3.6 Methodology

Details on the methodology used for the 2021 statement of non-financial performance are online at edf.fr.

3.6.1 Principles

With regard to environmental, social and societal indicators, the reporting scope is based on the Group’s financial consolidation scope and comprises EDF as well as all the fully consolidated subsidiaries (100% integration of the value of the indicators) in accordance with financial standards (IAS-IFRS). The contributions of entities accounted for using the equity method are excluded from non-financial reporting, with the exception of the indicator on renewable capacities in net consolidation. The entities acquired during the fiscal year are included in the scope of consolidation in the year following the date of acquisition for environmental and societal data, and in the year of acquisition for social data if the acquisition was made more than six months from the reporting date. Data on both workforce and production capacities is presented at 31 December of the relevant year.

The reporting indicators are used on the following basis:

- the scope of consolidation established by the Financial Department;
- the aforementioned rules in terms of variation of scope;
- the criteria linked to the relevance of the subsidiaries’ activities in terms of environmental and societal impact;
  ✓ for the environmental and societal data, only data from industrial activities that are significant in terms of their environmental impact are reported. Therefore the data for some subsidiaries included in the financial scope may not appear in the report due to their activity or their small size with respect to the environmental challenges;
  ✓ concerning social data, the selection criterion is the entity’s workforce (greater than 50).

The environmental and societal data in the Statement of non-financial performance are based on methodological sheets. This is the Group’s standard for non-financial reporting in force in 2021. All of the indicators relating to consumption and emissions are produced based on the processes for electricity and heat generation and marketing, and the other processes related to these activities. If data are missing, particularly during the last days of the year, estimates are made on the basis of the best information available on that date.

3.6.2 2021 Scope

In 2021, Izi Solutions Renov joined the scope of social indicators.

<table>
<thead>
<tr>
<th>List of main entities included in the consolidation scope of the social, societal and environmental data as at 31/12/2021</th>
<th>Scope of environmental indicators</th>
<th>Scope of social indicators</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDF Trading</td>
<td>X*</td>
<td>X</td>
</tr>
<tr>
<td>EDF Belgium</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Criteum, Chambéry, Izi solutions, EDF Solutions Renov, G2i</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

* Only the subsidiary EDF Trading North America and its own subsidiary EES-EDF Energy Services (USA).

3.6.3 Details on CSR information

3.6.3.1 Details on the EDF Group’s materiality matrix

A materiality matrix cross-referencing stakeholders’ priority CSR issues with those of the EDF Group was published in 2018 based on the methodological principles contained in the AA1000 standard for stakeholder involvement in identifying, understanding and
responding to sustainability issues and concerns, as well as on GRI Standard 101, which guides the quality and content of reporting in order to meet stakeholder expectations. The methodology was implemented through four key steps:

- The first step (identifying the issues) consisted in mapping EDF’s existing and emerging sustainable development issues, in the form of interviews with international experts (Key Opinion Leaders), members of the Group’s Executive Committee and its subsidiaries, as well as benchmarks and appropriate bibliographical data. The issues, reflecting both risks and opportunities for all of the EDF Group’s activities, were selected according to four criteria: link with strategy, governance and performance; capacity to substantially influence value creation; potential loss of opportunity if the issue was not monitored; importance in the eyes of stakeholders or assessment of whether the issue is part of an existing controversy;

- The second step (issue assessment) consisted in evaluating the materiality of the identified issues. Two processes were conducted simultaneously with internal and external stakeholders. Stakeholders were consulted on the importance of the issue for the EDF Group, as well as on the Group’s perceived performance in relation to this issue. Each stakeholder defined the notion of “importance” according to its role in the company or its relationship with the EDF Group, which could integrate all or part of the criteria of the GRI 101 Standard (economic, environmental, social impacts, stakeholder interests, future challenges, etc.);

- The criticality and importance for EDF were assessed by two committees (the Extra-Financial Publication Committee, bringing together the management of the Sales, Purchasing, Finance and HR Departments, and a second committee bringing together experts and managers from the Strategy, Regulation, Risks, Innovation and CAP 2030 Departments). Four representatives of trade unions (CGT, CFDT, FO, CFE) and four members of the Executive Committee were also consulted at this stage in the form of interviews. This assessment also allowed the estimated level of performance to be screened (from very good to not taken into account);

- The criticality and importance for external stakeholders were assessed by thirteen stakeholders of the Group interviewed through open and closed questions aimed at collecting qualitative information on the existing issues and finding others, not identified during the mapping stage. These stakeholders were chosen in accordance with the EDF Group's stakeholder mapping, representing public authorities, financial players, customers, suppliers and civil society. Each of these thirteen stakeholders selected ten issues considered to be the most important by 2030 from the list of issues formulated in phase 1, justifying the addition of other issues if necessary. This assessment also allowed for a screening of the estimated level of performance (from very good to not taken into account);

- The third step (stress the issues) consisted in challenging the consolidated results in the form of an initial materiality matrix summarizing the importance of the CSR issues as seen by the EDF Group on the abscissa and the importance of these issues for the Group’s stakeholders on the ordinate axis. This phase of dialogue and testing was carried out during a day of work with the EDF Group's Sustainable Development Council, both on the substance of the results obtained (the issues and their prioritisation) and on the form to be given to them (type of materiality matrix). In the end, 35 issues were selected and prioritised;

- The last step consisted of a process of managerial validations involving the members of the Executive Committee of the Sustainable Development Council, then the members of the Executive Committee of the Innovation and Corporate Responsibility Strategy Department (DIRES) of the EDF group. This process was concluded by the validation of the Group Executive Director in charge of the DIRES.

