



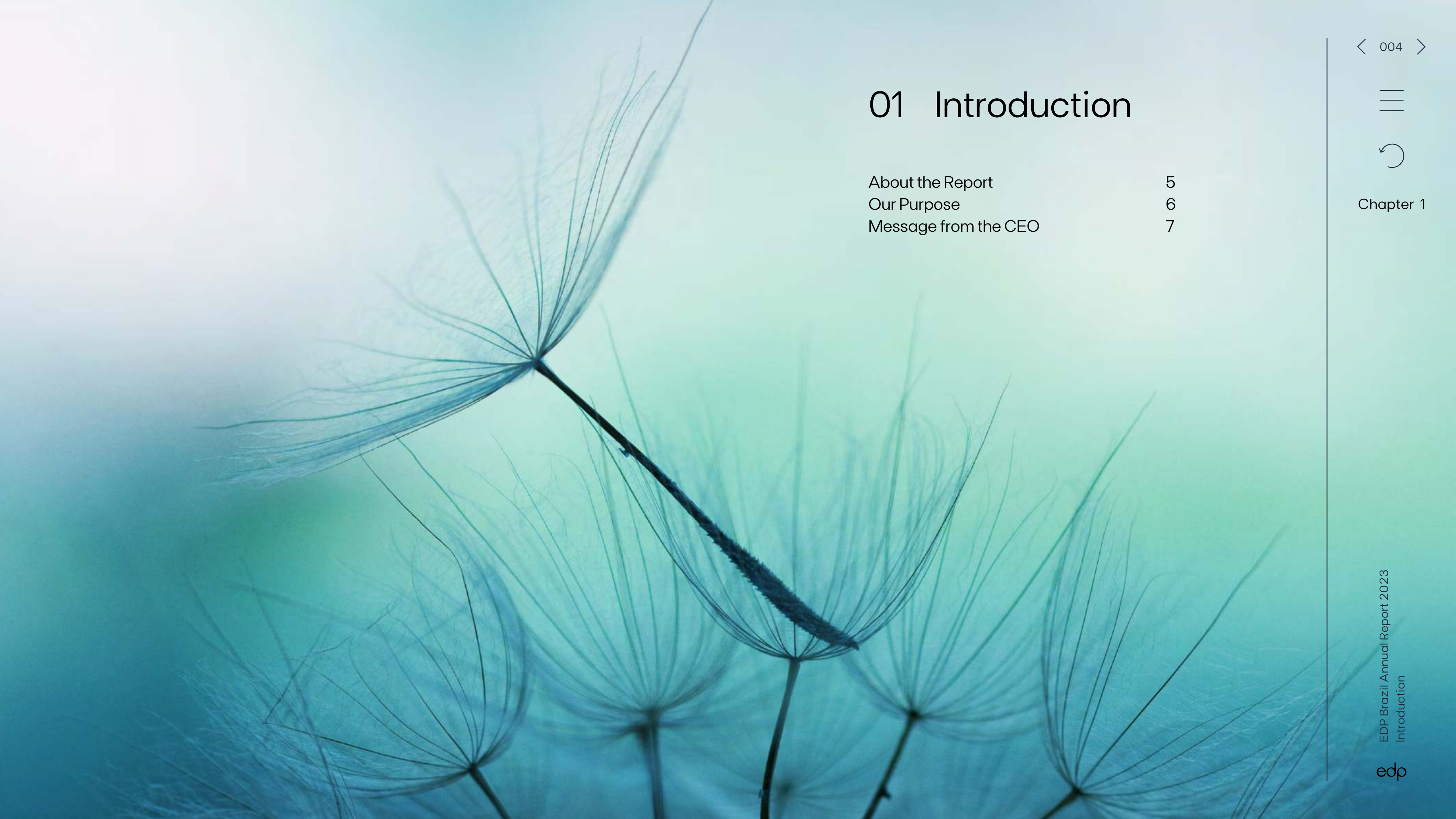
Table of Contents

CHAPTER 1 Introduction	3	CHAPTER 7 Communities	66
CHAPTER 2 We Choose Earth	9	CHAPTER 8 Partners	74
CHAPTER 3 Building a Better Tomorrow	14	CHAPTER 9 Decarbonize	78
CHAPTER 4 Our Performance in 2023	24	CHAPTER 10 Planet	87
CHAPTER 5 Governance Structure	34	CHAPTER 11 Annexes	94
CHAPTER 6 ESG Culture	45		



Chapter 1 Introduction





01 Introduction

About the Report	5
Our Purpose	6
Message from the CEO	7

About the Report

GRI 2-2 | 2-3 | 2-14

EDP Brazil’s Annual Sustainability Report brings together the most relevant facts related to the company’s value creation that occurred between January 1st and December 31st, 2023—the same period covered by the financial report, both of which are released annually.

✔ The report covers all EDP Brazil units and joint venture assets with other companies, with the exception of minority participation activities, as is the case with Celesc (Centrais Elétricas de Santa Catarina). ✔ Approval is made by the Board of Directors and the Executive Board—a group that also participated in the entire process of building the materiality matrix in 2022.

Any questions, suggestions or requests for information about the Report can be sent to sustentabilidade.edp@edpbr.com.br.

✔ This publication was elaborated based on the contents of the 2021 version of the Global Reporting Initiative (GRI). It also features indicators from the Sustainability Accounting Standards Board (SASB), which are highlighted throughout the chapters ✔

Furthermore, our Business Model was prepared in accordance with the recommendations of the International Integrated Reporting Framework (IIRC).

Learn about the capitals of IIRC on page 19, the SASB Index on page 123 and the GRI Table of Contents on page 125.

Our Purpose

Speaks of our stamina, our track record
and what drives us to continuously deliver
green energy

Highlights our people and their key role in delivering
our commitment to our client, partners and
communities

Reflects our ambition and leadership
in making change happen

The reason why we work every day



João Marques da Cruz
CEO of EDP Brazil

The year 2023 was one full of historic moments at EDP Brazil, especially due to the conclusion of the Public Share Acquisition Offer (OPA). An investment of over BRL 6 billion by the EDP Group in Brazil is part of the strategy to accelerate and reinforce its position in the country, since the company's assets have high added and strategic value, in addition to demonstrating EDP's confidence in the Brazilian economy, in its institutions and in the country's stable and structured regulatory environment.

Operational Efficiency in Distribution, Generation and Transmission

Distribution, one of EDP's main avenues of growth in Brazil, made investments of BRL 1.53 billion in the concession areas of EDP SP and EDP ES in 2023, with emphasis on the construction and energization of seven new substations. The focus of investments places the 3.8 million customers served as the focus for decision-making, prioritizing service quality, people's safety, sustainability, innovation, and technology.

Another important milestone was the 24th National Electricity Distribution Seminar (Sendi), the largest electrical energy distribution event in Latin America, which had EDP ES as the host company and had an audience of more than 3,000 participants in 2023, in addition to promoting the exchange of experiences between electricity distributors.

Additionally, in October, we had the EDP São Paulo Tariff Review, when the investments made during the tariff period were considered efficient and recognized practically in their entirety by the regulatory body, reaching disallowance of 0.28%.

In Generation and Transmission, the highlight is operational excellence, with the achievement of 13 years without work accidents by HPP Lajeado, an achievement that reinforces our safety culture, as well as the modernization of five substations in the state of Goiás—investments that demonstrate EDP's commitment to being present in the region and increasing the reliability and safety of the state's electrical system. It is also noteworthy to mention the start of works on Lot 2 (Auction 02/2022) in the State of Rondônia in September, which will require an investment of around BRL 290 million.

Focus on the EDP Distributed Solar Generation Model

At EDP Brazil, distributed solar generation has become a priority in our strategy: we have already built more than 50 plants, with a total installed capacity of more than 170 MWp. These are projects that represent a huge opportunity to accelerate the energy transition with our customers. Aware of the Brazilian potential for the modality, added to our commitment to the energy transition, we aim to reach 530 MWp of installed capacity by 2026, which represents a growth of 520% compared to 2022 and an investment of BRL 2.3 billion.



ESG Leadership

The year 2023 represented the strengthening of the ESG agenda inside and outside the organization, reinforcing EDP’s commitment to the green agenda and alignment with the Principles of the United Nations Global Compact. Aware of the electricity sector’s capacity to transform people’s lives, we executed a total of 98 projects in 2023, which impacted 1 million people with investments of more than BRL 23 million. The highlights revolve around a portfolio of social projects focused on the pillars of action “Fair Energy Transition” and “Education”, which are priority and perennial agendas in our strategy.

Last but not least, from an environmental point of view, as part of the global strategy to lead the energy transition, we sold a coal-fired thermoelectric plant in Pecém, an operation that represents a crucial step towards the goals of being “coal free” by 2025 and 100% green by 2030.

Therefore, I would like to close by deeply thanking all our internal and external stakeholders, who helped us obtain such great achievements during 2023. With your commitment and support, in a year full of changes, we achieved excellence and simplified processes, as well as greater synergy between the EDP Group’s platforms in Brazil. I remain confident that 2024 will be an important year for the constant development of EDP, an increasingly global, sustainable, and innovative company.

Thank you,
João Marques da Cruz

Chapter 2 We Choose Earth



Materiality

GRI 3-1 | 3-2 | 2-14 | 2-29

Our strategy is guided by a robust materiality matrix, a vital instrument for identifying critical sustainability issues that impact us both internally and externally.

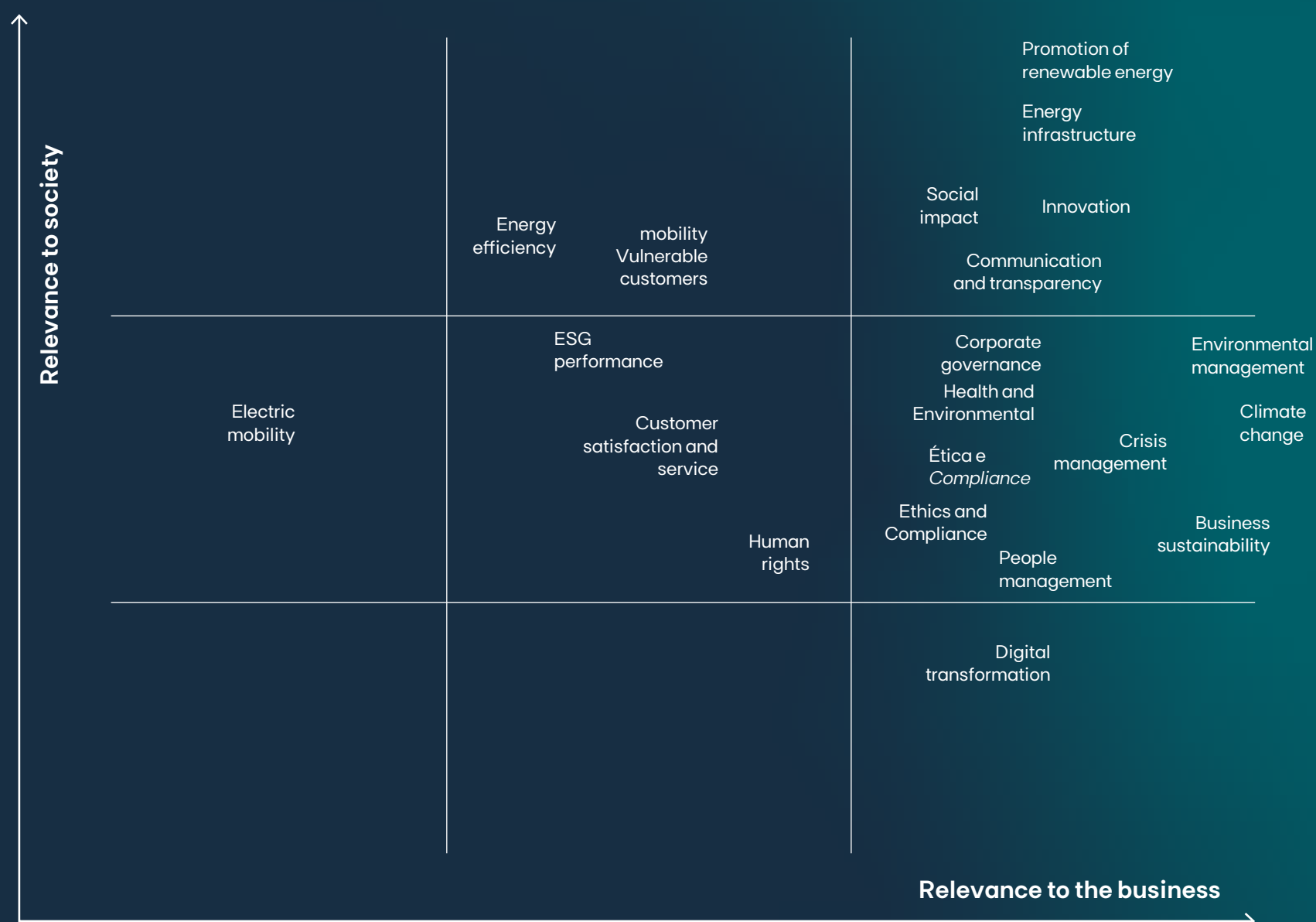
The study is updated every two years, with the last review being carried out in 2022. There were recognized standards considered in the process, such as the GRI and the AccountAbility's AA1000 standard, so that topics that are relevant to society and business were evaluated. Subsequently, the Executive Board was consulted to assess the priority of each topic.

Material Topic	Indicators
Climate change	305-1 305-2 305-3
Vulnerable customers	Customers registered in the Social Tariff
Communication and transparency	2-12 2-29
ESG performance	ISE Performance
Human rights	406-1
Energy efficiency	302-1
<i>Ethics and compliance</i>	2-23 2-26 205-1 205-2
Environmental management	303-3 304-3 305-7
Crisis management	Description of the Crisis Committee
Supplier management	206 414-2
People management	405-2
Corporate governance	2-9 2-22
Social impact	EU25
Energy infrastructure	EU12
Innovation	EU8
Promotion of renewable energy	EU1 302-3
Customer satisfaction and service	EU28 EU29
Health and safety	403-9
Business economic sustainability	205-1

The process is operationalized through the EDP Group's internal tool, which includes the analysis of relationship channels, interviews with stakeholders and sectoral studies. Regarding the internal scenario, we also analyze official documents such as strategic objectives, goals, and corporate risk matrix.

Audiences Consulted

Shareholders, investors, business associations, local authorities, customers, employees, scientific community and start-ups, local communities, competitors, financial entities, suppliers, government authorities, government and regulatory bodies, NGOs, partners, and potential partners were consulted.



Strategic Plan 2023–2026

GRI 2–23

Understanding the importance of revisiting EDP Brazil’s journey towards the future, we updated our Strategic Plan, extending the internal vision until 2026 to guide the company’s ambition to lead the energy transition in the world.

This review fully embraces the principles of the internal ESG agenda, highlighting the commitment to decarbonization and the significant contribution to the sustainable development. The strategic horizon, focused on the audacious goal of reaching the Net Zero goal¹ by 2040, is driven by investments in renewable energy and generates a transformative impact on customers and partners, guiding them towards decarbonization.

Commitment to decarbonization

We are committed to EDP’s position as a global player in renewable energy.

We actively pursue this goal through diversifying, storing, and increasing clean energy capacity.

Net Zero
in 2040

Accelerated and sustainable growth

Intensify green growth, scaling our impact through an investment plan fully aligned with the energy transition and consolidating key technologies and regions.

~€25 bi
Gross investment in 2023–2026

4.5 GW/year
Gross additions in 2023–26

We will follow a clear investment framework, maintaining our selective and disciplined approach.

€7.5 bi
RAB* in 2026

* Regulatory Asset Base

¹ Net zero emissions are achieved when Greenhouse Gas (GHG) emissions from human activities are balanced by removals also from human activities over a specified period.

ESG excellence and a future-proof organization

We are leaders in ESG management. We have the ambition to reach Net Zero by 2040.

We are a global, dynamic, and diverse organization that embraces the future through innovation.

To achieve this, we position the digital aspects at the center of our strategy.

We have a solid financial balance sheet and an unwavering commitment to our BBB credit rating¹.

Thus, we solidify our low-risk profile and leverage our distinct and resilient portfolio strategy.

We are delivering superior value through sustained Earnings Per Share (EPS) growth and a solid dividend policy, with a raised floor.

We deliver strong earnings growth with an attractive dividend policy.

~€ 200 million

Invested in social impact initiatives until 2026

€ 3 billion

TOTEX in Digital and Innovation in 2023–26

> 3,000

New hires

~21%

FFO*/ net debt in 2026

>70–80%

Generation covered in hydro energy

* Funds from operations

€ 5 billion

of EBITDA until 2026

€ 1.4–1.5 billion

of net profit by 2026

Distinctive and resilient portfolio

Value creation for all stakeholders

¹ A credit rating is an assessment of a company's credit risk based on a forecast of its ability to pay and an implicit forecast of the probability of the debtor's default.

Chapter 3 Building a Better Tomorrow



EDP in the World

GRI 2-1

This content reflects the performance of the EDP Group. The total only considers companies controlled by EDP (our employees), as well as employees of EDP Renewables operating in Brazil.

North America	Houston
	8,405
	1,073
South America	São Paulo
	3,200
	3,881
	99
	3,133
Europe	Lisbon, Porto, Oviedo, Madrid
	11,522
	5,290
	288
	8,435
Asia-Pacific	Singapore
	950
	400

Solar generation capacity (MW)

Wind generation capacity (MW)

Customers ('000 #)

Hydroelectric generation capacity (MW)

Grids ('000 km)

Employees (#)

Main offices

29 GW
(Installed capacity)

13,041
Employees

56 TWh

EDP in Brazil

GRI 2-1 | 2-6

With more than 20 years of history, we are one of the largest private companies operating in all segments of the Brazilian electricity sector. We operate on the fronts of generation, transmission, distribution, commercialization, and solutions aimed at the B2B segment¹. Our activities are present in 12 Brazilian states: Acre, Amapá, Ceará, Espírito Santo, Goiás, Mato Grosso, Pará, São Paulo, Santa Catarina, Rio Grande do Sul, Rondônia and Tocantins. In parallel, distributed generation projects, commercialization activities and energy solutions are present throughout the country. We are headquartered in São Paulo (SP) and report to EDP — Energias de Portugal. Thus, we became part of one of the largest European companies in the electricity sector, operating from four regional hubs (Europe, North America, South America, and Asia-Pacific)

- Generation ●
- Distribution ●
- Transmission ●
- Solutions / Services / B2B ●

¹ Acronym for “Business to Business”, a term used to refer to companies that offer products and services to other companies, a business model in which one is a supplier and the other is a customer.

