



edp

**Report on the implementation of Article 8
of the European Taxonomy Regulation**

We choose Earth

INDEX

Background	03	Key performance indicators	12
The eligibility and the technical evaluation criteria under EU Taxonomy	06	Templates of the annex II of the Commission Delegated Regulation (EU 2021/2178)	14
Our verification process regarding to DNSH	06	Template of the annex XII of the Commission Delegated Regulation (EU 2022/1214)	27
Minimum safeguards	09	Auditor's statement	40

EU Taxonomy Regulation and KPIs under article 8^o of EU Taxonomy

Alignment with the SDGs	Objectives	KPIs 2022	Meta
 	Turnover in line with the EU's Taxonomy	49%	>70% (2025)
   	CAPEX in line with the EU's Taxonomy	96%	>98% (2026)

Background

The European Union Taxonomy Regulation (Taxonomy) published in the official journal of the European Union on June 18, 2020 (EU 2020/852) sets out the criteria for an activity to be qualified as environmentally sustainable. It is the key instrument to achieve the path of carbon neutrality proposed by the European Commission and adopted in 2019 with the European green deal. The Taxonomy as three main parts:

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

Article 18 – Minimum safeguards

- The minimum safeguards (...) shall be procedures implemented by an undertaking that is carrying out an economic activity to ensure the alignment with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on business and Human Rights (...). When implementing the procedures (...) undertakings shall adhere to the principle of “do no significant harm” (...).

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

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

As part of this regulation, two delegated acts were published in 2021 in the official journal of the European Union, and one during 2022. They listed the economic activities covered by the EU Taxonomy and how to report turnover, investments and costs aligned with the EU Taxonomy:

- on December 9, 2021, the EU Taxonomy Climate Delegated Act on climate (EU 2021/2139), with application from January 1, 2022. Under this regulation, economic activity is environmentally sustainable where it: substantially contributes to climate change mitigation and adaptation objectives; does not significantly harm any of the other EU environmental objectives and is carried out in compliance with minimum safeguards
- on December 10, 2021, the delegated act concerning Article 8 (EU 2021/2178), with application from January 1, 2022. Under this regulation, the companies covered by the Non-Financial Reporting Directive (which will be replaced by the Corporate Sustainability Reporting Directive. The new rules will be implemented by member states within 18 months) are required to publish the proportion of turnover, capital expenditure (CAPEX) or operating expenditure (OPEX) associated with economic activities that are environmentally sustainable
- on July 15, 2022 the European Commission published in the official journal of the European Union the complementary delegated act EU 2022/1214 which, under strict restrictions includes gas and nuclear activities as eligible and amending Delegate Regulation EU2021/2178 as regards specific public disclosures for those economic activities. This delegated act will apply from January 1, 2023.

It is also expected that the European Commission should adopt several Delegated Acts to finalize the Taxonomy Regulation during the following years.

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

As result, it discloses its:

A. The eligibility by the nine activities and NACE code activity

- **Generation:** Nace code (D35.11) – Electricity generation using solar photovoltaic technology (activity 4.1); Distributed solar activity (activity 7.6); Electricity generation from wind power (activity 4.3); Electricity generation from hydropower (activity 4.5); Electricity generation from fossil gaseous fuels (activity 4.29); High-efficiency co-generation of heat/cool and power from fossil gaseous fuels (activity 4.30)

- **Transmission/Distribution:** Nace code (D35.12 and D35.13) – Transmission and distribution of electricity (4.9 activity)
- **Supply:** EDP considers the supply activity as a low carbon activity.

B. The substantial contribution to meet the climate change mitigation (TSC)

C. The confirmation that its activities do no harm (DNSH) the remaining environmental objectives

D. The compliance with the Minimum Safeguards (MS)

E. The turnover, the capital expenditures and the expenditures associated eligible, aligned and non-eligible

- EDP follow the definitions of KPIs related to Turnover, capital expenditure (CAPEX) and operating expenditure (OPEX) in accordance with the sections 1.1.1, 1.1.2 and 1.1.3 of the Commission Delegated Regulation (EU 2021/2178) associated with Taxonomy-eligible economic activities as defined in the EU Taxonomy Climate Delegated Act on climate (EU 2021/2139) and the complementary delegated act EU 2022/1214
- **Proportion of Turnover** – EDP discloses the part of their net turnover (as defined in Section 1.1.1. of Annex I to the Commission Delegated Regulation (EU 2021/2178) that corresponds to their Taxonomy-eligible economic activities. The denominator corresponds to the net turnover (denominator) as defined in Article 2, point (5), of Directive 2013/34/EU.

- The proportion of turnover was calculated as the portion of the total revenues derived from products and services associated with EDP's aligned activities: electricity generation, electricity transmission and electricity distribution and electricity supply activities (numerator) divided by the total turnover in the reporting period (denominator is based on the Company's consolidated revenues in accordance with IAS 1.82(a). EDP's consolidated revenues can be reconciled to the Company's consolidated financial statements. Please refer to the Integrated Annual Report 2022- Part II – Financial Statements – note 7 Revenues and cost of energy sales and services and other.