In 2019, EDF's external stakeholder panel, the Sustainable Development Council, held a new session on the theme of the Group’s materiality analysis. It proposed, in light of best practices in the marketplace, to synthesize the number of issues in the matrix, reducing them from 35 to 18 issues. In 2020, and following the adoption of the Group’s raison d’être, the formalisation of the Group’s extra-financial issues was again examined by the Sustainable Development Council, particularly with regard to the extra-financial risks of the Group's risk mapping, in order to reduce them from 18 to 16 priority issues. The EDF Group's dual materiality matrix has remained unchanged since then.

### 3.6.3.2 Details on CSR issues

<table>
<thead>
<tr>
<th>The 16 CSR issues</th>
<th>Management of the issues by the Group</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ambitious carbon trajectory</strong></td>
<td>With regard to the objective of achieving carbon neutrality in 2050, the Group’s ambition in terms of carbon trajectory is expressed in the form of medium-term (2030) and short-term (2023) objectives. Based on decarbonised nuclear generation, it is accompanied by a target for the development of renewable energies, a commitment to phasing out coal and a strong involvement in the TCFD mechanism recommended at international level for climate governance.</td>
</tr>
<tr>
<td><strong>Carbon offset solutions</strong></td>
<td>For the Group, the use of carbon offsetting is the final step in the process of achieving neutrality. Under no circumstances should carbon offsetting replace a strategy to drastically reduce the Group’s emissions, whether direct or indirect. But beyond achieving carbon neutrality by 2050, carbon offsetting can contribute to the transition to a low-carbon society and meet the expectations of EDF Group’s stakeholders.</td>
</tr>
<tr>
<td><strong>Adapting to climate change</strong></td>
<td>In 2020, the Group began updating its climate change adaptation strategy, adopting a holistic approach covering not only physical risks but also transitional risks. This national strategy is accompanied by adaptation plans developed at the level of each Group entity, updated with a minimum frequency of 5 years.</td>
</tr>
</tbody>
</table>

---

3 The Group was assisted by the consulting firm “Utopies”.
4 Sustainable Development Council, see section 3.5.1.2 "Stakeholder panels".
<table>
<thead>
<tr>
<th>Developing electricity use and energy services</th>
<th>Since EDF electricity is largely decarbonised, the development of its uses is a major lever for decarbonising the economy. The Group is actively contributing to this objective through offers adapted to the various markets (residential, business, local authorities) and is developing a range of innovative cross-sector solutions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Biodiversity</td>
<td>The challenges of carbon neutrality are inseparable from an approach in favour of biodiversity, to which the Group has long been committed. In 2020, the Group is renewing its commitment through two voluntary schemes supported by the French government: “Entreprises engagées pour la Nature” (Companies for the Nature) initiative, supported by the French Office for Biodiversity (OFB); and “Act4nature International”, under the aegis of “Entreprises pour l’Environnement” (Companies for the Environment) association.</td>
</tr>
<tr>
<td>Responsible land management</td>
<td>The Group wants to act responsibly with regard to the land it owns or uses under concession. In this context, the Group’s business lines and subsidiaries will have to attach the greatest importance to the energy density of projects, to prevent pollution risks, to reduce the sealing and limit the artificialisation of land, and to promote innovative solutions for the multi-use of land.</td>
</tr>
<tr>
<td>Integrated and sustainable water management</td>
<td>As a manager and user of water on its sites, the Group acts in favour of responsible and integrated management of this resource, both in terms of quantity and quality, and shares water within the territories where it operates.</td>
</tr>
<tr>
<td>Waste and circular economy</td>
<td>The Group makes the optimal use of natural resources consumed by its value chain and an essential component of its corporate responsibility. In this context, the Group is committed to promoting a circular economy approach, avoiding the production of conventional waste and promoting the reuse, recycling and recovery of products/materials throughout the value chain, eliminating or substituting substances that represent a risk for the environment and people, and assuming its responsibilities with regard to radioactive waste.</td>
</tr>
<tr>
<td>Health and safety for all</td>
<td>The Group is committed to the health and safety of all. To this end, through its business lines and subsidiaries, it is committed to developing the highest standards in terms of nuclear and hydraulic safety, health and safety policy and environmental health.</td>
</tr>
<tr>
<td>Ethics, compliance and human rights</td>
<td>The EDF Group promotes a culture of integrity and has zero tolerance for fraud and corruption. Ethical and law-abiding conduct is the absolute rule for all Group employees, at all levels of the company, without exception. The Group is committed to respecting and upholding human rights in all its activities and wherever it operates.</td>
</tr>
<tr>
<td>Equality, diversity and inclusion</td>
<td>The EDF Group is committed to developing concrete actions in favour of professional equality and the professional and social integration of disabled people, combating sexism and violence, fighting all forms of discrimination, supporting parenthood, maintaining and perfecting a high level of social dialogue, and securing the skills of the Group’s businesses over the long term, by integrating all the dimensions of sustainable development into activities and projects, and by giving employees the means to develop their employability throughout their career.</td>
</tr>
<tr>
<td>Energy poverty and social innovation</td>
<td>The Group confirms and renews its commitment to its customers in precarious situations, by intensifying its knowledge of this diverse and complex reality, by deploying support solutions based on public solidarity measures and specific initiatives, and by developing all forms of social innovation and sponsorship.</td>
</tr>
<tr>
<td>Dialogue and consultation with stakeholders</td>
<td>The Group’s ambition is to organise a transparent and adversarial dialogue and consultation process around each new project throughout the world, involving local and indigenous communities throughout the project life cycle.</td>
</tr>
<tr>
<td>Responsible regional development</td>
<td>The EDF Group is committed to contributing to the development of the territories in which it operates, both through local employment, local procurement, economic value creation, and its fiscal contribution. The EDF Group is also committed to the development of low-carbon energy and access to energy in developing countries.</td>
</tr>
<tr>
<td>Development of industrial sectors</td>
<td>The Group is committed to contributing to the development of the industrial sectors required by the energy transition (marine energies, offshore wind, floating photovoltaic, batteries, hydrogen, etc.) or to their revitalisation (nuclear) by redeploying and developing the necessary skills, and by putting in place support, retraining and employee protection measures thus contributing to a just transition.</td>
</tr>
<tr>
<td>Sustainable and inclusive digitalization</td>
<td>The Group is committed to the security of information systems and tangible and intangible assets, both in terms of the necessary technical expertise and devices and in terms of behavioural aspects, addressed through all types of awareness-raising actions. The Group is committed to a sober and responsible digital transformation, reducing its carbon footprint and that of its customers. The Group is strengthening the accessibility of information (open data) as part of an innovation and inclusion approach.</td>
</tr>
</tbody>
</table>
3.6.3.3 Details on the relationship between the CSR issues derived from the materiality matrix and the non-financial risks derived from the Group’s major risk mapping