Where are we

1	AC	Transmission — Lot 1	305 km
2	AP	Generation — HPP Cachoeira Caldeirão*	109.5 MW
3	AP/PA	Generation — HPP Santo Antônio do Jari*	196.48 MW
4	BA	EDP B2B — Distributed Generation	3.45 MWp
5	CE	Generation — TPP Pecém**	720.27 MW
		EDP B2B — Distributed Generation	3.00 MWp
6	DF	EDP B2B — Distributed Generation	3.90 MWp
7	ES	Distribution — EDP Espírito Santo	1.7 million customers
		EDP B2B — Distributed Generation	45.11 MWp
8	GO	EDP Goiás Transmission (formerly CELG-T)	745 km
		EDP B2B — Distributed Generation	14.74 MWp
9	MA	Transmission — Mata Grande Transmission***	113 km
10	MG	EDP B2B — Distributed Generation	43.97 MWp
11	PA/MT	Generation — HPP São Manoel*	245.28 MW
12	PE	EDP B2B — Distributed Generation	2.66 MWp
13	PR	EDP B2B — Distributed Generation	5.62 MWp
14	RJ	EDP B2B — Distributed Generation	3.93 MWp
15	RS	EDP B2B — Distributed Generation	14.07 MWp
16	RO	Transmission — Lot 2	188 km
17	SC	Transmission — Lot 21	753 km
18	SC/RS	Transmission — Lot Q	133 km
19	SP	Distribution — EDP São Paulo	2.15 million customers
		EDP B2B — Distributed Generation	58.71 MWp
20	SP/MG	Transmission — Lot 18***	750 km
21	TO	Generation — HPP Peixe Angical	498.75 MW
		Generation — HPP Luis Eduardo Magalhães	902.5 MW

* Data referring only to the participation of EDP Brazil.
** In 2023, EDP Brazil signed an agreement to sell 80% of TPP Pecém.
*** The transmission lines relating to EDP Transmissão SP–MG and Mata Grande Transmissão de Energia were sold by EDP in November 2023 and will no longer be counted from the 2024 financial year, as well as 80% of TPP Pecém.

Generation

05

Hydroelectric generation plants, three of which in a joint venture model

01

Thermoelectric plant (80% of EDP's stake sold in 2023)

2.7 GW

Installed capacity

Transmission

2,987

km of transmission lines

2,494

km in transmission lots in operation and 493 under construction¹

Start

of works in Lot 2 (located in Rondônia)

Distribution

+2.1 million

Customers in 28 cities in São Paulo

+1.7 million

Customers in 70 cities in Espírito Santo

+27,778 GWh

Total volume of distributed energy

Energy Commercialization and Services (B2B)

614.65 GWh

of energy sold in I-RECs (International Renewable Energy Certificate)

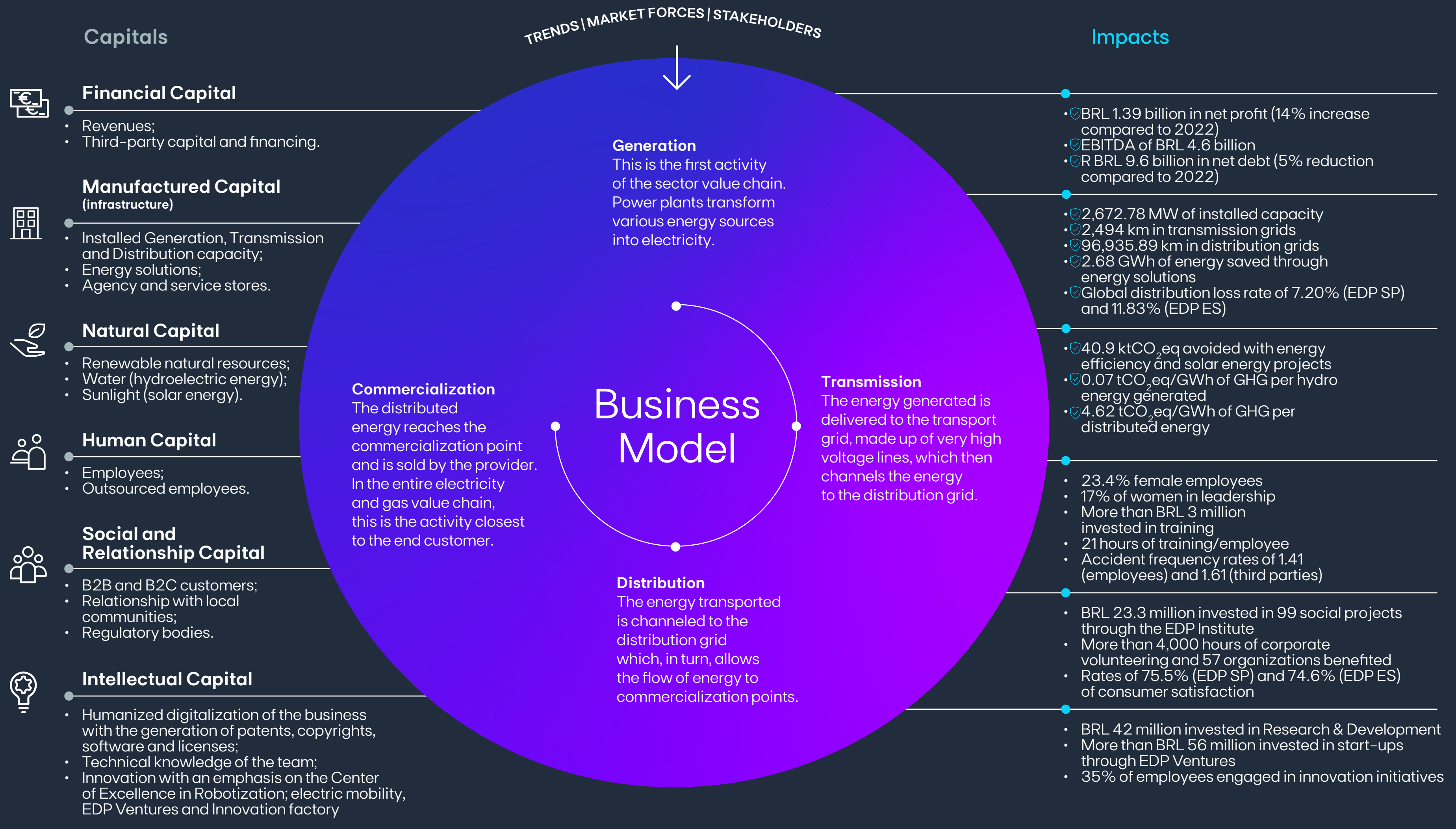
2.68 GWh

Savings from energy efficiency projects

+199.17 MWp

In distributed generation

¹ The transmission lines relating to EDP Transmissão SP-MG and Mata Grande Transmissão de Energia were sold by EDP in November 2023 and will no longer be accounted for from the 2024 financial year, as well as 80% of TPP Pecém.



Commitment to Sustainability

GRI 2-22

In 2023, we announced the review of our Business Plan for 2023–2026, which brings as a central commitment the energy transition and the acceleration of our long-term sustainable growth.

We intend to boost renewable energy, strengthen our position in the construction of electrical grids and support our customers towards decarbonization. Our vision remains the same: leading the energy transition to create superior value—and we understand that this only makes sense if it is combined with commitments to achieve Net Zero in 2040, to grow in an accelerated and sustainable way from a resilient portfolio, to maintain levels of excellence in the ESG agenda and to be an organization prepared for the future.

The update of the Business Plan was accompanied by a reassessment of the priorities of the ESG agenda. However, the topics remain complementary and were designed to continue our journey regarding socio–environmental issues.

We will give visibility on the progress of the 2021–2025 goals (see the Annex on page 121), as we understand the importance of transparency in monitoring ESG good practices, while we locally strengthen the 2023–2026 global strategy.

We will

Decarbonize: decarbonize for a positive impact on the climate. We want society to breathe a better and healthier future. We want to go beyond carbon neutrality, by decarbonizing of our activities, actively influencing the decarbonization agenda of our value chain and facilitating our customers’ journey towards the climate transition.

We are

Empowering our communities: we seek to grow our activities in line with the needs of our communities. We value active engagement with stakeholders to respond to local vulnerabilities and contributed to the development of the communities we serve. We recognize the challenge relating to change that lies ahead.

Protecting our planet: we want to produce and distributed renewable energy, using and managing natural resources in a responsible and regenerative way. We incorporate circularity into our company and promote diverse uses and natural solutions, in order to better encompass the protection of ecosystems and biodiversity.

Collaborating with our partners: we actively build a common journey with our commercial partners towards the energy transition advocated by the Paris Agreement. We will establish partnerships to collectively work on the most urgent solutions globally, driving innovation and positive impact.

We have

A solid ESG culture for long-term value creation: we seek to put things into practice, actively incorporating sustainability values and practices into what we do. We want to shape our skills and behaviors based on our mindset open to change, to create long-term value, supported by strong business ethics and governance structure.





Ambition	Objective	Goal 2026	Ambition 2030
Decarbonize	SBTi: Scope 1 + Scope 2, gCO e/kWh (% vs. 2020) ¹	36 (–77%)	8 (–95%)
	SBTi: Scope 3, MtCO and (% vs. 2020) ¹	—	~6M (–45%)
	Renewable production	93%	100%
Communities	Social investment in the community (accumulated) ²	~€ 200 M	>€ 300 M
	Beneficiaries of social investment ³	20 m	>30 m
	New hires	>3,000	>6,500
	Requalification training program, % training ⁴	45%	>45%
Planet	Waste recovered ⁵ (annual value)	90%	>90%
	Projects with systems to monitor gains in biodiversity	100%	100%
Partners	Suppliers Compliant with ESG Due Diligence ⁶	100%	100%
	Purchase volume aligned with EDP’s ESG objectives ⁷	90%	>90%
ESG Culture	Fatal accidents	0	0
	Female employees	31%	35%
	Female leaders	31%	35%
	Employees who received ESG training	70%	90%

1. Base year: 2020. 2. Cumulative OPEX 2021–2030. It includes voluntary and mandatory investment + management costs. 3. Cumulative 2021–2030. It includes direct and indirect beneficiaries and A2E customers. 4. It excludes transversal training. 5. It includes the construction, exploration and dismantling phases and considers the change in EDP's technological mix. 6. In 2023, this indicator was improved. The pre-qualification assessment already takes into account IDD, the environment and health and safety, as well as other risk mitigation phases: ESG assessments/audits/inspections, during the contract period and contract assessment after its termination. With this innovative approach, in 2023, 62% of suppliers are already compliant with ESG due diligence. 7. The volume of purchases associated with critical suppliers whose decarbonization, environmental (biodiversity and circular economy) and human rights objectives are considered to be aligned with EDP's ESG objectives are consistent with those of the Group. In 2023, approximately 50% of the Group's purchasing volume was aligned with EDP's ESG objectives.

Strategy, ESG Performance and Results

GRI 2-22

For us, excellence must go beyond financial performance. Therefore, many of the goals concern topics related to the ESG agenda, such as security in relation to its own and third-party workforce, the environment, supplier development, diversity and inclusion, climate change, socio-environmental actions, compliance, and risk management.

✓ The results obtained in the Goals Triangle are linked to the performance of all employees, including leaders, in addition to impacting profit sharing. Monitoring and governance of goals takes place through a monthly critical review and an annual review, both carried out together with leaders and the Board.

In this way, a virtuous cycle of improvement and learning is established. The goal evaluation system was designed to achieve the company's strategic objectives and measures the performance of the Business Units and their respective Platforms (grouping of Business Units for standard evaluation in all of the company's geographies). It is structured in three dimensions, with defined weights and goals.

Added Value – Financial indicators that reveal the company's situation based on accounting results. This set represents 60% of the performance management system.

People and organization prepared for the future – It monitors indicators related to employees, such as well-being, diversity, inclusion, and safety—in addition to monitor the development of innovation initiatives and new skills to increase productivity. The function of indicators in this dimension is to ensure that employees are treated equitably within the processes in which they are involved and that their needs are aligned with those of the business. This set represents 20% of the performance management system.

Excellence in ESG – It monitors environmental indicators, supplier development, climate change, socio-environmental actions, compliance, and risk management, all linked to EDP Brazil's actions in terms of environmental management and combating climate change, among other topics of sustainability. These actions are controlled through indicators and goals, and this set represents 20% of the total performance management system, including metrics such as performance in the Carbon Disclosure Project (CDP). ✓



External commitments

GRI 2-28

To go beyond the commitments and goals assumed internally, we integrate several external commitments that seek to achieve the Sustainable Development Goals (SDGs) directly related to the major priority challenges for us, such as reducing poverty and inequalities; affordable clean energy, health, and well-being. The initiatives are mentioned below:

- **Business Ambition for 1.5°C** – A Global Compact initiative made up of a group of more than 9,000 companies committed to reducing their emissions to ensure that global warming does not exceed 1.5°C;
- **Science Based Targets Initiative** – developed by CDP, Global Compact, World Resources Institute (WRI) and Worldwide Fund for Nature (WWF). Participating companies commit to setting science-based climate goals;
- **Brazilian Business Commitment to Biodiversity** – proposed by the Brazilian Business Council for Sustainable Development (CEBDS), this initiative aims to emphasize the importance of biodiversity and ecosystem services for companies, as well as the fundamental role they can play in conservation and sustainable use of them;

Commitment to the Agenda 2030

Since 2015, EDP Brazil has been committed to the SDGs of the United Nations, whose aim is to engage organizations from around the world around goals that establish purposes to be achieved by the year 2030 on topics such as gender equity, combating climate change and preserving natural resources.

Thus, the development of our strategy and business plan are aligned with the SDGs and other global sustainability agendas.

- **Business Coalition for Racial and Gender Equality** – created by the Ethos Institute, Center for the Study of Labor Relations, and Inequalities (CEERT) and the Institute for Human Rights and Business (IHRB);
- **Letter of Commitment from the Business Movement for Integrity and Transparency**, by Ethos Institute;
- **Coordination of the Climate Action Platform**, of the Global Compact Network Brazil;
- **Business Pact for Integrity and Against Corruption**, by Ethos Institute;
- **Principles of Women’s Empowerment**, by UN Women;
- **Brazilian GHG Protocol Program**, a business initiative to account for greenhouse gases (GHG);
- **Brazil Network of the United Nations Global Compact**;
- **Women On Board**, which aims to recognize organizations with at least two women on the Board of Directors;
- **Women 360 Movement**;
- **Living Wage Movement**, by the UN Brazil Global Compact and UN Women.



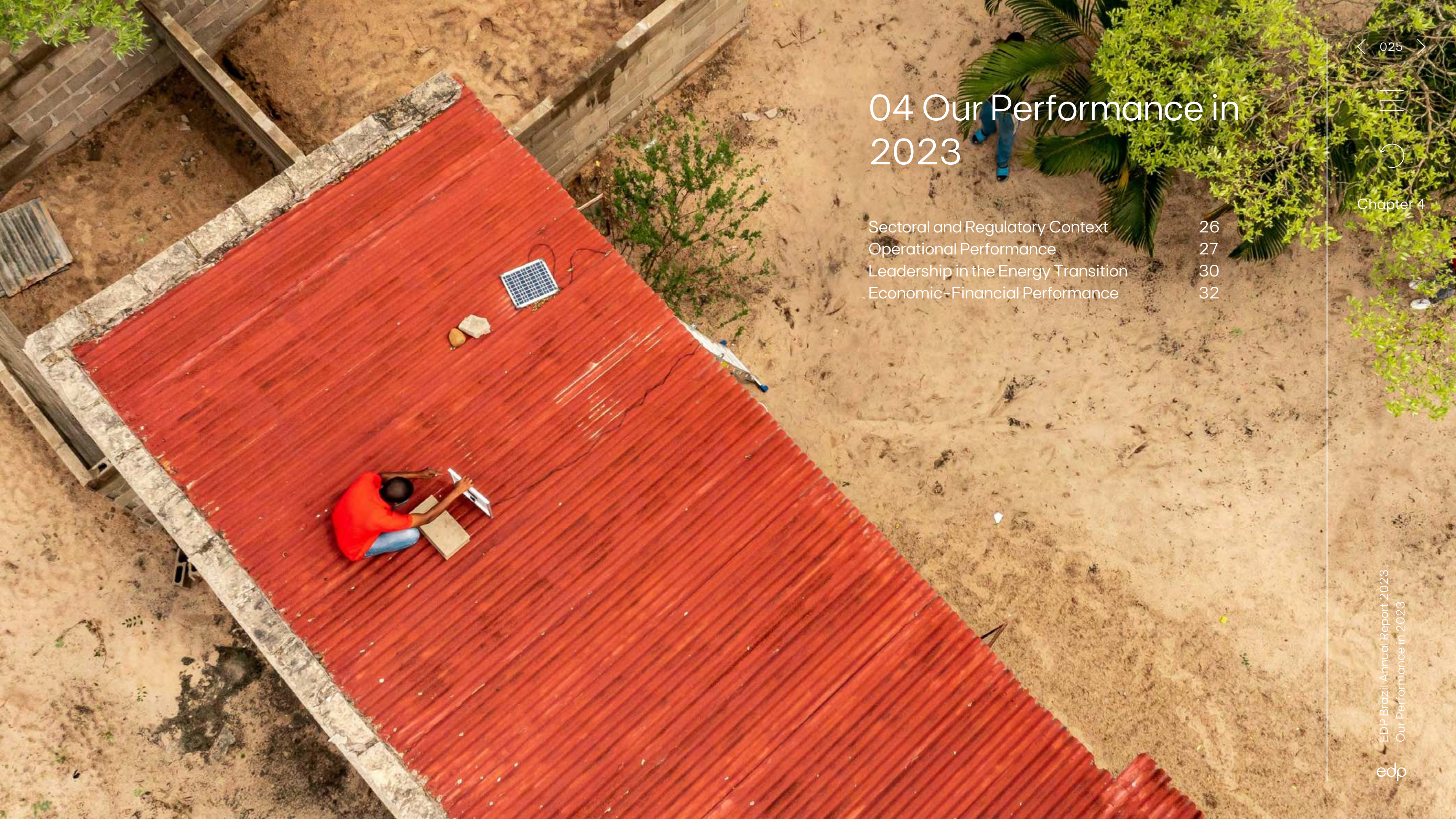
Chapter 4 Our Performance in 2023



Chapter 4

EDP Brazil Annual Report 2023
Our Performance in 2023

edp



04 Our Performance in 2023

Sectoral and Regulatory Context	26
Operational Performance	27
Leadership in the Energy Transition	30
Economic-Financial Performance	32

Sectoral and Regulatory Context

A survey recently carried out by Empresa de Pesquisa Energética (EPE), within the scope of Energy and Environment Studies for the preparation of the 10-Year Energy Plan 2032, shows that the Brazilian energy sector contributed, with only 18% of total emissions of greenhouse gases (GHG) in the country in 2021.

Thus, from a macro perspective, the highly renewable nature of the Brazilian energy matrix places the country in an advantageous position to achieve the goals established in the Paris Agreement. On the other hand, it must be noted that, in the recent past, the high dependence on water and thermal sources placed Brazil in a stressful scenario during the most severe water crisis in the last 91 years. In this way, Brazil faces the challenge of increasing the diversification of its matrix without losing sight of its eminently renewable nature.

The diversification of energy sources—especially towards solar and wind sources—demands massive investments in transmission systems, in order to transfer the electrical potential of the Northeast region towards the largest load centers, located in the Southeast region. The flow of this generation imposes challenges both of a macroeconomic nature (the equipment industry’s ability to meet the needs and speed of expansion of the grid) and of an electrical nature (the blackout that Brazil went through in 2023 is related to the management of intermittency of renewable sources, which has been growing consistently).

Furthermore, from an environmental perspective, the expansion of the transmission grid implies the need for attention to the suppression of native vegetation and the conservation of biodiversity. The same can be said with regard to the exploration of new hydraulic potentials, which are already located close to or within environmentally sensitive regions—which demands complex assessments that seek to reconcile environmental conservation with the expansion of the electrical matrix.

