Business Enablement Function's mission is to make EDP a truly digital organisation by defining a global technology strategy and vision for the Group, integrating digital technology into business domains, and transforming the way of working and adding value.

Cybersecurity Committee

The Cybersecurity Committee meets on a regular basis to:

- i. Define guidelines for the strategic planning of information security;
- ii. Assess the company's cybersecurity risks;
- iii. Monitor scenarios of major incidents in the energy sector and the organisation's cybersecurity risk profile.

Each meeting of this Committee includes the participation of the business unit management teams, as well as a member of the Executive Board of Directors (EBD).

The status update of the EDP Group cybersecurity report, including matters related to risk, is presented annually to the members of the General and Supervisory Board.



Image: EDP's digital infrastructure (EDP Digital Factory) supporting secure, data-driven digital solutions, information security, cybersecurity and operational resilience across the Group.

5.2. Information Security Policy

CSA 1.8.2

Cross-reference: [EDP's Information Security Policy](#), approved by the Executive Board of Directors on 14 November 2023.

The EDP Group's Information Security Policy defines the objectives and commitments that guide the protection of information assets throughout their lifecycle, ensuring confidentiality, integrity and availability through a risk-based approach. Information security is established as a management discipline subject to continuous improvement, supported by periodic internal assessments and audits, as well as independent external assurance activities, which evaluate the adequacy and effectiveness of

information security controls and governance arrangements and contribute to the ongoing enhancement of security practice.

Within this framework, the Group adopts a structured approach to identifying, analysing and managing information security risks, including the systematic monitoring of the evolving threat landscape and its potential impact on information assets. This approach supports the ongoing monitoring of cybersecurity threats and the coordinated prevention, detection and response to incidents that may compromise the confidentiality, integrity, availability or authenticity of information across IT and OT environments. The policy further promotes individual accountability through awareness and training initiatives for employees and establishes appropriate information security requirements for suppliers and other third parties.

These objectives and commitments are operationalised through a set of information security management programs that translate policy principles into concrete practices, controls and processes across the organisation. These programs support the continuous improvement of information security through periodic internal and external audits, the ongoing monitoring of cybersecurity risks and threats, and the coordinated prevention, detection and response to incidents.

5.3. Information Security Management Programs

CSA 1.8.3

Governance and accountability

The EDP Group considers information security a fundamental element of operational continuity and trust with stakeholders. Information security management is supported by a governance and accountability model that clearly defines roles and responsibilities across the organisation.

Operational responsibilities for managing and protecting information assets are embedded within business and support functions. Specialised functions provide oversight, guidance and coordination on information security, risk management and compliance matters.

Independent assurance is provided through internal audit activities, which periodically assess the adequacy and effectiveness of information security controls and governance arrangements.

Information security documentation framework

The EDP Group's information security management is supported by a structured documentation framework that defines principles, requirements and controls across the organisation. This framework

aligns strategic direction, tactical requirements and operational execution, supporting consistency with the Group's information security and business continuity practices.

At the strategic level, corporate policies establish the Group's objectives and commitments for information security, secure development, data protection and the protection of information throughout its lifecycle.

At the tactical level, standards translate these principles into enforceable requirements covering key domains such as governance, asset and access management, secure operations, incident management, business continuity, supplier security, monitoring, cryptography, vulnerability management and compliance.

At the operational level, formal processes support the day-to-day implementation of information security practices across IT and OT environments, including risk management, incident response, identity and access management, security monitoring, continuity and disaster recovery, change and asset management, compliance monitoring and external evaluations.

Information security capabilities and operating model

Information security is supported by a structured set of capabilities that enable the prevention, detection and response to information security risks across the organisation.

These capabilities are embedded within business and support functions and aligned with the Group's governance and accountability model. They are underpinned by the information security documentation framework, ensuring consistent implementation, monitoring and review.

As part of this operating model, the EDP Group performs the ongoing monitoring of cybersecurity threats and ensures the coordinated response and mitigation of information security incidents, in alignment with the Group's information security management framework and governance arrangements, with board-level oversight through the Financial Matters Committee of the General and Supervisory Board.

Continuity of information systems

The EDP Group maintains measures to support the continuity of critical information systems in the event of cyber incidents or other disruptive scenarios.

These measures include information security-related business continuity arrangements and the regular execution of disaster recovery exercises to validate recovery capabilities.

Identification and management of information security risks

The EDP Group adopts a proactive approach to identifying, assessing and managing information security risks.

This includes ongoing vulnerability analysis and management activities designed to reduce exposure to threats and support the continuous improvement of cybersecurity controls. These activities cover both IT and OT environments, reflecting the Group's integrated approach to information security risk management.

Assurance and internal control environment

Information security is subject to the Group's internal control and assurance framework.

Internal audit and review activities assess the adequacy and effectiveness of information security controls, including adherence to internal policies, standards and normative requirements.

Independent certification and external assurance

The EDP Group complements internal assurance mechanisms with independent external certification.

EDP, S.A. is certified according to ISO/IEC 27001:2022 for the management and operation of the EDP Group's Global Security Operations Center (EDP SOC), which operates on a 24-hour, 7-day basis.

The certification (certificate number PT19/06879) is issued by "SGS ICS – Serviços Internacionais de Certificação, Lda.", an IPAC-accredited certification body, and covers the management and operation of the Global SOC performed by the SOC Iberia and SOC South America teams across the regions where the EDP Group operates.

The certified scope includes real-time security monitoring, information security incident management, security vulnerability management and threat intelligence management services, in accordance with ISO/IEC 27001:2022 requirements and the applicable Statement of Applicability.

The validity of the certification can be independently verified through the [SGS Certified Client Directory](#).

Reporting culture and incident escalation

Information security is a shared responsibility across the organisation. Employees are expected to report potential information security incidents, identified vulnerabilities or suspicious activities through

established internal reporting and escalation mechanisms. These expectations are aligned with the [Group’s Code of Ethics](#), reinforcing individual accountability and a culture of integrity across the organisation.

Awareness, training and workforce engagement

The Group promotes information security awareness through training and engagement initiatives that strengthen employees’ understanding of cybersecurity risks and their individual responsibilities. These initiatives are supported by a formal cybersecurity knowledge and awareness management process, ensuring consistency, measurement and continuous improvement of the security culture across the organisation.

Transparency on information security incidents and personal data breaches

Public disclosures on information security incidents are made in line with applicable requirements and internal governance practices, using aggregate information where appropriate.

In 2025, EDP Group entities reported zero (0) personal data breaches requiring notification to supervisory authorities, as no situations were identified that were likely to result in a risk to data subjects. This information is disclosed in the EDP Group’s Integrated Annual Report 2025.

This information security management framework is reviewed and maintained on an ongoing basis to ensure continued alignment with the Group’s governance, operational practices and assurance mechanisms.

6. Responsible Artificial Intelligence

CSA 1.9

6.1. Responsible AI Policy

CSA 1.9.1

[EDP’s Responsible AI Policy](#), approved by the Executive Board of Directors (highest endorsing decision-making body) on 18 May 2026 and overseen by the Responsible AI Committee, is publicly available on edp.com. It operationalises the EDP Code of Ethics in the AI context and aligns with the EU AI Act (Regulation 2024/1689), GDPR, ISO/IEC 42001:2023 and the OECD AI Principles. It applies to all AI systems and models developed, acquired or used across the EDP Group, to all employees and to third parties interacting with EDP’s AI systems.

The Policy covers the nine aspects mapped in the table below.

CSA programme element	How EDP covers it	Public source
Data privacy	Personal data processed by AI systems complies with privacy regulations and internal data-integrity standards (Privacy and Data Protection principle).	Responsible AI Policy , Principles of Conduct
Cybersecurity of AI systems	AI systems must be technically robust, reliable and resilient to misuse or attack (Reliability and Safety principle).	Responsible AI Policy , Principles of Conduct
Avoidance of bias	Systems designed and tested to prevent unfair bias or discrimination and to promote equal access (Non-Discrimination and Fairness principle).	Responsible AI Policy , Principles of Conduct
Human oversight of critical decisions	Critical decisions (regulatory, safety, legal, financial) are not made by AI alone; documented human oversight with authority to validate, review, override or escalate. Publicly confirmed for customer-facing virtual assistants.	Responsible AI Policy , Principles of Conduct E-REDES s.7 (Human-in-the-loop decision-making)

CSA programme element	How EDP covers it	Public source
Transparency and explainability	Users are informed when interacting with an AI system and can understand and challenge AI outcomes.	Responsible AI Policy , Principles of Conduct E-REDES s.3 (user informed they are interacting with an automated system)
Accountability for AI outcomes	Three-lines-of-defence model (AI Asset Owners; RAI Specialist / Legal / Ethics and Compliance; Internal Audit), with named responsibilities, traceability and documentation.	Responsible AI Policy , Responsible AI Operating Model
Clear boundaries (what AI can/cannot do)	A Purpose and Risk Assessment classifies each use case (Unacceptable / High / Medium / Low), determining controls and deployment eligibility.	Responsible AI Policy , Responsible AI Operating Model E-REDES s.4-6 (limited purpose of assistants)
Low ecological footprint of AI	AI systems must minimise environmental impact through energy-efficient design and responsible resource use.	Responsible AI Policy , Principles of conduct
Prohibition of EU AI Act unacceptable-risk systems	Manipulation, exploitation of vulnerabilities, social scoring and unauthorised biometric surveillance are classified as Unacceptable-Risk and prohibited.	Responsible AI Policy , Object
Endorsement	Approved by the Executive Board of Directors (highest endorsing decision-making body) on 18 May 2026; overseen by the Responsible AI Committee.	Responsible AI Policy

CSA programme element	Evidence	Public source
Limiting access to sensitive capabilities	GenAI restricted to internally-listed approved models deployed only in private/managed tenants (Microsoft 365 Copilot, ChatGPT Enterprise, Mind4EDP); EU AI Act unacceptable-risk uses (biometric identification in public spaces, social scoring, manipulative techniques, emotion inference in sensitive contexts) are prohibited Group-wide; a mandatory Purpose Assessment and pre-deployment readiness review classify each use case into four risk levels (Unacceptable / High / Medium / Low), with additional approval required for high-risk cases.	Responsible AI page , sections Risk-based approach and prohibited uses and Data protection and cybersecurity;
Distinct labelling of AI-generated content and outcomes of AI-driven decisions	Transparency embedded by design: users are informed when interacting with an AI system; AI-generated content is clearly labelled in line with EDP's internal guidance; where AI supports decisions or generates content that may influence people, clarity is provided about its role and limitations. E-REDES virtual assistants explicitly inform users at the start of every interaction that they are communicating with an automated system.	Responsible AI page , section Human oversight and critical decisions; E-REDES AI 3 . (Identifying Artificial Intelligence Deployment)
Mechanisms to detect and correct drift or degradation of AI models over time	AI systems are continuously monitored to ensure performance and alignment with initial objectives; periodic reviews specifically address data drift and model degradation; where inconsistencies, material changes or emerging risks are identified, a Risk Treatment Plan is defined with corrective actions and followed up through the AIMS governance process; for high-risk AI systems, comprehensive technical documentation is maintained in line with applicable legal requirements.	Responsible AI page , section Ongoing monitoring and incident management
Regular assessments of deployed AI models for fairness/bias	Bias risks are assessed and mitigated across data, models and outputs; mitigation measures are documented and periodically reviewed; training, validation and test datasets are prepared to be relevant, representative and adequate for the system's intended purpose. For high-risk systems, the use of sensitive personal data for bias detection is subject to a Fundamental Rights Impact Assessment (FRIA) and, where required, a Data Protection Impact Assessment (DPIA), under the oversight of the Data Protection Officer.	Responsible AI page , section Fairness and bias prevention
Initiatives (own/with suppliers) to lower the ecological footprint of AI data centres/models	EDP manages the AI/digital footprint through operational controls (rightsizing, monitoring of usage patterns, shutdown of idle resources) applied across cloud workloads, supported by carbon footprint tools made available by EDP's main cloud providers (AWS, Google Cloud, Microsoft Azure), with consolidated emissions reported at subscription level (Scope 1, 2 and 3 where available; Scope 2 calculated under both market- and location-based methodologies in line with the GHG Protocol). Supplier-side: the Supplier Code of Conduct requires AI and cloud-related suppliers to disclose or third-party-verify GHG emissions, address emissions aligned with the Paris Agreement targets, and use energy and natural resources efficiently.	Responsible AI page , sections Sustainable AI and Responsible AI in supplier relationships; EDP Supplier Code of Conduct

6.2. Responsible AI Program

CSA 1.9.2

EDP operates a Responsible AI Management System (AIMS) that implements the Responsible AI Policy across the full AI lifecycle – from design and acquisition to deployment, monitoring and continuous improvement – under a four-pillar governance model with segregation of duties and a three-lines-of-defence structure, overseen by the Responsible AI Committee. Implemented programme elements are mapped below.