<table>
<thead>
<tr>
<th>Issues arising from the « raison d'être »</th>
<th>16 CSR issues</th>
<th>Link with the extra-financial risks of the EDF Group’s major risk map</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carbon and climate neutrality</td>
<td>Ambitious carbon trajectory</td>
<td>Adaptation to climate change - transition risk (3B)</td>
</tr>
<tr>
<td></td>
<td>Carbon offset solutions</td>
<td>Adaptation to climate change - transition risk (3B)</td>
</tr>
<tr>
<td></td>
<td>Adapting to climate change</td>
<td>Adaptation to climate change - physical risk (3B)</td>
</tr>
<tr>
<td></td>
<td>Developing electricity use and energy services</td>
<td>Transformation capacity in the face of disruptions - downstream transformation (3A)</td>
</tr>
<tr>
<td>Preservation of the planet's resources</td>
<td>Biodiversity</td>
<td>Industrial safety risk and impact on environmental assets and biodiversity (4G)</td>
</tr>
<tr>
<td></td>
<td>Responsible land management</td>
<td>Management of large industrial projects - risk of conflict in the use of land (4A) / Industrial safety risk and impact on environmental assets and biodiversity - risk of soil pollution (4G)</td>
</tr>
<tr>
<td></td>
<td>Integrated and sustainable water management</td>
<td>Industrial safety risk and impact on environmental assets and biodiversity - risk of water pollution (4G) / Risk relating to adapting to climate change - risk of conflict in the use of resources (3B)</td>
</tr>
<tr>
<td>Waste and circular economy</td>
<td>Health and safety for all</td>
<td>Nuclear safety risks during operation (5C) / Risk relating to hydro power safety (4E) / Risk relating to occupational health or safety (employees and service providers) (4C)</td>
</tr>
<tr>
<td></td>
<td>Ethics, compliance and human rights</td>
<td>Ethics and compliance risk (1E) / Risk relating to the duty of care : Risks related to supply chains (4B) and management of large industrial projects (4A)</td>
</tr>
<tr>
<td></td>
<td>Equality, diversity and inclusion</td>
<td>Risk related to the development of employees' skills - professionalization action and inclusive employer approach (3C)</td>
</tr>
<tr>
<td></td>
<td>Energy poverty and social innovation</td>
<td>Risk related to insufficient compensation for missions of general interest (1H)</td>
</tr>
<tr>
<td>Wellbeing and solidarity</td>
<td>Dialogue and consultation with stakeholders</td>
<td>Risks related to the management of large industrial projects - consultation of stakeholders and acceptability aspect (4A)</td>
</tr>
<tr>
<td></td>
<td>Responsible regional development</td>
<td>Risks related to the operational continuity of supply chains and contractual relations - responsible procurement approach (4E) / Risk related to the management of large industrial projects - local development of projects (4A)</td>
</tr>
<tr>
<td></td>
<td>Development of industrial sectors</td>
<td>Risk relating to management of large industrial projects (4A) - Risk related to the development of employees' skills - professionalisation action and inclusive employer approach (3C) / Risks relating to skills of the nuclear industry and associated reinforcement actions (4B)</td>
</tr>
<tr>
<td></td>
<td>Sustainable and inclusive digitalization</td>
<td>Risk linked to attacks against assets, including cyberattacks (4D)</td>
</tr>
</tbody>
</table>

3.6.3.4 Details on performance indicators (KPIs)

**Ambitious carbon trajectory commitment**

**KPI: Carbon intensity: specific CO₂ emissions from electricity generation and heat**

The indicator is the ratio between the direct CO₂ emissions of electricity and heat generation plants and their associated production. The scope covers the Group. The 2021 value of this indicator is subject to a reasonable assurance verification by Deloitte & Associés (√). The scope of this indicator covers the EDF Group.