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

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

- i. The numerator consists of the CAPEX related to assets or processes associated with EDP's aligned activities: renewable electricity generation, electricity transmission and electricity distribution and electricity supply activities- mobility and solar distributed generation (considered as components necessary to execute the activity). Consequently, all CAPEX invested into planning, construction, operation and maintenance of generation electricity plants, electricity networks, electricity supply activity are considered in the numerator of the CAPEX KPI. Total CAPEX consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, as well as excluding changes in fair value. In 2022, it includes acquisitions of tangible fixed assets (IAS 16) gross of government grants and net of dismantling costs and intangible fixed assets (IAS 38) except for CO₂ licenses and amounts reclassified from financial assets to intangible assets for service concession arrangements. Additions resulting from business combinations are also included. Goodwill is not included in CAPEX, as it is not defined as an intangible asset in accordance with IAS 38. EDP's consolidated total CAPEX can be reconciled to the Group's Financial Statements through the reconciliation between total operating investment and total additions to fixed assets. Please refer to the Integrated Annual Report 2022- Part II – Financial Statements – note 51 Operating segments.
- **Proportion of OPEX** – EDP discloses eligible OPEX information in accordance with Section 1.1.3.2 of Annex I to the Commission Delegated Regulation (EU 2021/2178) related to assets or processes associated with Taxonomy-eligible economic activities. The denominator corresponds to direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the company or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets.
- i. The numerator consists of the OPEX related to assets or processes associated with EDP's aligned activities from electricity generation and electricity transmission and electricity distribution activities. The denominator, total OPEX, cannot be reconciled to the Company's consolidated financial statements, as it only includes the maintenance and repair and other direct expenditures relating to day-to-day servicing of assets of property, plant and equipment as allocated to the Company's internal cost centres for maintenance and repairs and non-capitalised costs for leases. In 2022, the denominator did not include costs for training and other human resources adaptation needs and did not yet include direct non-capitalised costs for research and development. Maintenance and repair costs were allocated to eligible activities in proportion to each activity's overall operating costs.
- The calculations of those indicators follow the accounting policies which are described in the Integrated Annual Report 2022- Part II – Financial Statements, – note 2 "Accounting policies" and note 3 "Recent accounting standards and interpretations issued". As a result, double counting is avoided by assuring the allocation in the numerator of Turnover (split between aligned, eligible and non-eligible activities across EDP's economic activities) corresponds to the total amount of Turnover presented in the Integrated Annual Report 2022- Part II – Financial Statements – note 7 Revenues and cost of energy sales and services and other. The same controls to avoid duplicate amounts are also taken into account for the two other indicators.
 - The disclosure of the proportion of the turnover, capital expenditure and operating expenditures aligned, eligible and non-eligible with the European Taxonomy is made under the templates of the Annex II of the Commission Delegated Regulation (EU 2021/2178). In addition, the disclosure of the proportion of fossil gas energy activities is made under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214).

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

Activities excluded

- Coal thermoelectric power plants

Eligible and aligned activities

Low carbon activities

- Wind and solar-based electricity production activities (activities 4.1 and 4.3)
- Supplier electricity activities in Portugal, Spain and Brazil. EDP has considered the composition of the electricity production mix of each country as an eligibility criterion to assess the use of renewable resources, and to determine the importance that renewable energy sources represent in the consumption of each of the aforementioned geographical areas. We used the figures for 2022, with exception of Brazil, because the latest date is from 2021.
- Hydro plants (activity 4.5)

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

- Electricity transmission and distribution activities (activity 4.9) in Portugal and Spain as part of the European Electricity System. Activities in Brazil were considered aligned because they are networks that transport more than 67% of energy from renewable sources.
- Installation, maintenance and repair of renewable energy technologies (activity 7.6) corresponds to distributed solar activity of EDP.

Eligible but not aligned activities

- One hydro plant in Brazil was not included which represent about 2% of the EDP group's installed capacity, as they do not meet at least one of the following criteria: CO₂ emissions over the useful life of the asset and with a Life Cycle Assessment (LCA) below 100gCO₂e/kWh; or where the power density of the asset is greater than 5W/m².

- Combined Cycle Gas Turbine and cogeneration cycle plants (activities 4.29 and 4.30) were not included because they do not carry out their activities in compliance with the alignment criteria of the delegated acts, namely the level of CO₂ emissions over the useful life of the asset and with the Life Cycle Assessment (LCA) below 100gCO₂e/kWh.

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

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

EDP's approach in the different sections of DNSH is detailed below.

1. Climate Change Adaptation

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

Climate change related risks and opportunities are fully integrated into [EDP's risk management procedures](#), including:

- **Phase 1** – EDP ensures an exhaustive identification of risks and opportunities in each business and geography under the TCFD's recommendations
- **Phase 2** – In its climate-related risk analysis EDP is looking for validating and update the climate-related scenarios for physical and transition risks. EDP restricted the number of physical scenarios to three: RCP 2.6, RCP 4.5 and RCP 8.5, and for transitional risks, EDP is using the scenarios of International Energy Agency (IEA) (IEA Sustainable Development Scenario; IEA STEPS (Stated Policies) and IEA CP
- **Phase 3** – Climate-risk quantification and analysis of the risks based on the aggregated climate-related value@risk considering EBITDA@risk > €1M.

In addition, the Group achieved the goal of having climate change adaptation plans in place in its business units by 2022, to ensure the resilience of infrastructure that may be exposed to extreme events of greater intensity and frequency, compared to reality as we know it to-day.

In 2022 the Group companies moved forward with the development of their climate change adaptation plans and, the overall commitment being to achieve 100% implementation of the plans by the end of 2025.

For more details about our approach, please see our Climate Transition Plan

2. Protection and restoration of biodiversity & ecosystems

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

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

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

During the construction phase, the Company implements a set of minimization, restoration and compensation measures necessary to avoid and remediate potential impacts. As example of a preventive measure the Company has the environmental surveillance during the construction phase. This surveillance enables EDP to check that applicable requirements are fulfilled, and preventive measures are implemented, as well as to control potential impacts not expected and manage them properly. In addition, the guarantee of a mitigation hierarchy approach is considered and incorporated into national laws. Under the responsibility of National Authorities, the licensing process is overseen throughout the project cycle; otherwise, the right to operate this project is inhibited.

