



# **CARBON FOOTPRINT**

**EDF Group 2022**

## SUMMARY

<b>INTRODUCTION</b> .....	<b>3</b>
<b>CARBON FOOTPRINT</b> .....	<b>3</b>
<b>Scope 1</b> .....	<b>4</b>
<b>Scope 2</b> .....	<b>5</b>
<b>Scope 3</b> .....	<b>5</b>
<b>GROUP PERIMETER</b> .....	<b>7</b>
<b>BREAKDOWN OF GHG PROTOCOL EMISSIONS FOR EDF GROUP</b> .....	<b>8</b>
<b>DETAILS ON METHODOLOGY</b> .....	<b>8</b>
Details on Scope 1.....	8
Details on Scope 2.....	9
Details on Scope 3.....	9
<b>APPENDIX</b> .....	<b>10</b>

## INTRODUCTION

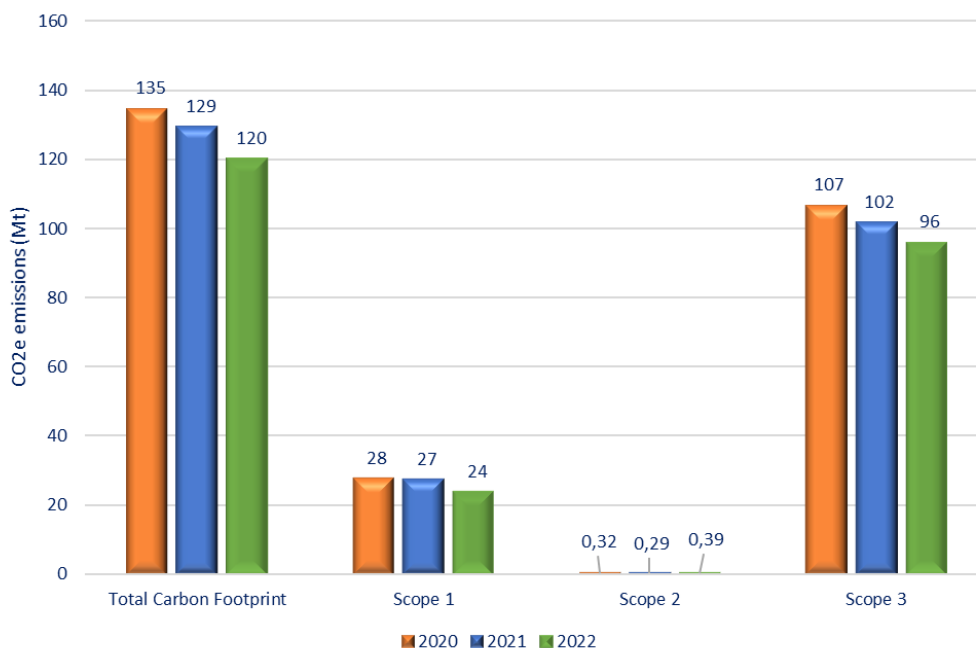
EDF<sup>1</sup> publishes annually a Carbon Footprint over the entire EDF Group<sup>2</sup> on the 3 scopes covering the main greenhouse gas emissions sources defined by the GHG Protocol<sup>3</sup>.

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, and their inter-annual variability.

## CARBON FOOTPRINT

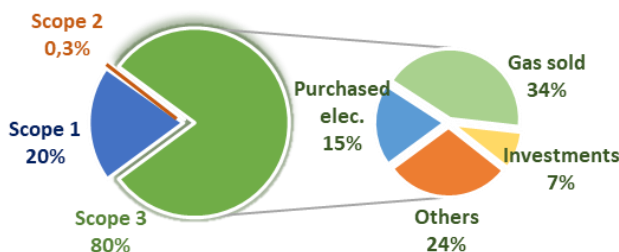
In 2022, the Group's carbon footprint emissions continue to fall, despite the context of the energy crisis in Europe and the very sharp drop in nuclear production in France linked to the phenomenon of stress corrosion. The Group's total emissions are 120 MtCO<sub>2</sub>e, down 7% compared to 2021.



**CO<sub>2</sub>e direct and indirect emissions of EDF Group in 2020, 2021, and 2022**

Three items of emissions represent 80 % of the Group carbon footprint:

1. Scope 1.1 - The direct CO<sub>2</sub> emissions due to the production of electricity and heat by our power plants (19%);
2. Scope 3.3 - The indirect GHG emissions associated with gas sales to end users (41%);
3. Scope 3.3 - The indirect GHG emissions associated with the electricity purchased to resale to end users (19%).



<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/>].

In 2022, 100% of Scope 1, Scope 2 and Scope 3 emissions were verified by Deloitte, as EDF's statutory auditors, designated as independent third-party. Their entire certificate is presented in the appendix.

