



# **ASSESSMENT OF GREENHOUSE GAS EMISSIONS**

**EDF Group 2020**

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## INTRODUCTION

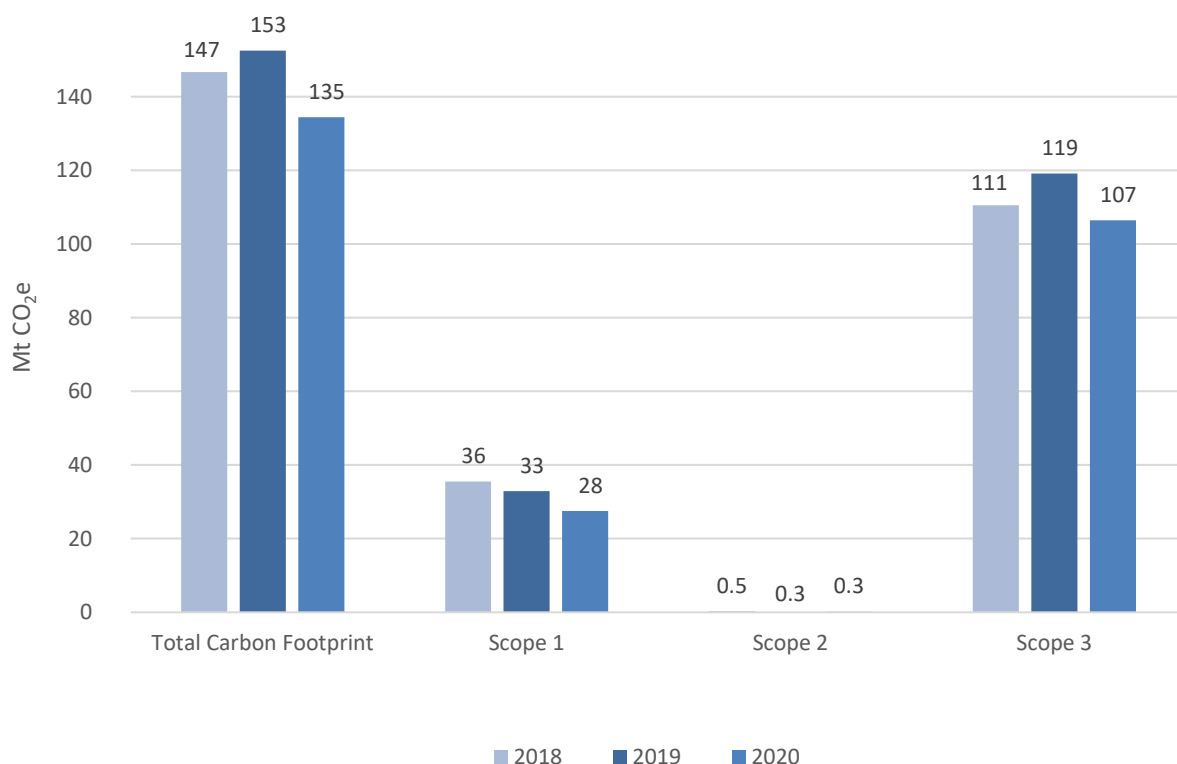
EDF<sup>1</sup> publishes an Assessment of greenhouse gas emissions over the entire EDF Group<sup>2</sup> on the 3 scopes covering the main emissions sources defined by the GHG Protocol<sup>3</sup>. Therefore EDF goes beyond the legal requirements<sup>4</sup>.

The assessment of the greenhouse gas emissions of EDF Group covering the 3 scopes is published and verified in the frame of the Non-Financial Performance Statement, chapter 3 of the URD (Universal Registration Document).

This report sheds additional light on the Group's emissions, their respective weight in the value chain and their inter-annual variability. It highlights the EDF group's commitments for the climate, validated by Science Based Target<sup>5</sup> initiatives aligned with « Well Below 2°C » trajectory.

## GREENHOUSE GAS EMISSIONS

In an economic context severely affected by the health crisis, the Group's total emissions (direct and indirect) in 2020 are approximately 135 MtCO<sub>2</sub>e. They fell by 12% compared to 2019.



**CO<sub>2</sub>e direct and indirect emissions of EDF Group in 2018, 2019 and 2020**

In 2020, 100% of Scope 1, Scope 2 and Scope 3 emissions were verified by KPMG, as EDF's statutory auditors, designated as independent third party. Their entire certificate is presented in the appendix.

<sup>1</sup> The term "EDF" refers to EDF SA, the parent company. The terms "Group" or "EDF group" refer to EDF and its subsidiaries and shareholdings.

<sup>2</sup> See section on Group Perimeter.

<sup>3</sup> The Greenhouse Gas Protocol Initiative, more commonly known as the GHG Protocol, is the most internationally recognized GHG accounting method. Introduced in 1998 by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), it was developed in partnership with companies, NGOs and governments. It provides a set of resources, tools and data for carbon footprint calculation [<https://ghgprotocol.org/>].

<sup>4</sup> The Law related to energy transition for green growth (Law n° 2015-992 of August 17th 2015).

<sup>5</sup> Science Based Targets Initiative was launched following the Paris Agreement in 2015 by the following four organizations: CDP, UN Global Compact, World Resources Institute and World Wild Fund.