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

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

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

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

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

- contributing to avoiding or reducing biodiversity loss, favoring dynamic, comprehensive, locally owned management, long-term thinking and aiming for an overall positive balance
- contributing to the deepening of scientific knowledge on the different aspects of biodiversity, including through the establishment of partnerships
- EDP has created landscape and wildlife protection programs in impacted areas, in partnership with local public entities. These efforts have been recognized as valuable to maintain biodiversity and natural heritage
- depending on the environment and its facilities' EDP has compulsory and voluntary initiatives in place in terms of biodiversity and habitat conservation. The main environmental initiatives can be found on the [EDP Biodiversity Report](#) and [EDPR Report of Environmental Activities](#)
- not building new generation facilities in areas included in the UNESCO World Heritage List, ensuring that it continues to have no presence in these territories. EDP monitors all its facilities located in protected areas in order to identify those wind farms and solar plants that may have a potential impact on biodiversity and ensuring that all the necessary

measures are in place. This monitoring process helps the Company to implement actions to avoid and mitigate such impact

- the EDP Group is working on a document that will define the specific content of Biodiversity Action Plans (BAP). These BAPs will be implemented in those areas considered at risk for biodiversity. This document outlines the main components of a BAP, the biodiversity monitoring process and the reporting and communication process
- during the construction and operation phases, EDP conducts on-site environmental monitoring to identify and prevent possible impacts on biodiversity and the ecosystem
- EDP has mechanisms in place to fight biodiversity potential impacts within its facilities, such as: Monitor collisions of birds and bats and their cumulative effect on species while limiting indiscriminate accesses that disturb sensitive species and habitats, restoration of affected vegetation areas, etc.
- EDP, as part of a group-wide initiative, is working on identifying Nature Based Solutions (NBs) that can be replicated by the different companies in their facilities and surrounding environments.

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

3. Water/prevention of pollution/circular economy

Our environmental policy provides the framework to consider the material environmental issues, an integral part of [EDP's Environmental Policy](#), is ensured by environmental management systems certified in accordance with ISO14001:2015, aligned in a Corporate Environmental Management System (SIGAC), certified since 2008 by Lloyd's Register Quality Assurance (certificate no. ISO 14001-0030519). EDP set the objective of achieving 100% ISO 14001:2015 environmental certification of any group activities with significant environmental aspects, and 87% has been achieved.

Transition to a circular economy

- EDP promotes Circular Economy and the efficient use of natural resources during all its value chain. The Company has a specific target in its BP 21-25 regarding the recovery for generated wastes. The company is also working and engaging with its suppliers to include circular economy criteria during construction and dismantling phases.**

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

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

ii. Regarding economy circular EDP follows procurement criteria/standards

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

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

- [Sustainable Procurement Policy](#)
- For EU&LATAM contract conditions: there are suppliers sustainability guides for construction and O&M phases, including recycling guidance and recommendations
- [EDP Supplier Code of Conduct](#)
- ESG priorities for strategic suppliers, including circular economy

iii. Engaging with manufacturing suppliers to promote circular economy

EDP has included ESG criteria in its last Request For Proposals (RFP), requesting turbine and module suppliers to share its ESG performance, commitments, targets and measures. One of this ESG priorities is circular economy. The Company has also engaged with suppliers to share their LCAs and environmental information about their products, including circular economy and recycling rates.

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

iv. EDP waste approach during operations and dismantling

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

In 2019 and in 2021, EDPR has repowered 3 wind farms (Corme, Zas and Blue Canyon II) with high levels of recycling rates. In addition, EDPR includes circular economy as a priority for the coming dismantling and repowering projects. Finally, the Company promotes and rewards those contracts that offer solutions and opportunities for circularity. In decommissioning projects, the main challenge for the wind industry is not only the large amount of waste, but also the materials from the blades, which are not easy to recover with current methods.

v. Joining industry initiatives, forums and pilot projects

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

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

Impacts:

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

For the mitigation of the impacts:

- EDP monitors the volume of water managed in their assets
- EDP monitors the potential scarcity and quality of water and sediments and the impact on biodiversity of managing this resource. To do this it ensures minimisation activities, such as the release of ecological flows, the transposition and transport of fish, and support for scientific research related to these matters
- water stress: EDP uses the World Resources Institute's Aqueduct to assess its exposure to water risk on a river basin scale. A local analysis is subsequently conducted, considering quantitative information from national institutions and the experience of internal operations teams
- since 2010, EDP has responded to the CDP Water Security, where it provides a detailed description of its ongoing initiatives. Currently, EDP belongs to the A List 2022.

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

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

Similarly, there are also measures for reusing treated effluent for example for irrigation; increasing the concentration cycles in the cooling towers; and carrying out industrial cleaning inside the cooling towers. EDP also monitors the quality of ground water in the area surrounding the landfills using a piezometer network.

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

D. Minimum safeguards

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

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

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

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

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

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

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

This Specific Compliance Program includes the following components:

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

The track is assured by:

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

Compliance with the fair competition requirements of the Minimum Safeguards.

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

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

- The Company ensures compliance with applicable tax regulations and has certifications to support this. The EDP Group's Tax Policy establishes the Company's approach to tax management. In addition, EDP reports in its Integrated Annual Report – 3.6.2.2.2. Fiscal transparency and Annex 5 – Fiscal transparency Annual Report its approach to tax

issues, as well as tax governance, risk management and its tax contribution country by country. For more information, please refer to the EDP Group's tax policy.

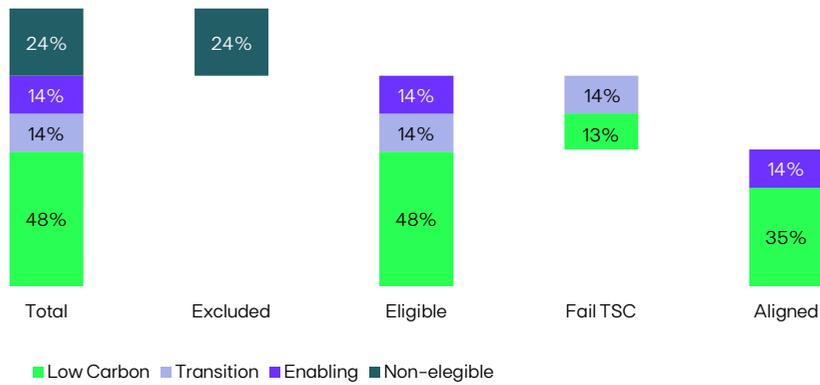
Compliance with Human and Labour Rights and due diligence requirements from the EU Taxonomy and the Minimum Safeguards