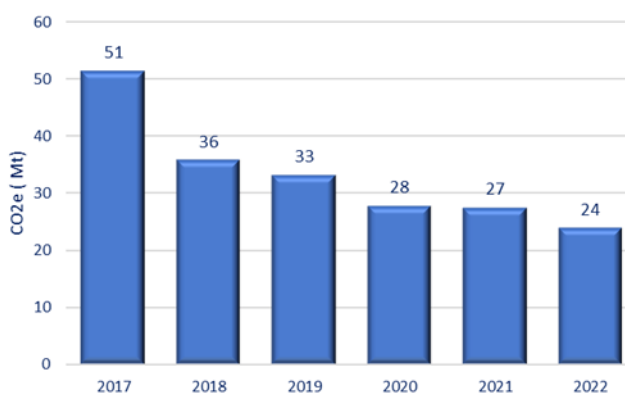
### Greenhouse gas emissions of EDF Group verified by auditors

Verified greenhouse gas emissions Synthesis of the Carbon Footprint 2022	MtCO <sub>2</sub> e verified	Level of assurance Representation of the selected sample (%)
100% of the Scope 1 direct greenhouse gas emissions	24 MtCO <sub>2</sub> e	Reasonable 50%
100% of the Scope 2 indirect greenhouse gas emissions	0.4 Mt CO <sub>2</sub> e	Limited 82%
100% of the Scope 3 indirect greenhouse gas emissions	96 MtCO <sub>2</sub> e	Limited 21%

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) 2022

## Scope 1

Scope 1 emissions show a downward trend in recent years, in accordance with the EDF Group's commitments. Since 2017, the scope 1 emissions have fallen by 54%.



Evolution of EDF Group's scope 1 emissions from 2017 to 2022

The observed decrease is mainly driven by the reduction in direct CO<sub>2</sub><sup>4</sup> emissions from electricity and heat generation plants, which represent 97% of scope 1 emissions.

The breakdown of direct scope 1 emissions items (see section *Breakdown of GHG Emissions for EDF Group*) is presented below.

EDF Group - Scope 1 – Direct emissions of CO <sub>2</sub> equivalent	2020	2021	2022
Direct emissions of scope 1 (Mt CO <sub>2</sub> e)	<b>27.7</b>	<b>27.4</b>	<b>23.8</b>
Of which direct emissions of CO <sub>2</sub> <sup>4</sup>			
Scope 1.1: emissions from fossil-fired power plants	26.9	26.6	23.3
Of which direct emissions of CH <sub>4</sub>			
Scope 1.1: emissions from fossil-fired power plants	0.04	0.04	0.04
Of which direct emissions of N <sub>2</sub> O			
Scope 1.1: emissions from fossil-fired power plants	0.14	0.13	0.12
Fugitive emissions of SF <sub>6</sub>			
Scope 1.4: emissions from leakage from circuit breakers	0.05	0.05	0.05
Other emissions Scope 1	0.6	0.6	0.5

The Group's scope 1 emissions are down 13% compared to 2021. This drop is mainly due to the 3.3 TWh decrease in the production of electricity of fossil origin (coal and gas) linked on the one hand the closure of coal capacities in the United Kingdom, and on the other hand high gas prices<sup>5</sup>. In addition to that, there is the low demand on peak load power plants following the reduction in

<sup>4</sup> Direct CO<sub>2</sub> emissions from generation, excluding life cycle analysis (LCA) of power plants and fuels.

<sup>5</sup> Power plants with lower market demand due to their small competitiveness in the Merit Order.

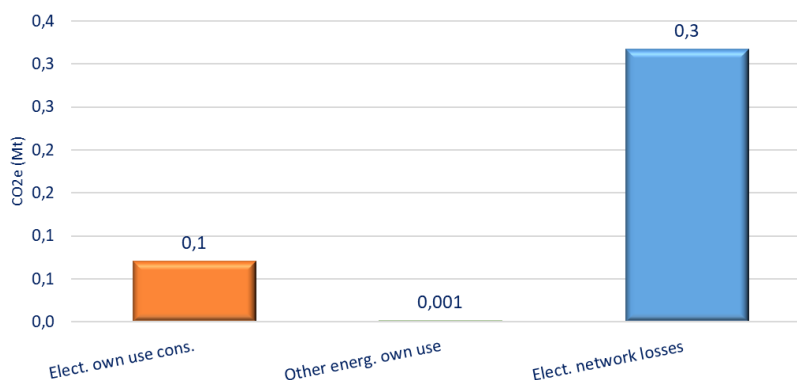
consumption due to sobriety efforts and weather conditions, the year 2022 is established as the hottest year in mainland France since 1900.

It should be noted that higher runoff conditions in Brazil have favored hydropower production, limiting fossil fuel production with decline on emissions of nearly 2 MtCO<sub>2</sub> compared to 2021.