Additional opportunities to maintain the Brazilian electricity matrix renewable include exploring the hybridization of sources with existing projects—the Brazilian National Electric Energy Agency (ANEEL) has already regulated the topic—and the repowering and modernization of existing hydroelectric plants. On the other hand, technologies that are still incipient in Brazil, such as storage, reversible hydroelectric plants and hydrogen, can contribute, in the medium and long term, to the postponement of investments in new energy resources.

Still, a more direct response towards diversification has already been given over the last few years, with the expansion of photovoltaic solar sources. At the end of 2023, more than 16% of the Brazilian electrical matrix was made up of photovoltaic solar sources, according to data from ANEEL. This number is higher than the 12% of wind sources and the 14.6% of thermal sources combined (not counting biomass and biogas).

The EPE study cited above points out that, even in 2021, distributed solar generation surpassed the expansion of all centralized sources, with 3.9 GW of installed power (compared to 3.7 GW of wind power), accounting for 3.2% of consumption in the captive market and by 10% of some distributors. The forecast is that distributed solar generation should reach the 37 GW mark in the next decade (currently, it has already surpassed the 25 GW mark).

Much of this momentum is explained by the publication of Law No. 14,300/22 in 2022, which established the legal framework for distributed mini and microgeneration and provided greater clarity regarding the duration of tariff subsidies to be enjoyed by those installing photovoltaic panels until the beginning of January 2023. As the regulation of the systemic benefits of distributed generation is still to be approved, the growth of this market could prove to be even greater.

Operational Performance

EU1|EU2

Generation

✓ EDP Brazil’s generation portfolio until December 2023 was made up of five hydroelectric plants and one thermoelectric plant, totaling 2,672.78 MW of installed capacity (a value that considers EDP Brazil’s participation in joint venture assets), with 1,701.13 average MW of physical guarantee. ✓

In December 2023, 80% of EDP’s stake in TPP Pecém was sold (see more details on the decarbonization and energy transition strategy on page 30). As a result, as of 2024, EDP’s installed capacity in the country is 1,952.51 MWh, with a physical guarantee of 1,511.5 MWm. To be consistent with the data on assured CO2 emissions for 2023, data from TPP Pecém will be included in EDP Brazil’s consolidated figures for the year.

All plants are dispatched centrally by the National System Operator (ONS). In hydro generation, accumulated availability reached the historical value of 95%, on average, for plants.

The latest ranking released by ANEEL, in 2022, presents the two EDP plants in Tocantins in first and second place. HPP Peixe Angical and HPP Lajeado were highlighted as the two best hydroelectric plants in Brazil according to the ANEEL ranking, which evaluated 148 plants during the year. HPP Peixe Angical received top marks in all evaluated requirements—which include operation and maintenance management, as well as issues related to the environment and safety. HPP Lajeado, in turn, received the maximum score in five of the six items, obtaining 99.95 in the overall score.

✓ Net production per plant in 2023 (GWh) ✓

TPP Pecém¹ 60.51	HPP Peixe Angical 1,816.53	HPP Lajeado 2,477.47
HPP Cachoeira Caldeirão² 409.64	HPP São Manoel² 824.63	HPP Santo Antônio do Jari² 754.76

SEE THE DATA HISTORY REGARDING OTHER INDICATORS ON PAGE 119.

1 The TPP operated for only eight days to generate electricity following dispatch orders by ONS.
2 Total production, but EDP Brazil owns the HPPs in a joint venture model.

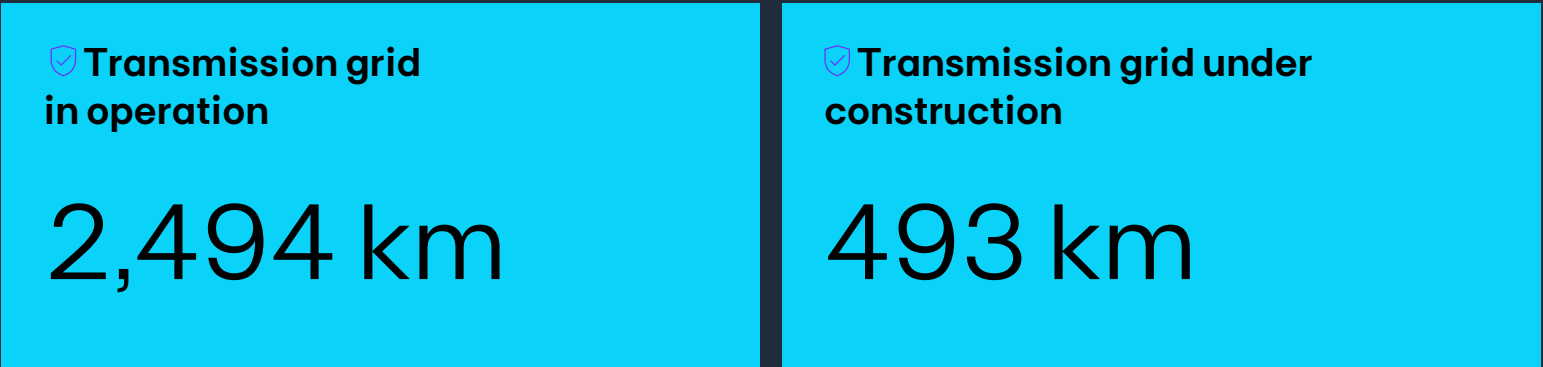
Transmission

In 2023, EDP Brazil’s Transmission segment was marked by asset rotation, delivery of lines and significant investments to improve the electrical system. In the Transmission segment, EDP has delivered the works before the deadlines established in the regulatory schedules, which reiterates the company’s recognition for the excellence and execution of the works for which it is responsible.

In the last quarter of 2023, the sales of EDP Transmissão SP–MG (Lot 18) and Mata Grande were completed, with the lots being delivered in 2022. The operation is part of EDP Brazil’s asset rotation strategy in the Transmission segment, according to the Business Plan 2023–2026.

In Goiás, an important state for the consolidation of EDP in the Transmission segment, the expansion and modernization of the Itapaci substation was completed. The work involved an investment of BRL 50 million to increase the project’s capacity, increasing the reliability of the electrical system in the region of Vale do São Patrício, in the center–north of Goiás. Around 300,000 people in 23 cities will be benefited.

The amount of BRL 400 million is planned until 2025 to guarantee the efficient transmission of energy to the population and companies of Goiás.



Note: The transmission lines relating to EDP Transmissão SP–MG and Mata Grande Transmissão de Energia were sold by EDP in November 2023 and will no longer be accounted for from the 2024 financial year.



Distribution

GRI 3-3

Being a segment of great relevance for EDP’s operations in Brazil, the EDP São Paulo and EDP Espírito Santo concessions deliver electricity to more than 3.8 million customers in 28 cities in São Paulo in the regions of Alto Tietê, Vale do Paraíba and Litoral Norte, in addition to 70 cities in Espírito Santo, which represents 90% of the state’s territory. The volume of energy distributed was 27.77 TWh in the year, an increase of 4.9% compared to the previous year.

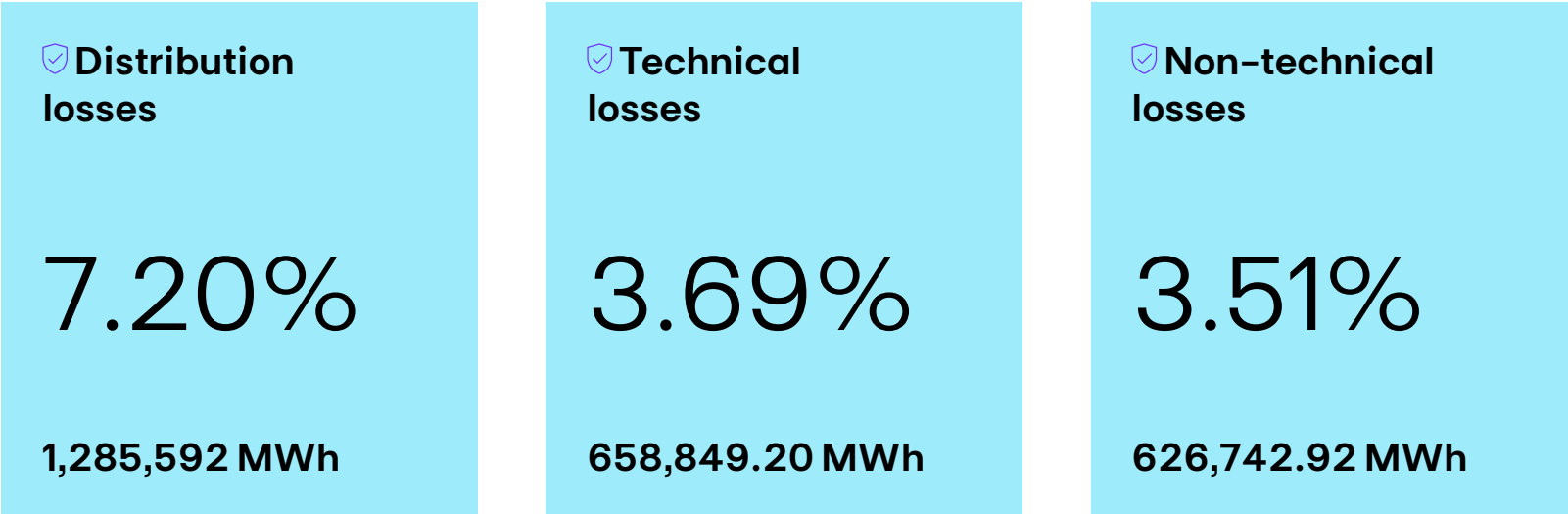
EDP’s investments in this segment amounted to BRL 1.53 billion to reinforce distribution lines, through the construction and energization of 2 new substations in São Paulo and 5 in Espírito Santo.

Another important highlight of 2023 was the EDP São Paulo Tariff Review, which reached a disallowance of 0.28%. Therefore, the investments made during the tariff period were considered efficient and recognized practically in their entirety by the regulatory body.

EDP São Paulo

EU12 | EU28 | EU29

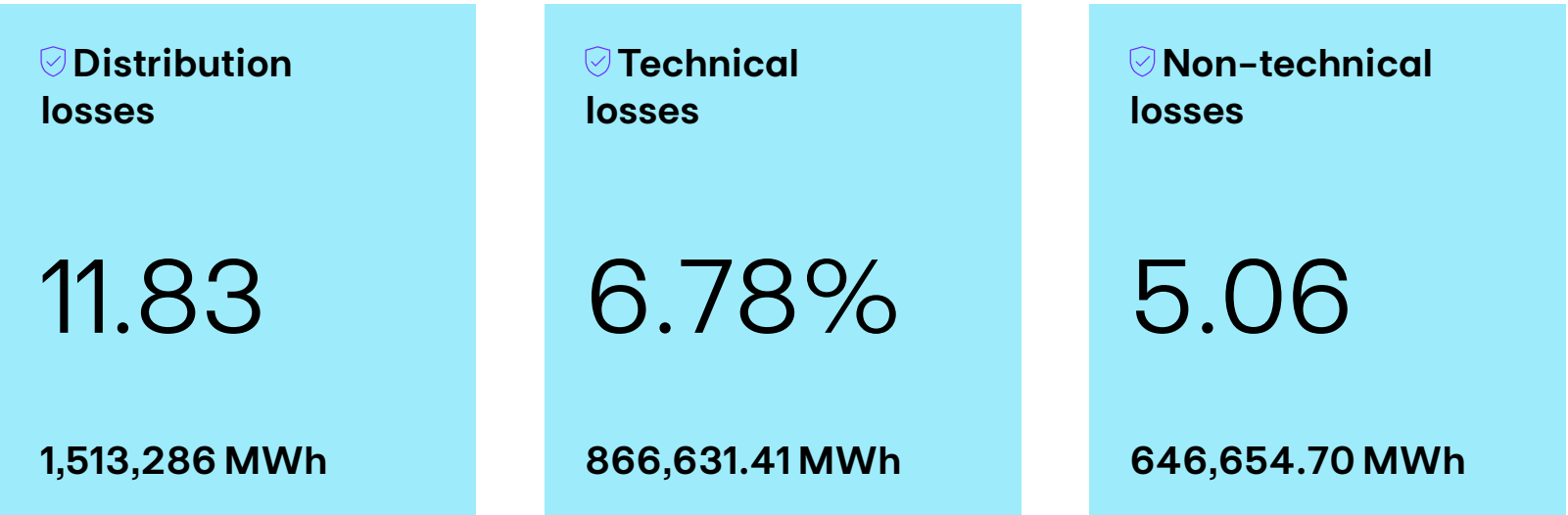
In 2023, we recorded a frequency of power supply interruptions of 2.87, while the limit (ANEEL target) was 5.22. The average duration of power interruption was 6.12 hours and the limit (ANEEL target) was 6.92 hours.



EDP Espírito Santo

EU12 | EU28 | EU29

In 2023, we recorded a value of 3.12 for the frequency of power supply interruptions, while the limit (ANEEL target) was 6.40. The average duration of power interruption was 7.23 hours and the limit (ANEEL target) was 9.03 hours.



Host of SENDI 2023
In 2023, EDP Espírito Santo was the host company of the National Electricity Distribution Seminar (Sendi), the largest electricity distribution event in Latin America. The event organized by the Brazilian Association of Electricity Distributors was attended by more of 3,000 people to exchange experiences and possibilities for improving the quality of services provided, including discussions on socio-environmental issues relevant to the sector.

SEE THE DATA HISTORY REGARDING OTHER INDICATORS ON PAGE 119.

Leadership in the Energy Transition

GRI 3-3

In line with our ambitious goals, we recognize the importance of establishing strategic partnerships for B2B businesses and influencing the value chain. Furthermore, we also prioritize decarbonization and constant investment in clean energy.

EDP B2B

GRI 3-3

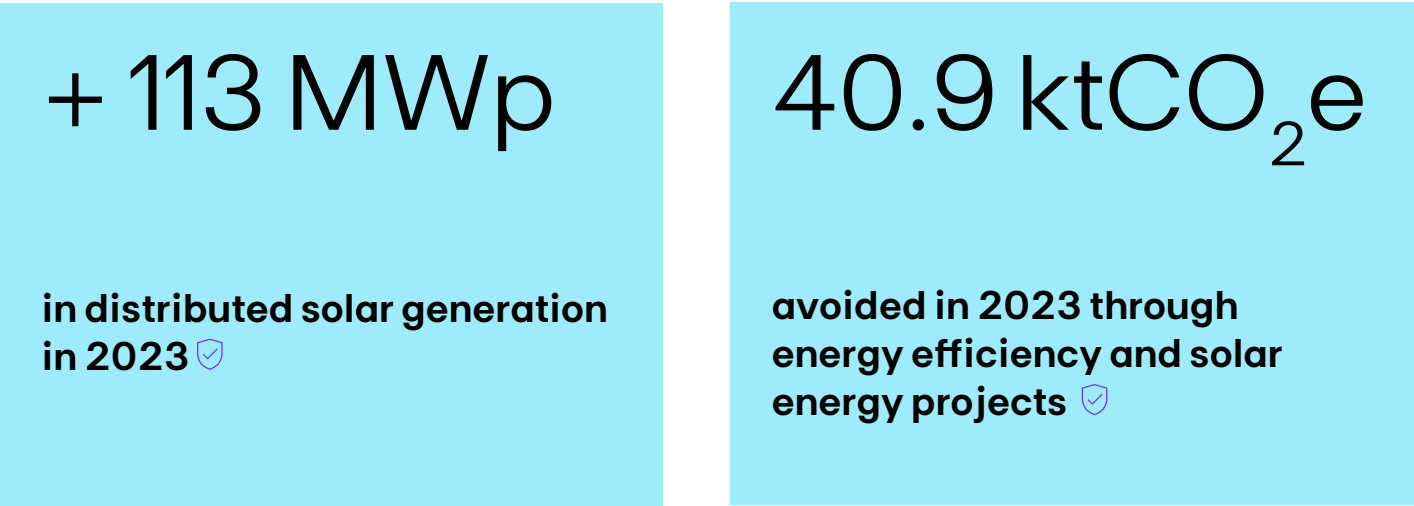
The B2B Business area was created in 2019 to drive growth through innovative energy solutions and services. Currently, this aspect does not integrate just the strategy, but it has also become fundamental to leading our energy transition, with the main focus being on solar generation projects.

Throughout 2023, we carried out projects for large companies in distributed solar generation. In addition, we also worked with shared generation, a modality that is already allowing the compensation of cleaner and cheaper energy for several small and medium-sized companies in the states of Rio de Janeiro, Minas Gerais, São Paulo, Espírito Santo, Goiás and Rio Grande do Sul. In 2023, we sold 5,128 MWh/month of energy to 1,795 customers in 7 distribution areas.

New investments

By 2024, 466 MWac will be added to the installed capacity of the parks, due to the entry into operation of two projects carried out in partnership with EDP Renewables in the Solar Utility Scale segment: the Monte Verde and Novo Oriente solar park. The first park will have an installed capacity of 212 MWac and will be located in the state of Rio Grande do Norte, in the cities of Pedro Avelino, Lajes and Jandaíra. The second park will be built in Ilha Solteira, SP and will have 254 MW of installed capacity. Both are expected to come into operation in 2024.

In addition to solar generation, we also operate in the electric mobility and energy efficiency sectors. In 2023, we conducted significant projects in partnership with the Brazilian National Electric Energy Agency, including the creation of a charging network for electric vehicles, the implementation of e-lounges with structures for electric charging and the development of an innovation network for traceability and control of the use of these points.



Clean energy

GRI 3-3

We proactively deal with the global climate challenge, aligning ourselves with the commitment to limit the increase in global temperature to up to 1.5°C. As part of this initiative, we set the goal of being 100% green by 2030. Our strategy involves building a differentiated and resilient portfolio in renewable energy generation, with special attention to solar generation.

During 2023, we managed to make substantial progress in performance and sales indicators in the solar energy segment. Additionally, we have significantly expanded installation capacity in a short period of time (199 MW of installed capacity).

In addition to investments in solar energy, we are at the forefront of innovation, developing projects related to green hydrogen, electrical energy storage through batteries and the creation of energy efficiency solutions. All established goals are based on global climate challenges and underpinned by science, being approved by the Science Based Targets Initiative (SBTi).

Deconsolidation of thermoelectric generation

Committed to the strategic objective of being coal free by the end of 2025, in 2023, EDP Brazil signed an agreement to sell 80% of the Pecém coal plant.

The plant, located in the port of Pecém in the state of Ceará, has a capacity of 720 MW and plays a significant role in supporting the security of electricity supply to the Northeast region of Brazil, where electricity consumption and production capacity renewable energy have grown steadily.

Green Hydrogen Plant Development

On the other hand, in the same year, we achieved a milestone for the generation of renewable energy in the country: the production of the first green hydrogen molecule, also at the Pecém plant.

The place also has a solar plant with a capacity of three peak megawatts (MWp), to guarantee renewable energy, and a state-of-the-art electrolyzer module for fuel production, with a capacity of 250 Nm/h of gas. Investments reached BRL 42 million.



Economic–Financial Performance

Contextualization

The year 2023 was of great relevance for EDP in Brazil. In July, the company’s Public Share Acquisition Offer (OPA) was concluded, with listing on B3’s Novo Mercado, an operation worth more than BRL 6 billion that is part of the acceleration and positioning strategy of the EDP Group in Brazil, bringing greater flexibility in the financial and operational management of operations in the country and aligned with its strategy of focusing on renewable energy and electricity grids.