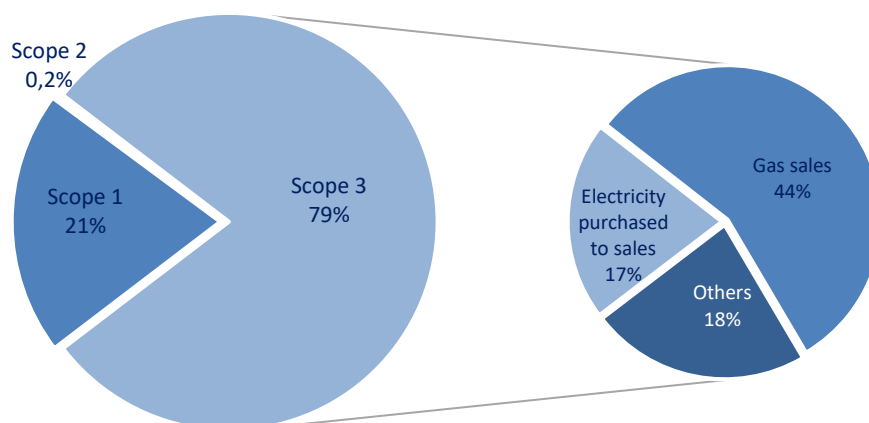
### Greenhouse gas emissions of EDF Group verified by auditors

Verified greenhouse gas emissions	Tons equivalent CO <sub>2</sub> verified	Level of assurance and representation of the selected sample (%)
100% of the direct scope 1 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	28 MtCO <sub>2</sub> eq	Reasonable 72 %
100% of the direct scope 2 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	0.3 MtCO <sub>2</sub> eq	Limited 67%
100% of the direct scope 3 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	107 Mteq CO <sub>2</sub>	Limited 22%

**Extract from the certificate of the Independent Third Party Organization published in the Declaration of Extra-Financial Performance, chapter 3 of the Universal Registration Document (URD) 2020.**

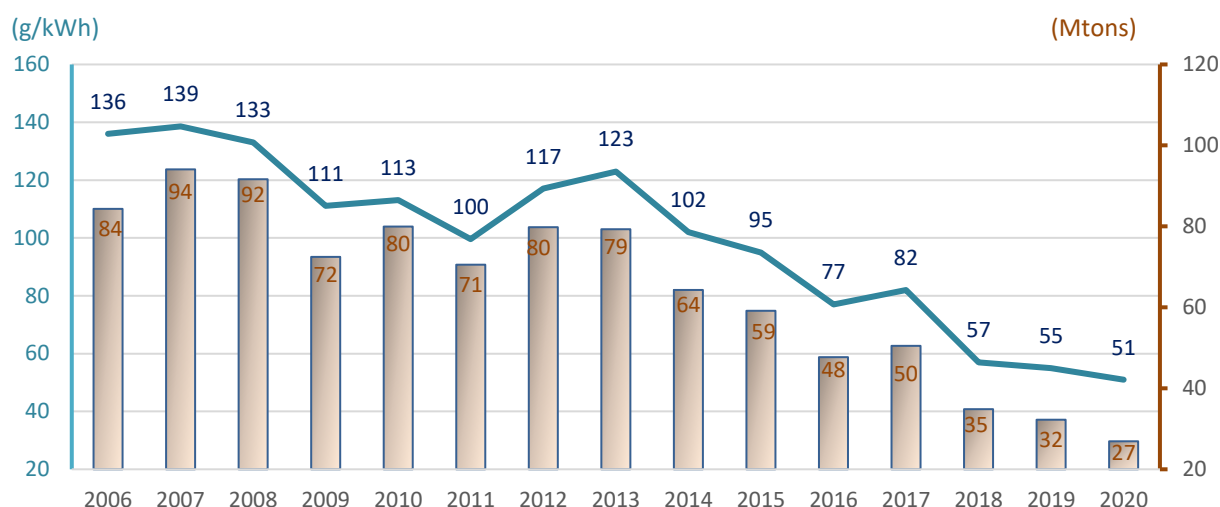
Three items of emissions represents more than 80 % of the Group carbon footprint:

1. The direct CO<sub>2</sub> emissions due to the production of electricity and heat by our power plants (20%);
2. The indirect GHG emissions associated with gas sales to end customers (44%);
3. The indirect GHG emissions associated with the electricity purchased for resale to end customers (17%).



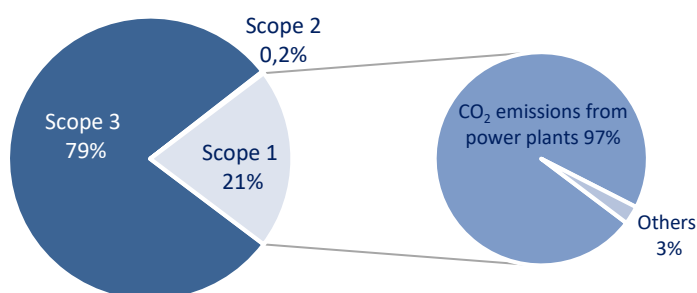
## Scope 1

Scope 1 emissions show a downward trend in recent years, in accordance with the Group's commitments. In 10 years (between 2010 and 2020), the CO<sub>2</sub><sup>6</sup> power plants emissions have fallen by 66%.



