

3.6 Methodology

3.6.1 Principles

With regard to environmental, social and societal indicators, the scope covered by the non-financial reporting ⁽¹⁾ is based on the Group's financial consolidation scope. It includes EDF as well as exclusively controlled subsidiaries (full consolidation at 100% 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 sustainability 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 indicators are reported on the basis of:

- 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 sustainability reporting in force in 2022. 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 2022 Scope

In 2022, Izivia, Hynamics, Sowee, Energy2Market, Citegestion (entity still remaining after changes in Citelum), as well as EDF Andes Spa and Lingbao shall progressively integrate the scope of the social indicators, with priority given to the Employment indicators for 2022.

List of main entities included in the consolidation scope of the social, societal and environmental data as at 31/12/2022	Scope of environmental indicators	Scope of social indicators
Électricité de France, Enedis, EDF PEI, Électricité de Strasbourg, EDF Renewables, EDF ENR, Dalkia, Framatome, Cyclife Holding, EDF Energy, Edison, Luminus, EDF Norte Fluminense, MECO, China Holding	X	X
EDF Trading	X*	X
Citegestion (a development of Citelum company), Iziconfort (formerly Cham), IZI solutions, Izi Solutions Renov, G2S, Izivia, Energy2market, Sowee, Hynamics, EDF Andes Spa, Lingbao		X

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

3.6.3 Details relating to the CSR information

3.6.3.1 Details on the materiality matrix of the EDF group

A materiality matrix cross-referencing the priority CSR issues of both stakeholders and the EDF group was published in 2018 on the basis of the methodological principles contained in the AA1000 standard on stakeholder involvement in identifying, understanding and responding to sustainable development issues and concerns, as well as on the basis of the GRI Standard 101, which provides guidelines in relation to quality and content of reporting in order to meet stakeholder expectations. The methodology ⁽²⁾ was implemented through four key stages:

- the first stage was identifying the issues through the mapping of EDF's existing and emerging sustainable development issues, in the form of interviews with international experts (Key Opinion Leaders), members of the Executive Committee of the Group and its subsidiaries, as well as benchmarks and appropriate bibliographical data. The issues, reflecting both risks and opportunities for all the EDF group's activities, were selected according to four criteria: link with strategy, governance, performance; ability to substantially influence value creation; potential loss of opportunity if the issue was not followed; importance in the eyes of stakeholders or as part of an existing;
- the second stage aimed to assess and evaluate the materiality of the identified issues. Two processes were simultaneously carried out, with internal and external stakeholders. Stakeholders were consulted on the significance of the

issue for the EDF group, as well as on the Group's perceived performance on the issue. Each stakeholder defined the notion of "significance" according to its position 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 interest, future challenges, etc.);

- criticality and significance for EDF was assessed by two committees (the non-financial publication committee, bringing together the management of the Trade, Purchasing, Finance and HR Divisions and a second committee bringing together experts and managers from the Strategy, Regulation, Risk, Innovation and CAP 2030 Divisions). Four representatives of trade union organisations (CGT, CFDT, FO, CFE) and four members of the Executive Committee were also consulted at this stage in the form of interviews. This evaluation also made it possible to screen the estimated level of performance (from very good to not taken into account);
- criticality and importance for external stakeholders was assessed by thirteen of the Group's stakeholders interviewed through open and closed questions aimed at gathering qualitative information on the issues and identifying possible issues not identified during the mapping stage. These stakeholders were chosen in line with EDF group's stakeholder mapping, representing public authorities, financial players, customers, suppliers and civil society. These thirteen stakeholders each selected ten issues considered to be the most significant by 2030 from the list of issues formulated in phase 1, or adding new ones if necessary and justified. This evaluation also made it possible to screen the estimated level of performance (from very good to not taken into account);

(1) Within the meaning of the non-financial performance statement as defined by Order No. 2017-1180 of 19 July 2017 on the publication of non-financial information.

(2) The Group was supported by the firm Utopies.

- the third stage of screening of the issues consisted in questioning the consolidated results through an initial materiality matrix summarising on the abscissa the importance of the CSR issues as seen by the EDF group and on the ordinate axis the importance of these issues for the Group's stakeholders. This phase of dialogue and testing was carried out during a day's work with the EDF group's Sustainable Development Council ⁽¹⁾, both on the substance of the results obtained (the issues and their ranking) and on the form to be given to them (type of materiality matrix). 35 issues were ultimately selected and prioritised;
- the final stage of collaborative development consisted in a managerial validation process 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 with the validation by the Innovation, Corporate Social Responsibility and Strategy Director (DIREs).