CSA programme element	Evidence	Public source
Appeals process for users/affected third parties to contest an AI decision or outcome	Employees, customers and other third parties affected by an AI-supported decision or outcome can seek clarification, request human review and contest the outcome through two established Group channels: (i) the Speak up channel for ethical concerns, misuse or non-compliance — cases are triaged and resolved through the AIMS governance process, with outcomes documented and feeding back into model and process improvement; (ii) the Data Protection Officer (DPO) for matters involving personal data and privacy. At subsidiary level, E-REDES guarantees human intervention upon request.	Responsible AI page , section Human oversight and critical decisions; EDP Speak up channel ; E-REDES AI 7 . (Human-in-the-loop decision-making)
Quantification of the impact of AI initiatives/tools on sustainability outcomes	Quantified outcomes disclosed annually: (i) energy savings and avoided emissions from customer energy-efficiency tools/programmes supported by AI analytics, in conjunction with smart-meter deployment across Iberia; (ii) AI-driven asset-management indicators — including computer-vision for predictive maintenance on overhead lines and substations (PREDICTIVE GRID) covering 230,979 km of E-REDES network, and 69% of HV/MV assets managed via analytical models; (iii) GenAI adoption metrics: 7,800+ active users, 62% of the workforce using GenAI corporate tools consistently.	IAR 2025 — Message from the CEO and Sustainability Statement, 3.1 Digital transformation and AI; SP&S Programme 2025 , 3.3 Internal Training on Sustainable Design
Training of employees on the ethical use and/or security of AI	Structured AI training and awareness framework tailored to different audiences (technical teams and general users); the AI upskill programme combines e-learning, instructor-led sessions and hands-on training, with Responsible AI concepts integrated into broader AI/GenAI training (ethical use, risk awareness, governance requirements). 2025 indicators: 60% of total workforce has received GenAI training, reaching 70% among key roles; 6,400+ employees upskilled in 2025 via the Think With AI programme; an EDP AI Skilling Programme covers all levels and regions, supported by an AI Champions network. A dedicated mandatory Responsible AI e-learning (Golden Rules and practical use-case scenarios) is being deployed for all employees.	Responsible AI page , section People and skills; IAR 2025 — Message from the CEO and Sustainability Statement, 3.1 Digital transformation and AI; SP&S Programme 2025 , 3.3 Internal Training on Sustainable Design
The AI management system is externally verified (e.g. ISO 42001)	The Artificial Intelligence Management System (AIMS) is structured in alignment with ISO/IEC 42001:2023; the Policy explicitly aligns with the EU AI Act, GDPR, ISO/IEC 42001:2023 and the OECD AI Principles. The AIMS is subject to independent assurance by Internal Audit — an organisationally and functionally independent function reporting to the General and Supervisory Board. The 2025 review assessed governance, policies, processes, controls, roles and responsibilities, training and awareness, and supporting evidence; findings and recommendations were formally reviewed by the Executive Board of Directors, with remediation actions defined and monitored through established governance processes. Note: no third-party ISO/IEC 42001 certification has been issued to date; external certification is foreseen by qualified entities.	Responsible AI page , section Independent assurance; Internal Audit Function Report 2025



Image: SPOT robot supporting the digitalisation and automation of inspection, monitoring and maintenance tasks at EDP power generation assets in Spain.

7. Supply Chain Management

CSA 1.7 and 4.1

EDP's supply chain management framework is described in the [IAR 2025](#) chapter 3.2 Supply Chain Management (ESRS S2 Workers in the value chain) and in the supporting policies published on [edp.com](#) — the [Supplier Code of Conduct](#), the [Procurement Policy](#), the [Human and Labour Rights Policy](#) and the [Occupational Health and Safety Policy](#). The five sub-sections below map each element of the framework to the corresponding public source.

7.1. Supplier Code of Conduct

CSA 1.7.1

Cross-reference: EDP [Supplier Code of Conduct](#) published on [edp.com](#) (Policies section). [IAR 2025](#) Sustainability Statement chapter 3.2 Supply chain management; chapter 4.1 Business conduct (ESRS G1-2 Management of relationships with suppliers).

7.2. Supplier ESG Programs

CSA 1.7.2

Cross-reference: [IAR 2025](#) Sustainability Statement chapter 3.2 Supply chain management — ESG Supply Chain Due Diligence Process embedded throughout the procurement lifecycle (qualification, contracting, performance monitoring), enhanced due diligence and traceability for higher-risk technologies and materials, alignment with UN Guiding Principles and ILO Fundamental Principles, 2028 commitment of 100% of purchases with identified ESG risk covered by ESG Due Diligence with full traceability of photovoltaic modules.

CSA element required (1.7.2)	EDP response
Highest accountable decision-making body for the ESG Supply Chain Management System	EDP's IR & ESG Executive Director
Purchasing practices reviewed for alignment with own Supplier Code of Conduct	EDP's Procurement Policy integrates ESG considerations across all procurement stages (request for proposals, contract signing, monitoring); ESG involvement is applied proportionally to ESG risk of each purchase category, with higher-risk categories receiving deeper assessment and participation from ESG specialists
Suppliers excluded from contracting if minimum ESG requirements not achieved within set time frame	The exclusion depends on the ESG risk of the purchase category as explained in the ESG SC DD section in EDP's IR.

CSA element required (1.7.2)	EDP response
Suppliers with better ESG performance preferred in supplier selection and contract awarding	EDP applies a global ESG score for each procurement process, combining Supplier ESG Screening (corporate-level maturity) and Supply ESG Screening (project-specific), with weightings adapted by category. ESG scores are applied at qualification, tender and monitoring stages, supporting informed procurement decisions and risk-based supplier segmentation. Supplier ESG performance is taken into consideration in decision-making alongside the other areas involved in the procurement process, with decisions made in accordance with the Procurement Policy, which requires unanimous agreement among PC members and, if unanimity is not achieved, the application of the DoA "golden vote" rules.
Training for buyers and internal stakeholders on roles in supplier ESG programs	We have developed a specific training in the Supplier Code of Conduct for procurement teams.

7.3. Supplier Screening

CSA 1.7.3

Cross-reference: [IAR 2025](#) Sustainability Statement chapter 3.2 Supply chain management — supplier qualification process integrating ESG criteria.

7.4. Supplier Assessment and Development

CSA 1.7.4

Cross-reference: [IAR 2025](#) Sustainability Statement chapter 3.2 Supply chain management — supplier ESG audits, on-site verification, corrective action plans, capacity-building activities.

7.5. KPIs for Supplier Assessment and Development

CSA 1.7.5

Cross-reference: [IAR 2025](#) Sustainability Statement chapter 3.2 Supply chain management — quantitative table covering significant suppliers with ESG desk assessments, suppliers critical in human and labour rights with risk-mitigation plans, traceability rates for photovoltaic modules.

7.6. Critical Minerals Strategy

CSA 4.1.1 (future question)

EDP operates electricity generation, transmission and distribution activities whose technologies depend on a defined set of critical minerals. The Group has strategies in place to address supply risks from critical minerals, integrated within its broader ESG Supply Chain Due Diligence Process ([IAR 2025](#) Sustainability Statement chapter 3.2) and Climate Transition Plan ([CTP 2025](#) chapter 3 Implementation strategy). The strategy elements applied are:

- **Risk assessment on critical minerals used for or in EDP's enablement equipment (turbines, inverters, transformers, cables, poles, trackers, modules, batteries)** — included in the EDP Group emerging risks assessment (see section 2.3 Emerging Risk 1) and in the supplier ESG due diligence process for higher-risk technologies. Within this framework, EDP's ESG due diligence process includes identifying the presence of these materials and tracing their origin, with the objective of mitigating ESG risks, particularly those related to human rights and material scarcity. [IAR 2025](#) chapter 3.2 and [General and Supervisory Board Annual Report 2025](#).
- **Supply chain diversification** — diversification of suppliers and origins to mitigate concentration risks and exposure to geopolitical or market volatility. [IAR 2025](#) chapter 3.2.
- **Long-term offtake agreements or strategic partnerships** — strategic long-term procurement agreements such as the EDPR-First Solar agreement for US solar module supply, providing visibility on volumes and traceability. [Capital Markets Day 2025](#); [IAR 2025](#) chapter 3.2.
- **R&D towards alternative materials to reduce critical minerals dependency** — engagement in the WBCSD PACT working group on standardised product-level information ([IAR 2025](#) chapter 2.1); R&D portfolio addressing alternative battery chemistries and reduced rare-earth content in wind turbine designs through technology partnerships. [CTP 2025](#) chapter 3 Implementation strategy; [SP&S Programme 2025](#).
- **Schemes to reuse, repair, recycle or remanufacture products** — Close the Loop partnership for end-of-life solar PV modules and wind blades; recycling partnerships covering solar panels, wind blades, textiles and porcelain; >85% waste recovery target across the assets' life cycle; repowering programmes extending equipment life. [IAR 2025](#) Sustainability Statement chapter 2.2 Nature and resource management; [SP&S Programme 2025](#) Part IV Waste Management Programme.
- **Cooperate with governments on domestic mining, refining, strategic stockpiles, or recycling capacities** — engagement with the European Union Critical Raw Materials Act framework through

EU Affairs activities; participation in industry associations addressing supply-chain resilience. [IAR 2025](#) chapter 1.6 Policy Influence.



Image: Moray West offshore wind turbine installation, United Kingdom — a large-scale logistics operation involving specialized vessels, critical components and coordinated supply chain execution.

The strategy focuses on the following critical minerals: Aluminum (modules, turbines, inverters, transformers, cables, solar structures, poles); Cobalt (batteries); Copper (modules, turbines, inverters, batteries, transformers, cables, solar structures, poles); Natural Graphite (batteries); Steel (modules, turbines, inverters, batteries, transformers, cables, solar structures, poles); Lithium (batteries, solar structures); Nickel (batteries); Rare Earth Elements — REEs (turbines: neodymium, dysprosium). For these critical minerals EDP maps their origin and implement specific measures to mitigate ESG risks.

7.7. Critical Minerals KPIs

CSA 4.1.2 (future question)

EDP tracks the critical minerals contained in its main equipment (section 2.2.3 targets and metrics of [IAR 2025](#)) in metric tonnes.

8. Policy Influence

CSA 1.6

8.1. Contributions & Other Spending

CSA 1.6.1

Cross-reference: EDP's itemised annual contributions (lobbying, business and trade associations, other representations) for FY2022–FY2025, together with the internal prohibition on political financing and the EDPR NA PAC exception, are published on EDP's own website at [Transparency](#) ("Type of activity of representation of interest" table and "Transparency in institutional relations" text), complemented by the [Interest Representation 2025 Report](#). The reported figures cover 100% of the Group's consolidated revenues (denominator: revenues), consistent with the coverage reported in prior CSA cycles.

8.2. Largest Contributions & Expenditures

CSA 1.6.2

Cross-reference: the three largest individual payments in FY2025 (ACP — American Clean Power Association €803,000; AELEC €484,784; ABRADDEE €462,660) and their categorisation are published at [Transparency](#) ("Most significant representation of interests' activities in 2025" table).

8.3. Lobbying & Trade Associations — Climate Alignment

CSA 1.6.3

Cross-reference: the programme aligning lobbying activities and trade-association memberships with the Paris Agreement — its management system, governance with executive-level accountability, review processes for direct lobbying and for trade associations, and the framework for addressing misalignments (3 levels: engagement with a 12-month deadline → public distancing → withdrawal) — is fully public [Transparency](#) and in the [Interest Representation Policy](#), complemented by [IAR 2025, chapter 4.1 Business Conduct](#). The programme applies across all jurisdictions where the Group operates. The detailed reporting on climate-related lobbying and on the climate positions of EDP's trade associations — including the annual climate-alignment assessment of the main associations against the Paris Agreement — is published in the [Interest Representation 2025](#), complemented at strategy level by IAR 2025, chapter 2.1..