**Carbon Offset Solutions commitment**

**KPI: Deployment rate of the framework guidelines on carbon offset solutions**

In order to raise awareness and to provide a framework for the entities’ carbon offsetting and carbon credit purchasing initiatives, the Sustainable Development Department finalised a policy application guide on 18 May 2021. The calculation of the indicator is

---

5 See Chapter 2 of the URD 2021
based on the design, deployment and application of this guideline in the entities. The scope of this indicator covers the EDF Group.

**Adaptation to climate change commitment**

**KPI: Deployment rate of new climate change adaptation plans**

The calculation of the indicator is linked to the stages of deployment of the new climate change adaptation plans. In accordance with the requirements of the TCFD and the Group’s commitment to adapt its facilities to climate risks, EDF reviews its adaptation plans every five years. The calculation of the indicator is based on the progress of the implementation of the new plans in the entities between 2021 and 2022. The scope of this indicator covers the EDF Group.

**Developing electricity uses and energy services commitment**

**KPI: Avoided CO₂ emissions thanks to the sales of innovative goods and services**

In 2021, EDF has calculated the emissions avoided by the following products/services sold by EDF SA and Dalkia: development of renewable energies in heating networks; energy efficiency on thermal sites; photovoltaic production (installations sold to customers and self-consumption, excluding EDF installations injecting their production into the network); electric mobility; residential heat pumps. The indicator corresponds to the difference between the emissions of the product/service sold and the emissions of a reference scenario set for each product/service. According to the calculation principles used by EDF, this is a contribution to avoided emissions, calculated by including direct and indirect emissions from the life cycle analysis, on an annual basis.

**Biodiversity commitment**

**KPI: Achievement rate of the “act4nature international” Group commitments**

In 2020, EDF introduced this indicator to replace the previous indicator relating to ecological knowledge of land. This new indicator reflects the Group's commitments in the “Act4nature international” system, at the Group level.

The objectives are labelled in the external “Act4nature international” system supported by the “Business for Nature” initiative. This indicator is calculated in the form of a rate of achievement of the actions undertaken from 2020 to 2022 (these actions relate to the consideration of biodiversity issues in the biomass policy, CO₂ emissions, R&D, internal governance, Green Bonds, awareness raising and training, etc.). The scope of this indicator covers the EDF Group.

**Responsible land management commitment**

**KPI: Implementation rate of innovative solutions for multifunctional land use**

The installation of innovative solutions for multifunctional land use is based on the commissioning of photovoltaic projects and/or floating PV projects. The commissioning of the Group’s flagship projects by 2026 at the latest will demonstrate full deployment. The scope of this indicator covers the EDF Group.

**Integrated and sustainable water management commitment**

**KPI: Water intensity, water consumed/electricity produced (l/kWh)**

The indicator is the ratio of water consumed to electricity generated by the Group’s fleet. Water consumption for heat production and other Group activities is not considered in the calculation of the indicator. The scope of this indicator covers the EDF Group.

**Waste and circular economy commitment**

**KPI: Annual rate of conventional waste directed to recovery facilities**

The denominator of the indicator corresponds to the total quantity of conventional hazardous and non-hazardous waste disposed of over a one-year period. The tonnages of conventional hazardous and non-hazardous waste corresponding to the reporting period consider waste: linked to a normal activity (normal operating production) or exceptional activity (site, works, construction, dismantling, etc.); produced over a previous period, stored on site due to the absence of a suitable treatment channel or pending massification before evacuation, but evacuated over the current period (destocking of waste produced over a previous period). The result of the performance indicator corresponds to the proportion of conventional hazardous and non-hazardous waste directed to a recovery channel compared to the sum of conventional hazardous and non-hazardous waste evacuated. The scope of this indicator covers the EDF Group.

**Health and safety for all commitment**

**KPI: Global LTIR (employees and service providers)**

The Group’s overall Lost Time Incident Rate (LTIR) represents the number of work-related accidents in service (employees and service providers, whatever the level of subcontractor, including co-contracting and temporary workers) with stoppage of one day or more, occurring over a 12-month period, divided by one million hours worked. The hours worked considered for the calculation of the frequency rate are actual hours corresponding to hours of “exposure to risks” according to the CNAM. The scope of this indicator covers the EDF Group.