In 2019, EDF's external stakeholder panel, the Sustainable Development Council, held a new session on the subject of the Group's materiality analysis. It proposed, in line with the best practices in the market, to summarise the number of issues included 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 sustainability issues was again examined by the Sustainable Development Council, particularly with regard to the sustainability risks in the Group's risk mapping, which was reduced from 18 to 16 priority issues. The EDF group's dual materiality matrix has remained unchanged since then.

3.6.3.2 Further details on CSR challenges

16 CSR issues	Group appropriation of such CSR issues
Ambitious carbon trajectory	For its aim of becoming carbon neutral by 2050, its Group carbon trajectory targets are split into medium-term (2030) and short-term (2023) targets. These targets, based on a low-carbon nuclear power generation, are coupled with a renewable energy development target, a coal phase-out commitment and a high level of involvement in the TCFD climate governance scheme advocated at the international level.
Carbon offsetting solutions	For the EDF group, use of carbon offsetting is the final stage of a process to achieve neutrality. Carbon offsetting must not under any circumstances take the place of a strategy designed to drastically reduce the Group's emissions, whether direct or indirect. In addition to achieving carbon neutrality by 2050, carbon offsetting can enable a contribution to the transition towards a low-carbon society and meet the expectations of EDF group stakeholders.
Adapting to climate change	EDF group has undertaken to update its climate change adaptation strategy in 2020, adopting a holistic method covering not only physical risks, but also risks relating to transition. This national strategy goes hand in hand with adaptation plans developed by each of the Group's entities, to be updated at least once every five years.
Developing electricity use and energy services	The development of uses of electricity is a key tool to achieve a carbon-free economy, provided that the electricity is mainly carbon-free. The Group actively contributes to this goal through solutions tailored to different markets (residential customers, businesses, and local authorities) and also develops different innovative cross-disciplinary solutions.
Biodiversity	The challenges of carbon neutrality go hand in hand with an approach that nurtures biodiversity longstanding commitment of the Group. In 2020, the Group renewed its commitment through two voluntary schemes supported by the French government: " <i>Entreprises engagées pour la nature</i> " (Companies committed to nature), under the aegis of the French Biodiversity Office (OFB); and "Act4nature International", under the aegis of the association <i>Entreprises pour l'environnement</i> (Epe) (Companies for the Environment).
Responsible land management	The Group wants to act responsibly with regard to the land it holds or uses. As such, the Group's business lines and subsidiaries shall need to give the utmost importance to the energy density of projects, to prevent pollution risks, to reduce soil sealing and limit soil artificialisation, and to promote innovative solutions for multi-purpose land use.
Integrated and sustainable water management	As a manager and user of water on its sites, the Group promotes responsible and integrated management of this resource, both in terms of quantity and quality, and shares water within the regions where it operates.
Radioactive and conventional waste, and circular economy	Optimising the use of the natural resources consumed by the Group's value chain is an essential component of the Group's corporate responsibility. Within this framework, 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 pose a risk to the environment and people, and assuming its responsibilities with regard to radioactive waste.
Safety, health and security for all	The Group is committed to protecting the health and safety of all individuals. In this respect, it undertakes, through its business lines and subsidiaries, to apply the highest standards in terms of nuclear and hydraulic safety, health and safety policy and environmental health.
Ethics, compliance and human rights	The EDF group promotes a culture of integrity and applies a zero tolerance policy towards fraud and corruption. Ethical conduct in accordance with the law is the absolute rule for all Group employees, at all levels of the organisation, and without exception. The Group is committed to respecting and ensuring respect for human rights in all its activities and wherever it operates.
Equality, diversity and inclusion	The EDF group is committed to developing concrete action to promote equality in the workplace and occupational and social integration for disabled people, combating sexism, violence and all forms of discrimination and developing support for parents, to maintain and perfect a high level of social dialogue and to secure the skills required for the Group's business lines over the long term, by integrating all aspects of sustainable development into its operations and projects and giving employees an opportunity to develop their employability throughout their careers.
Energy poverty and social innovation	EDF confirms and renews its commitment to its most vulnerable customers, by increasing the understanding of this diverse, complex reality, implementing support solutions based on public solidarity schemes and specific initiatives and developing various forms of social innovation and sponsorship.
Dialogue and consultation with stakeholders	The Group is striving to organise a global initiative of dialogue and consultation which is transparent and open for each new project exceeding an amount of €50 million, and which involves local and indigenous communities throughout the lifecycle of those projects.
Responsible regional development	The EDF group is committed to contributing to the development of the regions where it operates, by creating local jobs, purchasing locally and creating economic value and providing a tax revenue. The EDF group is also committed to developing low-carbon sources of energy and access to energy in developing countries.
Development of industrial sectors	The Group is committed to contributing to the development of the industrial sectors needed for the energy transition (marine energies, offshore wind power, floatovoltaics, batteries, hydrogen, etc.) or their revitalisation (nuclear) by redeploying and developing the necessary skills and setting up support, retraining and protection schemes for employees for a just transition.
A data responsible company	The Group is committed to the security of information systems and tangible and intangible assets, both in terms of the technical expertise and systems required and the conduct of users, addressed through all types of awareness-raising initiatives. The Group is committed to a responsible, sober and digital transformation, reducing the carbon footprint of both the Group and its customers. The Group also strives to improve the accessibility of information (open data), with a view to innovation and inclusion.