EBITDA was in line with our budget, at BRL 4.6 billion, and net profit closed at BRL 1.39 billion, a growth of 14% compared to 2022. More information about the financial results can be found in the Financial Statements 2023.

	Unit	2022	2023	Variation
Net revenue	BRL thousand	17,287,656	17,792,629	+3%
Operational result	BRL thousand	3,417,364	3,606,016	+ 6%

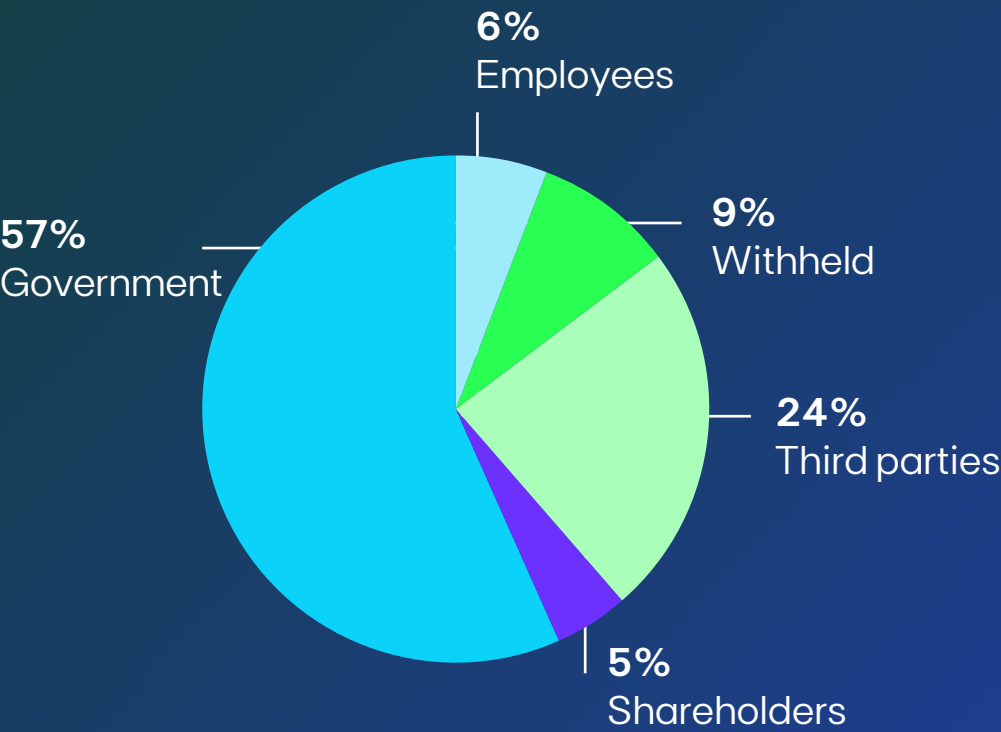
Direct economic value generated and distributed (BRL thousand)

GRI 201-1

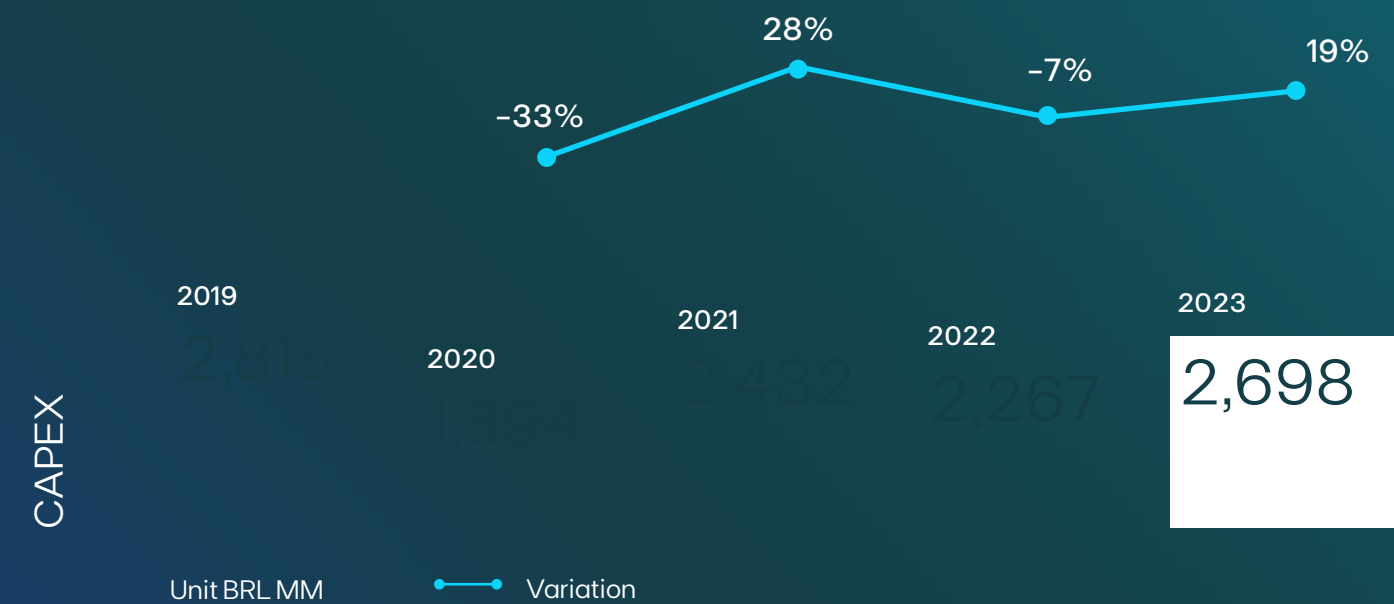
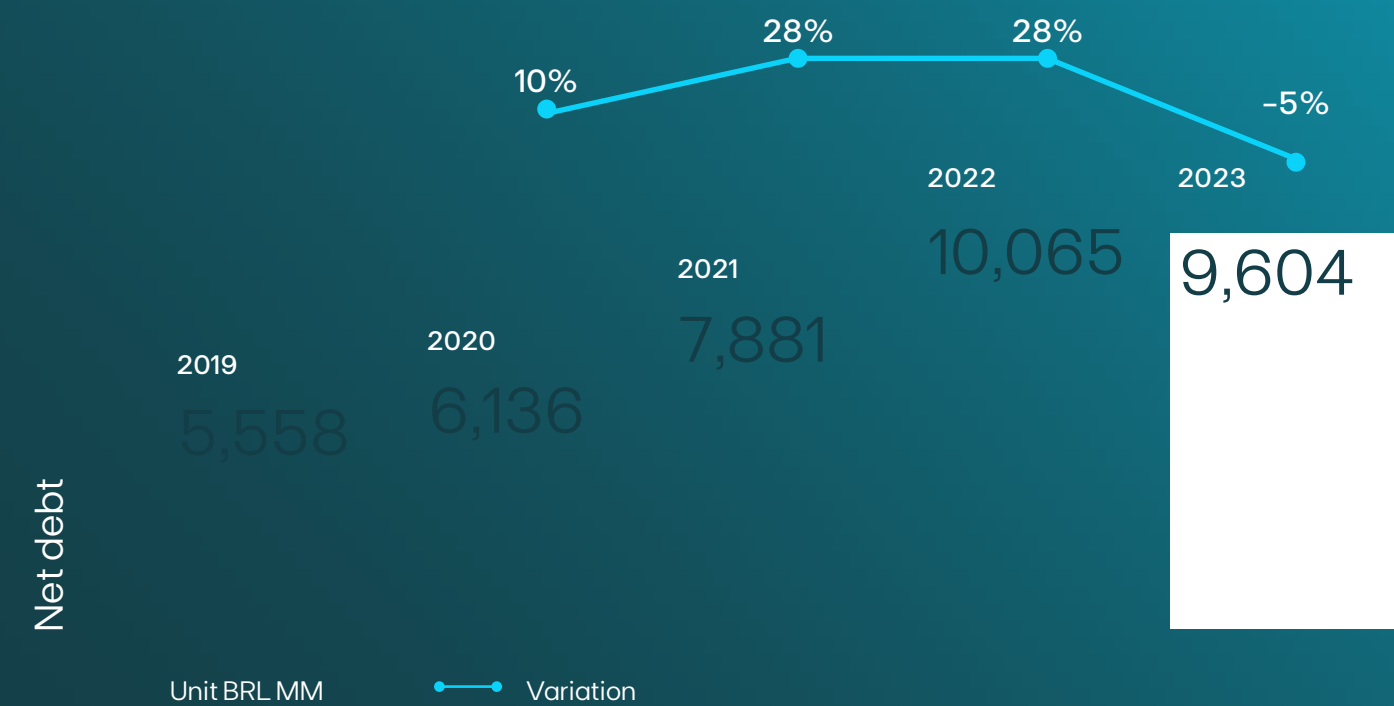
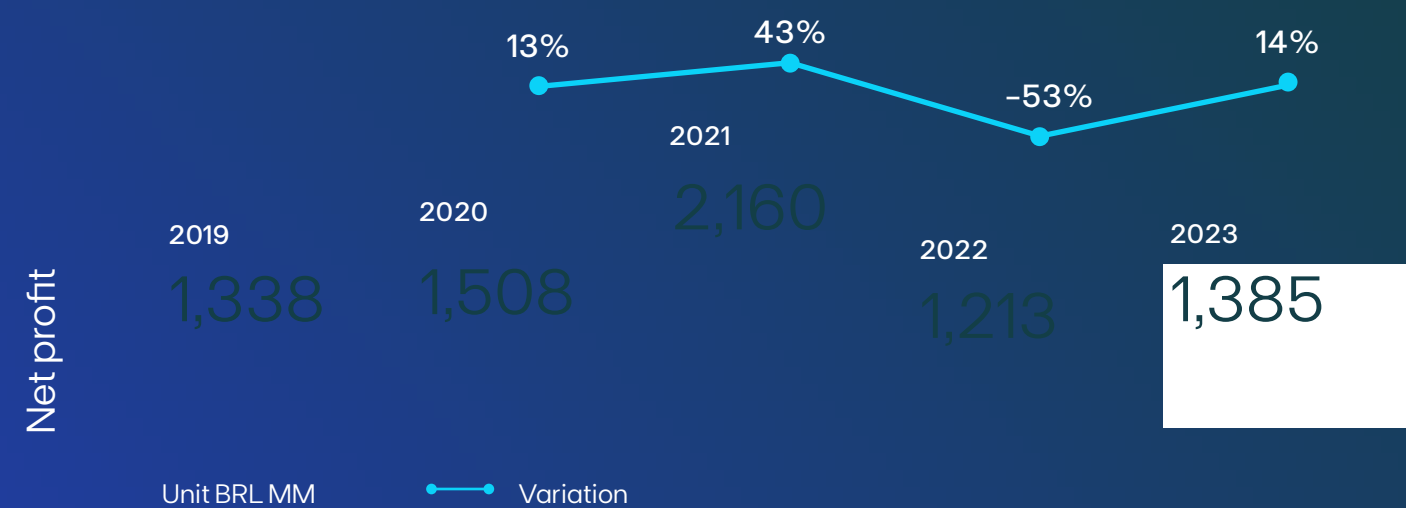
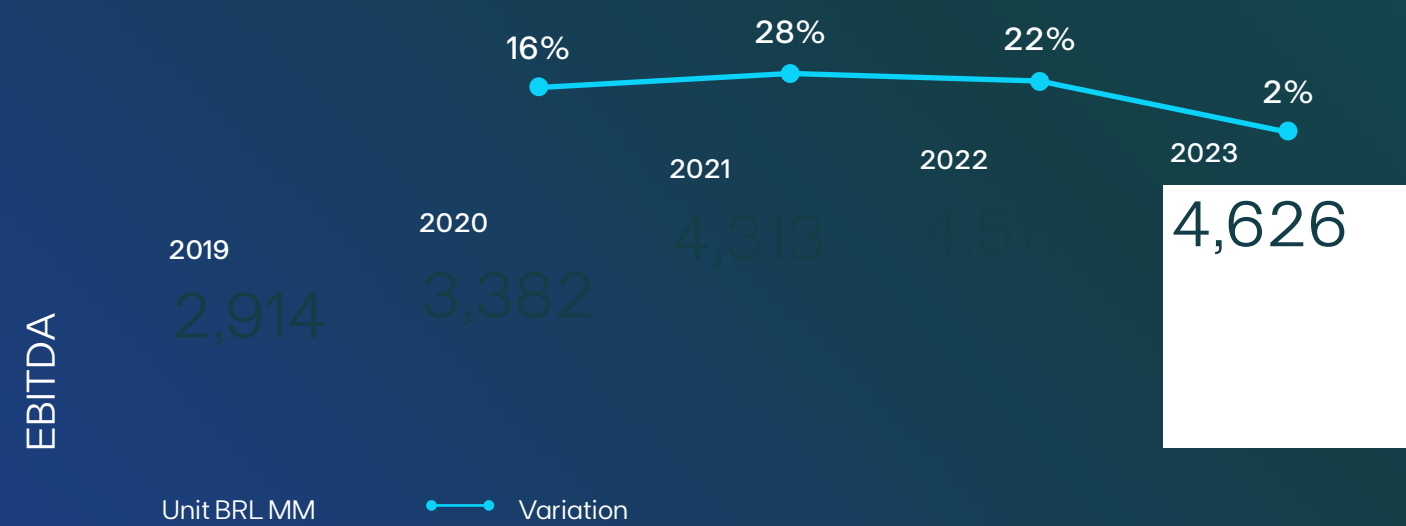
Amount generated	BRL 24,220,496
Amount distributed with personnel	BRL 601,608
Amount distributed with taxes, fees and contributions	BRL 5,854,599
Amount distributed with remuneration from equity	BRL 491,660
Amount withheld	BRL 883,923

Added value distributed

GRI 201-1



Highlights of the period



Chapter 5 Governance Structure





05 Governance Structure

Governance	36
Ethics and Compliance	40
Due diligence	42
Risk Management	43

Governance

GRI 2-6 | 2-9 | 3-3

In 2023, we ceased to be a company listed on B3’s Novo Mercado and became a Category B publicly traded company. However, we continue to adopt the highest standards of corporate governance. We have a robust structure, made up of a Shareholders’ Meeting, Board of Directors, Advisory Committees, Board and Fiscal Council.

Board of Directors

GRI 3-3 | 2-9 | 2-11 | 2-12 | 2-18 | 405-1

The duties of the Board of Directors include defining general business guidance and making strategic decisions that directly impact the company. Furthermore, the body is responsible for electing board members and monitoring their activities, ensuring that executive leadership is aligned with internal objectives and values.

As set out in the articles of incorporation, meetings take place every quarter, with extraordinary calls whenever necessary. These meetings may be called by the president, vice president or any members jointly and upon written notice given in advance.

Currently, the Board of Directors is made up of 9 members, 4 of whom are independent directors elected at the General Shareholders’ Meeting.

Independence



Gender diversity



Composition

Miguel Stilwell Andrade
Chair of the Board of Directors and the Remuneration Committee

João Manuel Veríssimo Marques da Cruz
Vice president and member of the Sustainability and Inclusion and Diversity Committees

Rui Manuel Rodrigues Lopes Teixeira
Advisor and member of the Audit and Remuneration Committees

Vera de Moraes Pinto Pereira Carneiro
Advisor and member of the Inclusion and Diversity Committee

Ana Paula Garrido de Pina Marques
Advisor and member of the Inclusion and Diversity Committee

Pedro Sampaio Malan
Independent advisor and president of the Sustainability Committee

Francisco Carlos Coutinho Pitella
Independent advisor, chair of the Audit Committee and member of the Corporate Governance and Related Parties Committee

Modesto Souza Barros Carvalhosa
Independent advisor, chair of the Corporate Governance and Related Parties Committee and member of the Audit and Remuneration Committees

Juliana Rozenbaum Munemori
Independent advisor, chair of the Inclusion and Diversity Committee and member of the Sustainability and Corporate Governance and Related Parties Committees

Assessment of the Bodies

GRI 2-18

The Board of Directors annually carries out self-assessments and performance assessments of the group as a whole. These steps are part of the body's accountability and are a fundamental part of assessing its effectiveness, evaluating the competence of the Advisory Committees and the performance of the Board.

Among the topics for assessment by the Board of Directors are the composition and organization of the Board of Directors; the relationship with the Board of Directors; communication and image issues; and activities of the Board, including the structure of the risk management and internal controls and compliance systems, the reporting of the company's results, the implementation of the strategy approved by the Board of Directors and the promotion of good practices in people management.

The assessment results are monitored systematically in meetings with the participation of advisors. In parallel, the chair of the Board of Directors presents to the board a report that includes the evolution of the issues discussed, the comparison with previous editions and the action plans to be adopted for the future. The last assessment cycle took place at the meeting of the Board of Directors on May 3, 2023.

Advisory Committees

GRI 2-9

The impacts of our actions on the economy, the environment and society are also part of the discussions held at the Advisory Committee meetings. We maintain five committees for technical and advisory support to the Board. They are:

Audit Committee

A permanent body, responsible for supervising internal and external audit activities, as well as monitoring the company's risks, accounting practices and transparency of information, in addition to advising the Board of Directors in deliberations on the matters presented.

The group is made up of three members chosen from among the Board of Directors, two of whom are independent (one holding the position of chair of the Committee). Furthermore, the group establishes procedures to deal with complaints received through the EDP Brazil Communication and Reporting Channel.

Remuneration Committee

An advisory body for collegial deliberation on a non-permanent basis. It is responsible for advising the Board of Directors on topics relating to the company's and its subsidiaries' remuneration policies. The Committee is made up of three members chosen from among the directors, one of whom is independent.

Sustainability Committee

GRI 2-9 | 2-13

A group with permanent operations, responsible for ensuring the sustainability of the organization in the long run, incorporating social and environmental aspects into commercial and operational decisions. The objective is to increase value for society as a whole and contribute to the continuity of EDP.

The Committee is composed of three members and led by an independent member, in addition to including the participation of another independent member.

Corporate Governance and Related Parties Committee

GRI 2-10 | 2-15

It has a permanent nature and its members are exclusively independent. The discussions guide the Board of Directors to adopt the best corporate governance practices and the highest ethical principles, aiming to preserve and optimize the value of society, facilitate access to capital at lower costs and contribute to the longevity of the business.

Among their duties, members are responsible for evaluating the nominations of members of the Board of Directors and the Board, based on professional experience and skills, including those specific to the business. Diversity criteria (gender and age group), academic background and availability of time to perform the role are also considered.

Subsequently, the Board of Directors assesses the adherence of each candidate for the proposed position to internal criteria and the level of independence.

Inclusion and Diversity Committee

Operating on a permanent basis, this committee advises the Board of Directors on the performance of activities related to the promotion of diversity, inclusion, and equal opportunities within the company’s scope of action.

It is made up of five members elected by the Board of Directors, and it is currently chaired by an independent counselor.

Board

GRI 2-11 | 2-12 | 2-22 | 2-13 | 405-1

Responsible for carrying out business administration established by the Board of Directors. It is also responsible for carrying out all necessary or convenient acts—with the exception of those whose responsibility is attributed to the General Assembly or the Board of Directors, whether by law or by the articles of incorporation.

Furthermore, the Board implements and maintains mechanisms, processes and programs for monitoring and disclosing financial and operational performance, as well as the impacts of EDP Brazil’s activities on society and the environment. Directors meet weekly or whenever the CEO or other members call them jointly.