With regard to temporary workers and service providers, accidents are reported by the temporary employment agency and by the employer of the service provider employee in accordance with the local labour regulations. Accidents occurring in the context of work carried out on behalf of the EDF Group and on its installations, equipment, sites, networks, etc. are considered. Activities carried out by service providers on their own sites, outside EDF Group facilities, are not taken into account.
Subcontracting consists, for a company known as the "principal", in entrusting to a company known as the "service provider" the performance of one or more study, design, development, manufacturing, implementation or maintenance operations. All situations in which service providers intervene under contract on the EDF Group's installations and equipment (sites, networks, etc.) in the areas of subcontracting presented in section 3.4.2.3.5 "Responsible subcontracting" are taken into account. This is the number of on-duty accidents reported locally in accordance with the labour regulations in force and for which the circumstances show that they are related to the work activity. Illnesses, accidents during team building activities and everyday activities occurring at the workplace are not considered.

**Ethics, compliance and human rights commitment**

**KPI: Rate of managers trained in anti-corruption programme**

The indicator is the ratio of managers trained in the anti-corruption programme to the total population of managers in the Group. For EDF, managers are staff classified as D1, D2, D3 and members of the Executive Committee, and for the subsidiaries, they are members of the general management. An executive is considered to have been trained in the anti-corruption programme if he or she has attended at least one anti-corruption training course and has received the corresponding certificate (certifying that the entire course has been completed). The calculation methodology has been revised in 2020 to only cover serving executives. The scope of this indicator covers the EDF Group, excluding RTE and Enedis.

**Equality, diversity and inclusion commitment**

**KPI: Gender mix, percentage of women in the Management Committees of the Group's entities**

The Management Committees are decision-making bodies that meet all or some of the following characteristics:

- the Committee is chaired by a senior manager or executive;
- the Committee chair has delegated authority over capital expenditure related to the company's purpose;
- the Chairman of the Committee has disciplinary powers for all or some of the employees of the entity;
- the number of Committee members represents 1.5-2% of the total staff of the entity;
- the Committee meets at least once a month.

Persons who are members of several Management Committees within the same subsidiary, or who are members of both a subsidiary Management Committee and an EDF Group Management Committee, are counted only once. This indicator is calculated by the ratio of the number of women on the Management Committees to the number of people on the Management Committees. The scope of this indicator covers the EDF Group.

The data is collected at the end of November and not at 31 December. The reporting therefore covers the period from November N-1 to November N.

**Energy poverty and social innovation commitment**

**KPI: Individual guidance provided every year to our clients as part of the “Energy Support” framework**

“Energy Support” is a system deployed by telephone by the customer and solidarity advisors. This service is made for any customer experiencing difficulties, particularly payment difficulties. After analysing the situation, the customer advisor proposes the most appropriate solutions: personalised advice on payment methods, energy savings and, if necessary, thermal renovation measures. The initial data collection is carried out directly by the customer advisors and solidarity in the Sales Department with tools provided for this purpose. The scope of this indicator (calculated on a calendar year basis) covers EDF.

**Dialogue and consultation with stakeholders commitment**

**KPI: Annual rate of projects for which a dialogue and consultation process is undertaken**

This is the number of projects for which an appropriate dialogue and consultation process has been initiated, in line with the so-called "Equator Principles", in relation to the number of projects in the scoping phase or in the commitment phase at the Group Executive Committee Commitments Committee (GECC). The indicator is obtained on the basis of the CSR screening grid used to evaluate projects that have passed through the CECEG. The indicator is calculated on a calendar year basis and is based on the Group's scope. The scope of this indicator (calculated on a calendar year basis) covers the EDF Group.

**Responsible regional development commitment**

**KPI: Annual rate of procurement from SMEs in France**

The indicator is the ratio, expressed as a percentage, between the annual volume of purchases made by EDF SA and Enedis from SMEs (Small and Medium-sized Enterprise) located in France, compared to the total annual volume of purchases made in France by EDF SA and Enedis. The identification of SMEs is carried out by applying the INSEE (National Institute for Statistics and Economic Studies) categories, defining that an SME has fewer than 250 employees and annual sales not exceeding 50 million euros. The classification of suppliers in the SME category is carried out by a service provider who is asked by EDF to qualify the supplier file, verifying that these SMEs are not controlled more than 25% by a large company or a medium-sized company. The perimeter covers France, with the location of SMEs being certified on the basis of the SIREN number. The scope of this indicator (calculated on a calendar year basis) covers EDF and Enedis.

**Development of industrial sectors commitment**
KPI: Achievement rate of supporting actions backed by EDF, encouraging relocation and maintaining nuclear industry skills (« France Relance » Programme)

The indicator is the ratio, expressed as a percentage, between the number of actions carried out (achieved) and the total number of identified actions in the context of EDF’s support of the France Relance programme. EDF’s action plan for this programme includes three main areas: contribution to a support fund for SMEs/ETIs in the nuclear industry, skills development and reindustrialisation.

The scope of this indicator covers EDF in France.

Sustainable and inclusive digitalization commitment

KPI: Achievement rate of EDF commitments towards French Responsible Digitalization Institute (INR)

The indicator is the ratio, expressed as a percentage, between the number of actions carried out (achieved) and the total number of actions to which EDF has committed as part of its responsible digitalization approach. This action plan stems from the commitments made by EDF as part of its responsible digitalization certification by the French Responsible Digitalization Institute (Institut du Numérique Responsable - INR). These commitments will also be subject to an audit by Bureau Veritas. It covers several areas, including communication, the workplace, skills, purchasing policy, responsible design and data centres. The scope of this indicator covers EDF.