## Scope 2

Scope 2 emissions correspond to purchase of electricity, heat and cold for the EDF group's own needs. Due to the Group's activities as an electricity producer, most of these emissions are already accounted in scope 1. In addition, according to Scope 2 of the GHG Protocol Guidance, the Group's scope 2 is calculated both on the average content of the network (*location-based*) and on the supplier content (*market-based*). The scope 2 is disclosed here based on average network content.

The breakdown of scope 2 indirect emissions (see section *Breakdown of GHG Emissions for EDF Group*) is presented below.



The evolution of scope 2 emissions is presented below.

EDF Group - Scope 2 - Indirect Emissions of CO <sub>2</sub> equivalent	2020	2021	2022
Indirect Emissions of scope 2 (Mt CO <sub>2</sub> e)	<b>0.32</b>	<b>0.29</b>	<b>0.39</b>

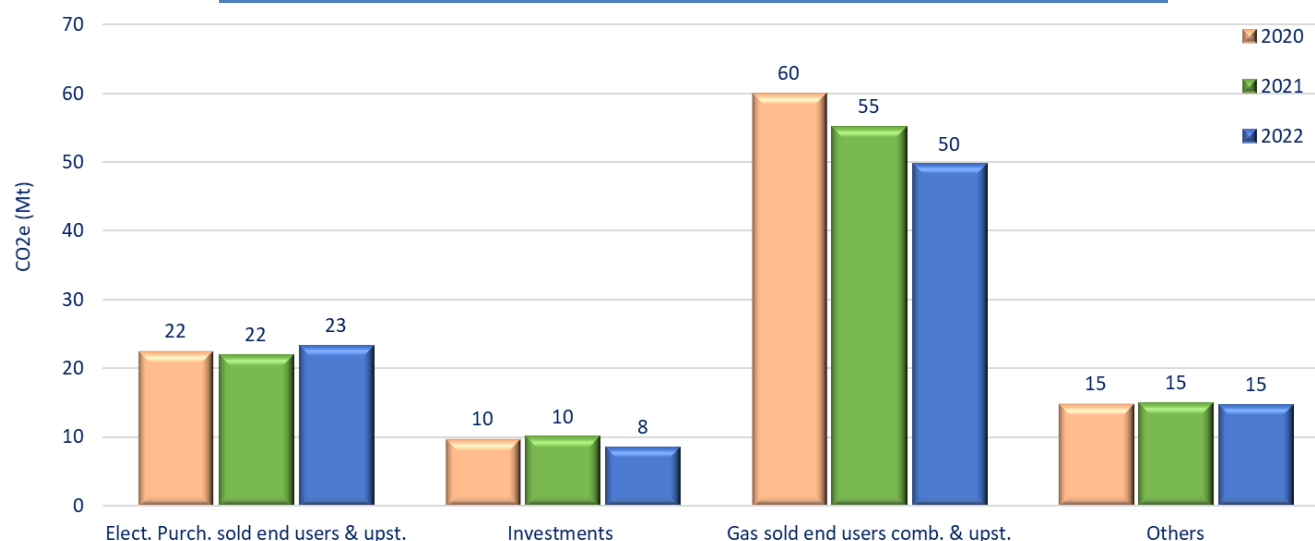
Scope 2 emissions represent a small portion (0.3%) of the Group's carbon footprint. Among these emissions, electricity losses consumption related to distribution networks account for most of the Scope 2 (82%). In 2022, scope 2 emissions increase by 100 kt CO<sub>2</sub>e due to the lower share of EDF production in the French electricity mix. To compensate for the electrical losses on our networks, the volume of electricity purchased from other more carbon-intensive producers mechanically increases our emissions.

## Scope 3

Indirect scope 3 emissions constitute the most significant part of the EDF group carbon footprint, reaching 96 MtCO<sub>2</sub>e in 2022. The breakdown of indirect scope 3 emissions items (see section *Breakdown of GHG Emissions for EDF Group*) is presented below.

EDF Group - Scope 3 - Indirect Emissions of CO <sub>2</sub> equivalent	2020	2021	2022
<b>Total Indirect Emissions of scope 3 (Mt CO<sub>2</sub> equivalent)</b>	<b>106.6</b>	<b>101.8</b>	<b>95.9</b>
Of which emissions from combustion of gas sold to end customers Scope 3.11: use of sold products or combustion	49.9	45.5	40.9
Of which upstream emissions from gas sold to end customers Scope 3.3: upstream emissions	10.0	9.7	8.7
Of which emissions of purchased elec. to resale to end customers Scope 3.3: combustion of fossil fuels in generation power plants	18.2	17.4	18.4
Of which upstream emissions from purch. elec. to resale to end customers Scope 3.3: upstream emissions	4.2	4.5	4.8
Of which equity-accounted assets ( <i>Investments</i> ) Scope 3.15: Scope 1 and 2 of the assets acquired in minority interests <sup>6</sup>	9.6	10.0	8.4
Of which emissions from other Scope 3 items	14.7	14.8	14.6