(1) Sustainable Development Council, see section 3.6.3.1.

3.6.3.3 Details on the relationship between the CSR issues arising from the materiality matrix and the major sustainability risks arising from the Group's major risk mapping ⁽¹⁾

The relationship between the CSR issues derived from the materiality matrix and the sustainability risks derived from the Group's major risk mapping is set out in the introduction to Chapter 3 in the summary of the EDF group's 16 CSR commitments.

3.6.3.4 Details on performance indicators (KPI)

Commitment to a bold carbon strategy

KPI: Carbon intensity: specific CO₂ emissions from electrical generation and heat

The indicator is the ratio of the direct CO₂ emissions of electricity and heat generating plants to their related generation. The scope covers the Group. The 2022 value for this indicator is subject to reasonable assurance check by Deloitte & Associés (✓). The indicator's scope covers the Group.

Commitment relating to carbon offsetting solutions

KPI: Deployment rate of the framework guidelines on carbon offsetting solutions

In order to raise the awareness of the entities to the notion of offsetting and to provide them with a framework for their offsetting initiatives and purchases of carbon credits, EDF's Impact Department finalised a policy application guide on 18 May 2021. The calculation of the indicator is based on the design and deployment of this guide in the entities, and its implementation within the relevant entities. The indicator's scope covers the Group.

Commitment relating to climate change adaptation

KPI: Deployment rate of new climate change adaptation plans within concerned entities

The calculation of the indicator is linked to the deployment stages of the new climate change adaptation plans. In line with the requirements of the TCFD and the challenge of adapting the Group's facilities to the risks associated with climate change, EDF reviews its adaptation plans every five years. The indicator is calculated on the basis of the progress of the implementation of the new plans between 2021 and 2022 within the relevant entities. The indicator's scope covers the Group.

Commitment relating to the development of electricity uses and energy services

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

In 2022, EDF calculated the emissions saved through the following activities carried out by EDF, Dalkia, Luminus, EDF UK, and Edison: development of renewable energies in heating networks; energy efficiency; photovoltaic production (installations sold to customers and self-consumption, excluding EDF installations injecting their production into the network); electric mobility; and residential heat pumps. The indicator corresponds to the gap in emissions from the product or service sold and emissions in a baseline scenario established for each product or service. This indicator is calculated by including direct and indirect emissions from the life cycle analysis on an annual basis.

Biodiversity commitment

KPI: Achievement rate of "Act4nature international" commitments

EDF has introduced this indicator in 2020, replacing the previous indicator relating to the ecological knowledge of land. This new indicator reflects the Group's commitments in the Act4nature international system which is a Group-wide initiative.

The objectives are labelled in the external "Act4nature international" scheme, supported by the "Business for Nature" initiative. This indicator is calculated in the form of an achievement rate for the actions undertaken from 2020 to 2022 and extended in 2023. These actions relate to taking biodiversity issues into account in the biomass policy, CO₂ emissions, R&D, internal governance, Green Bonds, awareness-raising and training, etc. The indicator's scope covers the Group.

Responsible land management commitment

KPI: Implementation rate of innovative solutions encouraging multifunctional land use

The introduction of innovative solutions for multi-use of land is based on the commissioning of agrivoltaic projects and/or floating PV projects. The commissioning of the Group's flagship projects by 2026 at the latest shall signal full deployment. The indicator's scope covers the Group.