3.6.3.5 Details on other environmental and social data in the Statement of non-financial performance

The preparation of the environmental and social data of the Statement of non-financial performance is based on methodological sheets. This is the Group's non-financial reporting framework in force in 2020. All the indicators relating to consumption and emissions are calculated considering production and sales of electricity and heat (and other related activities). In the event of missing data, particularly in the last days of the year, estimates are made on the basis of the best information available to date.

Dalkia's energy-related environmental indicators are consolidated over a rolling year, from 1 December N-1 to 30 November N. The other indicators are reported for the year N.

Details on the Group's greenhouse gas report

The EDF Group's GHG report covers the 3 scopes of the GHG Protocol, including the emissions of the six greenhouse gases of the Kyoto Protocol (CO₂, CH₄, N₂O, HFC, PFC, SF₆) expressed in CO₂ equivalent (CO₂e). All the significant items listed by the GHG Protocol are accounted for, ranging from fuel manufacturing to the office life of employees:

- Scope 1 relating to direct emissions generated by our assets: emissions of CO₂, CH₄ and N₂O from thermal power plants for electricity and heat production, consumption of fossil fuels for heating, fuel consumption by the fleet of vehicles and machinery, fugitive emissions from hydropower plant reservoirs, fugitive emissions of SF₆ and refrigerants;
- Scope 2 relating to indirect emissions linked to losses in the electricity networks of our electricity distribution companies and those linked to energy purchases for our own needs: electricity consumption of tertiary buildings and data centres, consumption of heat and chilled water networks for our own use;
- Scope 3, which includes 15 categories (GHG Protocol), relating to other indirect emissions generated by our suppliers (purchases of goods and services, upstream of fuels including nuclear, leased assets, downstream freight of by-products), by our customers (upstream and combustion of gas purchased for resale to end customers, production of electricity and heat purchased or resale to end-customers) or by our facilities (depreciation of emissions related to the manufacture of fixed assets, emissions from non-consolidated investments, upstream and losses of electricity, heat and cooling consumption for own use, waste management, employee travel ...).

The scope of the EDF Group's GHG report includes the following companies and their subsidiaries, located in France and in some thirty countries: EDF, EDF PEI, Dalkia, Edison, Enedis, Électricité de Strasbourg, EDF Trading North America, EDF Energy Services, EDF in the United Kingdom, Framatome, EDF Renewables, Norte Fluminense, MECO, Luminus, EDF China. The main companies not controlled by the EDF Group and included in scope 3 of the Group's GHG report are the following: Shandong Zhonghua, Datang San Men Xia, Fuzhou, Sloe, Nam Theun, Sinop, Enerca, Électricité de Mayotte, Generadora Metropolitana, Elpedison and Ibiritermo. The emissions of these companies are included in the Group's share of ownership of the company. The emissions of companies not included in the EDF 2021 Group's GHG report are estimated to be insignificant as they represent less than 5% of the emissions recorded.

Given the complexity of collecting information in January, some categories of GHG Protocol items are estimated on the basis of the GHG report for year N-1 (2020) and updated in the current year for the following fiscal year. The total emissions of these estimated items represent 0.6% of the emissions of the 2021 GHG report.

---

6 The GHG Protocol is the most internationally recognised method for carbon accounting. Initiated in 1998 by the World Resource 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 (ghgprotocol.org/).

7 The results of the Group’s greenhouse gas report in 2021 are presented in section 3.1.1.2.4 of the 2021 URD.
Details on the EDF Group’s direct greenhouse gas emissions (Scope 1)

The EDF Group’s Scope 1 emissions (CO₂ equivalent) are made up of direct emissions of CO₂, N₂O, CH₄, SF₆ and other minor emissions, estimated on the basis of the complete GHG report for year N-1 (2020), i.e. 2% of Scope 1 in 2021. The global warming power coefficients (GWP) have been updated for 2021 according to the reference from the IPCC report (5th IPCC report: ecoinvent.org/database). These coefficients are as follows: 30 for CH₄, 23,500 for SF₆, and 265 for N₂O. The scope covers the Group. The 2021 value for this indicator is subject to a reasonable assurance audit by Deloitte & Associés. (√).

Details on the amount of electricity and heat produced from renewable energy sources

For Dalkia, the amount of electricity is measured, and the amount of heat produced from renewable energy is estimated based on benchmark yields in relation to renewable fuel consumption.

Details on the number of smart meters installed

The indicator counts the total number of smart meters installed at 31 December of the fiscal year. This number includes all meters installed since the beginning of the smart meter rollout. The only Group entities with this activity are Enedis, SEI, EDF in the UK and the International Division. The scope covers the Group.

Details on the proportion of electric vehicles in the light vehicle fleet

The indicator is the ratio between the number of electric vehicles (according to the low-carbon criteria of the EV 100 initiative) and the total number of vehicles in the EDF Group’s registered fleet of light vehicles (LVs) at 31 December of each year (owned or leased). It should be noted that, without having a significant impact on the Group’s figures, data on the number of light vehicles in the fleet of certain companies is not updated annually. From 2026 onwards, as part of the EV 100 initiative, light vehicles for emergency response to major climatic events will be removed from the total number of EDF Group vehicles. The scope covers the Group.