Evolution of direct CO<sub>2</sub><sup>6</sup> emissions from EDF group power plants in absolute and specific values from 2006 to 2020

The observed decrease is in fact due to the reduction in direct CO<sub>2</sub><sup>6</sup> emissions from electricity and heat production plants, which represent 97% of scope 1 emissions.



The evolution of direct scope 1 emissions in CO<sub>2</sub> equivalent is:

EDF Group - Scope 1 – Direct emissions of CO <sub>2</sub> equivalent from generation of electricity and heat	2018	2019	2020
Direct emissions of scope 1 (Mt CO <sub>2</sub> e)	35.7	33.1	27.7
Of which direct emissions from power plants (Mt CO <sub>2</sub> ) <sup>6</sup>	34.9	32.4	26.9

Scope 1 emissions are down of 16%. This decrease results of the slightest activity of fossil thermal power plants. Firstly, the closure of certain thermal plants, including the closure of the coal power plant of Cottam at the end of 2019. Secondly, this decrease is also due to the reduction in the operation of the thermal power plants, in particular the CCG, due to the impact of the health crisis on demand. The decrease in the Group's fossil thermal production reached -8.4 TWh, of which -13% for gas plants, -15% for coal plants and -4% for fuel oil.

Furthermore, these fossil productions have no substantial contribution to the Group's electricity and heat production, where the carbon-free<sup>6</sup> mix (nuclear and renewable) reaches 87% and the fossil mix 13% (0.7% from coal).

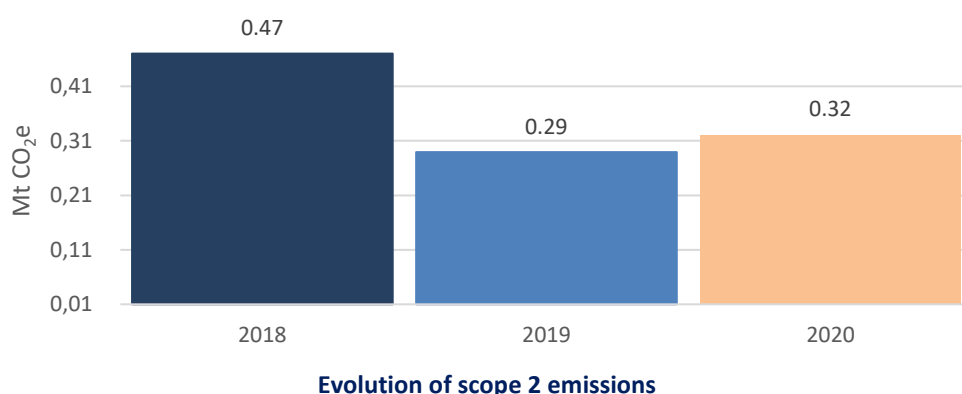
<sup>6</sup> Direct CO<sub>2</sub> emissions from generation, excluding life cycle analysis (LCA) of power plants and fuels.

Renewable production (wind, solar and hydraulic) in the Group is up by 6.5 TWh (+ 11%) in 2020 and this good performance has also contributed to the reduction in CO<sub>2</sub> emissions.

## Scope 2

Scope 2 emissions, which correspond to purchases of electricity, heat and cold for the EDF group's own needs, are very limited compared to the rest of the balance sheet. They represent 0.2% of the Group Carbon footprint. Due to the Group's activities as an electricity producer, most of these emissions are already accounted for in scope 1. In addition, according to Guidance Scope 2 of the GHG Protocol, the Group's scope 2 is calculated both on the average content of the network and on the supplier content. In a conservative approach, EDF has however chosen to publish scope 2 on the basis of average network content.

Between 2019 and 2020, the Group's Scope 2 emissions are up slightly, going from 0.29 Mt CO<sub>2</sub>e to 0.32 Mt CO<sub>2</sub>e. The increase observed is due to the increase in electricity purchases for losses in the electrical networks due to the lower share of EDF's production in the France mix in 2020. Between 2018 and 2019, the decrease observed is explained by the switch to Scope 3 of emissions linked to the purchase of heat sold to end customers without transformation.



EDF Group - Scope 2 - Indirect Emissions of CO <sub>2</sub> equivalent	2018	2019	2020
Indirect Emissions of scope 2 (Mt CO <sub>2</sub> e)	<b>0.47</b>	<b>0.29</b>	<b>0.32</b>