Integrated and sustainable water management commitment

KPI: Water intensity: water consumed/electricity generated by fleet (l/KWh)

The indicator is the ratio of water consumed to the electrical generation of the Group's fleet. Water consumption for heat generation and other Group activities is not taken into account to calculate the indicator. The indicator's scope covers the Group. The 2022 value for this indicator is subject to reasonable assurance check by Deloitte & Associés (✓).

Commitment relating to radioactive and conventional waste and the circular economy

KPI: Annual rate of conventional waste directed towards a waste recovery industry

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 take into account waste: associated with normal activity (normal operating production) or exceptional activity (site, works, construction, dismantling, etc.); generated over a previous period, stored on site since then due to the absence of a suitable treatment channel or pending massification before disposal, but disposed of over the period in question (destocking of waste generated 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 disposed of. The indicator's scope covers the Group.

Safety, health and security for all commitment

KPI: Global LTIR (employees and providers)

The Group's overall Lost Time Incident Rate (LTIR) represents the number of work-related accidents (employees and service providers, regardless of the level of subcontracting, including co-contracting and temporary employees) having resulted in one day or more of absence over a 12-month period per million hours worked. The hours worked used for calculating the frequency rate are actual hours corresponding to the hours of "exposure to risks" according to CNAM (French national insurance body). The indicator's scope covers the Group.

As regards temporary employees and service providers, the accidents are declared by the temporary employment agency and by the service provider's employer in accordance with applicable local labour regulations. These include accidents that occurred in the course of work performed on behalf of EDF group on its facilities,

(1) See Chapter 2 of this URD.

equipment, sites, networks, etc. Activities conducted by service providers on their own sites, outside EDF group's facilities, are not taken into account.

For a "contracting" company, subcontracting involves entrusting a company, known as the "service provider", with carrying out one or more projects involving studies, design, development, manufacturing, implementation or maintenance. These include any interventions carried out by subcontractors under a contract on EDF group's facilities, equipment (sites, networks, etc.) within the scope of subcontracting as set out in section 3.4.2.3.5 "Responsible subcontracting". These include the number of workplace accidents declared in accordance with applicable local labour regulations, the circumstances of which demonstrate that they are work-related. Dizzy spells and accidents during team-building activities, and accidents in daily life occurring in the workplace are not taken into account.

Ethics, compliance and human rights commitment

KPI: Annual rate of response to whistleblowers within the one-month time limit, informing them of the admissibility of their report and the next steps of the procedure

The target for this KPI is 100% each year. The timeframe should not exceed one month from receipt of the alert. The key performance indicator selected concerns the reports made on the BKMS® System platform. This platform guarantees data encryption and storage on a confidential external server, not connected to the EDF group's information systems. This indicator serves to illustrate on an ongoing basis the importance that EDF attaches to taking alerts seriously and the resources implemented to process alerts made by whistleblowers via the Group-level whistleblower system.

Commitment to equality, diversity and inclusion

KPI: Gender balance index, percentage of women in the Management Committees of the Group's entities

Management Committees are decision-making bodies with part or all of the following features:

- the Chairman of the Committee is an executive manager or senior manager;
- the Chairman of the Committee has a delegation of authority over capital expenditure related to the Company's objects;
- the Chairman of the Committee has disciplinary authority over all or some of the entity's employees;
- the number of members of the Committee represents 1.5-2% of the entity's total staff;
- the Committee meets at least once a month.

Members of more than one Executive Committee within one subsidiary, or members of both a subsidiary's Executive Committee and an EDF group Executive Committee are only counted once. This indicator is calculated by finding the ratio of the number of women on Executive Committees to the number of people on the Executive Committees. The indicator's scope covers the Group. All female members of the Management Committee are counted, regardless of their status (statutory or non-statutory employees, permanent employment contract, fixed-term employment contract, AMADOE (staff placed at the disposal of an outside organisation), secondment, etc.). The figures are as at the end of November and not as at 31 December. The reporting therefore covers the period from November N-1 to November N.