Details on water-related indicators

The indicators for cooling water include water withdrawn and returned from rivers, the sea and groundwater. For seaside nuclear power plants and thermal power plants, the quantities of cooling water withdrawn/returned are calculated on the basis of the operating times and nominal flow rates of the pumps.

This indicator does not include data for MECO, as water consumption is negligible (open cooling circuit). Moreover, these indicators are not collected by EDF RE, a subsidiary of EDF Renewables in the United States, as their value is negligible at the Group level, and for the Edison operating centres managed by Fenice.

Details on air emissions

Air emissions from the EDF Group’s thermal power plants are measured or calculated on the basis of fuel analyses or on the basis of standard emission factors. The Group’s SF₆ emissions are calculated, as a priority, on the basis of a mass balance or, failing that, to a lesser extent, on the basis of an estimation method validated by the management of the entity concerned (for example, application of a leakage rate). Emissions from certain power plants are not material to the Group and as such are not reported. This is the case for dust emissions from CCGT plants, excluding EDF, N₂O and SF₆ emissions from the MECO CCGT plant, and emissions from the Dalkia Barkantine plant in the UK. The scope of this indicator covers the Group.

Details on radioactive waste

EDF

The indicators relating to “very low-level short-lived radioactive waste (VLLW) from operations and decommissioning” take into account the actual volume of VLLW directly evacuated to the Industrial Center for Pooling and Storage (Centre industriel de regroupement, d’entreposage et de stockage - CIRES) from the production sites.

The indicators for “low and intermediate level radioactive waste (LILW-SL) from operations and decommissioning” take into account the actual volume of LILW-SL waste directly disposed of at the Aube Storage Center (CSA) from the production sites, which corresponds to the volume of LILW-SL waste from the decommissioning of the nuclear power plant.

In both cases, these volumes correspond to:
- the volume of waste produced in the year for sites in operation;
- the volume of waste shipped in the year for sites undergoing deconstruction.

Since 2016, the volume reduction provided by pre-storage treatment (by the National Agency for Radioactive Waste Management or ANDRA) is also applied to VLLW waste and also to packages sent by Centraeco, if applicable. It integrates the volume reduction provided by the treatment before disposal (case of supercompacted waste).

For the indicator "Solid high and intermediate level long-lived radioactive waste" (HILW-LL), the conditioning of waste is taken into account in the calculation.

---

8 Direct CO₂e emissions, excluding life cycle assessment (LCA) of production facilities and fuels.

9 100% electric vehicle, rechargeable hybrid vehicle with a minimum electric range of 50 km, vehicle equipped with a range extender with a minimum electric range of 50 km, hydrogen vehicle.
Due to the technical constraints of the treatment operations, the packages are produced approximately 10 years after the fuels have actually generated the waste. Thus, the indicator is an estimate based on the sustainability of current practices in terms of conditioning of long-lived waste and projects the current conditioning ratio (number of packages actually produced following the treatment of one ton of fuel) to the near future. This ratio depends essentially on the mixtures made to optimise operations:

- for waste directly from spent fuel: the ratio is produced by combining factors from the national inventory of radioactive materials and waste carried out by the ANDRA;
- for waste not directly from the fuel (control clusters etc.) and for which an average lifetime of 10 years is assumed: the ratio is produced on the basis of feedback.

**Framatome**

Framatome’s radioactive waste data in France is comparable to EDF’s decommissioning waste, thus allowing for consolidation. At the international level, class A waste (USA and Belgium), comparable to very low level waste, is not consolidated in the French figures. Indeed, radioactive waste is shipped and collected according to the national regulations in force in each country.

**EDF in the UK**

The data for the "Intermediate Level Radioactive Waste" indicator for the nuclear activities of EDF in the UK is based on the Nuclear Decommissioning Authority’s inventory of radioactive waste produced in the year, issued every three years. This is an estimate of the annual volume of waste that will be considered and classified as Intermediate Level Radioactive Waste at the end of the life of the nuclear generation sites. These estimates include the packaging that will be required to transport the waste off-site. All intermediate-level radioactive waste is stored at nuclear production sites pending a national decision on its final treatment. An update of the national inventory was carried out in 2019 and the inventory has been published on the official UK Radioactive Waste Inventory website. "Low Level Radioactive Waste" includes desiccants which are sent for treatment as Medium Level Waste in accordance with current regulations.

**Details on solid radioactive waste**

The indicator refers to solid waste from the operating nuclear generation fleet. In France, the indicator covers high and intermediate level long-lived waste. In the UK, the indicator covers low-level waste (the only category of radioactive waste disposed of from production sites). The scope of this indicator covers the Group, where the activities associated with radioactive waste concern EDF and EDF in the UK.

**Details on the number of significant events equal to level 2 on the INES scale**

The indicator concerns the number of significant events equal to level 2 on the International Nuclear Event Scale (INES). The scope of the indicator covers the Group.

**Number of fatal accidents related to occupational risks (employees and service providers)**

The indicator records the number of fatal accidents related to business risks that occurred during the year. The scope of the indicator covers the Group.

Fatal accidents of employees linked to occupational risks correspond to fatal accidents of employees at work, employees of the company, including work-study students and apprentices. Fatal illnesses are excluded from this calculation. Traffic accidents while on duty are taken into account, except for commuting accidents between home and the usual place of work.