CSA programme element	EDP disclosure	Public source
Management system for lobbying activities and trade association memberships	Interest Representation Policy (2023; revision in approval in 2026 to extend coverage to national lobbying laws in Portugal, France, Scotland and Chile, in addition to EU and US) and Impact Map platform centralising all external representations, expenditures and positioning	Interest Representation; IAR 2025 chapter 4.1 Business Conduct
Governance framework with clear accountabilities up to executive level	Stakeholder Management team coordinates governance. Executive Board of Directors receives regular reporting from the Policy, Regulation & Stakeholders team. Ethics & Compliance team provides integrity oversight	Interest Representation Policy; IAR 2025 chapter 4.1
Statement of position on climate policies aligned with the Paris Agreement	EDP advocates for: EU 2040 Climate and Energy Framework; Electricity Market Design reform; EU Grids Package; participates in CLG Europe (90% EU 2040 target), WEF CEO Climate Leaders, Global Renewables Alliance (operationalising COP28 targets); active in Eurelectric COP30 positions. All positions explicitly aligned with 1.5°C pathway	Climate positioning; IAR 2025 chapter 2.1
Review process — direct lobbying activities	Lobbyists acting on behalf of EDP must be duly registered with relevant authorities, communicate any change in registration, and operate in accordance with the Interest Representation Policy. The activity may only be conducted in jurisdictions where lobbying is legally regulated	Interest Representation Policy
Review process — trade association memberships	Mandatory pre-membership analysis of public positions, mission, organisation and alignment with EDP's strategic objectives, including positioning regarding the Paris Agreement goals; new memberships approved by the respective Board of Directors. Annual review of alignment with EDP's strategy required for membership renewal	Interest Representation Policy
Framework for addressing misalignments	Three escalation levels defined in the Interest Representation Policy: (i) active engagement through working groups to promote EDP's position and influence the association's policies; (ii) public statement of non-support of the misaligned activity; (iii) ultimate forfeiture of membership with public disclosure	Interest Representation Policy
Reporting on climate-related lobbying activities and trade association positions	Annual disclosure of lobbying topics, association membership amounts, EU Transparency Register registration. Zero direct political contributions confirmed	IAR 2025 chapter 4.1 Business Conduct; EU Transparency Register; Representation of Interests 2025



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ENVIRONMENTAL INFORMATION

Environmental Information



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Environmental Information

1. Environmental Absolute Targets

1.1. GHG Emissions Targets – Scope 1, 2 & 3

CSA 2.5.1, 2.5.2, 2.5.3, 2.5.12, 2.5.14

Cross-reference: Absolute GHG emissions data for FY2024 and FY2025 — Scope 1, Scope 2 (location-based and market-based), Emissions Intensity (Scope 1+2), Scope 3 and Net Zero (Scope 1+2+3) — is publicly disclosed in [IAR 2025](#), Annexes, chapter 1.1 Other Indicators (Environmental sub-table), externally assured by PricewaterhouseCoopers & Associados, SROC, Lda.

The 2025 targets and methodology applied are:

Indicator	UN	2025	2025 Target	Target Basis	Methodological notes
GHG Scope 1	tCO ₂ e	2,985,235	2,434,827	Trajectory aligned with SBTi-validated –95% Scope 1+2 intensity target by 2030 vs 2020 baseline. The +105% increase in absolute Scope 1 reflects the +149% rise in CCGT	FlexGen generation in Iberia following the 28 April 2025 Iberian blackout. Coal capacity in Portugal decommissioned (Sines, November 2023); remaining thermal capacity is gas-fired CCGT, structurally declining per Net Zero 2040 trajectory
GHG Scope 2 (location-based)	tCO ₂ e	317,580	283,163	Trajectory aligned with SBTi-validated –95% Scope 1+2 intensity target by 2030 vs 2020 baseline. The +36% increase in absolute Scope 2 reflects the impact on Iberia's grid emission factors due to higher thermal generation.	-
GHG Scope 2 (market-based)	tCO ₂ e	322,700	287,729	Trajectory aligned with the location-based value, which has a trajectory aligned with SBTi-validated –95% Scope 1+2 intensity target by 2030 vs 2020 baseline. The +38% increase in absolute Scope 2 aligns with the location-based results.	From 2025 onwards, market-based emissions are being calculated with residual emission factors, which also contributed to the increase vs the previous year.
GHG Scope 3	tCO ₂ e	6,825,707	7,231,454	Trajectory aligned with SBTi-validated –45% Scope 3 absolute target by 2030 vs 2020 baseline. The 28% decrease results from lower supply chain emissions mainly due to a significantly lower volume of wind, solar and storage gross additions, but also due to a decrease in the emissions intensity per MW built.	-

1.2. Air Quality Emissions Targets

CSA 2.3.5, 2.3.6, 2.3.7, 2.5.4

Cross-reference: Absolute air emissions data — NO_x, SO₂, Mercury, SF₆, Dust — for FY2024 and FY2025 is publicly disclosed in [IAR 2025](#), Annexes, chapter 1.1 Other Indicators (Climate Change and Pollution sub-tables), externally assured.

The 2025 targets and methodological notes are:

Indicator	UN	2025	2025 Target	Methodological notes
NO _x	t	1,159	942	Increase on the target and results reflects higher thermal dispatch, driven by increased system flexibility needs and further reinforced after the April 2025 Iberian blackout. This effect was also structurally supported by the conversion of the Aboño II plant from coal to gas. These dynamics occurred in a context of strong hydropower availability during the year.
SO ₂	t	63	143	The higher target compared to the prior year reflects a structural change in the generation mix in Iberia. The expected temporary increase in output at Soto III, which operated as backup during Aboño's conversion and following the April 2025 blackout, led to a higher planned SO ₂ footprint, despite the broader shift towards lower-emission gas-fired generation.
Mercury	t	0.001	0.008	Mercury emissions decreased in 2025 primarily due to lower generation at Los Barrios. However, the higher target versus the prior year reflects a normalization effect from historically higher emission levels in previous years, which influenced the baseline used to set targets.
SF ₆	t	0.456	0.410	SF ₆ releases were influenced by one-off equipment failures and incident-driven leaks. The target does not account for such events, so deviations versus target may occur when isolated incidents take place.
Dust emissions	t	14.7	28	Particulate (dust) targets increased in 2025 mainly due to a temporary shift in dispatch patterns in Iberia. Higher utilisation of Soto III during Aboño's conversion and after the April 2025 blackout increased expected output from assets with higher historical dust intensity, lifting the target even though overall emission control practices remained stable.

1.3. Water Targets

CSA 2.4.2, 2.4.3

Cross-reference: Water indicators — freshwater withdrawal, discharge, consumption, and consumption in water-stressed areas — for FY2024 and FY2025 are publicly disclosed in [IAR 2025](#), Annexes, chapter 1.1 Other Indicators (Environmental sub-table), externally assured. Group-wide water risk methodology using WRI Aqueduct and Water Risk Filter is described in IAR 2025, Sustainability Statement, chapter 2.2 Nature and resource management.

The 2025 targets and methodological notes are:

Indicator	UN	2024	2025	2025 Target	Methodological notes
Freshwater withdrawal	10 ³ m ³	3,300	5,426	-	The increase in freshwater withdrawal in 2025 (+65% YoY) is primarily driven by higher water requirements at thermal power plants, reflecting increased electricity generation from coal and combined cycle gas turbines. This was influenced by temporary operational conditions, including higher reliance on thermal generation following the April 2025 Iberian blackout.
Freshwater consumption	10 ³ m ³	2,287	3,302	2,738	2025 consumption exceeds the target as the trailing four-year average, based on a previously decreasing trend, did not fully capture the increase in generation in 2025. While gross freshwater consumption increased by 44% in 2025, consumption intensity (per unit of generation) improved by 36%, driven by higher output at coal and CCGT assets
Freshwater consumption in water-stressed areas	10 ³ m ³	50	44	15	Target consistent with Group water efficiency trajectory. The 2025 figure reflects consumption at assets located in areas classified as 'High' or 'Extremely High Risk' under the WRI Aqueduct tool. Water consumption has decreased from previous year

Note on the 2024 figures update: 2024 water consumption figure has been restated following an update to freshwater water withdrawal in water-stressed areas, at Los Barrios site, increasing from 30 (10³ m³) to 50 (10³ m³) this change has also a minor impact in total freshwater consumption.



Image: Caniçada Hydroelectric Power Plant, Portugal — a renewable energy asset that highlights the importance of responsible water management, monitored through indicators on water withdrawal, consumption, and use in water-stressed areas.

1.4. Waste Targets

CSA 2.3.2, 2.3.3

Cross-reference: Waste indicators — non-hazardous, hazardous, ash & gypsum (recycled/reused and disposed) — for FY2024 and FY2025 are publicly disclosed in [IAR 2025](#), Annexes, chapter 1.1 Other Indicators (Circular Economy sub-table), externally assured. Methodology, circular economy actions, and >85% Group waste recovery target ([BP 2026-2028](#)) described in IAR 2025, Sustainability Statement, chapter 2.2 Nature and resource management.



Image: Conversion works at Aboño Power Plant as part of its transition to natural gas generation.

The 2025 targets and methodological notes are:

Indicator	UN	2025	2025 Target	Methodological notes
Non-hazardous waste disposed	t	IAR 2025	18,555	The related target increased materially due to an expanded reporting scope (additional phases/streams included), rather than a deterioration in underlying waste performance. Excluding this scope impact, disposal rose ~41%, driven by higher production at Coal and CCTG plants from Aboño's temporary shutdown for gas conversion and the April 2025 blackout in Iberia.
Hazardous waste disposed	t	IAR 2025	2,178	The related target increased materially due to an expanded reporting scope (additional sites/streams included), rather than a deterioration in underlying waste performance. Hazardous waste disposed increased (+79%) mainly due to dismantlement activities in Setúbal and the clean-up of legacy waste deposits. On a like-for-like basis, hazardous disposal decreased (~72%).
Ash & gypsum waste disposed	t	1,903 ¹	1,067	The increase in ash and gypsum waste disposed in 2025 is primarily driven by a temporary rise in coal-based generation following the shutdown of Aboño's plant after the April 2025 Iberian blackout. This led to a higher use of alternative thermal generation sources and consequently increased production of combustion by-products. In addition, the quality characteristics of ash generated in 2025 limited its suitability for valorisation (e.g. use in construction materials), resulting in a higher proportion of ash and gypsum being directed to disposal rather than recovery.

1.5. Energy Efficiency Targets

CSA 2.2.2

Cross-reference: Total non-renewable energy consumption for FY2024 and FY2025 is publicly disclosed in [IAR 2025](#), Annexes, chapter 1.1 Other Indicators (Energy section), externally assured. **Group energy mix:** 87% renewable in 2025.

The 2025 target and methodological note are:

Indicator	UN	2025 Target	Methodological notes
Total non-renewable energy consumption	MWh	13,895,779	Increase (+38%) driven by higher gas CCGT dispatch for grid flexibility. Total generation mix: 87% renewable 2025. CCGT thermal efficiency maintained at 51%.

¹ The reported value for ash and gypsum waste disposed has been updated in this complementary disclosure to reflect the latest consolidated operational information for Los Barrios and Soto III power plants.

2. Climate Strategy

CSA 2.5

2.1. Climate-Related Management Incentives

CSA 2.5.7

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change, disclosure E1.GOV-3 — Integration of sustainability-related performance in incentive scheme | Remuneration Report, Parts A and B.

Beneficiary	Type of incentive	KPI	Public source
Chief Executive Officer (CEO)	Monetary	Annual variable: ESG Indicators (weight); Multi-annual: renewable share and Scope 1+2 intensity	IAR 2025 , Sustainability Statement, chapter 2.1. Climate Change, disclosure E1.GOV-3 IAR 2025 , Remuneration Report
Other Executive Board members	Monetary	Same as CEO	IAR 2025 , Sustainability Statement, chapter 2.1. Climate Change, disclosure E1.GOV-3 IAR 2025 , Remuneration Report
Employees (broad workforce eligible for the Annual Bonus)	Monetary	Annual Bonus: ESG Excellence cluster (Group KPIs — Customer Satisfaction, Reactive and Proactive Safety Indicators, collectively 20% weight); additionally, for employees in the ESG Business Enablement Function, the S&P Global CSA performance constitutes a formal 20% KPI	EDP P&O Report 2025

2.2. Climate Risk Management

CSA 2.5.8

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change, disclosure E1.IRO-1 — Description of the processes to identify and assess material climate-related impacts, risks and opportunities | chapter 1. General Information, disclosure GOV-5 | Corporate Governance, Part 1, Item 54.