- EDP identifies its supply chain as a key segment to achieve its sustainability goals and anticipate potential risks. The Company's commitment to respect human rights is part of its public statements and commitments, such as the Human and Labour Rights Policy, the Code of Ethics, the Integrity Policy and the Supplier Code of Conduct, among others. The Company has a due diligence process for the management of the supply chain, which can be summarised as follows: a series of commitments established by the Company to ensure respect for human and labour rights in its activity, a screening, risk assessment, monitoring of suppliers and continuous dialogue and engagement with suppliers, in order to anticipate and avoid potential risks. For the direct activity of EDP and its contractors, the Company has a series of policies and procedures that outline its commitments and measures to manage human rights in its value chain.
- More information about corruption, human rights, fair competition and fiscal transparency information is in our Integrated Annual Report and specific reports, like Human Rights Report, namely for details about how EDP is addressing these topics for not being involved with violations of the UN Global Compact Principles, as well as the implementation of processes to monitor compliance with the ILO core labour norms, fair competition practices and fiscal transparency and the associated indicators such as reporting cases or fines occurred related to those issues.

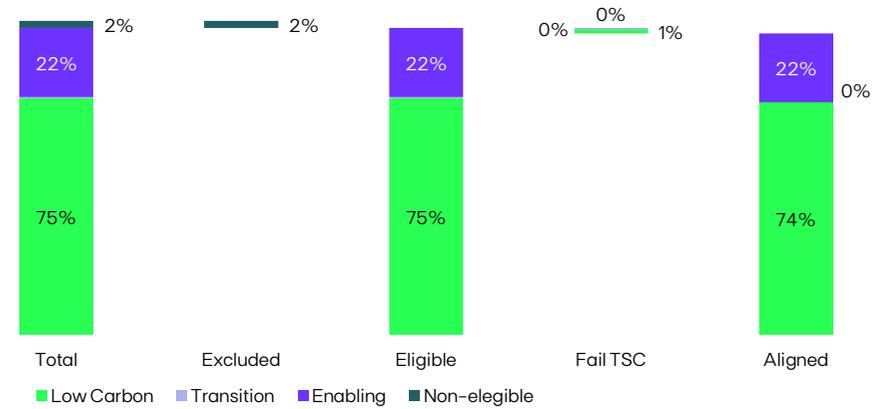
Key performance indicators

The following graphs summarise the information on the next pages about the disclosure of the proportion of the turnover, capital expenditure and operating expenditures eligible, non-eligible and aligned with the European Taxonomy under the templates of the annex II of the Commission Delegated Regulation (EU 2021/2178) and the disclosure of the proportion of fossil gas energy activities under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214).

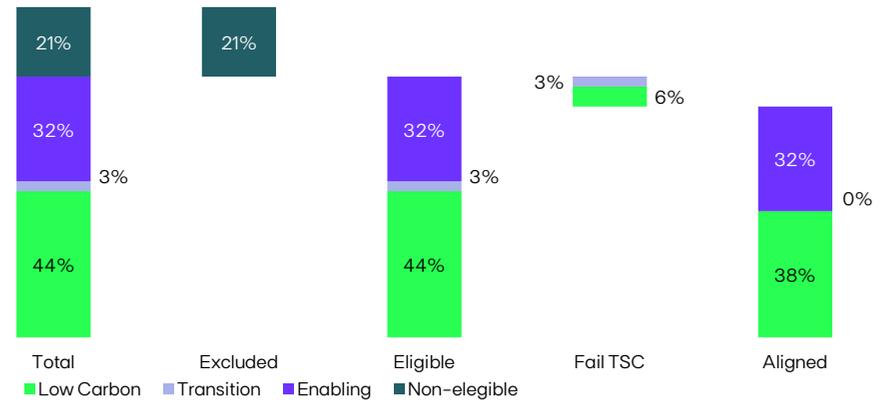
TURNOVER



CAPEX



OPEX



Our drive



Templates of the annex II of the Commission Delegated Regulation (EU 2021/2178)

ECONOMIC ACTIVITIES (1)	CODE (2)	ABSOLUTE TURNOVER (3) EUROS	PROPORTION OF TURNOVER (4) %	SUBSTANTIAL CONTRIBUTION CRITERIA (5)								DNSH (6)		MINIMUM SAFEGUARDS (7) Y/N	TAXONOMY ALIGNED PROPORTION OF TURNOVER YEAR N %	TAXONOMY ALIGNED PROPORTION OF TURNOVER YEAR N-1 %	CATEGORY (ENABLING ACTIVITY) (8) E	CATEGORY (TRANSITIONAL ACTIVITY) (8) T		
				CLIMATE CHANGE MITIGATION %	CLIMATE CHANGE ADAPTATION %	WATER %	POLLUTION %	CIRCULAR ECONOMY %	BIODIVERSITY AND ECOSYSTEMS %	CLIMATE CHANGE MITIGATION Y/N	CLIMATE CHANGE ADAPTATION Y/N	WATER Y/N	POLLUTION Y/N						CIRCULAR ECONOMY Y/N	BIODIVERSITY AND ECOSYSTEMS Y/N
A. TAXONOMY- ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
4.1 Electricity generation using solar photovoltaic technology	D35.11	86,599,257	0%	100%								Y		Y	Y	Y	0%	0%		
7.6 Installation, maintenance and repair of renewable energy technologies	D35.11	29,352,905	0%	100%								Y			Y		0%	0%	E	
4.3 Electricity generation from wind power (9)	D35.11	2,261,932,163	11%	100%								Y	Y	Y	Y	Y	11%	11%		
4.5 Electricity generation from hydropower	D35.11	1,198,219,303	6%	100%								Y	Y		Y	Y	6%	7%		
4.9 Transmission and distribution of electricity	D35.12	2,807,941,641	14%	100%								Y		Y	Y	Y	14%	25%	E	
Electricity Supplier**	D35.14	3,780,325,484	18%	100%											Y		18%	20%		
Turnover of environmentally sustainable activities		10,164,370,753	49%												Y		49%	63%	14%	0%