## Scope 3

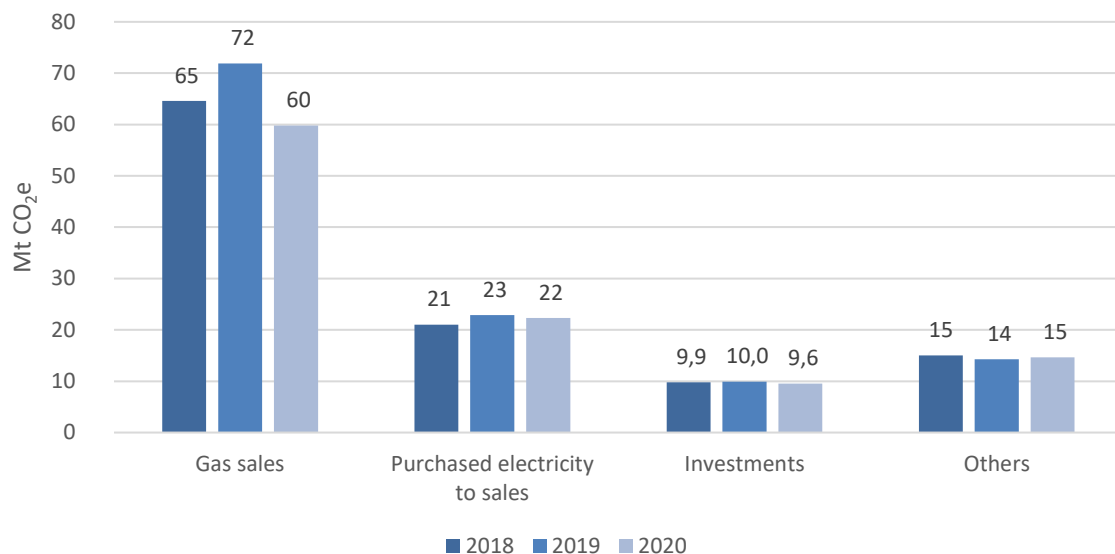
Indirect scope 3 emissions constitute the most significant part of the EDF group carbon footprint with 107 MtCO<sub>2</sub>e in 2020.

EDF Group - Scope 3 - Indirect Emissions of CO <sub>2</sub> equivalent	2018	2019	2020
<b>Total Indirect Emissions of scope 3 (Mt CO<sub>2</sub> equivalent)</b>	<b>110.8</b>	<b>119.4</b>	<b>106.6</b>
Of which emissions from combustion of gas sold to end customers ("use of sold products")	54.1	60.1	49.9
Of which upstream emissions from gas sold to end customers	10.6	11.9	10.0
Of which emissions from purchases of electricity for resale to end customers	21.4	23.0	22.4
Of which scopes 1 and 2 emissions of equity-accounted assets ("investments")	9.9	10.0	9.6
Of which emissions from other Scope 3 items	14.8	14.4	14.7

The above emission items represent 86% of total scope 3 emissions

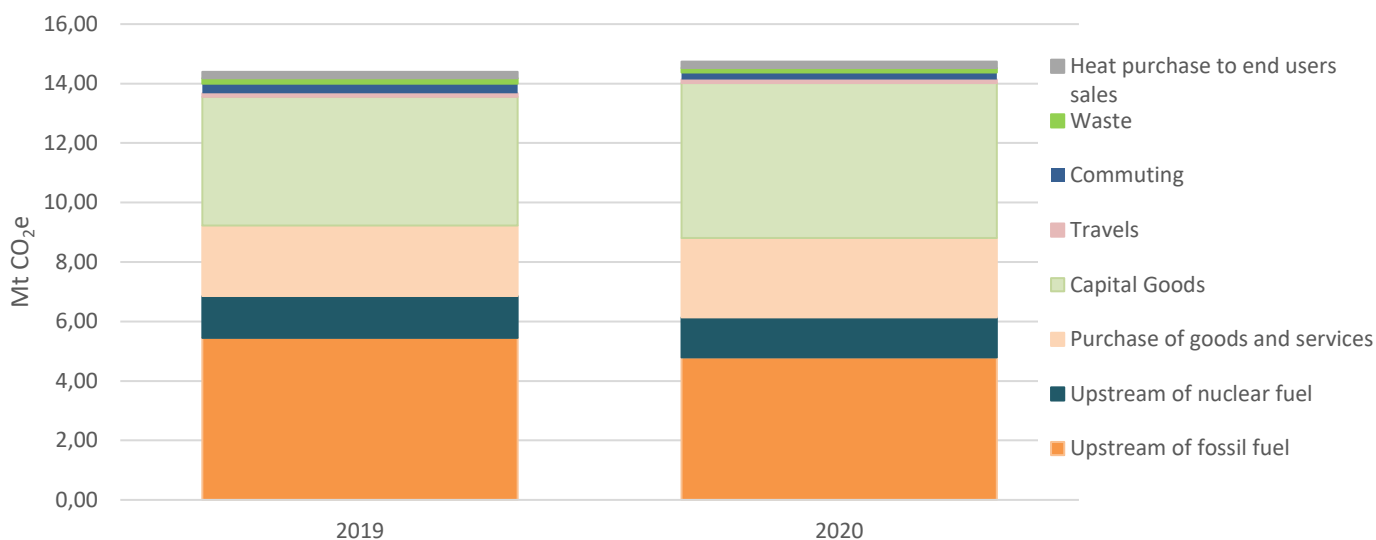
In scope 3, indirect emissions associated with sales of energy to our end customers represent 77% of the total. Among these emissions, those associated with the sale of gas (combustion and upstream) are estimated at 60 MtCO<sub>2</sub>e and represent 56% of scope 3 emissions. Indirect emissions associated with electricity purchased for resale to end customers are estimated at 22 MtCO<sub>2</sub>e, and 21% of scope 3 emissions.

Scopes 1 and 2 emissions from non-consolidated assets<sup>7</sup> are also included in the carbon footprint. They are included in the “investments” item and estimated at 10 MtCO<sub>2</sub>e in 2020, and represent around 9% of the Group's scope 3 emissions.