Climate-related risks are identified, assessed, treated and monitored under the Group's integrated Enterprise Risk Management framework, operationally led by the Risk Business Enablement Function. The full classification of climate-related Impacts, Risks and Opportunities (IROs) — including value chain coverage and time horizons — is disclosed in [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change.

2.3. Financial Risks of Climate Change

CSA 2.5.9

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change, disclosure ESRS E1.SBM-3 — Material impacts, risks and opportunities and their interaction with strategy and business model; financial effects of material physical and transition risks | Annexes, ESG frameworks (cross-reference table covering SFDR, EU Taxonomy, Pillar 3, EU Climate Law).

Risks driven by changes in regulation

CSA field	EDP response	Public source
Brief description of the most significant risk	-	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change, section Resilience analysis (Transition Risks quantification table; Transition risks variable table)
Methods to manage the risk	-	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change, section Resilience analysis (Transition Risks quantification table, Mitigation measures column)
Estimated financial implications (before action)	€90 m The reported value is the sum of maximum losses (P95), adjusted by regression, from 2025 to 2030. The evolution is explained by rising demand of legal and regulatory adjustment to climate transition.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change Management Statement, chapter 3.3. Risk management, section 3.3.2. Risk appetite (sensitivity)
Average time frame (years)	6 years Transition risks are evaluated from 2026 until 2030, considering impacts are more relevant for short and mid-term for changes in transition variables.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change

CSA field	EDP response	Public source
	€12 Bn	
Estimated costs of management actions	EDP's new Business plan 2026–2028 commits €12 billion to drive growth and resilience in a volatile global landscape. The company is accelerating renewable energy, strengthening electricity networks, and supporting stakeholders in building a climate-positive future. 70% of this investment will be in Renewables and Clients and 30% in Electricity Networks.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change Business Plan 2026–2028
Currency	EUR	–
Methodology: Climate Value@Risk aggregates climate-related risks and opportunities with EBITDA impact above €1 million per business/geography, applying direct method (expected loss/gain at P95%) or indirect method (probability × average impact at P95%) depending on the risk, with correlation adjustments across risks and geographies. Methodology details in IAR 2025 , Sustainability Statement, chapter 2.1. Climate change, section Risk quantification.		

CSA field	EDP response	Public source
	21 years	
Average time frame (years)	Physical risks are evaluated from 2030 until 2050, considering impacts are more relevant for long-term for changes in physical variables.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change
	€12 bn	
Estimated costs of management actions	EDP's new Business plan 2026–2028 commits €12 billion to drive growth and resilience in a volatile global landscape. The company is accelerating renewable energy, strengthening electricity networks, and supporting stakeholders in building a climate-positive future. 70% of this investment will be in Renewables and Clients and 30% in Electricity Networks.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change, section Actions (actions table); Climate Adaptation and Resilience Report 2025 , chapter 3. Embedding adaptation into our strategy
Currency	EUR	–
Methodology: Climate Value@Risk aggregates climate-related risks and opportunities with EBITDA impact above €1 million per business/geography, applying direct method (expected loss/gain at P95%) or indirect method (probability × average impact at P95%) depending on the risk, with correlation adjustments across risks and geographies. Methodology details in IAR 2025 , Sustainability Statement, chapter 2.1 Climate change, section Risk quantification.		

Risks driven by changes in physical climate parameters

CSA field	EDP response	Public source
Brief description of the most significant risk	–	IAR 2025 , Sustainability Statement, chapter 2.1 Climate change, section Resilience analysis (Physical Risks quantification table; Physical risk variables table)
Methods to manage the risk	–	IAR 2025 , Sustainability statement, chapter 2.1 Climate change, section Resilience analysis (Physical Risks quantification table in Mitigation measures column); chapter 2.2.1 Water; Climate Adaptation and Resilience Report 2025 , chapter 3. Embedding adaptation into our strategy chapter 5. Preparing for the future
Estimated financial implications (before action)	€480 m The reported value is the sum of maximum losses (P95), adjusted by regression, from 2030 to 2050. The evolution is explained by an increasing reduction on water availability.	IAR 2025 , Sustainability Statement, chapter 2.1 Climate change (bands) Management Statement, chapter 3.3. Risk management, section 3.3.2. Risk appetite (sensitivity)

2.4 Climate-Related Scenario Analysis

CSA 2.5.10

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 2.1 Climate change, Climate scenarios & methodological alignment disclosure ESRS E1.IRO-1 — climate scenarios used: 1.5°C-aligned and higher-warming reference scenarios; physical and transition risk dimensions; time horizons short-term, medium-term and long-term consistent with ESRS definitions. [EDP Climate Transition Plan 2025](#), chapter 2.5. Business — capital allocation under EDP Group climate scenario assumptions.

2.5. Physical Climate Risk Adaptation

CSA 2.5.11

EDP has a context-specific plan to adapt to physical climate risks in both existing and new operations. The plan is publicly available in the dedicated [Climate Adaptation and Resilience Report 2025](#) and is complemented by the climate adaptation actions disclosed in the [Integrated Annual Report 2025](#),

chapter 2.1. Climate change. Climate risk assessments are conducted at asset level across Iberia and Brazil using IPCC scenarios (SSP1–2.6, SSP2–4.5, SSP5–8.5) for 2030 and 2050 horizons.

The table below presents the response to each element of the S&P CSA 2026 question, with cross-references to the public sources.

CSA element	EDP response	Public source
Type of plan	Context-specific plan to adapt to physical climate risks in existing and new operations	Climate Adaptation and Resilience Report 2025 IAR 2025 , Sustainability Statement, 2.1. Climate change
Coverage of existing operations (% of total revenues)	Asset-level risk assessments and adaptation plans cover EDP's main operating geographies (Iberia, Brazil and North America), representing the majority of Group revenues: 92.5%.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change; (IAR 2025 , Annexes, note 7 Revenues and cost of energy sales and services and other; Climate Adaptation and Resilience Report 2025)
Timeline for existing operations	Less than 5 years — by 2028, all infrastructure exposed to material climate risks will be covered by adaptation plans	IAR 2025 , Sustainability Statement, chapter 3.4. Resilient service (target) Business Plan 2026–2028
Coverage of new operations (% of new operations)	All new projects with material climate-risk exposure are required to include adaptation measures by design (consistent with EU Taxonomy DNSH on Climate Change Adaptation). The 2026–2028 Business Plan commits to engagement and biodiversity plans for 100% of new projects with material impact, with climate risk assessments embedded in project design. Therefore in 2025, 100% of the projects subject to the Investment Committee's approval have undergone a climate risk assessment, and adaptation measures have been designed to mitigate the impacts.	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change chapter 1. General Information (2028 commitments — all new projects with material impact include engagement and biodiversity plans)
Timeline for new operations	Less than 5 years — adaptation measures embedded at design and construction phase for all new projects with material climate-risk exposure	IAR 2025 , Sustainability Statement, chapter 2.3 European Taxonomy, Business Plan 2026–2028
Plan publicly available	Yes	Climate Adaptation and Resilience Report 2025 IAR 2025 , Sustainability Statement, chapter 2.1. Climate change

2.6. TCFD/ISSB Disclosure Mapping

CSA 2.5.6

TCFD Pillar	TCFD Recommended Disclosure	ESRS equivalent	IAR 2025 cross-reference	CTP cross-reference
Governance	a) Describe the board's oversight of climate-related risks and opportunities	ESRS 2 GOV-1; E1.GOV-3	IAR 2025 , Sustainability Statement, chapter 1. General Information (Sustainability governance) chapter 2.1. Climate change	CTP 2025 , chapter 4.1 Governance
Governance	b) Describe management's role in assessing and managing climate-related risks and opportunities	ESRS 2 GOV-1; ESRS 2 GOV-2	IAR 2025 , Sustainability Statement, chapter 1. General Information (Sustainability governance, material topic / Responsible EBD member table)	CTP 2025 , chapter 4.1 Governance
Strategy	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	ESRS E1.SBM-3; E1.IRO-1	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change	CTP 2025 , chapter 1. Context 2.4. Net Zero by 2040
Strategy	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning	ESRS E1.SBM-3	IAR 2025 , Sustainability Statement, 2.1 Climate change chapter 2.3 European Taxonomy Management Statement, 3. Strategic Approach chapter 3.2 Strategy	CTP 2025 , chapter 2.5 Business Plan
Strategy	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	ESRS E1.IRO-1; E1-1	IAR 2025 , Sustainability Statement, 2.1 Climate change (climate scenarios)	CTP 2025 , chapter 2.5 Business Plan

TCFD Pillar	TCFD Recommended Disclosure	ESRS equivalent	IAR 2025 cross-reference	CTP cross-reference
Risk Management	a) Describe the organisation's processes for identifying and assessing climate-related risks	ESRS E1.IRO-1	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change chapter 1. General Information, disclosure GOV-5 Corporate Governance, Part 1, Item 54	CTP 2025 , chapter 4.2 Climate Risk
Risk Management	b) Describe the organisation's processes for managing climate-related risks	ESRS E1-2 Policies; E1-3 Actions and resources	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change	CTP 2025 , chapter 3. Implementation strategy
Risk Management	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management	ESRS 2 GOV-5; General Information GOV-5	IAR 2025 , Sustainability Statement, chapter 1. General Information, disclosure GOV-5 (Risk management and internal controls over sustainability reporting) Corporate Governance, Part 1, Item 54	CTP 2025 , chapter 4.1 Climate Governance
Metrics & Targets	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	ESRS E1-4; E1-5; E1-6	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change Annexes, chapter 1.1. Other Indicators	CTP 2025 , chapter 2.4. Net Zero by 2040
Metrics & Targets	b) Disclose Scope 1, Scope 2, and if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	ESRS E1-6	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change Annexes, chapter 1.1. Other Indicators, section Climate change	CTP 2025 , chapter 3. Implementation strategy
Metrics & Targets	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	ESRS E1-4	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change	CTP 2025 , chapter 2.4. Net Zero by 2040

2.7 Internal Carbon Pricing

CSA 2.5.13

EDP applies an internal carbon shadow price to support capital investment decisions in electricity generation and to assess the financial impacts of current and future carbon regulation on energy prices, sales volumes and asset valuation. The methodology, perimeter, scopes covered and quantitative figures are publicly disclosed under ESRS E1 (specifically disclosure requirement E1-8) in [IAR 2025](#).

CSA element	EDP response	Public source
Objectives	Conduct cost-benefit analysis; drive low-carbon investments; stress-test investments; influence strategy and/or financial planning; navigate regulations	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change
GHG Scopes covered	Scope 1 (perimeter explicitly defined as thermoelectric power stations covered by EU-ETS)	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change
Type of internal carbon price	Shadow price	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change
Price (per metric tonne CO ₂ e)	The internal carbon price is built by a range of values for different years (2030 to 2050, in 5-year intervals) as forward methodology. These ranges are defined taking into account the values traded in the short-term CO ₂ futures market (EU ETS) and the values provided by various external sources (namely the IEA). For 2025, EDP used the average price per ton of CO ₂ in the EU-ETS and the volume of licenses acquired = \$95.645/tCO ₂ e (using the US Dollar exchange rate on Dec 2025 Close).	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change
Mandatory application	Some business decision-making processes (capital investment decisions in electricity generation; perimeter explicitly defined as thermoelectric power stations covered by EU-ETS)	IAR 2025 , Sustainability Statement, chapter 2.1. Climate change

2.8 Other Climate Strategy Cross-References

CSA 2.5.3, 2.5.5, 2.5.15

The following CSA Climate Strategy questions are addressed by cross-reference to the public sources indicated.