Commitment relating to energy insecurity and social innovation

KPI: Advisory actions carried out with customers within the framework of the Energy Support Service

Energy Support is a telephone system using customer support staff and solidarity advisors. This service is aimed at any customer experiencing difficulties, particularly payment difficulties. After analysing the situation, the customer support staff member proposes the most appropriate solutions: personalised advice on payment methods, energy savings and, if necessary, thermal renovation measures. The initial collection is carried out directly by the customer support staff and solidarity advisors and recorded in the Sales IS tools provided for this purpose. The KPI records

(1) [equator-principles.com](https://www.equator-principles.com)

the number of advisory actions carried out with customers within the framework of the Energy Assistance system. The indicator's scope covers EDF and is calculated in calendar years.

Commitment to dialogue and consultation with stakeholders

KPI: Annual rate of projects for which a dialogue and consultation procedure is engaged

This is the number of projects over €50 million for which an appropriate dialogue and consultation process has been undertaken in line with the so-called "Equator" ⁽¹⁾ Principles in relation to the number of projects in the scoping phase or in the commitment phase at the Group Executive Committee Commitments Committee. The indicator is obtained on the basis of the CSR screening grid used to evaluate projects that have passed through the Group Executive Committee Commitments Committee. The indicator's scope covers the Group and is calculated on a calendar year basis.

Responsible territorial development commitment

KPI: Annual rate of procurement from SMEs in France

The indicator is the ratio, expressed as a percentage, of the annual volume of procurement by EDF and Enedis from SMEs located in France, to the annual volume of total procurement in France by EDF and Enedis. SMEs are identified based on INSEE (French National Institute of Statistics & Economic Studies) categories, stipulating that an SME (Small- and Medium-Sized Enterprise) has fewer than 250 staff and annual turnover not exceeding €50 million. Suppliers are ranked in the SME category by a service provider that EDF tasks with analysing the supplier list, checking that these SMEs are not controlled above 25% by a Big Business or by an MMC. The scope covers France, where the SMEs' locations are certified based on their French business number (SIREN). The indicator's scope covers EDF and Enedis and is calculated on a calendar year basis.

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 (completed) and the total number of actions programmed among the EDF actions supported by the France Relance programme. This action plan includes three main areas: contribution to a support fund for SMEs/intermediate-sized enterprises in the nuclear industry, skills development and reindustrialisation.

This indicator's scope covers France.

Commitment relating to the responsible digital development

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 (completed) and the total number of actions to which EDF has committed as part of its Digital Responsibility approach. This action plan stems from the commitments made by EDF as part of its Digital Responsibility certification by the French Responsible Digitalization Institute (INR). These commitments shall also be subject to an audit by Bureau Veritas. It covers several areas, including communication, the workplace, skills, procurement policy, responsible design and data centres.

The indicator's scope covers EDF.

3.6.3.5 Further details on social, environmental and societal data from the Statement of non-financial performance

The environmental and societal data in the Statement of non-financial performance are based on methodological sheets. This is the Group's standard for sustainability reporting in force in 2022. 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.

Dalkia's environmental indicators in relation to energy are consolidated over a sliding year, from 1 December N-1 to 30 November N. Other indicators are reported over year N.

Details of the Group's greenhouse gas report

The EDF group's GHG report covers the 3 scopes of the GHG protocol ⁽¹⁾, including emissions of the six Kyoto protocol greenhouse gases (CO₂, CH₄, N₂O, HFC, PFC, SF₆) expressed in CO₂ equivalent (CO₂e) for all significant items listed by the GHG Protocol, ranging from fuel production to employee office life.

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

The EDF group's GHG report scope includes the following businesses and their subsidiaries, based in France and more than thirty other countries: EDF, EDF PEI, Dalkia, Edison, Enedis, Électricité de Strasbourg, EDF Trading North America, EDF Energy Services, EDF in the UK, 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 GHG report are as follows: Shandong Zhonghua, Datang San Men Xia, Fuzhou, Sloe, Nam Theun, Sinop, Enercal, Électricité de Mayotte, Generadora Metropolitana, Elpedison and Ibiritermo. The emissions of these companies are included on the basis of the Group's share of ownership of the Company. The emissions of companies not taken into account in the 2022 EDF group GHG report were considered to be non-significant as they account for less than 5% of the emissions covered.

Due to the complexity of gathering information in January, certain categories of GHG Protocol items are estimated based on the GHG report for the year N-1 (2021) and updated in the current year for the following fiscal year. The total emissions of these estimated items only account for 0.8% of the emissions of the 2022 GHG report.