**Evolution of significant scope 3 emissions**

The other scope 3 items contribution represent around 14% of emissions and constitute eight different items. They cover both upstream fuel emissions and employee travel emissions, company purchases and capital goods.



**Detail on other emissions of scope 3**

Scope 3 emissions fell by 11% in 2020. This decrease is mainly due to the drop in gas sales to end customers, whose emissions still represent 56% of the Group's Scope 3 in 2020. In general, the lower activity in 2020 due to the health crisis and the consequences on energy consumption are contributing to this decline. However, other factors also weighed on this trend.

The most significant decrease of 17% is observed for emissions linked to gas sales to end customers, in particular due to the disposal of a portfolio of customers in Canada.

Electricity purchased for sale to end customers fell by 2%, especially in Belgium, despite the increase in the emissions factor in the Belgian mix, linked in particular to the drop in nuclear production in Belgium. The better performance of the Group's production facilities in Belgium made has contributed to reduce the need for purchases on the market.

<sup>7</sup> The issues under the “investments” item correspond to assets acquired in minority interests. These assets are accounted for using the equity method and recognized in proportion to EDF's holdings.

Among other items, emissions associated with upstream fossil and nuclear fuels consumed in the Group's power plants are down 10%. The decrease in fossil thermal production and, consequently, in fuel consumption, was -8.4 TWh, whereas the consumption related to nuclear was -53.5 TWh.

## OUR COMMITMENTS RECOGNIZED BY SBTi "WELL BELOW 2 °C"

In 2020, the EDF group set itself new 2030 greenhouse gas reduction goals, covering both direct emissions (scope 1) and indirect emissions (scopes 2 and 3). These objectives are part of a "Well Below 2 °C" trajectory of the Science Based Targets initiative. In the frame of the recently-published methodology specially developed for the electrical sector by SBTi, EDF group is committed to the following 2030 goals:

- 50% reduction from 2017 levels of scope 1 and scope 2 emissions, also including non-consolidated<sup>8</sup> asset emissions and emissions from electricity purchased (i.e. not produced) for sale to end customers;
- 28% reduction from 2019 levels of emissions from combustion of gas sold to end customers (scope 3).

In line with these SBTi-approved goals, the EDF group set itself the following additional goals:

- 25MtCO<sub>2</sub>e for Group scope 1 emissions in 2030 ;
- 35gCO<sub>2</sub>/kWh for the carbon intensity of electricity and heat produced by the Group in 2030;
- 28% reduction from 2019 levels of all scope-3 emissions by 2030.

To achieve these goals, a greenhouse gas emission reduction trajectory was set for the EDF group's three scopes. This trajectory includes a 2023 milestone with the following intermediate goals:

- 28 to 30 MtCO<sub>2</sub>e for the Group's scope 1 emissions in 2023 (range taking account of post-sanitary crisis scenario uncertainties in particular);
- 23% reduction from 2017 levels of scope 1 and scope 2 emissions, also including non-consolidated<sup>7</sup> asset emissions and emissions from electricity purchased (i.e. not produced) for sale to end customers;
- 10% reduction from 2019 levels of emissions from combustion of gas sold to end customers and 8% reduction of Group-wide scope 3 emissions.

## GROUP PERIMETER

The Group perimeter is determined by the consolidation method applied to companies, in line with financial standards (IAS-IFRS). The EDF group consolidates the financial and extra-financial data of its companies by global integration. They thus correspond to the results presented in the universal registration document (URD) 2020.

Full consolidation takes into account 100% of the results of companies controlled by the Group. Companies over which the EDF group does not control are accounted for by the equity method and accounted for in scope 3 emissions ("investments" item).

However, criteria linked to the relevance of the subsidiaries' activities in terms of environmental impact are also taken into account. As such, the assessment may not cover some subsidiaries included in the financial reporting scope if their business activity or size is deemed insignificant with regard to environmental issues. Conversely, some companies deemed to have a significant impact may be included in the environmental scope but do not appear in the financial reporting scope.

The scope defined for the assessment of GHG emissions covers the following companies and their subsidiaries: EDF, EDF PEI, Dalkia, Edison, Enedis, Electricité de Strasbourg, EDF Energy Services, EDF Trading North America, EDF in the UK, Framatome, EDF Renouvelables, EDF Norte Fluminense, MECO, Luminus, EDF China. The subsidiaries included under the financial consolidation approach but excluded from this assessment are not significant as their emissions represent less than 5% of the Group's total environmental footprint.

The companies accounted for under the equity method and factored into the assessment (Scope 3, under "investments") are: Shandong Zhonghua, Datang Sanmenxia, Fuzhou, Sloe, Nam Theun, Sinop, Enercal, Electricité de Mayotte, Generadora Metropolitana, Elpedison and Ibiritermo. Scope 1 and Scope 2 emissions from these companies are calculated pro rata based on its share of ownership.

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<sup>8</sup> Minority investments accounted for by the equity method.



## BREAKDOWN OF GHG PROTOCOL EMISSIONS FOR EDF GROUP

The analysis focuses on Scopes 1, 2 and 3 of the GHG Protocol, covering the greenhouse gases listed in the Kyoto Protocol (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC, SF<sub>6</sub>, NF<sub>3</sub>). They range from fuel manufacturing to employees' office activities. The data is presented in CO<sub>2</sub> equivalent, other gases being converted based on their global warming potential (GWP).