ECONOMIC ACTIVITIES (1)	CODE (2)	ABSOLUTE TURNOVER (3) EUROS	PROPORTION OF TURNOVER (4) %	SUBSTANTIAL CONTRIBUTION CRITERIA (5)							DNSH (6)				TAXONOMY ALIGNED PROPORTION OF TURNOVER YEAR N	TAXONOMY ALIGNED PROPORTION OF TURNOVER YEAR N-1	CATEGORY (ENABLING ACTIVITY) (6)	CATEGORY (TRANSITIONAL ACTIVITY) (6)		
				CLIMATE CHANGE MITIGATION %	CLIMATE CHANGE ADAPTATION %	WATER %	POLLUTION %	CIRCULAR ECONOMY %	BIODIVERSITY AND ECOSYSTEMS %	CLIMATE CHANGE MITIGATION Y/N	CLIMATE CHANGE ADAPTATION Y/N	WATER Y/N	POLLUTION Y/N	CIRCULAR ECONOMY Y/N					BIODIVERSITY AND ECOSYSTEMS Y/N	MINIMUM SAFEGUARDS (7) Y/N
Electricity Supplier **	D35.14	2,611,951,932	13%																	
Turnover of Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy- aligned activities) (A.2.)		5,501,827,336	27%																	
Total (A.1 + A.2)		15,666,198,090	76%														49%	63%	14%	0%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Coal	D35.11	2,015,016,966	10%																	
Gas supplier	D35.11	2,509,388,606	12%																	
Others	no code	460,160,724	2%																	
Turnover of Taxonomy- non-eligible activities		4,984,566,297	24%																	
Total (A + B)		20,650,764,387	100%																	

(1) Under the EU Taxonomy Regulation one activity could match the description of an activity and the technical screening criteria laid out in the Climate Delegated Act. In EDP's case the Annex I – climate change mitigation and activities from energy sector

(2) In accordance with the Nomenclature of Economic Activities (NACE), the statistical classification of economic activities in the EU

(3) Absolute Turnover: Net turnover from each single activity. If an activity is present in both A.1 and A.2 or B, the figure refers to the proportion of the activity that corresponds to A.1, A.2 or B.

(4) Proportion of Turnover: percentage impact of net turnover from each individual business activity on the Group's total net turnover.

(5) Substantial contribution to climate change mitigation: refers to the share of the revenues of each individual economic activity (indicated in the column Turnover) that contributes to climate change mitigation. This is the only objective of the EU taxonomy regulation alignment analysis shown in the table.

(6) DNSH: environmental objectives meeting the DNSH criteria are specified for each activity.

(7) Minimum safeguards: indicates whether the minimum safeguards are respected for each individual activity.

(8) Category: specifies whether the activity is an enabling or transitional activity

(9) Includes the technology wind and solar in 2021

*-The data was calculated under EU Taxonomy Climate Delegated Act EU 2021/2039 and EU Taxonomy Climate Delegated Act EU 2022/1214. EDP did not consider the nuclear activity as eligible because is a minority participation (15%). The proportion of turnover was calculated as the portion of the total revenues derived from products and services associated with EDP's eligible activities: electricity generation, electricity transmission and electricity distribution and electricity supply activities (numerator) divided by the total turnover in the reporting period (denominator is based on the Company's consolidated revenues in accordance with IAS 1.82(a). EDP's consolidated revenues can be reconciled to the Company's consolidated financial statements. Please refer to the Integrated Annual Report 2022- Part II – Financial Statements – note 7 Revenues and cost of energy sales and services and other. The calculation of this indicator follows the accounting policies which are described in the Integrated Annual Report 2022- Part II – Financial Statements – note 2 "Accounting policies" and note 3 "Recent accounting standards and interpretations issued". As result, double counting is avoided by assuring the allocation in the numerator of Turnover (split between eligible and non-eligible activities across EDP's economic activities) corresponds to the total amount of Turnover presented in the Integrated Annual Report 2022- Part II – Financial Statements – note 7 "Revenues and cost of energy sales and services and other".

** EDP considers the supply activity is an activity without significant impact on environment. EDP used the composition of the electricity consumption mix of each country as an eligibility criterion to assess the use of renewable resources, and to determine the importance that renewable energy sources represent in the consumption of each of the aforementioned geographical areas.

ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽²⁾	ABSOLUTE CAPEX ⁽³⁾ EUROS	SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁵⁾								DNSH ⁽⁶⁾									
			PROPORTION OF CAPEX ⁽⁴⁾ %	CLIMATE CHANGE MITIGATION %	CLIMATE CHANGE ADAPTATION %	WATER %	POLLUTION %	CIRCULAR ECONOMY %	BIODIVERSITY AND ECOSYSTEMS %	CLIMATE CHANGE MITIGATION Y/N	CLIMATE CHANGE ADAPTATION Y/N	WATER Y/N	POLLUTION Y/N	CIRCULAR ECONOMY Y/N	BIODIVERSITY AND ECOSYSTEMS Y/N	MINIMUM SAFEGUARDS ⁽⁷⁾ Y/N	TAXONOMY ALIGNED PROPORTION OF CAPEX YEAR N %	TAXONOMY ALIGNED PROPORTION OF CAPEX YEAR N-1 %	CATEGORY (ENABLING ACTIVITY) ⁽⁸⁾ E	CATEGORY (TRANSITIONAL ACTIVITY) ⁽⁸⁾ T
A. TAXONOMY – ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
4.1 Electricity generation using solar photovoltaic technology	D35.11	2,109,586,356	46%	100%							Y			Y	Y	Y	46%	44%		
7.6 Installation, maintenance and repair of renewable energy technologies	D35.11	163,907,532	4%	100%							Y					Y	4%	3%	E	
4.3 Electricity generation from wind power	D35.11	1,151,209,373	25%	100%							Y	Y		Y	Y	Y	25%	24%		
4.5 Electricity generation from hydropower	D35.11	42,080,339	1%	100%							Y	Y			Y	Y	1%	1%		
4.9 Transmission and distribution of electricity	D35.12	837,888,816	18%	100%							Y		Y	Y	Y	Y	18%	22%	E	
Electricity Supplier**	D35.14	72,438,078	2%	100%												Y	0%	0%		
CAPEX of environmentally sustainable activities		4,377,110,494	96%	100%													96%	94%	22%	0%