Composition

Vice Presidency of People and ESG

GRI 2-13

Since 2021, we have had a Vice Presidency of People and ESG which, among other duties, is responsible for monitoring issues of sustainability, health, environment, social, human rights, diversity, relationship with communities and corporate governance in internal strategic planning.

The vice presidency also evaluates, complements, and suggests strategic changes, monitoring the respective implementations with other management bodies, in addition to ensuring compliance with corporate policies and the principles of sustainable development in the activities under its responsibility.

João Manuel Veríssimo Marques da Cruz
CEO

Henrique Manuel Marques Faria Lima Freire
Vice president of Finance and Investor Relations

Luiz Otavio Assis Henriques
Vice President of Generation and Transmission

Carlos Emanuel Baptista Andrade
Vice President of Customers

Fernanda Nascimento Pires
Vice President of People and ESG

Dyogenes Rosi
Vice President of Distribution

Societal structure

- (1) 50% held by Eneva S.A.
(2) 50.18% held by the Government of the State of Santa Catarina
(3) 40% held by Furnas Centrais Elétricas S.A.
(4) 50% held by China Three Gorges Brasil Energia Ltda.
(5) 33.33% held by CTG Brasil and 33.33% by Furnas
(6) 40.07% held by Eletrobras and 4.07% by the Government of Tocantins
(7) 20.0% held by CEB Lajeado and 7.0% by Paulista Lajeado
(8) 10.0% held by Celesc Geração S.A.
(9) 60% held by individual shareholders



Caption::
1 percentage indication = Voting Capital (includes shares held by directors appointed by EDP)
2 percentage indication = Total Capital

(*) EDP Brazil concluded the sale of 80% of Pecém on December 22, 2023, to a group of Brazilian investors coordinated by Mercúrio Asset.

Ethics and Compliance

GRI 3-3

At EDP, integrity and transparency are, in addition to principles, non-negotiable values that underpin our operations. These guidelines are incorporated into the organizational culture, guiding decision-making, and ensuring the maintenance of credibility with stakeholders.

To this end, we cultivate fair relationships in all spheres, recognizing that this is an essential factor for the company’s sustainability over time. Thus, we value and respect human rights, fair labor relations, respect for the environment and active combat against corruption.

We have a Compliance and Internal Controls area, supported by Senior Leadership, responsible for promoting internally a culture of integrity. Since 2019, EDP Brazil’s Compliance Program has been certified by ISO 37.001 (Anti-Bribery Management System), a standard that aims to support organizations in combating bribery through appropriate requirements, policies, procedures, and controls to deal with respective risks.

Code of Ethics

Our ethical principles are established in the [Code of Ethics](#). The document, approved by the Board of Directors, establishes limits and guidelines that guide EDP Brazil’s actions. The provisions go beyond compliance with current legislation, also considering commitments made to crucial stakeholders.

The Code of Ethics is applicable to all employees of EDP Brazil Group’s companies and subsidiaries and was revised in 2022, so that it now presents the contents in an interactive and accessible language. Failure to comply with the code is subject to disciplinary action, depending on the infractions committed.

Likewise, for suppliers and service providers, failure to comply with the Code of Ethics implies measures or sanctions established contractually or derived from the evaluation and qualification procedures in force at the EDP Group.

We reinforce the principles through comprehensive training for employees and partners, encouraging active reflection on best practices. This commitment is materialized by the EDP Group’s presence, for 12 consecutive years, in the Ethisphere Institute ranking, which brings together the most ethical Companies from around the world.



Ethics Channel

GRI 2-26 | 406-1

✔ Through the [Ethics Channel](#), employees and partners can report complaints and violations related to the Code of Ethics in a secure and confidential manner. Managed by an external entity, the channel guarantees independence and confidentiality to those reporting, allowing them to express concerns in an anonymous or identifiable manner, with the guarantee of confidentiality.

Available to all stakeholders, the Ethics Channel offers multiple communication channels, including internet, email, voice channel and voice mail. Operated by the Internal Audit area, the channel forwards complaints received to the Ethics Committee, ensuring an impartial and adequate analysis.

The Ethics Committee is made up of an independent member of the Corporate Governance and Related Parties Committee, who presides over it, an independent member of the EDP Brazil's Audit Committee, the Ethics Ombudsman, the head of the Compliance and Internal Controls Board, the head of the People and Society Board, the head of the Board of Internal Audit, the head of the Legal Department and a secretary.

Furthermore, indicators for the use of EDP Brazil's Ethics Channel are disclosed quarterly to all employees, promoting transparency, and reinforcing the importance of ethics throughout the company. ✔

✔ In 2023, the Ethics Channel received 327 reports, two of which referred to discrimination ✔ but with insufficient information for assessment and investigation to be possible.

SEE THE DATA HISTORY REGARDING OTHER INDICATORS ON PAGE 103.

Anti-corruption

GRI 205-1 | 205-3

✔ The commitment to combating corruption is monitored through indicators. In 2023, 31 operations were assessed for such risks, and 97% of employees received Compliance training. Furthermore, the Integrity Policy was published, which aims to define the general principles of performance and duties of EDP Group's companies, their employees and business partners, in order to avoid the practice of criminal offenses and misdemeanors, in particular conducts associated with the practice of crimes of corruption and bribery, money laundering and terrorist financing, anti-competitive practices and violation of data protection rules.

During the last year, there were two confirmed incidents of corruption and, in both cases, those involved were fired or received disciplinary measures. Additionally, in 2023, no business partner contracts were terminated or failed to be renewed due to corruption-related violations. ✔

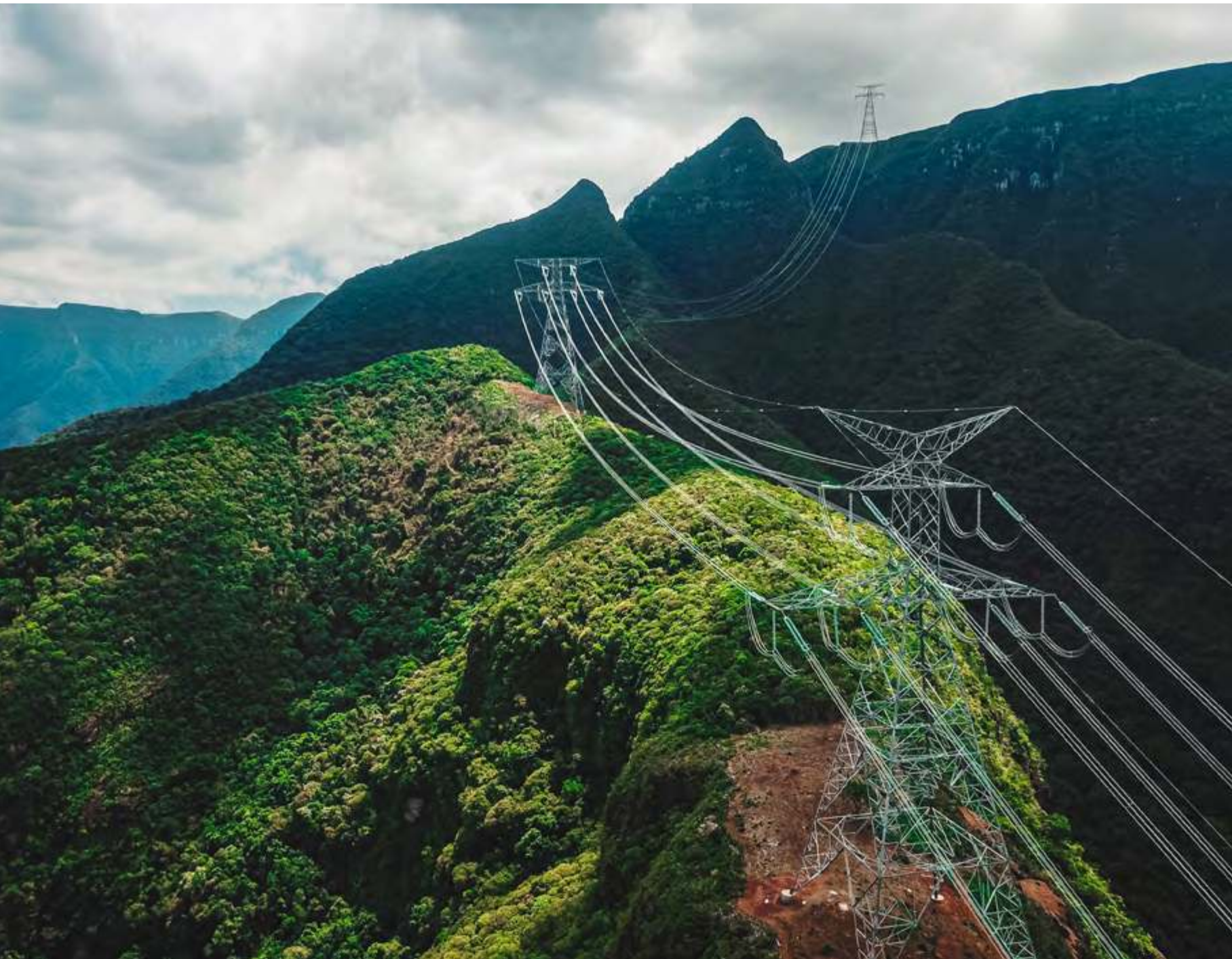
SEE THE DATA HISTORY REGARDING OTHER INDICATORS ON PAGE 103.

Due Diligence

EDP adopts due diligence procedures as an essential measure to safeguard its interactions with partners, so that relationships are less prone to illicit practices and are more transparent.

The process is conducted in accordance with internal procedures and includes evaluations of potential business and investment partners, as well as suppliers and customers, donations and sponsorships, social support, and new business projects, such as mergers and acquisitions and greenfield.

We are currently working to improve the efficiency and scope of initial research using artificial intelligence and big data.



Brazilian General Data Protection Law (LGPD)

GRI 418-1

Since 2018, we have started the process of adapting to the LGPD. Among the actions taken, we reviewed the processes that use personal data, carried out training, identified gaps, developed action plans, and disseminated information on the topic.

Subsequently, we launched the Privacy and Data Protection Program, seeking to anticipate and prevent risks related to this. Aspects of governance, privacy culture, data protection and response and remediation actions are addressed.

We are guided by the [Privacy Policy](#) every day, which establishes guidelines and rules for activities involving data processing. Furthermore, in accordance with legislation, we have a person in charge who acts as a communication channel between the controller, data subjects and the National Data Protection Authority (ANPD).

In 2023, there were no complaints regarding breach of privacy and loss of customer data. During the year, 94% of EDP's employees completed online training on LGPD. In addition, ten groups were formed to disseminate the topic to employees in business areas, including Distribution, Technology, Cyber and Risks and New Technologies.

With regard to support for business areas, 1,816 opinions were issued, relating to privacy and protection of personal data, contractual clauses, and privacy by design. It should be noted that the Privacy by Design methodology was applied to five new processes.



Risk Management

GRI 2-12 | 3-3

EDP Brazil's Risk Management Process is based on methodologies recognized and widely practiced in the market, such as COSO ERM (Committee of Sponsoring Organizations of the Treadway Commission) and ABNT NBR ISO 31000 (Risk Management), and the governance of this topic is consolidated and defined in the [Corporate Risk Management Policy](#), made publicly available to the market, with the guidelines for its methodology formalized in the Corporate Risk Standard and Procedure.

To better support the risk management work and present the scenario of the company's control and risk environment, EDP Brazil regularly updates its Corporate Risk Matrix with business managers. This update also goes through an approval process in internal executive forums (Risk Committee and meetings of the Board of Directors of Energias do Brasil) and dissemination in specific forums, such as the Audit Committee.

EDP Brazil's Corporate Risk Taxonomy adopts the following macro classification: Strategic, Business, Financial and Operational. At a second level, the risks are broken down into 56 categories. The ESG topic, for example, is part of the Strategic component and is represented by three categories. EDP Brazil's Risk and Efficiency Department reports the impact and vulnerability of each risk to the Risk Committee, Audit Committee, and the Board of Directors.

During 2022, the board carried out an in-depth risk assessment with business managers, considering specific risks for each of the company's business units. Throughout this work, the board provided support to the Sustainability area, with special attention to ESG topics. In this way, the Sustainability area was able to map the threats and vulnerabilities present in ESG risks and other factors that could eventually contribute to this type of impact on the company. The Sustainability area monitors and controls this scenario, offering support for decision-making by Senior Leadership, when necessary.

Another highlight in the performance of the Risk and Efficiency Department throughout 2023 was the update of the Corporate Risk Map, in which risks are plotted and represented graphically by a Risk Matrix (heat map). The change was validated with the executive forums at the end of 2022. This matrix, together with acculturation, enables the technical incorporation of risks in the execution of daily activities, relating them to business needs, in order to enhance results and mitigate losses.

Cyber Risk Management

In 2023, we completed the Business Impact Analysis project, whose main objective was to carry out a business impact assessment from a cybersecurity perspective. Critical technological assets that impact the business were analyzed and procedures were developed to contingency and recover these assets to their normal operational condition, upon the occurrence of a security incident in its operational network.

The results obtained in this project contributed to increasing the level of cyber maturity and resilience, in addition to reducing exposure the technological risks inherent to the sector.



Crisis management and business continuity

In 2023, we updated reference documents (standards, policies, and procedures) for the topic of crisis management. The objective is to establish guidelines that guarantee the execution of rapid responses to emergencies and/or events with potential operational or business disruption.

Also, during this review, the controls, and triggers for activating crisis management and the business continuity plan were evaluated, together with the business areas. In the event of activation and establishment of the Crisis Committee, the crisis area, together with the business area, is responsible for coordinating the work of investigating the facts, defining countermeasures, and communicating with executives and managers.

It is important to highlight that the same reference documents (standards, policies, and procedures) relating to business continuity management were published. The methodology is based on best market practices, following the Corporate Resilience ISO (ISO 22,301 and 22,313), which establishes the methodology for developing continuity plans.

The Business Continuity System's main objective is to guarantee the resumption of operations (processes) in the event of an incident, ensuring that the resources underlying priority services are recovered in accordance with stakeholders' expectations. The aim is to provide services at acceptable levels of quality and delivery, in addition to putting into practice the defined strategies and actions that will structure the return to a level of process stability.

Crisis Committees

GRI 3-3 | 2-16

The coordination of the Crisis Committees is the responsibility of the Risk and Crisis Management and Business areas. The Crisis Management process is structured in pre-established stages aimed at standardizing and complying with the minimum requirements for service and handling of facts. The measures created to implement the commitments made are systematized and monitored.

ESG Risks

GRI 2-12 | 2-13

In order to complement the Corporate Risk Management approach, specifically for socio-environmental topics, EDP maintains the ESG Risk Management Program, implemented due to the need to treat risks related to socio-environmental and governance themes in greater depth and make it simpler to governance structure for knowledge and decision-making on this subject.

During its development, the company's main ESG risk factors were identified, which were selected according to their degree of criticality, so that, for the most critical risk factors, indicators were determined to be monitored periodically, as well as their respective mitigation actions, when necessary.

In addition to identifying and monitoring risk factors, within the scope of the program, the ESG risk subcommittee was also created, which works as a governance structure, linked to the Vice-Presidency of People and ESG, specific to socio-environmental topics and their governance. The new structure made it possible to bring senior leadership closer to such matters, providing greater visibility and ease in decision-making processes.

During 2023, the subcommittee held quarterly meetings in which the performance of business units in ESG risk indicators (ESG-KRIs) was evaluated and topics sensitive to the company were discussed for evaluation, forwarding and budget allocation in improvement plans.

Still within the scope of the program, technical visits were carried out to the business units in 2023, and their objective was to disseminate and strengthen the perception of ESG risks in the various locations, identify and update the list of main risk factors and discuss opportunities for improvement in management of socio-environmental risk factors. For 2024, a robust calendar of visits is planned for projects in the company's various segments.

Chapter 6

ESG Culture



Innovation

GRI 3-3

We have a firm commitment to innovation, recognizing it as a fundamental element to develop at the forefront of the energy transition. Through global and proactive management, we not only understand current demands, but also anticipate and shape the future of the electricity sector.

At EDP, innovation unfolds along two strategic axes: Management and Business Development, both of which are supported by a strategy focused on promoting culture and communication. To ensure that innovation happens from end to end and brings tangible results to the business, we promote investment in start-ups and small companies and the appreciation of ideas created in-house, through a culture that seeks to involve each employee.

Part of our management is responsible for innovation governance, which aims to ensure the deployment of the strategy into innovation objectives for the entire group in Brazil, including the determination of processes and rituals that guarantee best practices and achievement of results.

To further promote high-impact projects, the Innovation area created a cell dedicated to evaluating potential businesses, aiming to create opportunities for related markets and promote greater gains and business extension. In this way, the team interacts with all business areas of the company. In addition, it monitors and evaluates the main trends with potential impact on the sector, which can be linked to the company's strategy and the vision of consumers, developing new products, services and business models based on identified opportunities, from idea to scale. This cell is also in charge of monitoring the main market trends and technologies and supporting the generation of new initiatives and determination of new projects and possibilities, in order to reach more advanced horizons of innovation.

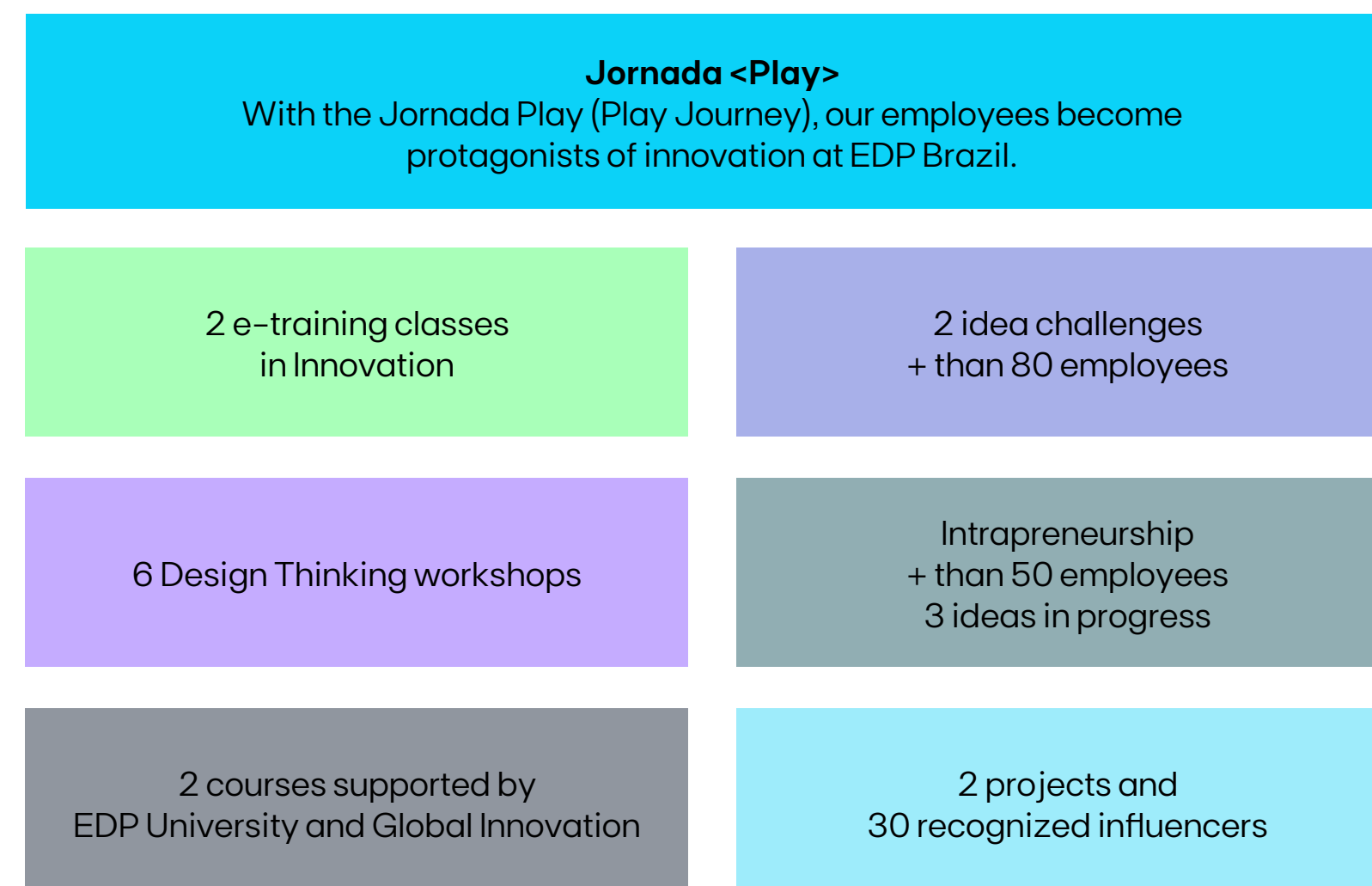
Culture of innovation

We value the ideas of each EDP Brazil employee, knowing that innovative solutions often must incorporate the specific challenges of each region. Therefore, through Jornada Play, we engaged and invested in the training of our employees, empowering them as protagonists of the innovation process.