CSA 2.5.3 Indirect GHG Emissions (Scope 3): [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change, disclosure E1-6 | Annexes, chapter 1.1. Other Indicators (Scope 3 figures broken down by GHG Protocol category 1-15, FY trajectory, coverage and methodology); [CTP 2025](#), chapter 3. Implementation strategy (decarbonisation levers per Scope 3 emission source). External assurance by PwC.

CSA 2.5.5 Climate Governance: see [section 1.3](#) of this report; [IAR 2025](#), Sustainability Statement, chapter 1.1. General information, disclosure ESRS 2 GOV-1 | 2.1. Climate change, disclosure E1.GOV-3 – board oversight via Sustainability Committee and Executive Board of Directors; [CTP 2025](#), chapter 4.1 Climate Governance – climate governance model and "Say on Climate" shareholder vote.

CSA 2.5.15 Net Zero Transition Plan: addressed in full in [CTP 2025](#) – the document itself is the transition plan. Its five elements map as follows: (1) Paris alignment and Net Zero by 2040 (1.5°C, SBTi-validated targets, Scope 1+2+3 and gas sold to clients); (2) Business Plan alignment (gross investment 2026–2028, Taxonomy trajectory, CapEx by economic activity); (3) Implementation strategy (decarbonisation levers per emission source: thermal generation, electricity retail, supply chain, gas retail, network losses); (4) Governance (Say on Climate vote; EBD and Sustainability Committee oversight); (5) Monitoring (targets and metrics section; annual progress reporting in IAR). CTP 2025, introduction section discloses EDP's explicit position on carbon credits (not used to meet emissions reduction targets; residual emissions by 2040 addressed through carbon removals in line with SBTi).



Blue Harvest Solar Farm, USA

3. Environmental Policy & Management

CSA 2.1

CSA 2.1.1 Environmental Policy: [IAR 2025](#), Sustainability Statement, chapter 2.1. Climate change and chapter 2.2. Nature and resource management (Environmental policies and management approach) | [EDP Environmental Policy](#) published on the company website.

CSA 2.1.2 Environmental Management System: Coverage and certifications on [EDP website](#) - Environmental Management System section | EDP ISO 14001 [Certifications](#)

CSA 2.1.3 Environmental Violations: [IAR 2025](#), Annex, chapter 1.1. Other indicators, Pollution table and Economic table.

4. Water Management

CSA 2.4

2.4.1. Water Efficiency Management Program: [IAR 2025](#), Sustainability Statement, chapter 2.2. Nature and resource management, section 2.2.1. | Water and [Sustainable Products & Services Programme](#), Part IV (Water Efficiency Management Programme), for informations regarding actions and programmes in place on how EDP manages water efficiency | [EDP wastewater quality 2025](#) in thermal plants.

2.4.2 & 2.4.3: Water consumption & Water consumption in Water-Stress areas: [IAR 2025](#), Sustainability Statement, chapter 2.2. Nature and resource management, section 2.2.1. | [IAR 2025](#), Annexes, chapter 1.1. Other Indicators, section Water and marine resources. [Water targets](#)

2.4.4. Exposure to Water Stressed Areas: [IAR 2025](#), Sustainability Statement, chapter 2.2. Nature and resource management, section 2.2.1.

2.4.5. Water Risk Management programs: Water-related risks (dependencies, impacts, regulatory and stakeholder aspects) are integrated into EDP's risk management and environmental frameworks, including forward-looking assessments of water availability and climate-related risks. [IAR 2025](#), Sustainability Statement, chapter 2.2. Nature and resource management, section 2.2.1 | [IAR 2025](#), Sustainability Statement, chapter 1. General information, Double materiality assessment | [IAR 2025](#), Annex 1.1. Other indicators | [Climate Adaptation and Resilience Report 2025](#) | [EDP Environmental Policy](#) explicit the commitment to promote the efficient use of natural resources, namely the use and sustainable management of water in all processes, operations and installations. The water commitment is part of the axis of the circular economy.

5. Biodiversity

CSA 2.6

2.6.1 Biodiversity Risk Assessment: [IAR 2025](#), Sustainability Statement, chapter 2.2. Nature and resource management, disclosure ESRS E4 Biodiversity and ecosystems | [IAR 2025](#) Annexes, chapter 1.1. Other Indicators, section Biodiversity, operational sites in Protected Areas (WDPA, World Database of Protected Areas), and Key Biodiversity Areas (KBA), distribution and transmission infrastructure in protected areas, environmental complaints, biodiversity impact



Image: Merino Solar, Australia – supporting biodiversity through shared land use at a renewable energy site.

assessments at operational sites; biodiversity management plans | [Nature Management Approach Report](#) – management approach on impacts, dependencies, risks and opportunities on biodiversity and nature based on TNFD LEAP approach and AMAT framework (Assess, Measure, Act, Track), and how EDP integrates nature into decision-making and into company-wide risks management processes and the Governance model.

2.6.2. Biodiversity Commitment: [BP 2026–2028](#) and [EDP website – Biodiversity section](#) – Strategy aligned with Kunming–Montreal Global Biodiversity Framework, commitment to halt biodiversity loss by 2030 and pursue long-term net positive contribution; new Business Plan commitments regarding Biodiversity Net Gain Pilot projects and early Biodiversity Risks Analysis in new projects; | [Nature Management Approach Report](#) – mitigation hierarchy application (avoid, minimise, restore, offset) | [EDP Environmental Policy](#) – set specific commitments regarding Biodiversity applicable to EDP Group and other participants, including suppliers, joint ventures, customers, and other partners.

2.6.3. No Deforestation Commitment: [Nature Management Approach Report](#) – further advancing its insight of how its activities affect vegetated areas, with the aim of establishing a solid basis for quantifying actual impacts and, in turn, informing future corporate actions and commitments.

2.6.4. Biodiversity Exposure & Assessment: [IAR 2025](#), Annexes, chapter 1.1. Other Indicators, section Biodiversity – biodiversity exposure & assessment, operational sites in WDPA and KBA areas, distribution and transmission infrastructure in protected areas, environmental complaints.

2.6.5. Biodiversity Mitigating Actions: [Nature Management approach](#) – mitigation hierarchy application. Some public examples in several sources such as IAR, EDP website and Climate Adaptation Report. For example: Avoid: [IAR 2025](#), page 103 – preventing habitat disturbance from design; Reduce: [EDP website](#) – Minimizing impacts on bats; Regenerate: [EDP Climate Adaptation and Resilience Report](#) – page 32; Restore: EDP website – [Ecosystem services restoration](#) and [Red kite recovery project](#); Transform: [EDP website](#) – solutions such as agrivoltaics.

6. Sustainable Products Programme – Cross-Reference

CSA 2.7

The EDP Group's Sustainable Products & Services Programme 2025 is documented in a separate dedicated public report. The cross-reference table below maps each relevant CSA sub-question to the corresponding section of the SP&S Programme 2025 and to the corresponding [IAR 2025](#) reference where applicable. In addition to CSA criterion 2.7 (Sustainable Utility Products & Services), this section also covers CSA criteria 2.2.1 (Energy Management), 2.3.1 (Waste Management) and 2.4.1 (Water Management), for which the SP&S Programme 2025 constitutes the primary public evidence source.

CSA sub-question	Topic	Sub-elements covered	Public source
2.7.1	Sustainable Utility Services for End Users	Helping customers generate energy with sustainable technologies; engaging customers in circular economy solutions; demand management programs; community-based energy trading/sharing platforms; sustainable transportation options	SP&S ch. 5.8 (Solar self-consumption), 5.8.3 (Energy Communities), 5.4 (EDP Packs/circular), 5.6 (Casa Eficiente/demand mgmt), 5.9 (Electric Mobility)
2.7.2	Electricity Transmission & Distribution Losses	Technical & non-technical losses (%) per network (transmission; distribution), FY2022–FY2025	IAR 2025 , Annexes, chapter 1.1. Other Indicators, section Energy Efficiency – Electricity Distribution Grid Losses and Electricity Transmission grid losses
2.7.3	Electricity Transmission & Distribution Reliability	2.90 h (SAIDI) SAIDI transmission & distribution networks (hours), FY2022–FY2025; TIEPI (PT/ES) and DEC (BR) accepted as SAIDI-equivalents	IAR 2025 , chapter 3.4 Resilient service Annexes, chapter 1.1. Other Indicators, relevant reliability indicators including SAIDI
2.7.4	Gas Leakage Rate	n.a	n.a
2.7.5	Electricity Generation Mix	Total gross generation by source; share of generation (%) renewable vs non-renewable	IAR 2025 , Annexes, chapter 1.1. Other Indicators (Generation Mix indicators – Total gross generation by source, Share generation %)
2.7.6	Electricity Capacity Mix	Total installed capacity; renewable installed capacity (%)	IAR 2025 , Annexes, chapter 1.1. Other Indicators, section Operational information – Total installed capacity, Renewable installed capacity %
2.7.7	Efficiency of Generation	Thermal efficiency of coal plants and open-/combined-cycle gas plants (% or BTU/kWh), FY2022–FY2025	IAR 2025 , Annexes, chapter 1.1. Other Indicators (Energy Efficiency indicators – Thermal Efficiency, Coal plants %, Natural gas combined cycle plant %)

CSA sub-question	Topic	Sub-elements covered	Public source
2.7.8	Availability Factor of Plants	Average availability factor of coal and gas plants (%), FY2025; number of units	IAR 2025 , Annexes, chapter 1.1. Other Indicators (Technical Availability indicators – Wind and Solar, Hydro, Thermal, by geography)
2.7.9	Sustainable Revenues	Sustainable revenues quantitative table FY2022–FY2025 (EU Taxonomy-aligned turnover)	SP&S Programme 2025 , Part III (Sustainable Revenues)
2.7.10	Sustainable Products Program	Classification system (EU Taxonomy); external verification; targets; investments; R&D; infrastructure; training; sales incentives	SP&S Programme 2025 , chapters 1–5

Internal Operations Management Programmes

CSA sub-question	Topic	Sub-elements covered	Public source
2.2.1	Energy Management Programme- Internal Operations	Energy audits; quantified targets; actions to reduce energy use; evaluation of progress; use of clean/green energy; R&D investments; employee training	SP&S Programme 2025 , Part IV – Energy Management Programme
2.3.1	Waste Management Programme- Internal Operations	Waste reduction targets; >85% recovery rate; circular economy partnerships; end-of-life management (Close the Loop)	SP&S Programme 2025 , Part IV – Waste Management Programme
2.4.1	Water Efficiency Management Programme- Internal Operations	Water efficiency programmes; effluent quality management; water risk assessment	SP&S Programme 2025 , Part IV – Water Efficiency Management Programme



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SOCIAL INFORMATION

Social Information



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Social Information

1. Human Rights

CSA 3.2

1.1. Human Rights Commitment

CSA 3.2.1

Cross-reference: EDP’s Commitments are grounded in the UN Global Compact principles, aligned with the UN Guiding Principles on Business and Human Rights, and supported by the main international conventions relevant to this field, and by the International Labour Organization Fundamental Principles and Rights at Work and Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy. Additionally, EDP is also committed to set out the due diligence principles that guide the HLRP implementation, drawing on the OECD Due Diligence Guidance for Responsible Business Conduct ([EDP Human and Labour Rights Policy](#) (HLRP) published on edp.com ([Policies and corporate documentation](#))).

1.2. Human Rights Due Diligence Process

CSA 3.2.2

Cross-reference: [IAR 2025](#), Sustainability Statement, chapter 3.2. Supply chain management (six-step due diligence process embedded throughout the procurement lifecycle); chapter 4.1. Business conduct (integrity due diligence). [IAR 2025](#), Annexes, ESG frameworks – Non-financial statement and Human Rights policies cross-reference.

CSA element required	EDP coverage	Public source
Risk identification in the company's own operations	Annual Double Materiality Assessment (DMA) integrated with Enterprise Risk Management; Speak up channel accessible to all employees and value chain workers; integrity due diligence on third parties; H&S management system (certified by ISO 45001) and managed through EDP’s PlayitSafe programme.	EDP Human and Labour Rights Policy (HLRP); IAR 2025 General Information GOV-4; IAR 2025 chapter 3.1., ESRS S1
Risk identification in the company's value chain	ESG Supply Chain Due Diligence (multi-stage process embedded in procurement lifecycle); supplier ESG screening (4 ESG criteria); commodity-specific protocols (PV polysilicon, batteries).	EDP Human and Labour Rights Policy (HLRP); IAR 2025 chapter 3.2.