The items concerning gas sold, electricity purchased, and equity-accounted investments represent 85% of total scope 3 emissions



In scope 3, indirect emissions associated with purchased energy (gas and electricity) to resale to end users represent 76% of the total. Among these emissions, those associated with the sales of gas are estimated at 41 MtCO<sub>2e</sub> for combustion (use of sold products) i.e., 43% of scope 3 emissions, and 9 Mt CO<sub>2e</sub> for upstream emissions i.e., 9% of scope 3 emissions. Indirect emissions associated with electricity purchases (combustion and upstream) are estimated at 23 MtCO<sub>2e</sub> i.e., 24% of scope 3 emissions. Moreover, Scopes 1 and 2 emissions from non-consolidated<sup>6</sup> assets are also included in the carbon footprint, in the *Investments* item of the scope 3. They are estimated at 8 MtCO<sub>2e</sub> in 2022, representing 9% of the Group's scope 3 emissions.

The decrease observed in scope 3 between 2021 and 2022 represents 6% (5.9 MtCO<sub>2e</sub>). Since 2019<sup>7</sup>, emissions have decreased 20%, mainly linked to the evolution of gas sales in North America, notably because of the emissions reduction strategy implemented by the Group in its gas purchase and sale activities.

In 2022, this reduction was reinforced by the increase in gas prices, particularly in Europe, which steered consumption downwards, the impact of which on emissions was a reduction in emissions of 3.2 MtCO<sub>2e</sub> (combustion & upstream).

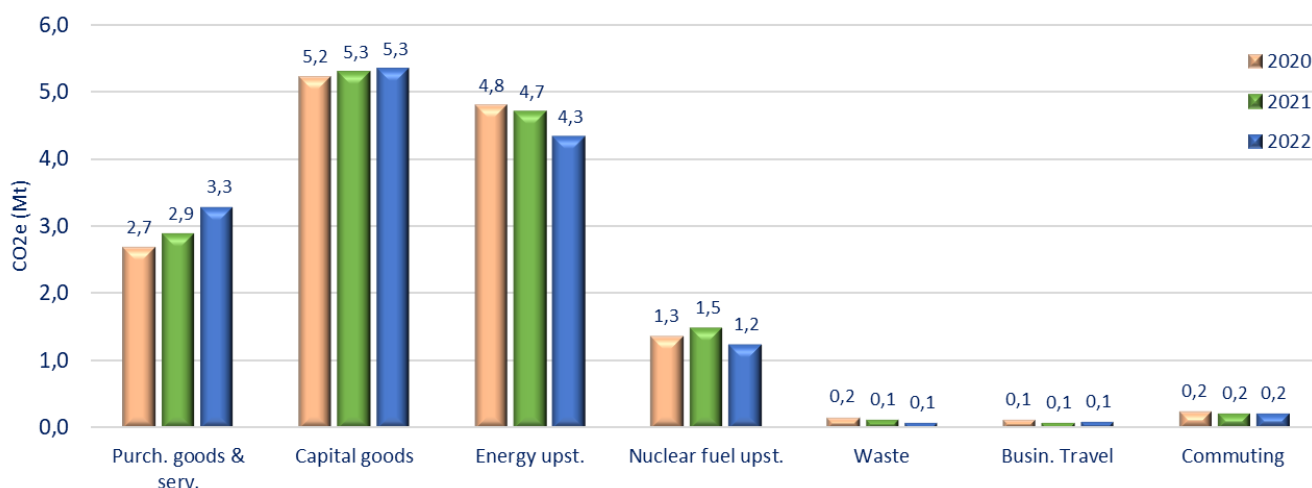
Electricity purchased for resale to our end customers shows an increase of 1.3 MtCO<sub>2e</sub> (combustion & upstream). On the one hand due to higher sales in North America (0.9 Mt CO<sub>2e</sub>), on the other hand due to the decline in the fleet's electricity production in Belgium (decline in nuclear generation) and in the United Kingdom (closing of two units of the West Burton A coal-fired power station, reduction in coal production of the two units still in operation, and sale of the West Burton B gas power station).

The drop in emissions from the Investments item of 1.5 Mt CO<sub>2e</sub> is mainly due to the decrease in production in China, Chile, the Netherlands, and Greece.

The *Other* scope 3 emissions represent 15%, covering different items: purchase of goods and services; capital goods; upstream from fossil fuels & nuclear; heat purchased to resale; waste from operations; business travels and employee commuting (for further information, see section *Breakdown of GHG Emissions for EDF Group*).

<sup>6</sup> Investments item emissions correspond to the Scope 1 and 2 of the assets acquired in minority interests, accounted for using the equity method and recognized in proportion to EDF's holdings.

<sup>7</sup> Base year for SBTi (Science Based Targets initiative) commitment related to scope 3.