<b>Scope 1</b>	<b>Direct emissions:</b> <ul style="list-style-type: none"><li>Produced by stationary combustion sources:<ul style="list-style-type: none"><li>CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions from fossil-fired power plants</li><li>consumption of fossil fuels for heating in office buildings</li></ul></li><li>Produced by mobile combustion sources:<ul style="list-style-type: none"><li>Fuel consumption by fleet vehicles and worksite equipment</li></ul></li><li>Fugitive emissions:<ul style="list-style-type: none"><li>fugitive emissions from hydro reservoirs</li><li>fugitive emissions of SF<sub>6</sub> and coolant leaks</li></ul></li></ul>
<b>Scope 2</b>	<b>Indirect emissions</b> associated with the generation of electricity, heating or cooling consumed for own use: <ul style="list-style-type: none"><li>electricity consumption for own use (office buildings, data centers and losses in electrical networks)</li><li>consumption of heating and cooling systems for own use</li></ul>
<b>Scope 3</b>	<b>Indirect emissions</b> from operations not included in Scopes 1 and 2: <ul style="list-style-type: none"><li>purchases of goods and services</li><li>upstream of energy fuels used both in production plants (nuclear and fossil fuel), for heating occupied premises or as fuel for vehicles and machinery: extraction, refining / enrichment / transport</li><li>upstream and loss of electricity, heat and cold consumption for own use</li><li>amortization of emissions linked to the manufacture of fixed assets (power plants, networks, buildings, vehicles &amp; machinery)</li><li>production of electricity and heat purchased for resale to end customers</li><li>transmission and distribution of electricity (upstream and losses)</li><li>upstream and combustion of gas purchased for resale to end customers</li><li>others: waste management, employee travel, leased assets, downstream freight of by-products, production of consumables</li></ul>

## DETAILS ON METHODOLOGY

The reporting period for the data included runs from 1 January of year Y to 31 December of year Y.

Unless otherwise indicated, the emission factors used are from the Base Carbone, a database of emission factors administered by France's environment and energy management agency (Ademe®), dating from January 2020. The GWP<sup>9</sup> data used is that set out in the fifth report of the IPCC<sup>10</sup>.

### Details on Scope 1

Direct emissions from fossil-fired power plants (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) are measured or calculated based on fuel measurements or standard emission factors, and cover all electricity generation phases, including unit commissioning and shutdown phases. CO<sub>2</sub> emissions also include emissions from processes, such as flue gas desulphurization. CH<sub>4</sub> and N<sub>2</sub>O emissions are then converted into tons of CO<sub>2</sub> equivalent.

Emissions due to fuel consumption by back-up power systems at nuclear power plants are calculated based on amounts of fuels purchased over the year from the Group's main supplier, as they are representative of real consumption.

Emissions associated with filling hydro reservoirs with water: these CO<sub>2</sub> and CH<sub>4</sub> emissions are calculated using an IPCC method for reservoirs of more than 1 hectare. N<sub>2</sub>O emissions cannot be assessed using this method.

<sup>9</sup> GWP: Global Warming Potential.

<sup>10</sup> IPCC: The Intergovernmental Panel on Climate Change is the United Nations body for assessing the science related to climate change.

## **Details on Scope 2**

In compliance with GHG Protocol Guidance, Scope 2 emissions are calculated based both on the average content of the network and on supplier content. In a cautious reporting approach, EDF has decided to report Scope 2 emissions on the basis of the average content of the network.

Electricity consumption is converted into emissions (excluding upstream operations and network losses), all uses combined, by applying the emission factor of the average mix recommended by Ademe for the first case, and the content of the company's generation mix for the second calculation method. These emissions also include generation of electricity consumed in office buildings (heat, cooling, processes, lighting, IT systems, various equipment, etc.) and in the two main data centres.

Emissions from electricity use in office buildings are calculated by taking the average electricity use per unit of surface area from a representative sample of occupied buildings. This average use is then applied to the total surface area of office buildings.

Regarding electrical losses on the Enedis and Electricité de Strasbourg distribution networks, double-counting is reprocessed to take into account the emissions from the EDF group's production already accounted in scope 1.

## **Details on Scope 3**

Emissions from upstream activities in the nuclear fuel cycle include purchases of nuclear fuel (extraction, enrichment and MOX, transportation), calculated based on the amount of nuclear fuel load over the year. An emission factor from the Ecoinvent 2.2 database is applied for MOX fuel and extraction and enrichment activities.

## **APPENDIX**

### **Report by one of the Statutory Auditors, appointed as independent third party on the consolidated non-financial statement**

The EDF Group's Assessment of Greenhouse Gas Emissions was published in the 2020 Declaration of Extra-Financial Performance.

The details of the auditors' verification appear in Appendix 3 of the report of KPMG, designated independent third party.

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# EDF S.A.