CSA element required	EDP coverage	Public source
Risk identification in new business relations (M&A, joint ventures, etc.)	Integrity due diligence applied to all counterparties with contracts above €25,000 (~99% of total purchasing volume), covering anti-corruption, anti-bribery and PEP screening. M&A include an ESG risk screening process, covering material topics, namely local communities potential impacts, Health, safety, security and labour conditions.	IAR 2025 chapter 3.2; IAR 2025 chapter 4.1, ESRS G1
Periodic review of risk mapping of potential issues	Annual Double Materiality Assessment; annual ESG Supply Chain Due Diligence cycle; dynamic country risk list updated based on external sources; ESG screening indicators updated regularly to reflect regulations and best practices.	EDP Human and Labour Rights Policy (HLRP); IAR 2025 General Information BP-1 and BP-2; IAR 2025 chapter 3.2.
Human rights issues covered (minimum 4)	Forced labour (includes human trafficking), child labour, freedom of association (including the right to collective bargaining), diversity, inclusion and equal access to opportunities, violence and harassment, health, safety and security, data privacy— all covered through Human and Labour Rights Policy.	EDP Human and Labour Rights Policy (HLRP); IAR 2025 chapter 3.1., ESRS S1; IAR 2025 chapter 3.2.
Groups at risk identified (minimum 4)	Stakeholder segments covered by the Human Rights DD: own employees – with particular attention to potential vulnerable groups, such as women or persons with disabilities (Human Capital framework, ESRS S1); Local communities (include Indigenous communities, when applicable). Suppliers, including contractors.	EDP Human and Labour Rights Policy (HLRP); IAR 2025 chapters 3.1., in the Diversity, Equity and Inclusion Chapter, 3.2. Supply chain management; chapter 3.3. Local Communities
Process publicly disclosed	EDP is committed to implementing a Human Rights Due Diligence (HRDD) process. This HRDD covers all relevant types of business relationships, as defined in the Scope chapter and is established as a preventive and continuous process, guided by the OECD Due Diligence Guidance for Responsible Business Conduct framework. As for deep dive topic approach, EDP discloses a comprehensive six-step due diligence process for its supply chain management; for Health and Safety, the due diligence process occurs under the ISO 45001 certified management systems and an Integrity due diligence is conducted complementing the above.	EDP’s Human and Labour Rights Policy IAR 2025 chapter 3.2.; IAR 2025 chapter 4.1., Business Conduct (integrity due diligence); IAR 2025 Annex 2.1.; IAR 2025 , Non-financial statement (Human Rights policies, p. 569)

1.3 Human Rights Assessment

CSA 3.2.3

The Human Rights Due Diligence (HRDD) is already supported by the following processes:

- Double Materiality assessment (IAR 2025, chapter 1.2);
- Integrity due diligence and EDP's compliance management System (IAR 2025, 4.1 Business Conduct). Complementary information is disclosed in [EDP's Ethics and Compliance Report 2025](#).
- ESG Suppliers Due Diligence (IAR2025, chapter 3.2);
- Health and Safety Management System, certified according to ISO 45001:2018 (IAR 2025, chapter 3.1), with 82% of employee coverage

The sum up of the above processes cover 100% of employees, and all counterparties with contracts above €25,000 (~99% of all purchasing volume), in line with EDP's highest standards of business conduct. Additionally, the Supplier ESG Due Diligence covers all procurement categories with risk, when a spend is above €500,000 (includes contractors and tier 1 suppliers), with 21% of suppliers covered by the overall assessment having mitigation actions in 2025.

Joint ventures are considered under business partners and are 100% covered by an Integrity Due diligence, IAR 2025, chapter 4.1. which includes human rights checked by a 3rd party service provider, detailed in [EDP's Ethics and Compliance Report 2025](#).

1.4 Human Rights Mitigation & Remediation

CSA 3.2.4

Human rights risk mitigation at mainly improved at process level, such as avoiding entering in high risk countries or including human rights clauses in high risk purchases. Remediation occurs whenever adverse impacts are identified (IAR, 2025, chapter Annexes Other Indicators). [EDP's Ethics and Compliance Report 2025](#) details actions recommended in situations where impacts were confirmed, by the internal speak up channel process and are aligned with the level of severity of those impacts. Those actions are mainly structured in the following categories: Awareness; Process Improvement; Disciplinary Action; Training; Monitoring; Notification; Updating Internal regulations; Termination of contractual relations.

2. Customer Relationship Management Programme

CSA 3.5

2.1. CRM Programme Statement

CSA 3.5.1

EDP Group operates a structured, multi-channel Customer Relationship Management Programme covering all customer-facing business units across Portugal, Spain and Brazil. The programme is embedded within the Group's matrix operating model, under the Client Solutions business platform – one of the four Group business platforms alongside Renewable Generation Assets, Global Energy Management and Networks. At executive level, Client Solutions is under the responsibility of a member of the Executive Board of Directors (see Integrated Annual Report 2025 – Corporate Governance, section 21 "Organisation chart, delegation and division of powers") The programme is aligned with the [Business Plan 2026–2028](#) through specific customer satisfaction, accessibility and service quality KPIs.

The programme is structured around four pillars: (1) Multi-channel access; (2) Complaint management process equivalent to ISO 10002; (3) Dedicated programmes for vulnerable and special-needs customers; (4) Measurable service level agreements and customer satisfaction targets.

2.2. Multi-channel Access

CSA 3.5.1

Channel	Description	Availability	Markets
Digital App (EDP app / EDP Charge)	Self-service platform for billing, consumption monitoring, EV charging, solar monitoring, commercial services and emergency support. AI chatbot (A.R.C.) available 24/7 for routine queries. In Brazil, the Energy Distribution business (EDP São Paulo / EDP Espírito Santo) provides an equivalent self-service app for distribution customers. Available 24/7.	24/7	Portugal, Brazil
Website (edp.pt / edpenergia.es / edp.com.br)	Online account management, tariff change, complaint submission, product enquiries. Dedicated 'Casa Eficiente' energy efficiency portal.	24/7	Portugal, Brazil
Customer Service Line (telephone)	Dedicated customer service lines per country. Priority queuing for vulnerable customers. Average wait time target: <3 minutes. In the context of the Energy Distribution Business Unit (Networks), the Customer Service Center (telephone channel) operates 24/7 in Brazil for both emergency and commercial services.	Extended hours	Portugal, Spain, Brazil

Channel	Description	Availability	Markets
In-person (EDP stores / partner network)	EDP customer centres and authorised partner network for complex issues, contract changes and accessibility-assisted service. In Brazil, EDP São Paulo and EDP Espírito Santo operate in-person service centres for commercial and emergency services.	Business hours	Portugal, Spain, Brazil
Email & written correspondence	Formal written channel for complaint escalation and official communications. Response target: 5 working days. In Brazil (Networks), written and email correspondence is available exclusively to Large Customers, Public Authorities and the Ombudsman	24/7 (receipt)	Portugal, Spain, Brazil
Social Tariff dedicated line	Specific fast-track access for customers with social tariff or registered as vulnerable. Priority handling and dedicated agents.	Extended hours	Portugal, Spain, Brazil

2.3. Complaint Management Process (ISO 10002 equivalent)

CSA 3.5.1

EDP Brasil holds ISO 10002:2005 certification for its complaint handling process, covering the B2C customer base of its distribution and commercialisation activities. Internal audits are conducted in H1 and external audits in H2 of each year. The certification is managed by the Commercial Processes and Systems area.

EDP España is currently undergoing a triple certification process (ISO 9001, ISO 10002:2018, and ISO 55001:2024). The Phase 2 audit is scheduled for the final week of June 2026, with the triple certification expected in early July 2026. The system is already implemented and operational.

The certificates and management system certifications held by EDP Group entities, including ISO 10002, are listed in the [EDP Reports & Certifications repository](#), publicly available at EDP's website.

Process Step	Description	SLA / Commitment	Source
1. Receipt & Acknowledgement	All complaints received via any channel are registered in the CRM system and assigned a unique tracking number.	-	-
2. Classification & Triage	Complaints classified by type (billing, service quality, products, privacy, OHS) and severity. Dedicated channel for vulnerable and regulatory complaints.	Classification: within 24 hours of receipt	-

Process Step	Description	SLA / Commitment	Source
3. Investigation & Resolution	Assigned case handler investigates the case, gathers evidence regarding the complaint and its validity, and responds to the customer with an assessment and proposed resolution. Complex cases escalated to specialist team or supervisor.	First response with resolution or status update: 3 working days (PT/ES regulatory standard); 5 working days (general)	-
4. Escalation	Customer may escalate to senior case manager or, for regulated services, to national energy ombudsman / regulatory authority (ERSE Portugal, CNMC Spain, ANEEL Brazil). In Portugal, the Customer Ombudsman (independent, part of EDP Group since 2008) provides a formal escalation channel. Internal Customer Ombudsmen for E-REDES, EDP Comercial and SU Eletricidade appointed with effect from 1 January 2026.	Escalation acknowledged: within 48 hours	IAR 2025 – Complaint handling process
5. Closure & Feedback	Customer confirms resolution or escalates further. All closed cases logged. CSAT survey triggered automatically for complaint cases. In Brazil, CSAT measurement is also conducted by independent entities ABRADÉE and ANEEL under the SER Cliente Programme (launched 2025)	Post-resolution CSAT survey within 5 days	IAR 2025 – Complaint handling process
6. Root Cause Analysis & Process Improvement	Monthly aggregate complaint analysis by category to identify systemic issues. Findings fed back into product/process improvement cycle.	Monthly review by Customer Experience team	IAR 2025 – Complaint handling process

2.4. Vulnerable Customer Programme

CSA 3.5.1

Programme Element	Description	2025 KPI
Priority Customer Register	Customers with medical life-support equipment, mobility limitations or other vulnerabilities registered in priority database. Protected from supply interruption without prior notice and multi-channel warning.	Maintained in all operating markets
Accessible Customer Service	Priority queue access, large-format communications, assisted digital access, in-person support for customers who cannot use digital channels. Specific training for agents on vulnerable customer interaction.	Mandatory training completed by all customer-facing staff

Programme Element	Description	2025 KPI
Social Tariff	Brazil Electricity subsidies for low-income households, funded through regulatory mechanisms in Brazil. Automatic application when permitted; assisted registration in other cases. Quantitative Data (as published in ANEEL’s official report): EDP SP: 354,585 EDP ES: 273,045 Total: 627,630 customers benefiting from the Social Tariff program.	1,362,785 customers with social tariff 2025 (↑ 85% vs 2024). Growth driven by Portugal (+10.9% YoY: 731,879 vs 660,118) and consolidation of Brazil Networks reporting (EDP SP: 354,585 + EDP ES: 273,045 = 627,630)
Solidarity Solar Programme	CSR programme that promotes the installation of solar systems in social organisations, emergency facilities, and vulnerable households, enabling a reduction in electricity costs.	726 solar panels implemented and 6,086 people impacted in Portugal, Spain, Brazil and Poland in 2025
Energy Inclusion (Green Home) Programme	CSR programme that delivers structural home interventions for vulnerable families living near EDP assets, enhancing energy efficiency, electrical safety, and thermal comfort.	130 homes retrofitted and 453 people impacted in Portugal, Spain and Brazil in 2025

2.5 Customer Satisfaction Metrics

CSA 3.5.1, CSA 3.5.2

Metric	UN	2024	2025	Target 2025
Customer Satisfaction Index (CSI – weighted NPS / CSAT)	%	77%	79%	78%
First Call Resolution	%	94%	93%	Continuous improvement
Requests handling time	Working days	3.7	4.2	Continuous improvement
Complaint resolution time	Working days	4.9	5.6	Continuous improvement

Note on complaint-resolution time: the average complaint-resolution time rose from 4.9 to 5.6 working days in FY2025, reflecting the increasing complexity of cases handled. The variation is marginal and did not affect customer satisfaction, which improved over the same period – the Customer Satisfaction Index rose from 77% (FY2024) to 79% (FY2025), exceeding the FY2025 target of 78%, with First Call Resolution stable at 93%.