Among these items, the increase in emissions related to Purchases of goods and services (0.4 MtCO<sub>2</sub>e), Capital goods (0.06 MtCO<sub>2</sub>e) and Business travel (0.01 MtCO<sub>2</sub>e) is offset by the reduction in emissions from other items (0.67 MtCO<sub>2</sub>e), in particular by upstream emissions from the consumption of fossil fuels (0.4 MtCO<sub>2</sub>e).

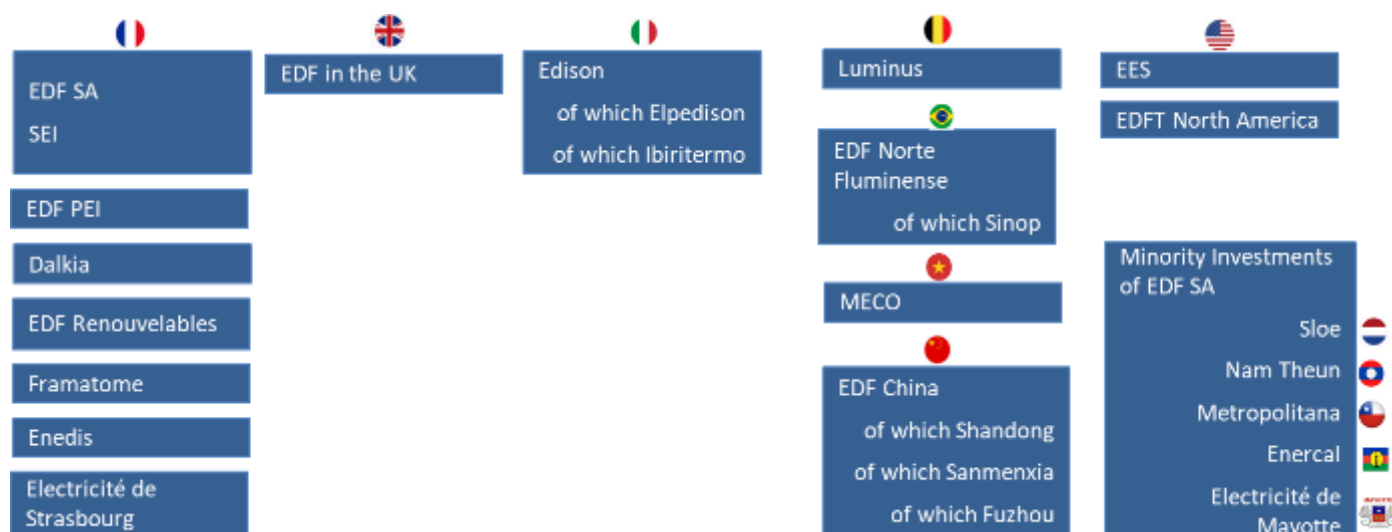
## GROUP PERIMETER

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 non-financial data of its companies by full integration. They thus correspond to the results presented in the universal registration document (URD) 2022.

Full consolidation considers 100% of the results of companies controlled by the Group. Companies which EDF does not control are accounted for by the equity method and included in scope 3 emissions (*Investments* item)<sup>6</sup>.

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 regarding 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 perimeter defined for the assessment of GHG emissions covers the following companies, their subsidiaries, and their companies in minority interests (accounted under the equity method). In 2022, three asset disposals took place: EES<sup>8</sup>, Sloe<sup>9</sup> and Ibritermo<sup>10</sup>. The contribution of their emissions to the Group's carbon footprint has been taken into account in proportion to the time held over the year.



<sup>8</sup> [EDF Energy Services sold end November](#)

<sup>9</sup> [Sloe sold end of December](#)

<sup>10</sup> [Edison company with minority stake sold at the end of July](#)

The subsidiaries included under the financial consolidation approach but excluded from this assessment are not significant as their emissions represent less than 2% of the Group's total environmental footprint. A review of the Group perimeter takes place twice a year.

## 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).

<p><b>Scope 1 Direct emissions:</b></p> <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>
<p><b>Scope 2 Indirect emissions</b> associated with the generation of electricity, heating or cooling consumed for own use:</p> <ul style="list-style-type: none"> <li>• electricity consumption for own use (office buildings, data centers, and electricity losses in electrical networks)</li> <li>• consumption of heating and cooling systems for own use</li> </ul>
<p><b>Scope 3 Indirect emissions</b> from operations not included in Scopes 1 and 2:</p> <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>• upstream and 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>• emissions of Scope 1 and 2 of the assets acquired in minority interests</li> <li>• others: waste from operations; employee business travels and employee commuting, downstream freight of by-products</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 2021. The GWP<sup>11</sup> data used is that set out in the 5<sup>th</sup> report of the IPCC<sup>12</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.

<sup>11</sup> GWP: Global Warming Potential.

<sup>12</sup> IPCC: The Intergovernmental Panel on Climate Change is the United Nations body for assessing the science related to climate change.



Emissions of CO<sub>2</sub> and CH<sub>4</sub> associated with filling hydro reservoirs with water 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.