ECONOMIC ACTIVITIES ⁽¹⁾	CODE ⁽²⁾	ABSOLUTE CAPEX ⁽³⁾ EUROS	PROPORTION OF CAPEX ⁽⁴⁾ %	SUBSTANTIAL CONTRIBUTION CRITERIA ⁽⁵⁾								DNSH ⁽⁶⁾								
				CLIMATE CHANGE MITIGATION %	CLIMATE CHANGE ADAPTATION %	WATER %	POLLUTION %	CIRCULAR ECONOMY %	BIODIVERSITY AND ECOSYSTEMS %	CLIMATE CHANGE MITIGATION Y/N	CLIMATE CHANGE ADAPTATION Y/N	WATER Y/N	POLLUTION Y/N	CIRCULAR ECONOMY Y/N	BIODIVERSITY AND ECOSYSTEMS Y/N	MINIMUM SAFEGUARDS ⁽⁷⁾ Y/N	TAXONOMY ALIGNED PROPORTION OF CAPEX YEAR N %	TAXONOMY ALIGNED PROPORTION OF CAPEX YEAR N-1 %	CATEGORY (ENABLING ACTIVITY) ⁽⁸⁾ E	CATEGORY (TRANSITIONAL ACTIVITY) ⁽⁸⁾ T
4.9 Transmission and distribution of electricity	D35.12		0	0%																
Electricity Supplier **	D35.14	42,903,267	1%																	
CAPEX of Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)		76,833,025	2%																	
Total (A.1 + A.2)		4,453,943,519	98%														96%	94%	22%	0%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Coal	D35.11	18,028,697	0%																	
Others	no code	86,314,759	2%																	
CAPEX of Taxonomy-non-eligible activities		104,343,456	2%																	
Total (A + B)		4,558,286,975	100%																	

(1) Under the EU Taxonomy Regulation one activity could match the description of an activity and the technical screening criteria laid out in the Climate Delegated Act. In EDP's case the Annex I – climate change mitigation and activities from energy sector

(2) In accordance with the Nomenclature of Economic Activities (NACE), the statistical classification of economic activities in the EU

(3) Absolute CAPEX: investments for each individual activity. If an activity is present in both A.1 and A.2 or B, the figure refers to the proportion of the activity that corresponds to A.1, A.2 or B.

(4) Proportion of CAPEX: percentage impact of investments of each individual business activity on the Group's total investments

(5) Substantial contribution to climate change mitigation: refers to the share of the revenues of each individual economic activity (indicated in the column Turnover) that contributes to climate change mitigation. This is the only objective of the EU taxonomy regulation alignment analysis shown in the table.

(6) DNSH: environmental objectives meeting the DNSH criteria are specified for each activity.

(7) Minimum safeguards: indicates whether the minimum safeguards are respected for each individual activity.

(8) Category: specifies whether the activity is an enabling or transitional activity

*.The data was calculated under EU Taxonomy Climate Delegated Act EU 2021/2039 and EU Taxonomy Climate Delegated Act EU 2022/1214. EDP did not consider the nuclear activity as eligible because is a minority participation (15%). The numerator consists of the Capex related to assets or processes associated with EDP's eligible activities: electricity generation, electricity transmission and electricity distribution and electricity supply activities (considered as components necessary to execute the activity). Consequently, all Capex invested into planning, construction, operation and maintenance of generation electricity plants, electricity networks, electricity supply activity are considered in the numerator of the Capex KPI. Total Capex consists of additions to tangible and intangible fixed assets during the financial year, before depreciation, amortisation and any re-measurements, including those resulting from revaluations and impairments, as well as excluding changes in fair value. In 2022, it includes acquisitions of tangible fixed assets (IAS 16) gross of government grants and net of dismantling costs and intangible fixed assets (IAS 38) except for CO2 licenses and amounts reclassified from financial assets to intangible assets for service concession arrangements. Additions resulting from business combinations are also included. Goodwill is not included in Capex, as it is not defined as an intangible asset in accordance with IAS 38. EDP's consolidated total Capex can be reconciled to the Group's Financial Statements through the reconciliation between total operating investment and total additions to fixed assets. Please refer to the Integrated Annual Report 2022- Part II – Financial Statements – note 51 Operating segments. The calculation of this indicator follows the accounting policies which are described in the Integrated Annual Report 2022- Part II – Financial Statements – note 2 "Accounting policies" and note 3 "Recent accounting standards and interpretations issued". As result, double counting is avoided by assuring the allocation in the numerator of CAPEX (split between eligible and non-eligible activities across EDP's economic activities) corresponds to the total amount of CAPEX presented in the Integrated Annual Report 2022- Part II – Financial Statements – Part II – Financial Statements – note 51 Operating segments.