NPS – Net Promoter Score

CSAT – Customer Satisfaction Score

Complaint handling performance

CSA 3.5.1

EDP discloses transparent, time-bound complaint-resolution commitments. Written information requests are answered within a 15-working-day regulatory standard; against a regulatory threshold of 90%, EDP achieved 95% in FY2025. For telephone service, where a call is not answered within 60 seconds, a callback is provided within 2 working days, as per regulatory requirements. Complaint receipt is confirmed automatically: each complaint is logged in the complaint-management tool and assigned a sequential number that cannot be modified or deleted. Independent review is provided by the Customer Ombudsperson, and in FY2025 an internal audit was conducted on E-REDES commercial service quality (procedures, complaints, requests, telephone and in-person service). These regulatory compliance rates are distinct from the average complaint-resolution time reported in the table above (5.6 working days, FY2025), which measures mean handling duration rather than the percentage resolved within the regulatory deadline (Integrated Annual Report 2025, Sustainability Statement – Social, "Complaint handling process").

Customer satisfaction measurement

CSA 3.5.2

EDP measures customer satisfaction through a Customer Satisfaction Index (CSI), a weighted composite of regional metrics. CSAT is measured through weekly surveys conducted by external entities on a representative sample of managed contacts in Portugal; NPS measures customer loyalty across five touchpoints in Spain; and customer satisfaction in Brazil is integrated through independent regulatory and association surveys (ABRADEE/ANEEL). The CSI is an internal performance indicator: it reached 79% in FY2025 (FY2024: 77%), against an internal target of 78% set for FY2025. Data coverage: 100% of the global customer base. The measurement methodology is publicly described in the [Integrated Annual Report 2025](#) (Sustainability Statement – Social).

3. Society & Community Relations

CSA 3.7

3.1. Affordability & Access

CSA 3.7.1

Cross-reference: EDP operates social programmes improving affordability of and access to clean energy for vulnerable and low-income customers. Community engagement to promote access is delivered through the Solidarity Solar programme and the A2E Fund (off-grid clean energy in low-electrification communities). Infrastructure investment to improve reliability and access is delivered through EDP Networks' €4.2 Bn 2026–2030 plan and the completion of 6.6 million smart meters in Portugal. Financial support is provided through the regulated Social Tariff (with 1,362,785 beneficiary customers in 2025), and flexible payment options through the "Conta Certa" fixed-monthly-payment service (Portugal) and instalment plans for Social Tariff customers (Brazil) with the following granular public references for each programme:

- **Social Tariff and Conta Certa** → IAR 2025, chapter 3.4 Resilient service, "Affordability and financial support to vulnerable customers" sub-section;
- **6.6 million smart meters in Portugal** → IAR 2025, chapter 3.4 Resilient service, "Infrastructure investment / network reliability" sub-section;
- **Solidarity Solar and A2E off-grid** → IAR 2025, chapter 3.3 Local communities, "Social investment programs" items (i) and (iv), and the Social Investment Report 2025 ([IAR 2025](#), chapter 3.4 Resilient service and Annexes (Consumers and end-users); [Social Investment Report 2025](#); [A2E Fund](#)).

3.2. Stakeholder Engagement Policy

CSA 3.7.2

Cross-reference: EDP's group-wide stakeholder engagement is governed by the [Local Stakeholder Engagement Policy](#) (approved 2023, revised 2025), endorsed by the Board of Directors; operational implementation is delegated to the group-level Stakeholder team (RM&S), which is responsible for monitoring, reporting and promoting action plans, as defined in the policy's Governance section. The policy identifies affected communities and the range of local stakeholders, identifies vulnerable groups (including Indigenous Peoples), embeds local stakeholders in the engagement strategy, and provides a community grievance mechanism (max. 30-day response). The policy and its [Procedures](#) are published on EDP's website under Stakeholders.

Scope: own operations and supply chain. The cascade is expressly stated in the Procedure for local Stakeholder engagement (v.2, 23 June 2025, approved by the EBD), section 2 — Objective, items (ii) and (iii): 'All suppliers must follow the same path, in accordance with the sustainability requirements applied across procurement and contracting' and 'It is a goal of the EDP Group that the entire supply chain commits to this evolution'. The Procedure is published at EDP's website under Stakeholders. (IAR 2025, chapter 3.3. Local communities (ESRS S3, BP-2_25)).



Image: Pulau Ubin Green Microgrid, Singapore: hybrid renewable energy solution combining solar generation and battery energy storage to support a more resilient and sustainable energy supply on the island.

3.3 Stakeholder Engagement Programs

CSA 3.7.3

The implementation of EDP's local engagement — community impact assessment, per-project communication channels, capacity building (including communication specificities for Indigenous communities), and the structured set of dialogue tools defined in the Procedure for local Stakeholder engagement, section 6.1.ii: one-on-one in-person meetings, focus groups, public sessions, workshops, site visits, flyers/brochures, dedicated phone line, dedicated email address, letters and surveys, with disclosure of project information in an accessible format and language) regular community perception surveys and biennial stakeholder audits, meetings to identify emerging concerns, grievance tracking, and coverage of all local operations (94% of new projects with an engagement plan in 2025, target 100% by 2028, for projects subject to Investment Committee approval) — and, beyond new projects, engagement plans are in action at 94% of all operation sites in 2025, including Indigenous communities, ensuring that programs apply to existing operations and not only to the project pipeline — is documented in [IAR 2025, chapter 3.3. Local communities](#) and in [the Social Investment Report 2025](#), with the operational methodology detailed in the [Procedure for local Stakeholder engagement](#) (v.2, 23 June 2025, approved by the EBD), published at EDP's website under Stakeholders.

4. Labour Practices, Human Capital Management and OH&S

CSA 3.1, 3.3, 3.4

The disclosures supporting CSA criteria 3.1 (Labour Practices), 3.3 (Human Capital Management) and 3.4 (Occupational Health & Safety) are fully covered in three public documents and do not require restatement here:

- [EDP Integrated Annual Report 2025](#) (IAR 2025)
- [EDP People & Organization \(P&O\) Report 2025](#)
- [EDP Human and Labour Rights Policy](#) (HLRP), EBD-approved 26 May 2026, published at edp.com — primary source for policy and commitment elements.

The table below provides the precise anchor for each CSA sub-question. Only CSA 3.3.3 (Human Capital Return on Investment) is restated below, as it is not disclosed in the form required by the CSA elsewhere.

4.1. Labour Practices

CSA 3.1

CSA sub-question	Topic	Primary public source
3.1.1	Labour Practices Commitment	EDP Human and Labour Rights Policy (HLRP) section 4 Object, section 4.1 Commitments (Fair remuneration, Working time, Working conditions, Diversity, inclusion and equal access to opportunities, Freedom of association); section 3 Scope
3.1.2	Labour Practices Programs	P&O Report 2025 — section 3.3 Performance, Compensation, and Benefits (Compensation & Recognition; Pay equity & transparency; Benefits & Perks); section 3.4 Labour Rights; section 4.2 Development
3.1.3	Discrimination & Harassment	HLRP section 4.1 Commitments (Violence and harassment; Diversity, inclusion and equal access to opportunities) + section 4.4 Reporting Channels; IAR 2025 , Annexes — Other Indicators chapter 1.1 (Ethics and compliance — Claims by category sub-table)
3.1.4	Workforce Breakdown: Gender	P&O Report 2025 , section 3.5 Diversity, equity, inclusion, and belonging + section 6 Indicators (People Management — Employees distribution by professional category; Diversity & Inclusion — Gender equality)

CSA sub-question	Topic	Primary public source
3.1.5	Workforce Breakdown: Race/Ethnicity & Nationality	P&O Report 2025 — section 6 Indicators (People Management — Employees distribution by race/ethnicity; Senior management hired from the local community; Foreign employees)
3.1.6	Gender Pay Indicators	P&O Report 2025 — section 3.3 Performance, Compensation, and Benefits (Pay equity & transparency — equal pay table; Gender pay gap regional table; Men/Median gender pay gap; Mean/Median bonus gap)
3.1.7	Trade Union and Collective Bargaining Coverage	P&O Report 2025 — section 3.4 Labour Rights (Labour Relations table) + section 6 Indicators (Labour relations — Collective employment agreements, Trade union membership, Union Structures, Hours lost due to strikes; HLRP section 4.1 Commitments — Freedom of Association)

4.2. Human Capital Management

CSA 3.3

CSA sub-question	Topic	Primary public source
3.3.1	Training & Development Inputs	P&O Report 2025 — section 4.2 Development (Learning; Training table) + section 6 Indicators (Training — Volume of Training by category; Average total training by gender, geography, professional category; Volume of mandatory training; Investment in mandatory/non-mandatory training)
3.3.2	Employee Development Programs	P&O Report 2025 — section 4.2 Development (Global Development Mindset / Performance Appraisal; Learning — Experience, Sharing, Training; Leadership development; Business growth); section 4.3 Talent Management (Succession planning; Retention; Offboarding)
3.3.3	Human Capital Return on Investment	See HC ROI table in section 4.2 of this report
3.3.4	Hiring	P&O Report 2025 — section 4.1 Talent Attraction (Employer branding; Recruitment and Onboarding) + section 6 Indicators (People Management — Types of entries; Vacancies filled by internal candidates)
3.3.5	Employee Turnover	P&O Report 2025 — section 4.3 Talent Management (Offboarding; turnover rate table) + section 6 Indicators (People Management — Employees leaving; Turnover; Voluntary employee turnover; Reasons for leaving)

CSA sub-question	Topic	Primary public source
3.3.6	Type of Performance Appraisal	P&O Report 2025 — section 4.2 Development (Global Development Mindset / Performance Appraisal — Performance, Skills, Agility)
3.3.7	Long-Term Incentives for Employees	For EDP's senior-management definition and the below-senior-management basis of the reported figure, see Section 4.2 of this report; P&O Report 2025 — section 3.3 Performance, Compensation, and Benefits (Long-term Incentives)
3.3.8	Employee Support Programs	P&O Report 2025 — section 3.2 Well-being & Flexibility (Well-being; Ways of working & flexibility) + section 3.3 Performance, Compensation, and Benefits (Benefits & Perks — Workplace & People care; Sport & Health initiatives; Family support)
3.3.9	Trend of Employee Wellbeing	P&O Report 2025 — section 3.1 Organisational climate (Employee Satisfaction table) + section 6 Indicators (People Management — Employees satisfaction)

4.2.1. Human Capital Return on Investment

CSA 3.3.3

Metric (Currency: € — Euro)	FY2022	FY2023	FY2024	FY2025
a) Total Revenue	20,650,764,387	16,202,307,923	14,965,761,849	15,606,993,035
– of which: Cost of energy sales and other	14,529,713,836	9,205,348,070	8,092,283,076	8,667,299,785
– of which: Supplies and services	1,103,668,208	1,175,914,415	1,116,812,110	1,078,030,887
b) Total Operating Expenses (COGS + Supplies & services + Personnel)	16,404,181,742	11,200,521,339	10,041,760,935	10,574,347,931
c) Total employee-related expenses (salaries + benefits)	770,799,698	819,258,854	832,665,749	829,017,259
Profitability prior to HC costs (a – (b – c))	5,017,382,343	5,821,045,438	5,756,666,664	5,861,662,363
Resulting HC ROI (a – (b – c)) / c	6.5093	7.1053	6.9135	7.0706
Total Employees (period-end, Group)	13,211	13,041	12,596	11,865

4.2.2. Long-Term Incentives for Employees

CSA 3.3.7

Senior-management definition

Consistent with the S&P CSA definition — senior management = employees within two management levels of the CEO:

Management level	Corporate functions	CSA level	Classification
CEO	Chief Executive Officer	CEO	Senior management
EBD (remaining members)	Executive Board of Directors	Level 1	Senior management
Senior Executive Directors (excl. EBD)	Heads of Regions / Platforms / Business Enablement Functions	Level 2	Senior management
Executive Directors	Business Leads, Heads of BEF / GBS, other Executive Directors	Level N	Below senior management
Directors	Country Leads and other specific roles	Level N	Below senior management
Managers and other employees	Other employees	Level N	Below senior management

Programme coverage

EDP's Long-Term Incentive Programme (restricted shares, phantom shares and/or performance cash; payout up to five years, typically three; sustainability KPIs embedded via the ESG Excellence cluster and, for EDP Renewables, the "renewable MW built-out" KPI) extends below the senior-management level, reaching — through its role-specific component — the Executive Directors and selected Director roles. These roles sit at Level N, i.e. more than two management levels from the CEO.