The journey seeks not only to offer tools and methodologies that facilitate the generation of ideas, but also guides the development of these ideas until they are transformed into tangible projects. In 2023, 35% of our employees participated in innovation culture initiatives by contributing with their ideas, being trained, or developing projects.

In 2023, we were recognized as the most innovative company in the Brazilian electricity sector, by the Valor Inovação Brasil Award.

In the general ranking, encompassing 150 companies, EDP got the 20th place, rising 12 positions in relation to the 2022 ranking.



CONSTANT CULTURE AND COMMUNICATION

MANAGEMENT

1. Integrated platform

It seeks to expand the operations of programs and events by creating a pioneering innovation hub in the country through four objectives:

- Innovation strategy
- Innovation programs
- Internal culture
- Communication and reputation

1
Integrated platform

Review and integration of current innovation initiatives

2
Results management

Integrated innovation management, focusing on results and prioritizing projects

2. Innovation management system

It seeks to implement a systemic solution to create processes for innovation management from qualitative and quantitative points of view through three objectives:

- Results management
- Metrics
- Innovation database

CONSTANT CULTURE AND COMMUNICATION
BUSINESS DEVELOPMENT

3. Innovation Factory

It seeks to give traction and agility to internal innovation, with results and strategic service for the Business Units through four pillars:

- Experts in innovation
- Strategic solutions
- Focus and agility
- Communication

3
Innovation Factory

Ampliação da atuação da estrutura e suporte às Unidades de Negócio

4
High-impact transformation

Active involvement in new business development

4. High-impact transformation

It seeks to work on creating new business models and its own distribution channels in partnership with companies with recognized innovation potential (aligned with knowledge about the work developed by competitors and trends) through three objectives:

- New business
- Strategic partnerships
- Market intelligence

Innovation ecosystem

The innovation ecosystem provides an external relationship with players in Brazil and around the world. In 2023, we highlight the global open innovation programs Starter and Free Electrons, in addition to local levers, such as CorpLab, our approach to the Espírito Santo ecosystem and the more than 20 proofs of concept that were carried out with startups to accelerate innovation.

Starter Free Electrons

Starter Free Electrons aims to capture the most innovative and promising proposals from start-ups in the energy sector, ensuring that the solutions have an impact on energy transition. Its 7th edition was held in 2023, focusing on areas such as renewable energy, smart grids, energy management, sustainable mobility, energy storage, flexibility, green hydrogen or decarbonization.

The chosen candidates had access to the various business units of the EDP Group, as well as access to specialized teams, with which they could test their solutions.

CorpLab

CorpLab was an innovation project aiming to create new business opportunities collaboratively with partners.

Focusing on decarbonization, we teamed up with important corporations to identify real pains and how to solve them together. The idea is to work on the identified points and connect with start-ups and internal teams to build solutions.

Innovation habitats in ES

To anticipate sector trends and drive sustainable business growth, we carried out a mapping of innovation habitats in Espírito Santo, recognizing the state as a disruptive hub, with immense potential and entrepreneurial culture.

The recent internal study on the innovation ecosystem in Espírito Santo revealed the existence of 108 innovation habitats in 16 cities, highlighting the breadth and diversity of initiatives aimed at developing innovative solutions. Learn more by clicking [here](#).

In 2023, we increased investments in start-ups from Espírito Santo, totaling BRL 298,000. The ecosystem is diverse, made up of strategic partnerships with start-ups, innovation hubs, incubators, laboratories, and other corporations.

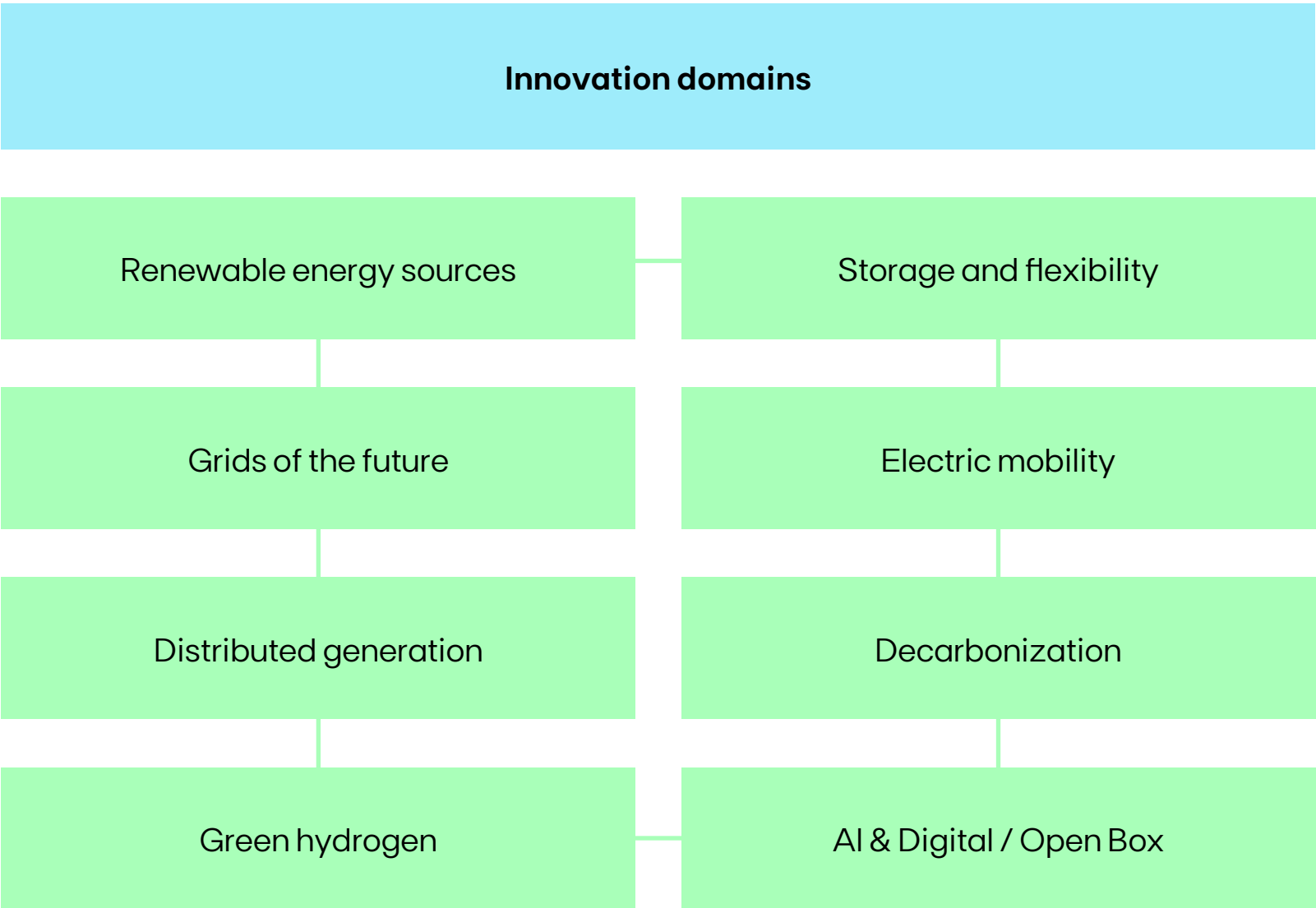
In 2023, we invested

BRL 42 million
in Research & Development.
Learn more on page 102.

EDP Ventures

EDP Ventures is the Corporate Venture Capital area of the EDP Group, which aims to invest in promising start-ups to transform the energy sector and accelerate the energy transition on a global scale. From the selection of key areas for the group, we identify partners who seek solutions to the challenges of the sector and digital transformation.

In 2023, we consolidated more than BRL 56 million invested in nine startups, achieving revenue of more than BRL 20 million and more than 300 employees in the portfolio. The selected companies cover strategic innovation domains, such as renewable energy sources, grids of the future, distributed generation, green hydrogen, energy storage and flexibility, electric mobility, decarbonization, among others.



Investment of

BRL 20MM

The highest amount ever made in a single year

Investment in a LATAM start-up (Splight, in Chile) totaling

BRL 10MM

YoY* growth of

33% per year

in the investment portfolio (the market average is 20% p.a.)

Internationalization of two start-ups

Colab
with projects with E-Redes in Portugal and

Delfos
with the opening of its holding company in Spain

3 Follow-On investments in 2023:

Delfos
Colab
Voltbras

*Year Over Year.

Valuing Diversity

GRI 3-3 | 2-7 | 405-1

In an increasingly globalized scenario, the appreciation of diversity and inclusion is reinforced as a decisive factor in EDP’s success. Our work goes beyond simply reaching different audiences, as it focuses on creating an environment where every employee feels like they truly belong, regardless of their backgrounds, identities, or experiences.

Since 2019, we have had an Inclusion and Diversity Program, whose main objective is to expand opportunities for underrepresented groups through a strategy of goals and affirmative actions that range from professional training to employability and career development.

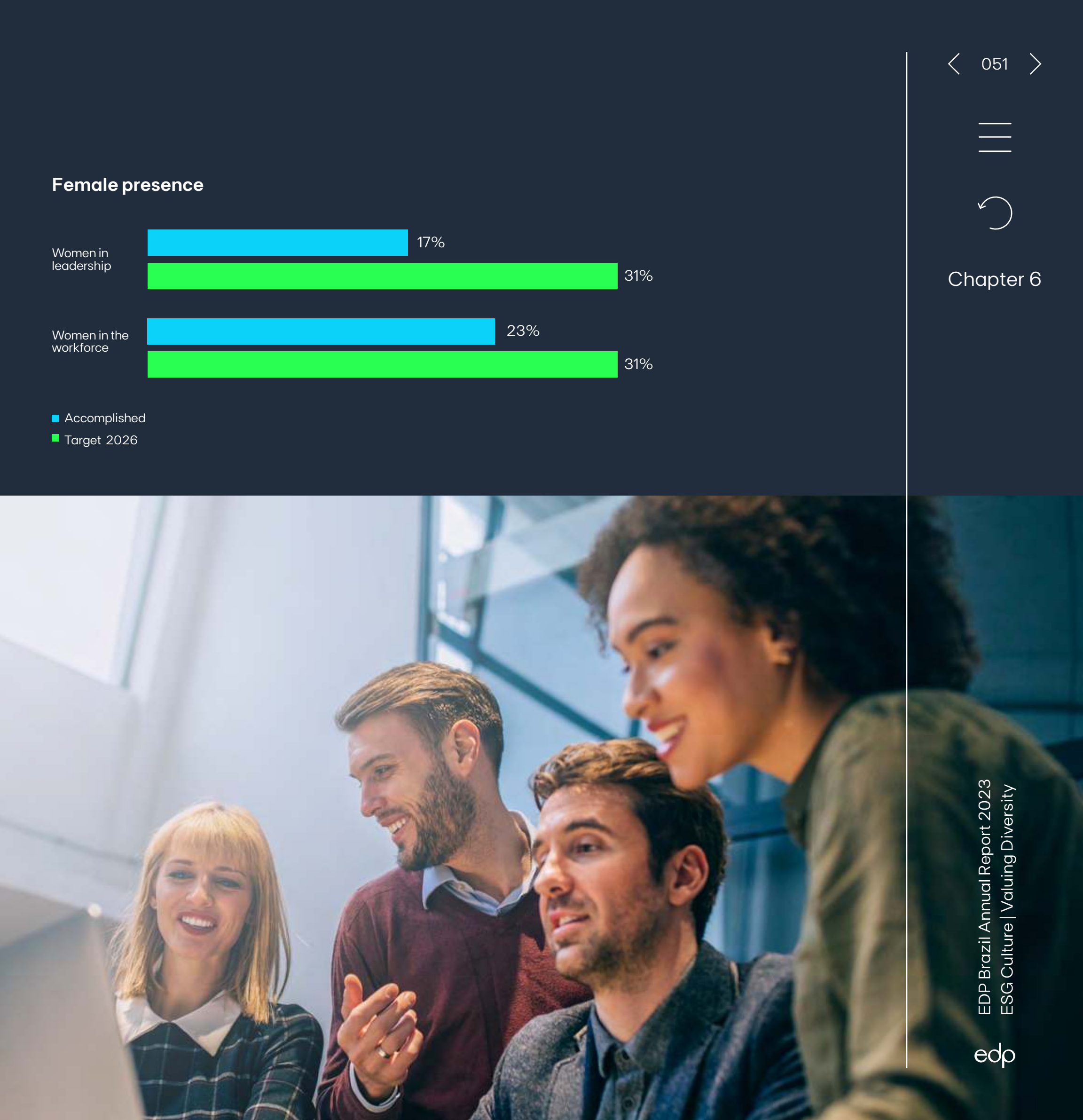
In 2023, the results achieved for the goals proposed in the program advanced, demonstrating that we are on the right path to guarantee a more representative work environment and achieve the objectives established for 2026. However, the commitment does not end with achieving goals. Rather, we actively work to invest in the retention of the various groups in the company. Our diversity goals include:

Conexões Pretas

In 2023, we invested in the Conexões Pretas (Black Connections) Program, an initiative focused on creating an individual development plan for black professionals, focusing on recognition, retention, and career acceleration.

There were 45 participants and important results have already been achieved, such as: 18 merits, 3 promotions and 46% movement. Furthermore, we finished the program with an NPS¹ of 98%, exceeding participants’ expectations.

¹ Net Promoter Score.



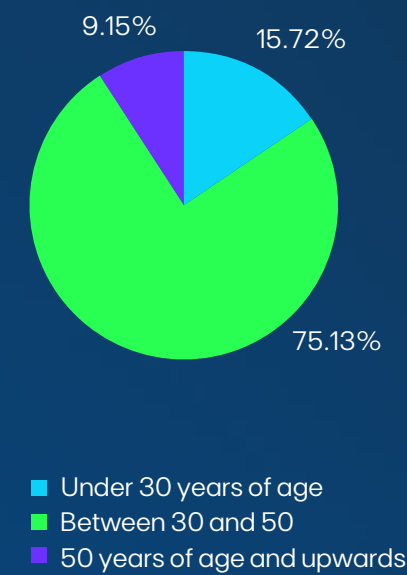
In 2023, we updated the employee overview to guide action plans and the mapping of concrete initiatives. Among these actions are:

Diversity, Equity & Inclusion Committee Strengthening the Diversity, Equity & Inclusion Committee and Affinity Groups at EDP is a strategic priority to promote an inclusive and diverse work environment. The Committee is responsible for developing and implementing policies and practices that promote diversity and equal opportunities within the company. Additionally, Affinity Groups provide a space for employees to connect, share experiences and raise awareness about issues related to diversity and inclusion based on their experiences. The strengthening of these initiatives demonstrates EDP's commitment to creating a work environment where everyone feels valued and respected, regardless of their origin, identity, or affective and sexual orientation.	DE&I training Training leaders in diversity, equity, and inclusion (DE&I) at EDP is a fundamental part of the company's strategy to promote an inclusive work environment. EDP offers specific training and development programs for leaders, with the aim of increasing awareness of diversity, equity, and inclusion issues, as well as providing tools and skills to lead diverse teams effectively. These programs aim to empower leaders to promote diversity, create an inclusive environment and make decisions that reflect the values of equity and respect within the organization. Based on these initiatives, EDP seeks to ensure that leaders are aligned with DE&I principles and are capable of promoting an organizational culture that values diversity in all its forms, starting with the onboarding of new employees.	Diversity in leadership Increased representation at the base and in leadership at EDP is a strategic priority to promote diversity and inclusion at all levels of the organization. We implemented initiatives to recruit, develop and retain diverse talent, especially those related to gender and racial diversity and people with disabilities, ensuring that the workforce reflects the diversity of the communities in which the company operates. EDP is committed to promoting the advancement of diverse professionals to leadership positions, ensuring representation at all decision-making levels of the company. One of our targets is to ensure that there are at least 30% of underrepresented groups in our succession processes. We have also made public our commitment to having women in 30% of our vacancies globally and in our leadership positions by 2025. These actions aim to create a more inclusive work environment, where the voices and perspectives of different groups are valued and incorporated into the organization's strategic decisions.	More targeted plans for people with disabilities EDP has implemented more assertive plans to promote inclusion and equal opportunities for people with disabilities. This includes creating specific recruitment programs, new work models, adapting spaces to ensure accessibility, offering awareness and sensitization training, and promoting an inclusive work environment. In addition, we established partnerships with specialized institutions and organizations throughout the country to ensure that the needs of people with disabilities are met effectively. These plans aim to ensure that people with disabilities have fair employment opportunities, professional development, and active participation in the company.	Ethics Channel Strengthening the Ethics Channel is a priority for EDP, we seek to create a work environment with zero discrimination and that is why we invested in improving the channel, offering regular training for employees, guaranteeing the confidentiality of complaints, and promoting an organizational culture that values integrity and ethical conduct. Additionally, we have implemented measures to ensure that reports are handled effectively and that there are consequences for unethical conduct. Strengthening the Ethics Channel reinforces EDP's commitment to transparency, responsibility, and compliance with high ethical standards in all its operations. 
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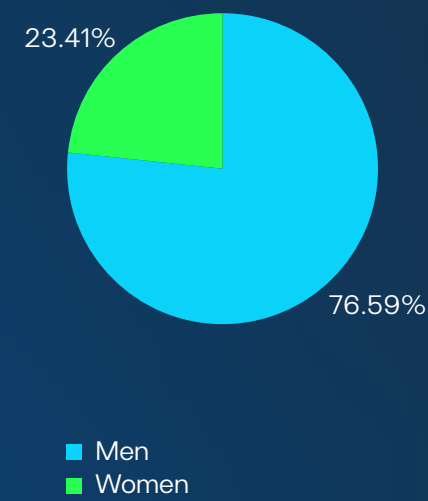