Fatal accidents to suppliers related to occupational risks correspond to fatal accidents in the course of work carried out by service providers on behalf of the company, regardless of the level of subcontracting. Fatal illnesses are excluded from this calculation. Traffic accidents while on duty and commuting accidents between home and the usual workplace are monitored, but not included in the published figure taken into account.

**Rate of employees having benefited from skills development**

The indicator is calculated as the ratio between the number of employees having taken a skills development action and the workforce at the end of the period. Skills development actions include training, hours spent in school by people on professionalization contracts and professionalization initiatives. The employees considered are those who are still present or not at the end of the period.

Professionalization actions are intended to transform theoretical skills and knowledge taught mainly in training into practical skills, anchored by their implementation in the work situation. They have been formally included in the definition of the indicator for 2021. Training courses for which proof of attendance has not been received by the closing date of the report and professionalization initiatives not recorded with proof of attendance are not taken into account. All professionalisation initiatives are recorded in the Group MyHR tool, which ensures better monitoring. The scope of the indicator covers the Group.

**Details on the calculation of staff numbers and movements**

Since 2011, the data collection concerns all employees with a non-suspended employment contract with one of the Group’s companies. For entities that left the scope of consolidation during the year under review:

- The indicators calculated cumulatively since the beginning of the year take into account these entities for the period during which they were included in the consolidation scope;
- The date indicators measured at 31 December represent the situation at the end of the year and do not take into account entities that have been removed from the scope of consolidation.
The workforce includes employees who are co-employed by EDF and ENGIE. Thus, an employee working 50% for EDF is counted as 0.5 in the reported workforce. The indicators “Other arrivals” and “Other departures” are therefore not included in hirings, resignations or dismissals. In fact, they include in particular:
- movements between Group companies;
- movements of staff benefitting from the status of the Electricity and Gas Industries;
- the movement of certain categories of employees, in particular alternating work experience, doctors and staff seconded to external organisations.

The 2020 data for this indicator is subject to a reasonable assurance audit by Deloitte & Associés (√).

Details of the number of hours worked

- Number of hours worked by employees: the value to be used for the number of hours worked is the "time the employee is exposed to a risk under the employer's control". One hour of overtime counts as one hour worked regardless of the method or level of remuneration.
- Number of hours worked by suppliers: the number of hours worked by service providers can be calculated in different ways depending on the type of contract or the nature of the service provided. When it is not possible to formally identify the number of hours worked, it can be calculated from the time sheets of the suppliers' employers, through timekeeping tools, or estimated on the basis of a fixed hourly rate. Activities carried out by service providers at their own sites, outside the EDF Group's facilities, are not taken into account. The hours worked during the transport of equipment or goods are not taken into account.

Details on the calculation of absenteeism

At Group level, the indicator "average number of days of absence per employee per year" is the sum of absences due to illness, calculated in working days on a pro rata basis of the employees' working time, and absences due to work-related accidents, calculated in calendar days. In calculating absenteeism, EDF takes into account absences corresponding to the following reasons: absences due to illness, absences due to accidents at work and commuting accidents, as well as other absences such as unpaid absences and unjustified absences. Absences relating to social and trade union activities, early retirement leave and maternity leave are not included in this calculation. The number of hours worked considered for the calculation of the absenteeism rate is the theoretical number of hours worked. Absences due to half-time work are taken into account at the rate of 50% of the contractual working time.

Details on the counting of occupational diseases

In 2020, the number of occupational illnesses is published at Group level according to a definition common to all the Group's subsidiaries, i.e. the number of employees present on 31 December who declared an occupational illness during the financial year, not rejected by the health insurance (CPAM).

Details on indicators for monitoring employees with disabilities

In countries where regulations do not require mandatory reporting of the number of employees with disabilities, the data reported is based on voluntary statements by employees.

Details of expenditure on skills development

Expenditure on skills development corresponds to all expenditure incurred for the training and professionalisation of employees (whether or not they were on the payroll on 31/12) and between 01/01 and 31/12 (for the completion dates of the actions concerned).

Details on the number of customer consultations on digital consumption monitoring platforms

The indicator counts the number of customer consultations on the digital consumption monitoring platforms. The scope covers EDF excluding the French overseas departments and Corsica, as the deployment of digital platforms has not been finalised in these territories. The scope of the indicator covers EDF.

Details on the percentage of employees covered by a collective agreement

The social dialogue indicator measures the existence of collective agreements in the main companies under review. These agreements guarantee the reality of negotiations with employee representatives to define the status of workers. In line with ILO principles, agreements can be sectoral, national, regional, organisation or site level. There are two types of collective agreements: collective agreements signed with the management are written agreements on working conditions concluded with an employer, a group of employers or one or more professional organisations; and collective agreements signed with employees are agreements involving one or more representative employee organisations or, in the absence of such bodies, representatives formally elected by the employees and authorised by them to represent them, in accordance with the national laws and regulations in force.

Through the HR managers' channel, each department or subsidiary reports once a year on the number of employees covered by a collective agreement. The indicator is the ratio between these employees and the workforce at 31 December. The indicator is for the Group scope.