Details on the EDF group direct greenhouse gas emissions ⁽³⁾ (scope 1)

The EDF group scope 1 emissions (CO₂ equivalent) are comprised of direct emissions of CO₂, N₂O, CH₄, SF₆ and other minor emissions, estimated based on the full GHG report for year N-1 (2021). The Global Warming Potential (GWP) coefficients were updated based on the reference from the latest IPCC report (see 5th IPCC report: www.ecoinvent.org/database). They are 30 for CH₄, 23,500 for SF₆ and 265 for N₂O. The scope covers the Group. The 2022 value for this indicator is subject to reasonable assurance check by Deloitte & Associés (√).

NB: With regard to the quantity of electricity and heat generated from renewable energies, in the specific case of Dalkia, and for reasons of technical collection within the given timeframe, the quantity of electricity is measured, while the quantity of heat generated from renewable energies is estimated on the basis of reference yields for the consumption of renewable fuels.

Details on the net installed renewable capacity (in GWe)

The net renewable electricity capacities correspond to the electricity generation capacities of the entities in which the Group has a significant stake, and whose capacities are consolidated in proportion to the percentage of ownership.

Details on the rate of regional monographs in the framework of the CEMA Action Plan (ADAPT)

This is an indicator to measure the progress of the ADAPT programme CEMA plan (see section 3.1.2.5). The target is to have completed the monographs of the following 12 metropolitan regions by 2025: Auvergne-Rhône-Alpes, Bourgogne-Franche-Comté, Bretagne, Centre-Val de Loire, Grand Est, Hauts-de-France, Île-de-France, Normandie, Nouvelle-Aquitaine, Occitanie, Pays de la Loire, Provence-Alpes-Côte d'Azur.

Details on the number of smart meters installed

The indicator takes account of the total number of smart meters installed (set up) on 31 December of the fiscal year. This total includes all meters installed since the start of the smart meter deployment programme. The Group's only entities with this activity are Enedis, IES, EDF in the UK and the International Division. The scope covers the Group.

Details on the EDF group's Electric Vehicles rate in the fleet of light vehicles

The indicator is the ratio between the number of electric vehicles (according to the low carbon criteria of the EV100 initiative) ⁽⁴⁾ and the total number of vehicles in the EDF group's fleet of registered light vehicles at 31 December of each year (owned or long-term leased). It should be noted that although this does not have a significant impact on the Group's figures, the number of light vehicles in the fleet of certain companies is not updated on an annual basis. In the future, emergency response vehicles shall be removed from the total number of EDF group vehicles (as their electrification could cause safety problems, for example in the case of a vehicle without the necessary autonomy or charge to carry out its mission at a given moment). The scope covers the Group.

(1) The GHG Protocol is the carbon compatibility method most widely recognised internationally. Launched in 1998 by the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), it was developed in partnership with businesses, NGOs and governments. It provides a set of resources, tools and data to calculate carbon footprints.

(2) The results of the Group's greenhouse gas balance in 2022 are presented in section 3.1.1.2.3.

(3) Direct carbon emissions, excluding life cycle analysis of generation plants and fuel.

(4) 100% electric battery-powered vehicle, rechargeable hybrid vehicle with an electrical range of at least 50km, vehicle equipped with a range extender with an electrical range of 50km, hydrogen vehicle.

Further details on the indicators relating to water

Indicators on cooling water include water withdrawn and water returned to rivers, the sea and water tables. For nuclear power electricity plants located on coastlines and for thermal power plants, the amounts of cooling water withdrawn and water returned are calculated on the basis of the operating time and nominal debit of pumps.

This indicator does not include data for the MECO company, as water consumption is negligible (open cooling circuit). Furthermore, these indicators are not collected for the Edison operating centres managed by Fenice.

Further details on air emissions

Air emissions from thermal power plants of the EDF group are measured or calculated on the basis of analyses of the fuels or based on standard emissions factors. The Group's SF₆ emissions are calculated, as a matter of priority, on the basis of a mass balance or, to a lesser extent, using an estimation method approved by Executive Management at the entity in question (for example, application of a leakage rate). Emissions from certain power plants are not material for the Group and as such are not reported. This is the case for dust emissions from CCGT power plants (excluding EDF), N₂O and SF₆ emissions from MECO's CCGT power plant, and emissions from Dalkia Barkantine's power plant in the United Kingdom. The indicator's scope covers the Group.