### **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 based on 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 data centers.

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 2022 Declaration of Extra-Financial Performance (URD 2022). The details of the auditors' verification appear in Appendix 3 of the report of Deloitte, designated independent third-party. Here attached:

1. The Report translated in English<sup>13</sup>

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<sup>13</sup> [The signed version of the Report is presented in Carbon Footprint French version](#)

# Electricité de France

Société Anonyme

22-30 avenue Wagram

75008 Paris

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

Year ended December 31, 2022

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*This is a free English translation of the report by one of the Statutory Auditors 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.*

To the Annual General Meeting,

In our capacity as Statutory Auditor of EDF SA (hereinafter the “Company”), appointed as independent third party (“third party”) and accredited by the French Accreditation Committee (Cofrac), under number 3-1886 (Cofrac Inspection Accreditation, scope available at [www.cofrac.fr](http://www.cofrac.fr)), we have conducted procedures to express a limited assurance conclusion on the historical information (observed or extrapolated) in the consolidated non-financial performance statement, prepared in accordance with the Company’s procedures (hereinafter the “Guidelines”), for the year ended December 31, 2022 (hereinafter the “Information” and the “Statement”, respectively), presented in the Group management report pursuant to the legal and regulatory provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the French Commercial Code (*code de commerce*).

It is also our responsibility to express, at the request of the Company and outside the scope of our accreditation, a reasonable assurance conclusion on the fact that some information selected by the Company and presented in the Statement has been prepared, in all material aspects, fairly in accordance with the Guidelines.

### **Conclusion of limited assurance on the consolidated of non-financial performance statement in accordance with Article L.225-102-1 of the French Commercial Code (*code de commerce*)**

Based on our procedures as described in the section “Nature and scope of procedures” and the evidence we have obtained, no material misstatements have come to our attention that cause us to believe that the non-financial performance statement does not comply with the applicable regulatory provisions and that the Information, taken as a whole, is not fairly presented in accordance with the Guidelines.

### **Conclusion of reasonable assurance on selected information included in the Statement**

In our opinion, the following information selected by the Company and identified by the sign √ within the Statement has been prepared fairly, in all material aspects, in accordance with the Guidelines:

- Workforce as of December 31, 2022 and breakdown by gender and age;
- EDF group direct greenhouse gas emissions (scope 1);
- Carbon intensity: specific CO<sub>2</sub> emissions from electricity and heat generation;
- Water intensity: water consumed / electrical generated by fleet;

### **Preparation of the non-financial performance statement**

The absence of a generally accepted and commonly used reference framework or established practices on which to base the assessment and measurement of the Information enables the use of different but acceptable measurement techniques that may impact comparability between entities and over time.

Accordingly, the Information must be read and interpreted with reference to the Guidelines, the material elements of which are available on the Company’s website.

### **Limits inherent in the preparation of the information relating to the Statement**

The Information may be subject to uncertainty inherent to the state of scientific and economic knowledge and the quality of external data used. Some information is sensitive to the choice of methodology and the assumptions or estimates used for its preparation and presented in the Statement.

### **Responsibility of the Company**

Management is responsible for:

- selecting or determining the appropriate criteria for the preparation of the Information;
- preparing a Statement pursuant to legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies implemented with respect to these risks as well as the outcomes of these policies, including key performance indicators and the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- implementing such internal control as it determines is necessary to enable the preparation of Information that is free from material misstatement, whether due to fraud or error.

The Statement has been prepared by applying the Company's Guidelines as referred to above.

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

Based on our work, our responsibility is to express 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 pursuant to part 3 of sections I and II of Article R. 225-105 of the French Commercial Code, i.e. the outcomes of policies, including key performance indicators, and measures relating to the main risks, hereinafter the "Information."

As it is our responsibility to issue an independent conclusion on the information prepared by management, we are not authorised to participate in the preparation of the Information, as this could compromise our independence.

It is not our responsibility to provide a conclusion on:

- the Company's compliance with other applicable legal and regulatory provisions (particularly with regard to the information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy), the duty of vigilance and the fight against corruption and tax evasion);
- the fairness of information set-out in Article 8 of Regulation (EU) 2020/852 (Green taxonomy);
- the compliance of products and services with the applicable regulations.

### **Applicable regulatory provisions and professional guidance**

We performed the work described below in accordance with our audit verification programme in application of Articles A. 225-1 *et seq.* of the French Commercial Code, the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement and with the international standard ISAE 3000 (revised - Assurance engagements other than audits or reviews of historical financial information).

### **Independence and quality control**

Our independence is defined by Article L. 822-11-3 of the French Commercial Code and French Code of Ethics for Statutory Auditors (*Code de déontologie*). In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional guidance issued by the French Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement.

### **Means and resources**

Our work engaged the skills of eleven people between September 2022 and February 2023 and took a total of about twenty weeks.