TOTAL OF EMPLOYEES: 3,366

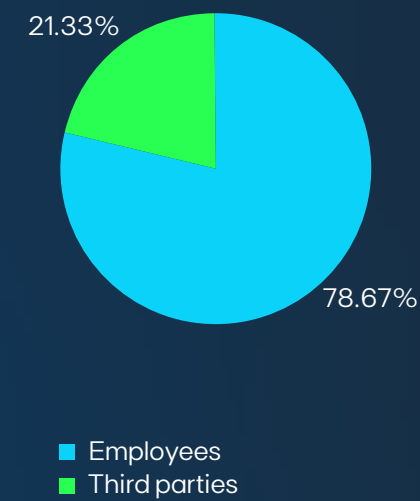
Age



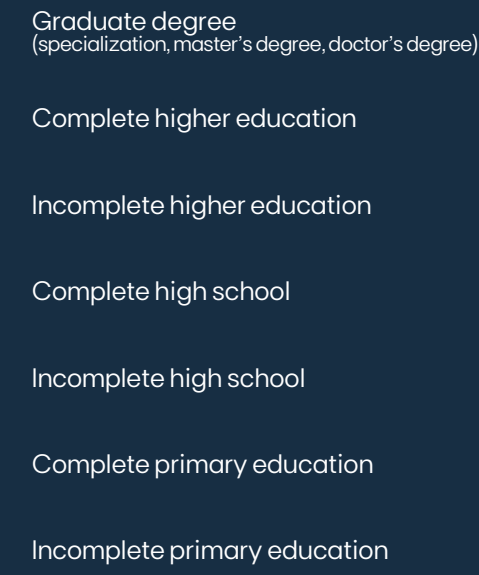
Gender



Type of contract

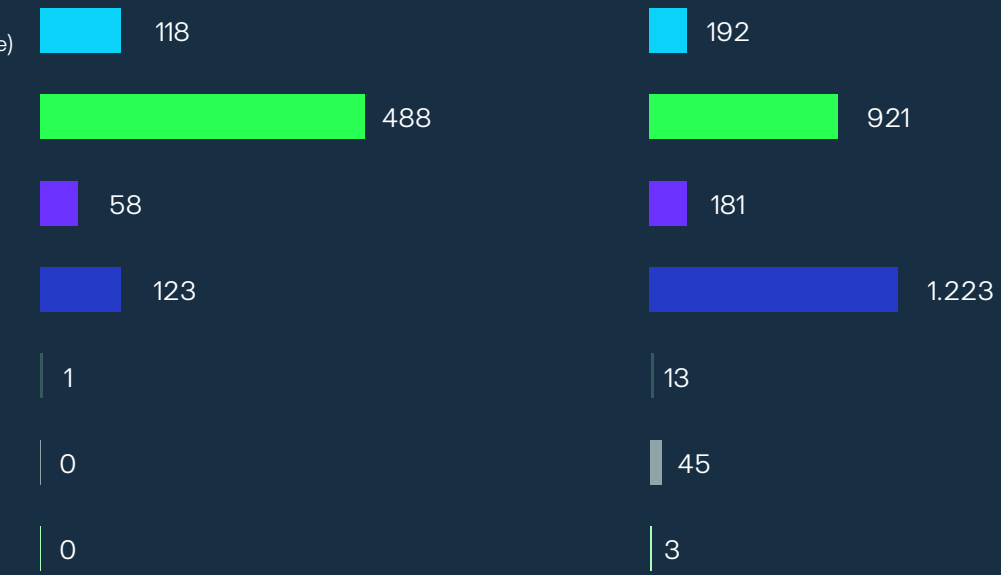


Education



Women

Men



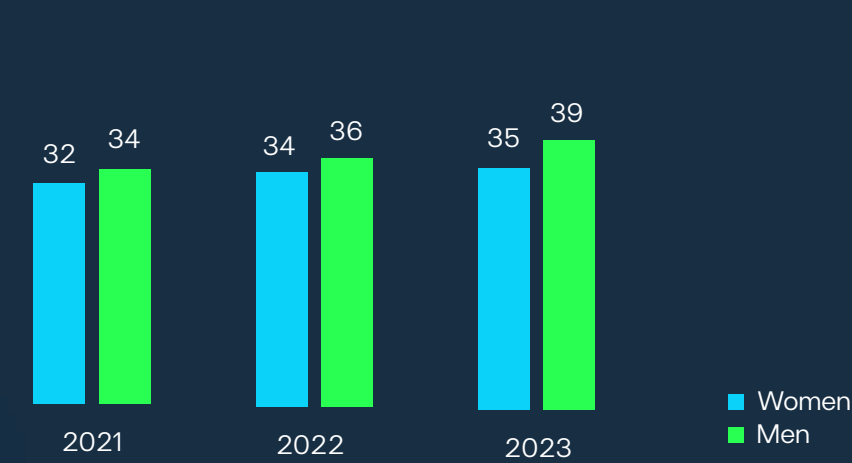
Racial diversity – Men



Racial diversity – Women



Employees with disabilities



DETAILED INFORMATION ABOUT THE COMPOSITION OF THE WORKFORCE AT EDP CAN BE FOUND ON PAGE 104.

* The "Black" category includes black and mix-raced people, as defined by IBGE.

Remunerating women and men

GRI 405-2

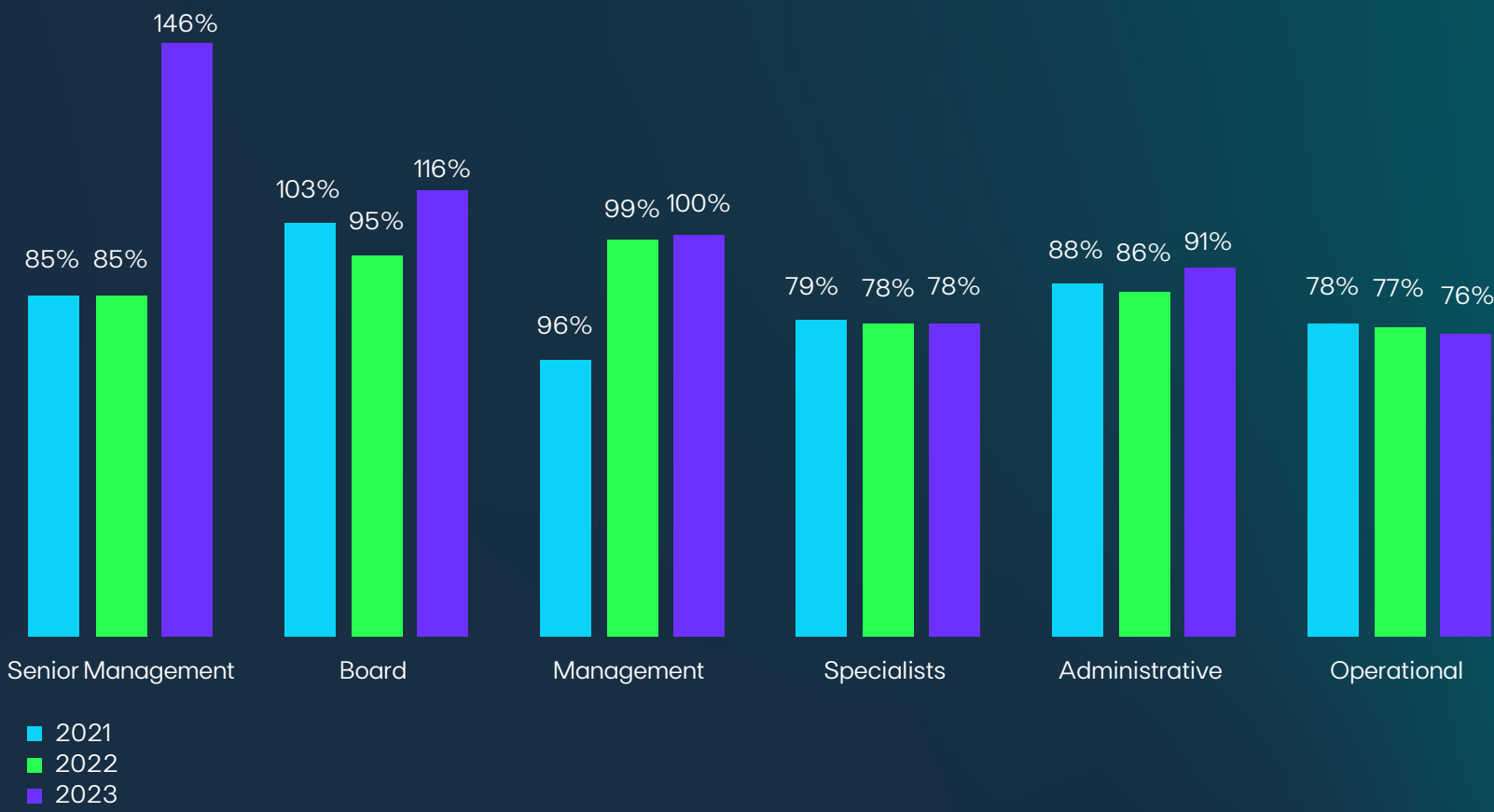
EDP is committed to implementing the Brazilian Pay Equality Law and, to this end, has a multidisciplinary committee dedicated to monitoring pay equity internally.

This committee carries out diagnoses and develops action plans to monitor the main existing challenges. Based on an in-depth study that includes specialized literature and consultations with other companies and best market practices, the committee developed a monitoring panel of base salary and remuneration KPIs that considers gender and race perspectives.

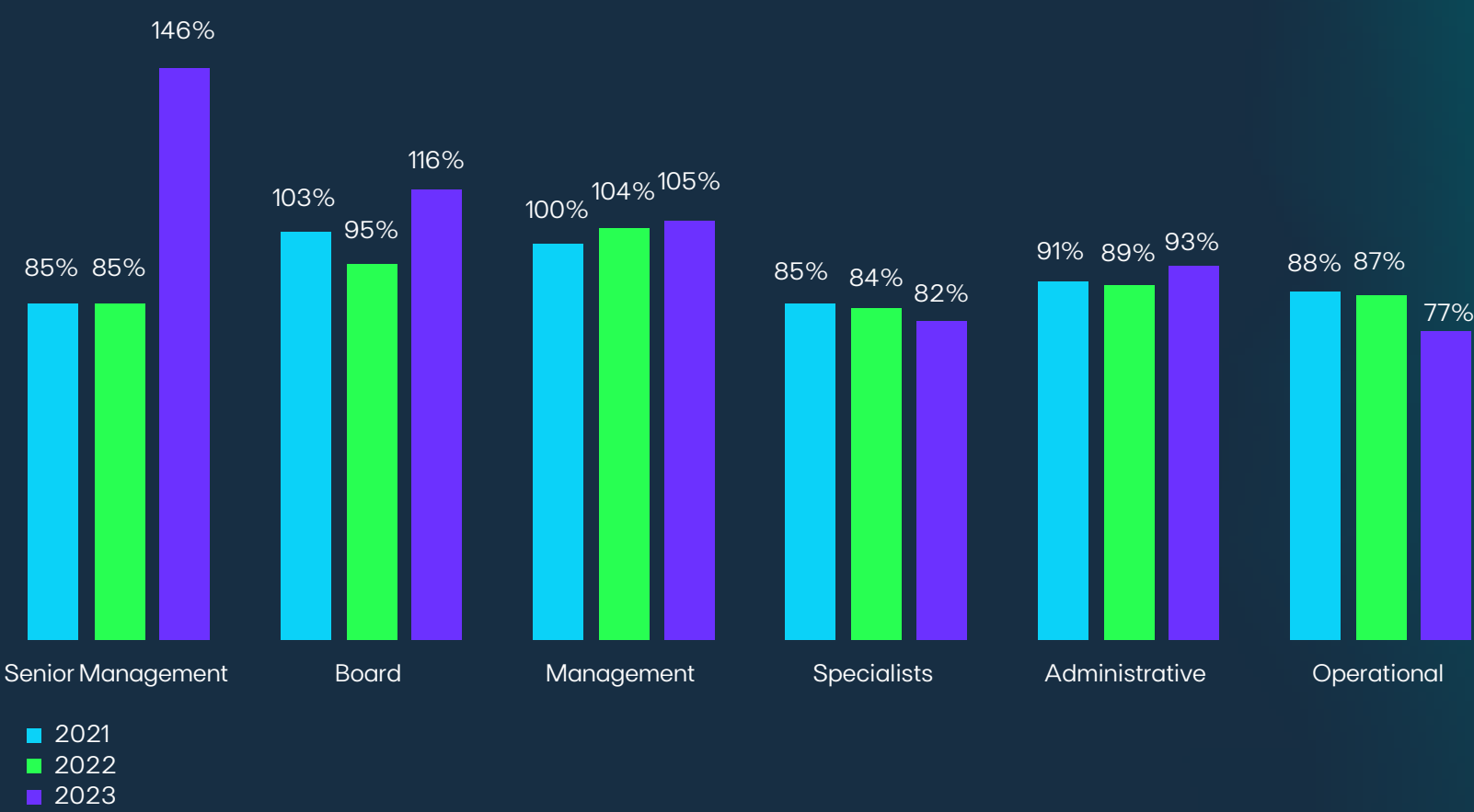
This tool allows you to make segmented comparisons by areas and positions in real time, increasing the agility in evaluating scenarios and breaking down these analyzes into concrete measures. To calculate the indicator “proportion between the remuneration of women and men”, we considered all companies consolidated by the EDP Brazil Group as “important operational units”. Additionally, we reaffirm our commitment to equity through affirmative actions that value professionals from underrepresented groups in career development programs, internal movements, and promotions.



Proportion between the remuneration of women and men (F/M)



Proportion between the base salary paid to women and men (F/M)



Health and Safety

GRI 403-1 | 403-2 | 403-9

☑ Reducing the number of accidents is a fundamental pillar for us. Within the scope of the 2023–2026 Strategic Plan, we prioritized the goal of achieving zero accidents in our operations. Therefore, we are committed to spreading a safety culture to all employees and partners.

We are guided by the guidelines outlined in the Management and Sustainability Systems Policy, approved by the Board of Directors. Furthermore, we invested in continuous training, carried out risk assessments and implemented preventive measures.

EDP maintains certified health and safety management systems in all its power generation units, as well as in the distributors’ substations, in the main transmission company (EDP Goiás, which has more than 700 km of grids), and at its headquarters in Brazil, where, among other things, energy trading activities are concentrated. The certifications cover environmental management, starting from ISO 14001, and security, following ISO 45001, in an integrated manner, all implemented voluntarily, as part of the process of continuous improvement of the company’s internal processes. Currently, distributors are in the process of implementing action plans to also be able to certify grid maintenance activities, with the inclusion of Distribution Service Centers.

However, we recognize that the last year has presented significant challenges, with four fatal accidents related to electricity and activities at height. These events highlighted the imperative need for a more robust approach to preserving the health and safety of our people.

In view of this, we work to develop Safety Committees with service providers, aiming to take ownership of this common responsibility. We also started a partnership with an external consultancy to help develop an effective action plan. Experts were sent to operations to carry out active listening and identify risks. The results were delivered in the form of an in-depth diagnosis.

These measures aim not only to correct deficiencies, but also to proactively strengthen the approach, ensuring that security is practiced as an intrinsic part of the corporate culture. We are committed to learning from past experiences to ensure a safe and healthy working environment for everyone at EDP. ☑

🛡️ Total accidents in 2023 🛡️



Frequency rate



Severity rate



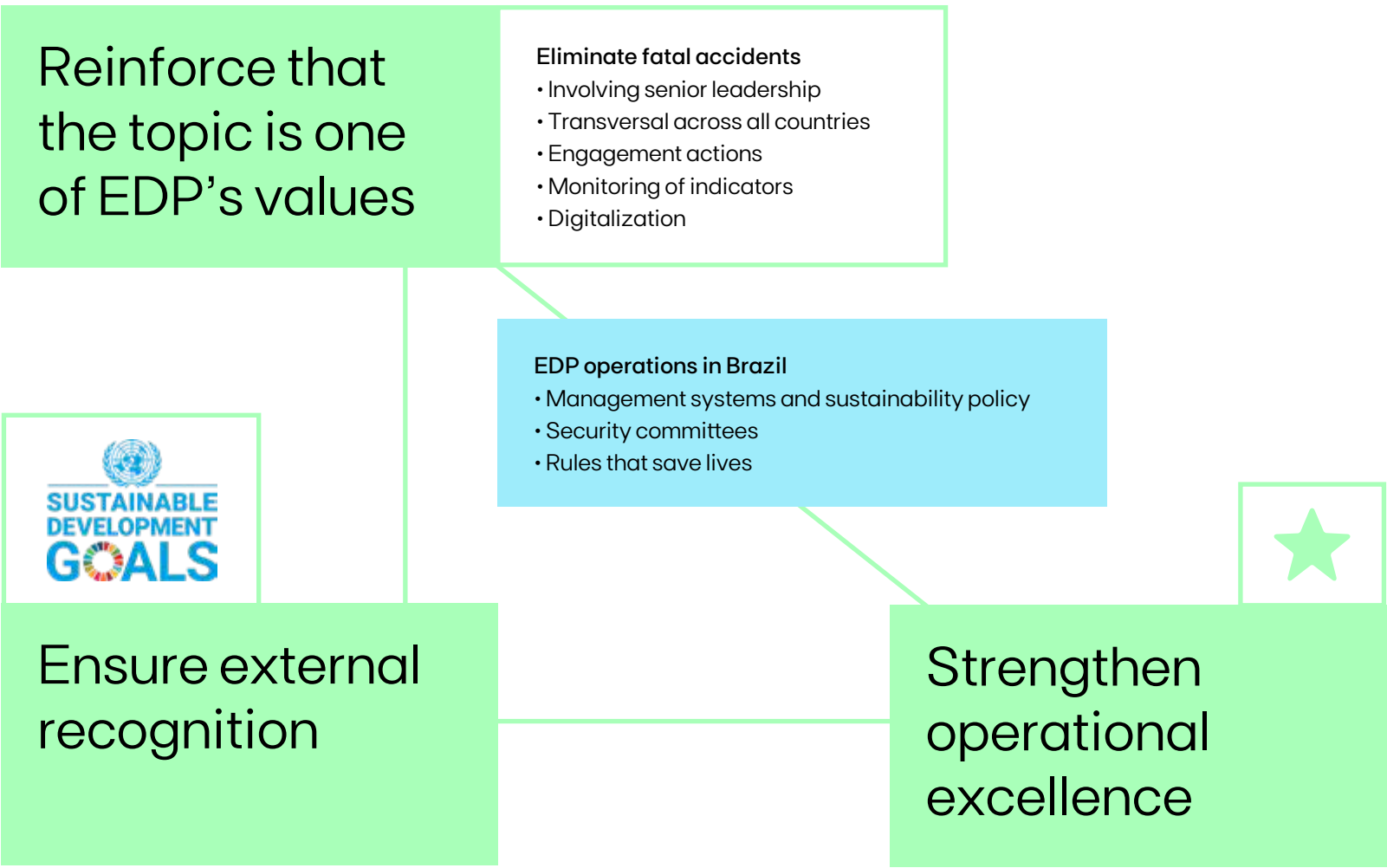
MORE INFORMATION ABOUT ACCIDENT HISTORY AND RATES CAN BE SEEN ON PAGE 103.