Further details on radioactive waste

EDF

Indicators pertaining to "short-lived Very Low Level radioactive Waste (VLLW) from operations and from decommissioning" take into account the actual volume of the short-lived VLLW directly evacuated from the Industrial Gathering, Storing, and Stockpiling Centre (*Centre industriel de regroupement, d'entreposage et de stockage* – CIREs) from the production sites:

Indicators pertaining to "Short Lived Low and Intermediate Level radioactive Waste (short lived LLW and ILW) from activity and from decommissioning" take into account the actual volume of the short-lived LLW and ILW waste directly evacuated to the Aube Storage Centre (CSA) from the production sites.

In each case, those volume correspond:

- to the volume of waste produced in the year for operating;
- to the volume of waste shipped in the year for sites being decommissioned.

Since 2016, the reduction in the volume contributed by treatment before storage (by ANDRA) has applied to short-lived VLLW and to packages sent by Centrac, where applicable. It includes the reduction in volume resulting from treatment before storage (the case of super-compacted waste).

For the indicator "Long-Lived High- and Intermediate-Level solid radioactive Waste" (HLLW-LL), the packaging of the waste is taken into account in the calculation.

Given the technical constraints linked to processing operations, the packages are produced approximately ten years after the fuel has effectively generated waste. The indicator is thus an estimate that relies on the long existence of current practices of packaging of Long-Lived waste that projects the current packaging ratio into the near future (number of packages effectively created following the processing of one tonne of fuel). This ratio essentially depends on the mixtures used to optimise the operations:

- for waste generated directly by spent fuel: it is produced by factors from the National Inventory of Radioactive Materials and Waste carried out by the National Agency for Radioactive Waste Management (ANDRA);
- for waste not generated directly from fuel (control rods, etc.) and for which an average lifespan of 10 years is assumed: it is produced on the basis of feedback.

Framatome

Radioactive waste data from Framatome in France is similar to EDF's dismantling waste and so can be consolidated. Internationally, Class A waste (USA and Belgium), comparable to very low level waste (Germany), are not consolidated. Radioactive waste is shipped and handled in accordance with domestic regulations in force in each country.

EDF in the UK

The data relating to the indicator "Intermediate-Level radioactive Waste" of nuclear activities of EDF in the UK, are founded on the inventory of radioactive waste produced during the year, established by the Nuclear Decommissioning Authority. 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-life of the nuclear generation sites. These estimates include packaging necessary to allow the transport of wastes off site. All of the Intermediate-Level radioactive Waste is temporarily stored at the nuclear generation sites while waiting for a national decision on their final processing. An update of the national inventory was performed in 2019 and the inventory was published on the official site of the "UK Radioactive Waste Inventory". "Low Level radioactive Waste" includes desiccants that are sent for processing in the form of Intermediate-Level Waste in compliance with applicable regulations.

Further details on solid radioactive waste from operations

The indicator concerns solid waste from the active nuclear generating fleet. In France, the indicator covers long-lived high- and intermediate-level waste. In the UK, the indicator covers low-level waste (only category of radioactive waste transported off generation sites). The scope covers the Group where radioactive waste-related activities concern: EDF and EDF in the UK.

Details on the number of significant level 2 events on the INES scale

The indicator concerns the number of level-2 major events on the INES (International Nuclear Event Scale). The indicator's scope covers the Group.

Number of fatal accidents connected to business-specific risks (employees and providers)

The indicator takes account of the number of fatal accidents linked to business risks occurring in the year. The indicator's scope covers the Group.

Fatal accidents involving employees linked to business risks correspond to fatal accidents of employees at work, employees of the Company, including work-study students and apprentices. Fatal malaises are excluded from this scope. Employee transit accidents while on work-related business are taken into account, excluding those occurring in transit between home and work.

Fatal accidents involving service providers linked to business risks include fatal accidents involving service providers that occurred during the course of work performed on behalf of the Company regardless of the level of subcontracting. Fatal malaises are excluded from this scope. Traffic accidents on duty and commuting accidents between home and the usual place of work are not included in the published figure taken into account.

Percentage of employees who have benefited from a skills development action

The indicator is calculated by finding the ratio of the number of employees having benefited from a skills development action to the actual workforce at the end of the period. Skills development actions include training courses, hours spent in school by people on professionalisation contracts and professionalisation actions. The employees counted are those (including professionalisation contracts) who are present or not in the workforce at the end of the period and who have participated in at least one skills development action during the year.