To assist us in conducting our work, we referred to our corporate social responsibility and sustainable development experts. We conducted around fifty interviews with people responsible for preparing the Statement.

This work involved the use of information and communication technologies allowing the work and interviews to be carried out remotely, without hindering the good execution of the verification process.

### **Nature and scope of procedures**

We planned and performed our work taking account of the risk of material misstatement of the Information.

We consider that the procedures conducted in exercising our professional judgement enable us to express a limited assurance conclusion:

- We familiarized ourselves with the activities of all companies in the consolidation scope and the description of the principal risks.
- We assessed the suitability of the Guidelines with respect to their relevance, completeness, reliability, neutrality and clarity, taking into account, where appropriate, best practices within the sector.
- We verified that the Statement covers each category of information stipulated in section III of Article L. 225-102-1 governing social and environmental affairs, respect for human rights and the fight against corruption and tax evasion.
- 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 the principal risks associated with the activities of all the consolidated entities, 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; and
  - corroborate the qualitative information (measures and outcomes) that we considered to be the most important presented in Appendix 1 and for which our work was carried out on the consolidating entity;
- We verified that the Statement covers the consolidated scope, i.e. all companies within the consolidation scope in accordance with Article L. 233-16, with the limits specified in the Statement.
- We obtained an understanding of internal control and risk management procedures implemented by the Company and assessed the data collection process aimed at ensuring 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 that consisted in verifying the correct consolidation of collected data as well as the consistency of changes thereto;
  - substantive tests, on a sample basis and using other selection methods, that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents. These procedures were conducted for a selection of contributing entities presented in Appendix 2 and covered between 21% and 100% of the consolidated data selected for these tests.
- We assessed the overall consistency of the Statement in relation to our knowledge of the entire Company.

The procedures conducted in a limited assurance review are substantially less in scope than those required to issue a reasonable assurance opinion in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*); a higher level of assurance would have required us to carry out more extensive procedures.

Pursuant to the request of the Company, we performed additional work with the aim of providing a reasonable assurance conclusion on the following Information, otherwise identified by the sign √ within the Statement:

- Workforce as of December 31, 2022 and breakdown by gender and age;
- EDF group direct greenhouse gas emissions (scope 1);
- Carbon intensity: specific CO<sub>2</sub> emissions from electricity and heat generation;
- Water intensity: water consumed / electrical generated by fleet;

The work carried out was of the same nature as that described in the section on limited insurance above, but more in-depth, particularly regarding:

- analytical procedures that consisted in verifying the correct consolidation of collected data as well as the consistency of changes thereto;
- substantive tests, on a sample basis that consisted in verifying the proper application of definitions and procedures and reconciling data with supporting documents.

The selected sample represents between 50% and 93% of the information identified with the sign  $\surd$ .

Paris-La Défense, February 16, 2023  
One of the Statutory Auditors,

Deloitte & Associés

Christophe Patrier  
Partner, Audit

Catherine Saire  
Partner, Sustainable Development

# Appendix 1

## Selected qualitative information

### Environmental Information

- **Group policy and commitments on climate change adaptation** (Policy; From climate disaster plan to global resilience strategy; A high level internal Climate Department; The ADAPT programme and the CEMA action plan; Summer transition and winter transition)
- **Adaptation of hydroelectric facilities**
- **Decarbonisation solutions for industry** (Decarbonisation consultancy; Process electrification; Low-carbon heat; Energy efficiency; Full-scope support)
- **Water quality and reduction of pressure on environments** (Monitoring around industrial Sites; Specific monitoring for nuclear power plants)

### Social Information

- **Health and safety management** (The basis of health and safety management; The ISO 45 001/MASE or VCA certifications; "Safety Stop"; Sharing the analysis of "High Potential Events" (HPE); Health & Safety audits)

## Selected quantitative information

Social key performance indicators and outcomes	Level of assurance
• <b>Workforce as of 31/12/2022 and breakdown by gender and age</b>	Reasonable
• Gender balance index: percentage of women in the Management Committees of the Group's entities	Limited
• Percentage of employees who have taken part in a skills development initiative during the year	Limited
• Number of fatal accidents connected to business-specific risks - Employees and providers	Limited
• Global Lost Time Incident Rate (LTIR) - Employees and providers	Limited
• Accident severity rate - Employees	Limited

Societal key performance indicators and outcomes	Level of assurance
• Nuclear safety: Number of significant level 2 events on the INES scale	Limited
• Annual rate of feedback to whistleblowers within a maximum of one month, informing them of the admissibility and further processing of their alert	Limited
• Individual guidance provided every year to our clients as part of the "Energy Support" framework (number of actions)	Limited
• Annual rate of projects for which a dialogue and consultation procedure is engaged	Limited
• Annual rate of procurement from SMEs in France	Limited
• Achievement rate of supporting actions backed by EDF, encouraging relocation and maintaining nuclear industry skills ("France Relance" Programme)	Limited
• Achievement rate of EDF commitments towards French Responsible Digitalization Institute (INR)	Limited
• Number of customer visits on digital consumption monitoring platforms	Limited
• Number of smart meters installed	Limited