** EDP considers the supply activity is an activity without significant impact on environment. These values correspond to the activities of installation, maintenance and repair of charging stations for electric vehicles and installation, maintenance and repair of renewable energy technologies

ECONOMIC ACTIVITIES ⁽¹⁾	CODE (2)	ABSOLUTE OPEX (3) EUROS	PROPORTION OF OPEX (4) %	SUBSTANTIAL CONTRIBUTION CRITERIA (5)								DNSH (6)				MINIMUM SAFEGUARDS (7) %	TAXONOMY ALIGNED PROPORTION OF OPEX YEAR N %	TAXONOMY ALIGNED PROPORTION OF OPEX YEAR N-1 %	CATEGORY (ENABLING ACTIVITY) (8) E	CATEGORY (TRANSITIONAL ACTIVITY) (8) T
				CLIMATE CHANGE MITIGATION %	CLIMATE CHANGE ADAPTATION %	WATER %	POLLUTION %	CIRCULAR ECONOMY %	BIODIVERSITY AND ECOSYSTEMS %	CLIMATE CHANGE MITIGATION Y/N	CLIMATE CHANGE ADAPTATION Y/N	WATER Y/N	POLLUTION Y/N	CIRCULAR ECONOMY Y/N	BIODIVERSITY AND ECOSYSTEMS Y/N					
A. TAXONOMY- ELIGIBLE ACTIVITIES																				
A.1. Environmentally sustainable activities (Taxonomy-aligned)																				
4.1 Electricity generation using solar photovoltaic technology	D35.11	12,162,481	3%	100%								Y		Y	Y	Y	3%	2%		
7.6 Installation, maintenance and repair of renewable energy technologies	D35.11	6,522,163	1%	100%								Y				Y	1%	1%	E	
4.3 Electricity generation from wind power	D35.11	151,373,063	32%	100%								Y	Y	Y	Y	Y	32%	29%		
4.5 Electricity generation from hydropower	D35.11	19,154,973	4%	100%								Y	Y		Y	Y	4%	5%		
4.9 Transmission and distribution of electricity	D35.12	144,647,330	30%	100%								Y		Y	Y	Y	30%	34%	E	
Electricity Supplier**	D35.14	0	0%	100%												Y	0%	0%		
OPEX of environmentally sustainable activities (Taxonomy-aligned activities) (A.1.)		333,860,011	70%													Y	70%	71%	32%	0%

OPEX*	SUBSTANTIAL CONTRIBUTION CRITERIA (5)										DNSH (6)									
	CODE (2)	ABSOLUTE OPEX (3)	PROPORTION OF OPEX (4)	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY AND ECOSYSTEMS	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY AND ECOSYSTEMS	MINIMUM SAFEGUARDS (7)	TAXONOMY ALIGNED PROPORTION OF OPEX YEAR N	TAXONOMY ALIGNED PROPORTION OF OPEX YEAR N-1	CATEGORY (ENABLING ACTIVITY) (8)	CATEGORY (TRANSITIONAL ACTIVITY) (8)
environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)																				
Total (A.1 + A.2)		377,087,016	79%														70%	71%	32%	0%
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																				
Coal	D35.11	19,561,325	4%																	
Others	no code	81,195,550	17%																	
OPEX of Taxonomy-non-eligible activities		100,756,876	21%																	
Total (A + B)		477,843,892	100%																	

(1) Under the EU Taxonomy Regulation one activity could match the description of an activity and the technical screening criteria laid out in the Climate Delegated Act. In EDP's case the Annex I - climate change mitigation and activities from energy sector

(2) In accordance with the Nomenclature of Economic Activities (NACE), the statistical classification of economic activities in the EU

(3) Absolute OPEX: OpeX for each individual activity. If an activity is present in both A.1 and A.2 or B, the figure refers to the proportion of the activity that corresponds to A.1, A.2 or B.

(4) Proportion of OPEX: percentage impact of OPEX of each individual business activity on the Group's total OPEX

(5) Substantial contribution to climate change mitigation: refers to the share of the revenues of each individual economic activity (indicated in the column Turnover) that contributes to climate change mitigation. This is the only objective of the EU taxonomy regulation alignment analysis shown in the table.

(6) DNSH: environmental objectives meeting the DNSH criteria are specified for each activity.

(7) Minimum safeguards: indicates whether the minimum safeguards are respected for each individual activity.

(8) Category: specifies whether the activity is an enabling or transitional activity

* The data was calculated under EU Taxonomy Climate Delegated Act EU 2021/2039 and EU Taxonomy Climate Delegated Act EU 2022/1214. EDP did not consider the nuclear activity as eligible because it is a minority participation (15%). The proportion of Taxonomy-eligible OpeX is defined as Taxonomy-eligible OpeX in the reporting period (numerator) divided by the Company's total OpeX under the EU Taxonomy (denominator). The denominator corresponds to direct non-capitalised costs that relate to research and development, building renovation measures, short-term lease, maintenance and repair, and any other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment by the company or third party to whom activities are outsourced that are necessary to ensure the continued and effective functioning of such assets. The denominator, total OPEX, cannot be reconciled to the Company's consolidated financial statements, as it only includes the maintenance and repair and other direct expenditures relating to day-to-day servicing of assets of property, plant and equipment as allocated

to the Company's internal cost centres for maintenance and repairs and non-capitalised costs for leases. In 2022, the denominator did not include costs for training and other human resources adaptation needs and did not yet include direct non-capitalised costs for research and development. Maintenance and repair costs were allocated to eligible activities in proportion to each activity's overall operating costs.