**Report by [one of the Statutory Auditors, appointed as independent  
third party on the consolidated non-financial statement]**

For the year ended 31 December 2020  
EDF S.A.  
22-30, avenue de Wagram, 75008 Paris  
*This report contains 111 pages*

**EDF S.A.**

Registered office: 22-30, avenue de Wagram, 75008 Paris

**Report by one of the Statutory Auditors, appointed as independent third party on the consolidated non-financial statement**

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*This is a free English translation of the Statutory Auditor's report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.*

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For the year ended 31 December 2020

To the Annual General Meeting,

In our capacity as Statutory Auditors of your company (hereinafter the “entity”) appointed as independent third party, and accredited by the French Accreditation Committee (*Comité Français d'Accréditation* or COFRAC) under number 3-1049<sup>1</sup>, we hereby report to you on the consolidated non-financial statement for the year ended 31 December 2020 (hereinafter the “Statement”), included in the Management Report pursuant to the requirements of articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*Code de commerce*).

**Responsibility of the entity**

The Management Board is responsible for preparing the Statement, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators.

The Statement has been prepared in accordance with the entity's procedures (hereinafter the “Guidelines”), the main elements of which are presented in the Statement and available upon request at the entity's head office.

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<sup>1</sup> Accreditation Cofrac Inspection, number 3-1049, scope available at [www.cofrac.fr](http://www.cofrac.fr)

## **Independence and quality control**

Our independence is defined by the requirements of article L.822-11-3 of the French Commercial Code and the French Code of Ethics (*Code de déontologie*) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional guidance.

## **Responsibility of the Statutory Auditor appointed as independent third party**

On the basis of our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- the compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code;
- the fairness of the information provided in accordance with article R.225-105 I, 3° and II of the French Commercial Code, i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks (hereinafter the “Information”).

Our responsibility is also to provide a report expressing, at the request of the entity and outside of the scope of accreditation, a reasonable assurance conclusion that information selected by the entity, presented in Appendix 1 and identified with the symbol √ in chapter 3 has been prepared, in all material respects, in accordance with the Guidelines.

However, it is not our responsibility to comment on the entity’s compliance with other applicable legal and regulatory requirements, in particular the French duty of care law and anti-corruption and tax avoidance legislation nor on the compliance of products and services with the applicable regulations.

## **Nature and scope of our work**

The work described below was performed in accordance with the provisions of Article A.225-1 *et seq.* of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors (*Compagnie nationale des commissaires aux comptes* or CNCC) applicable to such engagements and with ISAE 3000<sup>2</sup>:

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<sup>2</sup> ISAE 3000: international standard on assurance engagements other than audits or reviews of historical financial information

- We obtained an understanding of all the consolidated entities' activities], and the description of the principal risks associated;
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- We verified that the Statement includes each category of social and environmental information set out in article L. 225-102-1 III as well as information regarding compliance with human rights and anti-corruption and tax avoidance legislation set out in article L. 22-10-36];
- We verified that the Statement provides the information required under article R. 225-105 II of the French Commercial Code, where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the information required under article L. 225-102-1 III, paragraph 2 of the French Commercial Code;
- We verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities' activities], including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- We referred to documentary sources and conducted interviews to:
  - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented;
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1. Concerning certain risks<sup>3</sup>, our work was carried out on the consolidating entity, for the other risks, our work was carried out on the consolidating entity and on a selection of entities<sup>4</sup>.
- We verified that the Statement covers the scope of consolidation, i.e. all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code within the limitations set out in the Statement;
- We obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- For the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
  - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;

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<sup>3</sup> Energy precariousness and social innovation; Development of energy uses and services; Biodiversity; Ethics, compliance and human rights; Dialogue and consultation with stakeholders; Responsible territorial development; Responsible digital; Development of industrial sectors; Carbon offset solution; Adaptation to climate change; Integrated and sustainable land management.

<sup>4</sup> The contributing entities are presented in Appendix 2

- tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities<sup>4</sup> and covers between 16% and 100% of the consolidated data selected for these tests;

We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities].

We believe that the work carried out, based on our professional judgment, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

### **Means and resources**

Our work was carried out by a team of ten people between November 2020 and February 2021 and took a total of about forty weeks.

We were assisted in our work by our specialists in sustainable development and corporate social responsibility. We conducted around forty interviews with the people responsible for preparing the Statement.

### **Conclusion**

Based on the procedures performed, nothing has come to our attention that causes us to believe that the non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

## **Reasonable assurance report on a selection of non-financial information**

### **Nature and scope of our work**

With regard to the information selected by the entity presented in Appendix 1 and identified with the symbol √ in chapter 3, we conducted the same procedures as those described in the paragraph "Nature and scope of our work" (for the most important non-financial information). However, these procedures were more in-depth, particularly regarding the number of tests.

Consequently, the selected sample represents between 51% and 96% of the information identified with the symbol √.

We believe that these procedures enable us to express reasonable assurance regarding the information selected by the entity and identified with the symbol √.



## **Conclusion**

In our opinion, the information selected by the entity and identified with the symbol √ in chapter 3 has been prepared, in all material respects, in accordance with the Guidelines.

Paris-La Défense, on 17<sup>th</sup> of February

KPMG S.A.