Professionalisation actions are intended to transform theoretical skills and knowledge taught mainly in training into practical skills, anchored by their implementation in work situations. They have been formally integrated into the definition of the indicator for 2021. The trainings for which supporting documentation is not received on the date of closure of the reporting and professionalisation actions which are not registered with a supporting document are not taken into account. All professionalisation initiatives are recorded in the MyHR Group tool, which will make it easier to monitor them. The indicator's scope covers the Group.

Further details on the workforce and transfers

Since 2011, the population considered in data collection is all employees who have a non-suspended employment contract with one of the Group's companies. For entities having left the consolidation scope during the year in question:

- the indicators calculated in aggregate since the start of the year take into account those entities for the period during which they belonged to the scope of consolidation;
- indicators measured at 31 December represent the situation at the end of the year and do not take into account the entities which have left the scope of consolidation.

The workforce includes employees shared between EDF and ENGIE. An employee working 50% for EDF is counted for 0.5 in the published workforce.

The "Other arrivals" and "Other departures" indicators are therefore not included in hirings, resignations or dismissals. They include in particular:

- movements between companies of the Group;
- movements of workers in the electricity and gas industry;
- movements of certain categories of employees, in particular those with rotating shifts, doctors and personnel made available by outside entities.

The 2022 value for this indicator are subject to reasonable assurance check by Deloitte & Associés (√).

Further details regarding the number of hours worked

- Number of hours worked by employees: the value to take into consideration is the number of hours worked and the "time an employee is exposed to risk under the orders of an employer". An additional hour counts as an hour worked regardless of the manner or level of remuneration.
- Number of hours worked by service providers: the number of hours worked by service providers can be calculated in various ways depending on the type of contract or the nature of the service performed. When there is no way to formally ascertain the number of hours worked, the hours can be counted using time sheets from services provider employers, through time tracking tools or estimated based on a predetermined fixed hourly rate. Activities conducted by service providers on their own sites, outside EDF group's facilities, are not taken into account. The hours worked during services involving the transport of equipment or merchandise are not taken into account.

Further details on calculating absenteeism

At the Group level, the "average number of absences per employee and per year" is the sum of absences due to sickness, transit accidents and domestic accidents, counted in days worked in proportion to time worked by employees and absences due to work-related accidents, counted in calendar days.

In its calculation of absenteeism, EDF includes absences for the following reasons: absences due to sickness, work and travel related injuries as well as domestic accident. Legal absences due to maternity (excluding pathologies) are not taken into account. Absences related to company and union activities, pre-retirement leave and maternity leave are not included. The number of hours worked used in the calculation of the absenteeism rate is the number of hours theoretically worked.

Absences due to part-time work on health grounds are taken into account to the tune of 50% of the contractual working time.

Further details on counting occupational diseases:

Since 2020, the number of occupational illnesses is published at Group level according to the definition shared by all the Group's subsidiaries, *i.e.* the number of employees present on the 31 December having declared an occupational illness during the fiscal year that has not been rejected by CPAM.

Further details on the indicators on employees with disabilities

In countries in which regulations do not impose any mandatory declaration of the number of employees with disabilities, the reported data are provided on the basis of voluntary statements of employees.

Further details of expenditures for skills development actions

Skills development expenditure corresponds to all expenditure incurred for the training and professionalisation of employees (whether or not present at the workforce on 31/12) between 01/01 and 31/12 (based on the completion dates of the actions concerned).

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

This indicator counts the number of domestic customer visits on digital consumption monitoring platforms (e-équilibre, EDF & moi). The scope covers EDF (excluding overseas department and Corsica) given that the deployment of digital platforms in those areas has not been finalised. The indicator's scope covers EDF.

Details on the rate of employees covered by a collective bargaining agreement

The social dialogue indicator measures the existence of collective agreements in the key companies controlled. Collective bargaining agreements guarantee the reality of negotiations with employee representatives with a view to defining the status of employees and may be national, regional, or specific to a sector, an organisation or a site, in line with ILO principles. There are two types of collective bargaining agreements: collective bargaining agreements for divisions are written agreements on working conditions with an employer, a group of employers or one or more professional organisations; collective bargaining agreements for employees are agreements involving one or more employees representative organisations or, in the absence of such bodies, the representatives officially elected by the employees and authorised by the employees to represent them, in accordance with national laws and regulations in force.

Through the channel of HR managers, each division or subsidiary reports once a year on the number of employees benefiting from a collective agreement. The indicator is the ratio between these employees and the actual workforce at 31 December. The indicator's scope covers the Group.