** EDP considers the supply activity is an activity without significant impact on environment.

Our future



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

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 1
Nuclear and fossil gas related activities

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

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2
 Taxonomy – aligned economic activities (denominator) – Turnover

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	10,164,370,753	49%	10,164,370,753	49%	0	0%
8	Total applicable Turnover	20,650,764,387	100%	20,650,764,387	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2
 Taxonomy – aligned economic activities (denominator) – CAPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	4,377,110,494	96%	4,377,110,494	96%	0	0%
8	Total applicable CAPEX	4,558,286,975	100%	4,558,286,975	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 2
 Taxonomy – aligned economic activities (denominator) – OPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	333,860,011	70%	333,860,011	70%	0	0%
8	Total applicable OPEX	477,843,892	100%	477,843,892	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3
 Taxonomy – aligned economic activities (numerator) – Turnover

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	10,164,370,753	100%	10,164,370,753	100%	0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable Turnover	10,164,370,753	100%	10,164,370,753	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3
 Taxonomy – aligned economic activities (numerator) – CAPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPOTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	4,377,110,494	100%	4,377,110,494	100%	0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable CAPEX	4,377,110,494	100%	4,377,110,494	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 3
 Taxonomy – aligned economic activities (numerator) – OPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT AND PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGE)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
5	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the numerator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the numerator of the applicable KPI	333,860,011	100%	333,860,011	100%	0	0%
8	Total amount and proportion of taxonomy-aligned economic activities in the numerator of the applicable OPEX	333,860,011	100%	333,860,011	100%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4
 Taxonomy-eligible but not taxonomy-aligned economic activities – Turnover

ROW	ECONOMIC ACTIVITIES	PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	2,726,545,203	13%	2,726,545,203	13%	0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	92,924,236	0%	92,924,236	0%	0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	2,682,357,897	13%	2,682,357,897	13%	0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – Turnover	5,501,827,336	27%	5,501,827,336	27%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4
 Taxonomy-eligible but not taxonomy-aligned economic activities – CAPEX

ROW	ECONOMIC ACTIVITIES	PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	15,214,760	0%	15,214,760	0%	0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	61,618,265	1%	61,618,265	1%	0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – CAPEX	76,833,025	2%	76,833,025	2%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 4
 Taxonomy-eligible but not taxonomy-aligned economic activities – OPEX

ROW	ECONOMIC ACTIVITIES	PROPORTION (THE INFORMATION IS TO BE PRESENTED IN MONETARY AMOUNTS AND AS PERCENTAGES)					
		CCM+CCA		CLIMATE CHANGE MITIGATION		CLIMATE CHANGE ADAPTATION	
		AMOUNT €	%	AMOUNT €	%	AMOUNT €	%
1	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
2	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
3	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
4	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	13,781,697	3%	13,781,697	3%	0	0%
5	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	376,774	0%	376,774	0%	0	0%
6	Amount and proportion of taxonomy-eligible but not taxonomy-aligned economic activity referred to in Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%	0	0%	0	0%
7	Amount and proportion of other taxonomy-eligible but not taxonomy-aligned economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	29,068,534	6%	29,068,534	6%	0	0%
8	Total amount and proportion of taxonomy eligible but not taxonomy-aligned economic activities in the denominator of the applicable KPI – OPEX	43,227,005	9%	43,227,005	9%	0	0%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5
Taxonomy non-eligible economic activities – Turnover

ROW	ECONOMIC ACTIVITIES	AMOUNT €	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	4,984,566,297	24%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable – Turnover	4,984,566,297	24%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5
 Taxonomy non-eligible economic activities – CAPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT €	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	104,343,456	2%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable – CAPEX	104,343,456	2%

Key performance indicators under the templates of the annex XII of the Commission Delegated Regulation (EU 2022/1214) – Template 5
 Taxonomy non-eligible economic activities – OPEX

ROW	ECONOMIC ACTIVITIES	AMOUNT €	PERCENTAGE
1	Amount and proportion of economic activity referred to in row 1 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.26 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
2	Amount and proportion of economic activity referred to in row 2 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.27 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
3	Amount and proportion of economic activity referred to in row 3 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.28 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
4	Amount and proportion of economic activity referred to in row 4 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.29 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
5	Amount and proportion of economic activity referred to in row 5 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.30 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
6	Amount and proportion of economic activity referred to in row 6 of Template 1 that is taxonomy-non-eligible in accordance with Section 4.31 of Annexes I and II to Delegated Regulation 2021/2139 in the denominator of the applicable KPI	0	0%
7	Amount and proportion of other taxonomy-non-eligible economic activities not referred to in rows 1 to 6 above in the denominator of the applicable KPI	100,756,876	21%
8	Total amount and proportion of taxonomy-non-eligible economic activities in the denominator of the applicable – OPEX	100,756,876	21%

Auditor's statement



Independent Limited Assurance Report

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

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

Introduction

We were engaged by the Executive Board of Directors of EDP - Energias de Portugal, S.A. ("EDP" or "Company") to perform a limited assurance engagement on the information included in the Report on the implementation of Article 8 of the European Taxonomy Regulation 2022 ("Taxonomy Report"), which complements the Integrated Annual Report 2022, for the year ended 31 December 2022, prepared by the Company for the purpose of communicating the information required by the Regulation (EU) 2020/852 of the European Parliament and of the Council, concerning the establishment of a framework to promote sustainable investment ("Taxonomy Regulation").

Responsibilities of the Executive Board of Directors

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

Responsibilities of the auditor

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

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

For this purpose, the above-mentioned work included:

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

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

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

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

Quality control and Independence

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

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

Conclusion

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

Restriction on use

This report is issued solely for information and use of the Executive Board of Directors of the Company for the purpose of communicating the information required by the Taxonomy Regulation, which complements the Integrated Annual Report 2022 and should not be used for any other purpose. We will not assume any responsibility to third parties other than EDP by our work and the conclusions expressed in this report, which will be attached to the Company's Taxonomy Report.

March 14, 2023

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

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

(This is a translation, not to be signed)

PricewaterhouseCoopers & Associados – Sociedade de Revisores Oficiais de Contas, Lda.
Sede: Palácio Sottomayor, Rua Sousa Martins, 1 - 3º, 1069-316 Lisboa, Portugal
Receção: Palácio Sottomayor, Avenida Fontes Pereira de Melo, nº16, 1050-121 Lisboa, Portugal
Tel: +351 213 589 000, Fax: +351 213 589 999, www.pwc.pt
Matriculada na CRC sob o NIPC 506 629 752, Capital Social Euros 314.000
Inscrita na lista das Sociedades de Revisores Oficiais de Contas sob o nº 20161495

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