Percentage below senior management (basis for CSA 3.3.7)

EDP reports the share of the below-senior-management population that the programme applies to 43% at Group level and 69% at EDP Renewables (2025). Payout period: longer than three years.

Authoritative clarification on segment terminology

Where EDP's other public disclosures refer to the leadership "Top Segment", that segment comprises both Senior Executive Directors (Level 2 — senior management) and the Executive Directors and

selected Director roles (Level N — below senior management). For CSA 3.3.7, the population in scope is only the below-senior-management component (Executive Directors and selected Directors); the Senior Executive Directors are within two management levels of the CEO and therefore constitute senior management, and are excluded from the CSA 3.3.7 denominator. Because the Senior Executive Director tier is small and fully eligible, the below-senior-management percentage is materially equivalent to the segment-level figure.

Segment definitions (EDP management-structure framework, as disclosed in the [P&O Report 2025](#))

Top Segment — roles that determine the strategy of a platform or global policies in line with the Group's strategy and lead strategic, complex operations or corporate functions; they manage a broad scope of resources, are directly accountable for the main results of the Group and/or integrate several competencies critical to the Group's success, and focus on long-term strategic thinking while addressing complex or non-standardised problems that require adaptation and new solutions.

Other Segments — roles that determine the strategy of a business unit or ensure the implementation of global policies; they manage a broad scope of resources, are directly accountable for the main results of a platform and/or integrate critical competencies generally related in nature and purpose, and focus on mid-term strategic thinking while addressing complex, sensitive and non-standardised problems that require adaptation and new solutions.. 3.3.7 denominator. Because the Senior Executive Director tier is small and fully eligible, the below-senior-management percentage is materially equivalent to the segment-level figure.

4.3. Occupational Health & Safety

CSA 3.4

CSA sub-question	Topic	Primary public source
3.4.1	OHS Policy	EDP Group Occupational Health and Safety Policy (edp.com — Policies); HLRP section 4.1 Commitments — Health, safety and security; IAR 2025 , Sustainability Statement, chapter 3.1 Human Capital
3.4.2	OHS Programs	IAR 2025 , Sustainability Statement, chapter 3.1 Human Capital (Play it Safe programme; Health and Safety; H&S Management System under ISO 45001 ; OHS training and inspections); P&O Report 2025 , chapter 6. Indicators (Training — Volume of mandatory training)

CSA sub-question	Topic	Primary public source
3.4.3	Fatalities	IAR 2025 , Annexes — Other Indicators, chapter 1.1 (Health & Safety sub-table — Fatalities; Days lost to fatalities); P&O Report 2025 , chapter 6. Indicators
3.4.4	LTIFR — Employees	IAR 2025 , Annexes — Other Indicators chapter 1.1 (Health & Safety sub-table — Frequency rate; Recordable accidents)
3.4.5	LTIFR — Contractors	IAR 2025 , Annexes — Other Indicators chapter 1.1 (Health & Safety sub-table — Frequency rate, contractors)

5. Privacy Protection

CSA 3.6

5.1. Privacy Policy: Systems and Procedures

CSA 3.6.1

Cross-reference: EDP’s Data Protection Compliance Program is focused on the protection of personal data to which EDP has access and for which it is responsible and covers all the group’s business units and operations, including suppliers and contractors, in all Group’s operating geographies. This Program includes a specific governance model with responsibilities, accountabilities and reporting lines clearly defined, policies and procedures, training and awareness initiatives, control, monitoring and auditing mechanisms (internal and external). as described on the [IAR 2025 Sustainability Statement chapter 3.4 Resilient service | Personal data protection](#).

The EDP Group [Personal Data Protection Policy](#) which embodies Group’s commitment to protecting the privacy and the personal data of all its stakeholders and the values and governing principles that support such commitment, is published on [edp.com](#).

The Personal Data Protection Policy (4th paragraph) declares the zero-tolerance policy regarding non-compliance with internal normative and consequent application of the appropriate disciplinary or contractual measures — a statement specific to data privacy. The Group Integrity Policy and the Code of Ethics also foresee disciplinary actions in case of breach.

The Compliance | Privacy & Data Protection function, operating Group-wide, is responsible for the dissemination and coordination of compliance mechanism and controls and providing internal advice. Data Protection Officers, appointed whenever required by law, are also responsible for informing and advising internally and for monitoring compliance, also assuming the role of point of contact to data subjects regarding all issues related to processing of their personal data and to the exercise of their rights. The Data Protection Officer contact details are included in all company’s data privacy disclaimers made available to data subjects.

EDP’s Compliance Management System, is certified under ISO 37301. Under the certification process, the auditor reviews the scope and the risks addressed by the Compliance Management System. This review covers controls implemented within the Data Protection Specific Compliance Program.

Metric	Public source
Personal data breaches notified to authorities (#)	IAR 2025 Annexes Other Indicators chapter 1.1 (Ethics and compliance sub-table)
Customer complaints related to privacy (#) — across all channels (DPO, commercial, Speak up)	IAR 2025 Annexes Other Indicators chapter 1.1 (Ethics and compliance sub-table, claims by category; EDP Corporate Website — Data Protection and Information Security page — “Customer complaints related to personal data protection (by Region)”, regional split for 2025, 2024 and 2023 (operational complaints)
Fines and sanctions for breach of privacy (€)	IAR 2025 Annexes Other Indicators chapter 1.1 (Consumers and end-users sub-table)
GDPR-aligned privacy training coverage	IAR 2025 Sustainability Statement chapter 3.1 Human capital — Training and development; chapter 3.4 Resilient service

5.2. Customer Privacy Information

CSA 3.6.2

Cross-reference: The EDP Group [Personal Data Protection Policy](#) informs EDPs stakeholders about the principles and values followed by EDP and about all legally required information regarding the processing of personal data.

EDP Comercial, specifically, informs its customers about the processing operations related with the energy contract in its [Energy Contract General Conditions](#), which are disclosed on its website, and regarding the data processing operations in its website and customer area and app through the applicable [Privacy Policy](#). EDP Comercial also has a [page dedicated to Data Protection](#), where the company provides a set of information about the company’s data protection policy.

As of December 2025, EDP was using personal data of 33% of its customers for secondary purposes (based on consent and legitimate interest), as disclosed on the EDP Corporate Website — [Data Protection and Information Security page](#).

More information, namely regarding the monitoring of customer data used for secondary purposes, is available on the page of the [Corporate Website about Data Protection and Information Security](#).

Annex – Online Evidence Repository

This Annex consolidates and structures the public references underpinning the disclosures presented in this report and in the broader CSA-relevant disclosure framework of the EDP Group. Organised by S&P Global CSA criterion, it supports systematic review against the CSA methodology and complements the [Integrated Annual Report 2025](#), the [Climate Transition Plan 2025](#) and the [Sustainable Products & Services Programme 2025](#), among other publicly available thematic disclosures, including the [EDP People & Organisation Report 2025](#). Where disclosures are contained in policies, standards or thematic reports, direct links are provided under the corresponding reference identifier

Additional evidence related to general topics

[EDP's Business Plan 2023-2026](#)

[EDP's Business Plan Update 2024-2026](#)

[EDP's Business Plan 2026-2028](#)

[EDP's Integrated Annual Report 2025](#)

[EDPR's Integrated Annual Report 2025](#)

[Annual Sustainability Report 2025: EDP in South America](#)

[Sustainable Products & Services Programme 2025](#)

[Sustainability Commitments](#)

[United Nations Global Compact – Company Information](#)

[United Nations Global Compact – Communication on Progress 2025](#)

Additional evidence related to governance topics

Policies

[Code of Ethics](#)

[EDP's Integrity Policy](#)

[Whistleblowing Management Policy](#)

[Supplier Code of Conduct](#)

[Representation of Interests Policy](#)

[Transparency in Institutional Relations](#)

[Information Security Policy](#)

[Responsible AI Policy](#)

Governance documents

[EDP's By-Laws \(Articles of Association\)](#)

[Internal Regulation: Corporate Governance and Sustainability Committee](#)

[Regulation of the General and Supervisory Board](#)

[Internal Regulation of Executive Board of Directors](#)

[Internal Regulation of the Financial Matters Committee](#)

[Selection Policy for the members of General Supervisory Board and Executive Board Directors](#)

[Members of GSB \(includes CVs\)](#)

[Members of EBD \(includes CVs\)](#)

[Model and Governing Bodies](#)

[GSB Independence and Incompatibilities Statement](#)

[EBD Independence and Incompatibilities Statement](#)

[Internal Regulations of the Remuneration Committee](#)

[EDP's Shareholder structures: qualified Shareholders and voting rights](#)

[Remuneration Policy of the Members of the Executive Board of Directors](#)

[Education and expertise of GSB members](#)

[Manager of EDP's Digital Global Unit](#)

Reports

[General and Supervisory Board Annual Report 2025](#)

[Internal Audit Function Report 2025](#)

[Ethics & Compliance Report 2025](#)

Company Website

[General and Supervisory Board](#)

[General Shareholders' Meeting 2026](#)

[Ethics and compliance at EDP](#)

[Speak-up channel](#)

[E-REDES speak up channel](#)

[EDP's Suppliers Journey](#)

[Risk Governance Model](#)

[Risk Taxonomy in EDP Group](#)

[Risk Management Process at EDP Group](#)

[Information Security and Risk Oversight](#)

[Interest Representation 2025](#)

Certifications

[ISO 37001 Anti-Bribery](#)

[ISO 37301 Compliance Management System](#)

Third-Party Website

[Portuguese Companies Code translation](#)

[Portuguese Companies Code](#)

[Lobbying disclosure Act at USA Senate](#)

[Lobbying disclosure at USA House of Representatives](#)

[Lobbying at USA California State](#)

[Europe Transparency Registration](#)

Additional evidence related to environmental topics

Policies

[Environmental Policy](#)

Reports

[Climate Transition Plan Update 2025](#)

[CDP 2025](#)

[Nature Management Approach](#)

[Climate Adaptation and Resilience Report 2025](#)

Company Website

[Adaptation to Climate Change](#)

[Wastewater quality](#)

[Science Based Targets Initiative](#)

[Protecting our planet](#)

Certifications

[Certification EMS and ISO 14001](#)

Third-Party Website

[WBCSD – Roadmap to nature \(EDP case\)](#)

Initiatives and Programs

[Biodiversity mitigation – reduce](#)

[Biodiversity mitigation – regenerate](#)

[Biodiversity mitigation – restore](#)

[Biodiversity mitigation – transform](#)

Additional evidence related to social topics

Policies

[Human and Labour Rights Policy](#)

[Health and Safety Work Policy](#)

[EDP's Personal Data Protection Policy](#)

[Social Investment Policy](#)

[Local Stakeholder Engagement Policy](#)

[Local Stakeholder Engagement Procedures](#)

[Stakeholder relationship policy](#)

[Corporate website Privacy Policy \(edp.com\)](#)

[Privacy Policy of EDP Comercial website and app](#)

Reports

[EDP Social Investment Report 2025](#)

[EDP People and Organization \(P&O\) 2025 Report](#)

Company Website

[Performance Appraisal & Employee Development Programs](#)

[EDP – Benefits and well-being](#)

[Local stakeholder engagement](#)

[Social Impact – Y.E.S. Program](#)

[Capacity building posters at USA solar park construction community](#)

[Data Protection and Information Security](#)

[EDP Comercial Corporate website, Data Protection page](#)

[EDP Comercial Energy contract general conditions](#)

[Customer support \(FAQ\): Social benefits or special conditions](#)

[Customer support \(FAQ\): Conta Certa EDP](#)

[E-REDES Municipalities private channel](#)

Certifications

[Certifications page](#)

Third-Party Website

[Open house for residents near solar park – NEWS at UpNorthLive](#)

[EDP donation to FootPrintProject](#)

[EDP California's facebook page on community engagement](#)

Initiatives and Programs

[Plan for Gender Equality 2025–2026](#)

[EDP Y.E.S Program initiatives](#)

[Energy Academy educational project](#)

[Energy Literacy for Efficiency](#)

[Social Tariff – Brazil](#)



Additional Sustainability Indicators for the EDP Group 2025