Fanny Houlliot  
*Partner*  
*Sustainability Services*

Michel Piette  
*Partner*

Jean-Louis Caulier  
*Partner*

## Appendix 1

### Qualitative information (actions and results) considered most important

Social Information
Actions in favour of the eradication of fatal accidents
Actions in favour of the prevention of harassment and discrimination
Means adopted to promote equal opportunities (professional equality and employment of persons with disabilities)
Mesures for the development of employee skills
Environmental Information
Commitments and actions to address climate change
Actions and financing schemes in favour of green growth, energy transition and the fight against energy precariousness
Use of Green Bonds
Percentage of the Group's investments aligned with low carbon objectives
Measures taken in favour of biodiversity
Share of scope 3 emissions related to scope 1 and scope 2 emissions of minority investments (equity-accounted companies)
Societal Information
Anti-corruption compliance programme and procedures
Functioning and results of the internal ethics and compliance whistleblowing system
Positive impacts on the local economy, territories and employment
Social innovation actions and patronage

## Key performance indicators and other quantitative results considered most important

<b>Social key performance indicators and outcomes</b>	<b>Level of assurance</b>
Workforce as of 31/12/2020 and breakdown by age and gender	Reasonable
Percentage of women at managerial level	Limited
Gender balance index: percentage of women in the Management Committees of the Group's entities	Limited
Total hours of skills development	Limited
Number of employees who have benefited from a skills development action	Limited
Rate of employees having followed a skills development action	Limited
Expenditure on skills development	Limited
Number of employees without skills development actions for 3 years or more	Limited
Number of days of absence per employee per year	Limited
Work related illnesses reported in the year to the Social Security	Limited
Number of fatal accidents linked to business risks (employees and service providers)	Limited
Overall LTIR (employees and service providers)	Limited
Accident severity rate (employees)	Limited
Rate of employees covered by a collective agreement	Limited
<b>Societal key performance indicators and outcomes</b>	<b>Level of assurance</b>
Number of customer consultations on digital consumption monitoring platforms	Limited
Number of smart meters installed	Limited
Nuclear safety: Number of significant level 2 events on the INES scale	Limited
Number of energy support	Limited
Percentage of projects on which there was consultation in accordance with the Equator Principles	Limited
Proportion of executives who have completed the anti-corruption training program	Limited
Annual rate of procurement from SMEs in France	Limited

<b>Environmental key performance indicators and outcomes</b>	<b>Level of assurance</b>
EDF group direct greenhouse gas emissions (scope 1) ( <i>MtCO<sub>2</sub>eq</i> ) <sup>5</sup>	Reasonable
Carbon intensity: CO <sub>2</sub> emissions due to heat and electricity generation ( <i>gCO<sub>2</sub>/kWh</i> )	Reasonable
EDF group direct greenhouse gas emissions (scope 2) ( <i>MtCO<sub>2</sub>eq</i> ) <sup>5</sup>	Limited
EDF group direct greenhouse gas emissions (scope 3) ( <i>MtCO<sub>2</sub>eq</i> ) <sup>5</sup>	Limited
Emissions from electricity purchased and resold to final customers	Limited
Emissions from gas purchased and resold to final customers	Limited
Net installed renewable electrical generation capacities ( <i>GW</i> )	Limited
EDF group's Electric Vehicles rate in the fleet of light vehicles (%)	Limited
Rate of fulfilment of the Group's commitments under the "Act4nature international" scheme	Limited
Water intensity: water consumed / electrical production of fleet ( <i>l/kWh</i> )	Reasonable
Radioactive waste from operations - France: volume of long-lived high and intermediate level solid radioactive waste ( <i>m<sup>3</sup></i> )	Limited
Radioactive waste from operations - UK: volume of low-level radioactive waste generated ( <i>m<sup>3</sup></i> )	Limited
Very Low Level radioactive Waste (VLLW) (Group in France)	Limited
Low and Intermediate Level radioactive Waste (LLW and ILW) (Group in France)	Limited
Very Low Level solid radioactive Waste (EDF)	Limited
Short Lived Low and Intermediate Level solid radioactive Waste (EDF)	Limited

<sup>5</sup> The verification rates and coverage rates for indicators relating to greenhouse gas emissions for the Group's scopes 1, 2 and 3 are presented in Appendix 3.

## Appendix 2: List the contributing entities in the report

Sample of selected entities	
Within EDF	Pôle Compétences Santé au Travail de Mulhouse Sodata Division Combustible Nucléaire - Siège Division Production Nucléaire – Cattenom Division Production Nucléaire – Nogent Division Thermique Expertise et Appui Industriel Multi-métiers – Bouchain EDF SEI – Guyane EDF SEI – SEI head office
Within Enedis	Enedis head office Direction Régionale Nord-Pas-de-Calais
Within Framatome	Erlangen
Within EDF Energy	EDF Energy head office Nuclear power plant of West Burton A
Within EDF Renouvelables	EDF Renouvelables USA EDF Renouvelables UK
Within Edison	Edison head office
Within Dalkia	Lille Direction Régionale Sud-Ouest
Within Luminus	Luminus head office

### Appendix 3: EDF Group's verified greenhouse gas emissions assessment

Verified greenhouse gas emissions	Tons of CO <sub>2</sub> equivalent verified	Level of assurance and representation of the selected sample (%)
100% of the direct scope 1 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	28 MtCO <sub>2</sub> eq	Reasonable 72 %
100% of the direct scope 2 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	0.3 MtCO <sub>2</sub> eq	Limited 67%
100% of the direct scope 3 greenhouse gas emissions presented in the Statement in part 3.1.1.2.2 Summary of the 2020 GHG assessment	107 MtCO <sub>2</sub> eq	Limited 22%