Environmental key performance indicators and outcomes	Level of assurance
• <b>EDF group direct greenhouse gas emissions (scope 1)</b> <sup>(1)</sup>	Reasonable
• <b>Carbon intensity: specific CO<sub>2</sub> emissions from electricity and heat generation</b>	Reasonable
• <b>Water intensity: water consumed / electrical generated by fleet</b>	Reasonable
• EDF group indirect greenhouse gas emissions (scope 2) <sup>(1)</sup>	Limited
• EDF group indirect greenhouse gas emissions (scope 3) <sup>(1)</sup>	Limited
• Emissions from electricity purchased and sold to end customers	Limited
• Emissions from gas sold to end customers	Limited
• Installed net renewable electricity generating capacities	Limited

• Deployment rate of the framework guidelines on carbon offset solutions	Limited
• Deployment rate of new climate change adaptation plans	Limited
• EDF group's Electric Vehicles rate in the fleet of light vehicles	Limited
• Avoided CO <sub>2</sub> emissions thanks to our sales of innovative goods and services	Limited
• Implementation rate of innovative solutions encouraging multifunctional land use	Limited
• Achievement rate of "Act4nature international" commitments	Limited
• Radioactive waste from operations – France: volume of long-lived high and intermediate level solid radioactive waste	Limited
• Radioactive waste from operations – UK: volume of low-level radioactive solid waste generated	Limited
• Very-Low Level solid radioactive Waste - EDF	Limited
• Short-Lived Low and Intermediate Level solid radioactive Waste - EDF	Limited
• Very-Low Level radioactive Waste (VLLW) from decommissioning and associated industrial activities - Group in France	Limited
• Low and Intermediate Level radioactive Waste (LLW and ILW) from decommissioning and associated industrial activities - Group in France	Limited
• Annual rate of conventional waste directed towards a waste recovery industry	Limited

(1) 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

### Selected contributing entities

<b>Within EDF SA</b>	<ul style="list-style-type: none"> <li>• EDF SA head office</li> <li>• Division Production Nucléaire (DPN): Head office; Plants: nuclear power plants of Saint-Laurent and Dampierre</li> <li>• Division Thermique Expertise et Appui Industriel Multi-métiers (DTEAM): Thermal power plant in Blénod-lès-Pont-à-Mousson</li> <li>• Statistiques-optimisation DATA (SoDATA): Head office</li> </ul>
<b>Within EDF Hydro</b>	<ul style="list-style-type: none"> <li>• EDF Hydro head office</li> <li>• Groupement d'Exploitation Hydraulique (GEH) Durance</li> </ul>
<b>Within EDF Systèmes Energétiques Insulaires (EDF SEI)</b>	<ul style="list-style-type: none"> <li>• Plant: Thermal power plant of Vazzio (Corse)</li> </ul>
<b>Within Enedis</b>	<ul style="list-style-type: none"> <li>• Enedis head office</li> <li>• Direction Régionale Sillon Rhodanien</li> </ul>
<b>Within Dalkia</b>	<ul style="list-style-type: none"> <li>• Dalkia head office</li> <li>• Subsidiaries: Dalkia Poland; Dalkia Electrotechnics</li> <li>• Regional Directions: Direction régionale Centre Est ; Direction régionale Centre Ouest ; Direction régionale Sud-Ouest ; Direction régionale Nord-Ouest ; Direction régionale Est</li> </ul>
<b>Within Groupe Luminus</b>	<ul style="list-style-type: none"> <li>• Groupe Luminus/Luminus SA head office</li> <li>• Plant: Ringvaart (Pays-Bas)</li> </ul>
<b>Within EDF Energy</b>	<ul style="list-style-type: none"> <li>• EDF Energy head office</li> <li>• Plant: Nuclear power station of Sizewell B</li> </ul>
<b>Within EDF Renouvelables</b>	<ul style="list-style-type: none"> <li>• EDF Renouvelables France; EDF Renouvelables Brésil</li> </ul>
<b>Within Edison</b>	<ul style="list-style-type: none"> <li>• Edison head office</li> </ul>



## Appendix 3

### EDF Group's verified greenhouse gas emissions assessment

Verified greenhouse gas emissions Summary of the 2022 GHG assessment	Tons of CO <sub>2</sub> equivalent verified	Level of assurance Representation of the selected sample (%)
100% of the direct scope 1 greenhouse gas emissions	24 MtCO <sub>2</sub> e	Reasonable 50%
100% of the indirect scope 2 greenhouse gas emissions	0,4 MtCO <sub>2</sub> e	Limited 82%
100% of the indirect scope 3 greenhouse gas emissions	96 MtCO <sub>2</sub> e	Limited 21%