Play It Safe

In response to the urgency in minimizing fatalities, we are aligned with the global security strategy in the search for mitigating risks and managing consequences effectively.

Therefore, we seek to integrate the best global security practices into each of our local operations, adapting them to the specific needs of each context.

OUR GLOBAL AMBITION



LOCAL WORK

Seeking to internalize value for our partners, we invested in the Somos Segurança: Parceiro Seguro Program (We Are All About Safety: Safe Partner Program), which aims to engage professionals and expand responsibility and care for others.

LIVE-SAVING RULES

They were defined based on the identification of the most critical risks, from which failures could cause serious or fatal accidents. They are joined by two others, which apply specifically to distribution units.

1. Electricity safety
2. PPE against shock and electric arc
3. Working at heights
4. Load movement and lifting
5. Blocking and grounding
6. Machinery protection
7. Traffic safety
8. Confined space
9. Live line: safety distance
10. Live line: installation of poles

There are Working Groups dedicated to developing activities, as well as including roles and responsibilities for employees involved in investigations and defining consequences.

✓ Hazard identification and incident management ✓

GRI 403-1 | 403-2

The identification of hazards and risks occurs based on matrices that analyze the company's areas, processes, and activities. This is a process that serves as a starting point for the initiatives implemented in the safety management system, carried out by multidisciplinary areas, with technical support from the Occupational Safety area. For each activity existing in the processes under analysis, the related hazards and damages must be identified, and in the same activity there may be several hazards and damages.

The situations to be considered in the surveys include possible emergencies arising from activities, products, and services, both of the company and its contracted services. Furthermore, it is important to analyze the organization of work, social factors, leadership, and culture, as well as activities under normal and abnormal conditions, past and present, that may have generated liabilities.

Hazards with direct or indirect influence are also taken into account, as well as the activities of all people with access to the workplace, human behavior, hazards external to the workplace that may affect the safety and health of people under the control of the organization, hazards in the vicinity of the workplace, infrastructure, equipment and materials in the workplace, changes to the unit, modifications to the management system, legal obligations related to the assessment of occupational risks and the design of work areas, processes, facilities, machinery/ equipment, and operational and work organization procedures. We also have tools to report incidents anonymously if a behavior or situation that creates a risk is identified. All occurrences collected are treated and re-analyzed according to the hazard and risk matrix.

The record of identified hazards and risks specifies the sector, area, activities, equipment used, the number of people exposed, in addition to technical concepts such as hazard category (Physical, Chemical, Ergonomic, Biological, Accidents, among others), description of the risk and damage/impact associated with it.

The hazard is also classified based on its frequency, urgency and the possible injuries or illnesses associated with it. Therefore, the risk is the result of the cross-analysis between its probability of occurrence and the severity of the possible consequences.

After identifying the risks related to activities and processes, all control measures already taken are analyzed, as well as new improvements that can be implemented to mitigate any residual risks. The order of priority to treat the identified residual risks involves, firstly, selecting critical risks (severe and high) and monitoring and controlling non-critical risks (medium and low). Control measures must consider:

- Elimination;
- Substitution;
- Engineering controls;
- Separation;
- Administrative measures;
- PPE.

In the event of incidents, a series of responses are expected:

- Immediate actions;
- Reporting the incident, according to its severity;
- Data collection (Investigation and Analysis committee);
- Training of the Investigation team;
- Incident Investigation and Analysis Process (Investigation and Analysis Committee), through the Root Cause Failure Analysis methodology;
- Suggestion for improvements and action plan after identifying the causes;
- Efficacy analysis;
- When applicable, review of the hazard and risk matrix to improve the process.

Finally, in EDP Brazil's projects, no task is so important or urgent that it must be carried out without safety. We believe that every occupational accident or illness is preventable and we encourage everyone's commitment with this principle. This is why the right to refuse is widely publicized by all, and they are also described in service orders, to reinforce the commitment to preserve people's life.

Engagement and Well-Being

At EDP Brazil, we believe in the importance of strengthening an organizational culture of quality of life and well-being that generates value for employees and brings greater engagement for our teams. That is why we carry out several initiatives that encourage a healthy, balanced, and productive work environment.

Aligned with the global well-being strategy, our actions are based on five dimensions of well-being: emotional well-being, physical well-being, social well-being, professional well-being, and financial well-being.

Hybrid work model and flexibility

For eligible employees, we adopted a hybrid work model, with a 3x2 format, where the person works three days in the office and two days from home. The main benefit of this model is to help employees balance their work routine and personal lives.

In order to promote greater flexibility for employees, EDP also offers the possibility of having flexible Fridays. This action allows eligible employees to work 30 minutes more from Monday to Thursday, so that, on Fridays, they can end their shift at 2:30 p.m. or 3:30 p.m., depending on what time they start their journey.

Golden rules and good practices for well-being at work

Connected to the EDP Group's global well-being strategy, which has as one of its main objectives contributing to the balance of employees' work routine and personal life, we launched two golden rules. The first prioritizes the lunch break and the second defines the time limit for meetings or external commitments between 9 a.m. and 5 p.m., knowing that exceptions must be analyzed, such as in cases where field teams are involved.

In addition, we have also created a guide to good well-being practices that strengthens the work environment, regardless of its format, whether the person works from home, in the field, in the office or in a hybrid model. The guide is part of each person's responsibility and attitude and addresses topics such as responsible consumption and organization of the workday.

EFR CERTIFICATION

For the first time, EDP is globally certified as a family-responsible company. This certification reinforces the excellence of the various work-life balance measures that the group promotes among its more than 13,000 employees, in the 29 regions in which it is present.

As a family-responsible company, EDP maintains a continuous focus on programs and initiatives that provide an increasingly human and inclusive experience and that reflect a common commitment: the well-being of all employees.

Promoted by Másfamilia, the EFR global certification process analyzed in detail, through internal and external audits, the implementation of the well-being strategy in the EDP group, as well as compliance with the five strategic pillars of an EFR company: family support, professional and personal development, temporal and spatial flexibility, equal opportunities, and quality in the workplace.

Incentive to retirement

With the aim of welcoming professionals who dedicated years of their lives to the joint construction of our history, we created the Retirement Incentive Program, providing them with differentiated termination conditions and guidance for the new post-employment stage.

Participation is voluntary and allows the registration of employees in full exercise of their functional activities, as long as the prerequisites defined in the program's regulations are met.

In addition to the legal severance pay and compensation paid by us, the participants of this program are invited to get involved in the Viver Bem Program (Living Well Program). This initiative invites a specialized consultancy to provide workshops on topics such as motivational guidance; financial health; relationships with partners, family members and friend; life projects, testimonials, and tributes. We also offer a supplementary pension program. In 2023, this program had 2,515 beneficiaries.

MORE INDICATORS REGARDING CAREER, DEVELOPMENT AND REMUNERATION CAN BE SEEN IN THE ANNEXES ON PAGE 107.

Career and Development

GRI 3-3 | 404-1

We recognize human capital as a non-negotiable factor in maintaining the sustainability of our business. That is why we are committed to investing in the continuous training and learning of more than 3,600 employees. We have several training programs, courses, workshops, among other learning tools.

In the face of global transformations, we understand the importance of cultivating employee retention. Thus, we prepare professionals to face changes in a comfortable and collaborative way, aligning individual goals with EDP Brazil's strategic objectives.

The training, aligned with the pillar of continuous and autonomous learning, is available at the corporate university, which offers free and mandatory courses on topics such as compliance, safety and sustainability, and also on the Udemy platform, with thousands of courses on the most different knowledge topics (technology, people management, processes, among others). We have an internal mentoring program, which mobilized the management public and other employees so that they could exchange experiences, give advice, and create internal contact networks.

In 2023, we invested more than BRL 3 million in training, including courses, conventions, events, lectures, and workshops. This represents an average of 21 hours per employee, considering in-person, hybrid, and online initiatives.

Leadership development

GRI 404-2

In 2023, the main programs aimed at improving leadership were:

- **Agile training:** it drives agile transformation so that we can launch products and services quickly, oriented towards optimizing value delivery, following market changes and needs and promoting an elevated level of collaboration between all parties to make the process more transparent customer vision and expectations.
- **Coaching:** process in which a coach supports the leader's development and acceleration process with a clearer and more precise focus, instigating reflection and inspiring the maximization of their personal and professional potential. It empowers professionals who already have relevant deliveries and add value to EDP, so that they can take on new challenges within the company in a shorter period of time.
- **Mentoring:** process in which a more experienced professional develops himself as he supports and develops another professional, through the transmission of culture, sharing of experiences and expanding the network of contacts. They contribute to building a culture of mentoring and counseling on a daily basis, bringing different hierarchical levels and units together, thus contributing to the expansion of networks and the development of people.
- **Conscientious Leadership Workshop:** the workshop was structured based on the holistic assessment of leadership for the 2022 cycle, in which one of the competencies identified with the greatest need for development was self-knowledge. The leaders deepened their individual and collective consciousness, promoting self-reflection and the management of emotions and, thus, contributing to more efficient results and psychological safety in the work environment.
- **Leader's onboarding book:** standardized material for the personalized onboarding of new leaders, providing essential information on people management topics, such as recent recognition, performance assessment, development programs in which they participate and climate research.

Volunteering

The Volunteering Program was created by the EDP Group in 2011 and has been active for over than years. Through employee engagement, we seek to boost an organizational culture guided by values, promoting social responsibility, aligned with the ESG strategy, generating social impact, and developing socially responsible people, which contributes to the development and transformation of the communities where we are present.

In 2023, 47% of employees spent more than 4,000 hours in volunteering, so that the energy of our volunteers benefited more than 57 social organizations and around 4,750 people, considering assistance and skill-related initiatives.

We highlight some initiatives from this year below:



Cleaning task force to protect the mangroves of Aracruz

We counted on the energy of 33 volunteers from EDP Espírito Santo, who dedicated their time to this action to clean the mangroves in the Piraquê-Açu and Piraquê-Mirim Sustainable Development Reserve, in partnership with the local government of Aracruz. This initiative reinforces our commitment to environmental issues, protecting the environment and the way of life of traditional collectors and fishers in the region.

Go green! Together for a greener planet | Beach cleaning

In celebration of World River and Beach Cleanup Day, we reinforced our motto: We Choose the Earth. Together with the team of employees (and their family members) from the units in the states of São Paulo and Espírito Santo and with a fantastic level of engagement, we collected more than 120 kilos of waste and over 1,600 items from the shore, sandbar and jundú (low vegetation on the coast, close to the dunes and sand beaches), in the vicinity of the beaches Lagoa Azul (Caraguatatuba, SP), Praia do Morro (Guarapari, ES) and Praia do Canto (Vitória, ES).

Christmas Food Collection Campaign: Transforming Christmas dinner for those who need it most

On International Volunteer Day (December 5), we could not miss the opportunity to celebrate this special date. At the São José dos Campos (SP), São Paulo (SP), Poá (SP), Mogi das Cruzes (SP), Miracema do Tocantins (TO), Goiânia (GO), Vitória (ES), Serra (ES) and Nova Venécia (ES) units, a collection of non-perishable foods was carried out to help bring a more dignified Christmas dinner to those in need. With this action, we managed to reach the marks of 1.5 tons of food collected, more than 180 participating employees and 10 social organizations benefited

My Cause

In addition to the initiatives led by the Engagement area, responsible for managing the Volunteering Program, employees have the opportunity to build simultaneous social initiatives, shared with everyone through our volunteering platform. This way, it is possible to engage many more employees in this good network. Throughout the year, 36 initiatives were organized, totaling 905 hours of volunteering within working hours.

Performance assessment

GRI 404-3

At EDP, we seek to be a future-proof company and we look at development holistically, taking past performance as a starting point and considering present skills and the agility to adapt and face the challenges of the future. The process inspires us to:

- Get to know those around us better, also acquiring knowledge about ourselves;
- Be assertive regarding our evolution needs, taking into account the improvement and reinforcement of the organization's necessary skills;
- Implement a meritocratic culture, appropriately distinguishing those who demonstrate the necessary skills for EDP's current and future challenges;
- Reinforce the mentality of being a united company, mobilizing us towards our goals and ensuring a common and engaging experience for employees.

This is done continuously throughout the year, through development conversations, allowing us to define a flexible path adapted to personal and business needs. In 2023, we assessed 100% of our own active staff by September, and the consolidated results related to performance, skills and agility were used to structure the collective and individual development strategy for our personnel.



Customers

GRI 3-3 | 2-29

✔ We continually work to increase our customers’ satisfaction with the services offered by EDP Brazil. To achieve this, we have multidisciplinary working groups focused on analyzing the demands presented by customers and also by market trends.

When we consider our relationship with end consumers, the main interaction occurs with the distributors EDP São Paulo and EDP Espírito Santo, which maintain concessions in 28 and 70 cities in their respective states. Continuous improvement actions include measures to reduce DEC and FEC¹ quality indexes and permanent investment in new technologies for customer service. ✔

The year 2023 was marked by challenging climate events with severe social impacts. In February, the north coast of São Paulo suffered from heavy rains and part of the region is under the concession of EDP São Paulo, which is why an internal mobilization was carried out to quickly recover the affected areas and communities.

There were around 60 teams positioned to respond to more than 1,200 incidents, a performance that guaranteed 99% recovery of our grid in just four days. In addition, we promoted intensive work in collecting and donating drinking water, food, cleaning items, hygiene materials and clothing, with a view to minimizing the negative impacts faced by local populations.

¹Both quality indexes refer to Equivalent Duration of Interruption per Consumer Unit (DEC) and Equivalent Interruption Frequency per Consumer Unit (FEC). DEC is the time that, on average, during the observation period, each consumer unit was without electricity. FEC is the number of interruptions occurring, on average, during the observation period..

Number of consumer units belonging to EDP São Paulo

EU 3 | SASB IF-EU-000.A

	2021	2022	2023
Residential	1,848,410	1,901,728	1,973,453
Industrial	12,062	7,384	7,375
Commercial	141,876	147,810	151,515
Rural	5,383	5,382	5,295
Public Power	9,938	10,377	9,871
Street lighting	3,420	4,049	4,157
Public service	1,521	1,570	1,591
Energy in transit (USD)	1,037	1,155	1,330
Own consumption	167	200	191
Total	2,023,814	2,079,655	2,154,778

Number of consumer units belonging to EDP Espírito Santo

EU 3 | SASB IF-EU-000.A

	2021	2022	2023
Residential	1,306,384	1,347,135	1,383,016
Industrial	10,022	9,337	9,137
Commercial	131,365	134,019	134,183
Rural	194,087	187,693	183,169
Public Power	11,644	11,920	12,924
Street lighting	501	2,331	2,436
Public service	1,776	1,809	1,952
Energy in transit (USD)	615	726	891
Own consumption	230	257	255
Total	1,656,624	1,695,227	1,727,963



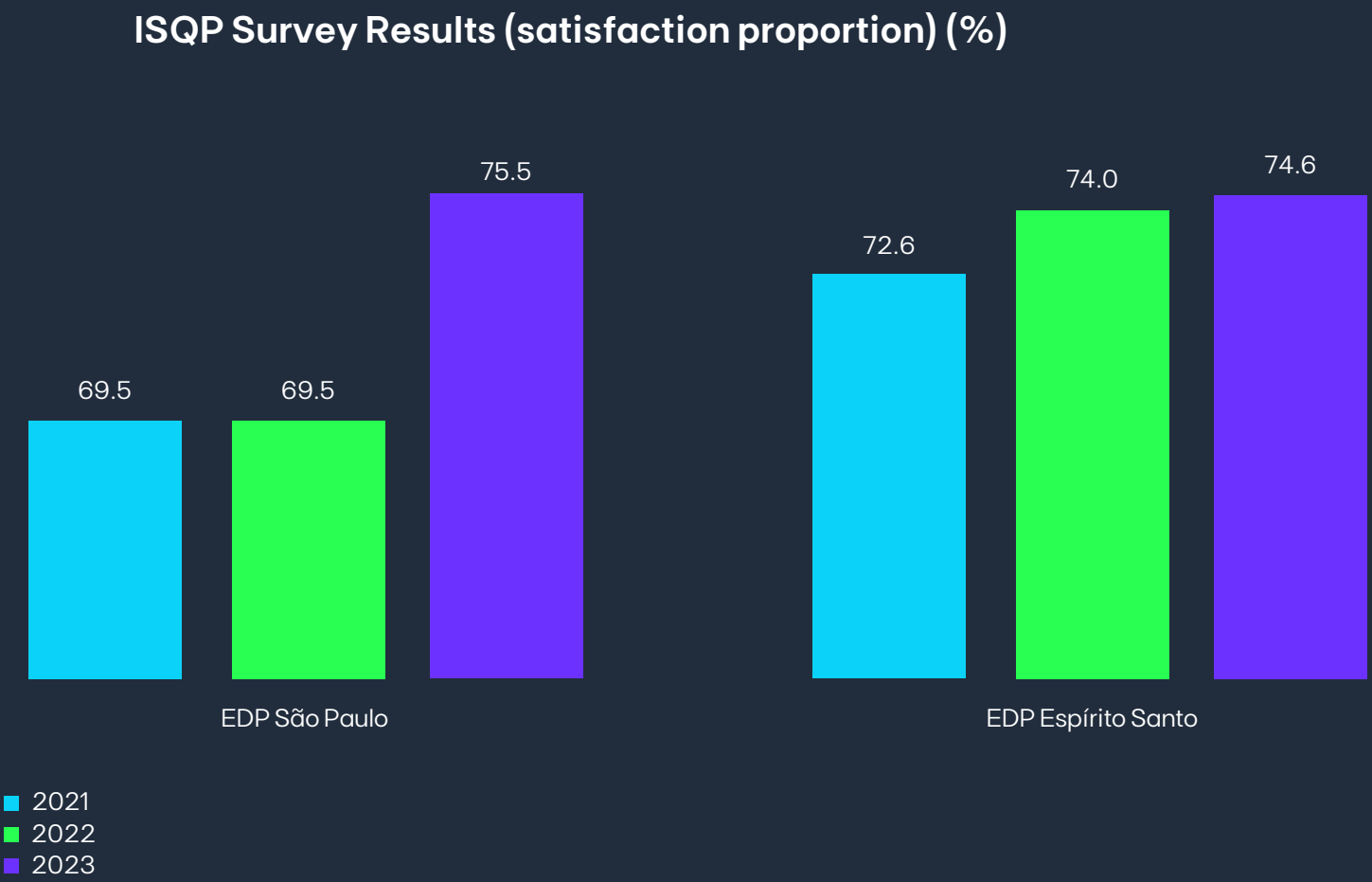
Customer service and satisfaction

GRI 2-29

✔ We measure customer satisfaction through surveys carried out by accredited institutions, such as the Brazilian Association of Electricity Distributors and ANEEL itself. Internally, the management of the topic is conducted in accordance with the Analysis of the Results of Distribution Customer Satisfaction Surveys procedure, published in the internal regulatory system.

In addition to the aforementioned multidisciplinary working groups that analyze the demands presented, we highlight the project Customer Observatory, started in 2023, which is aimed at meeting customer needs in general. ✔

At EDP São Paulo, we noticed a very positive evolution in the levels of complaints, reaching 75.5%, which represents an increase of 8.6% compared to 2022. When we consider EDP Espírito Santo, the satisfaction index ended 2023 at 74.6%, compared to the 74% recorded at the end of 2022.



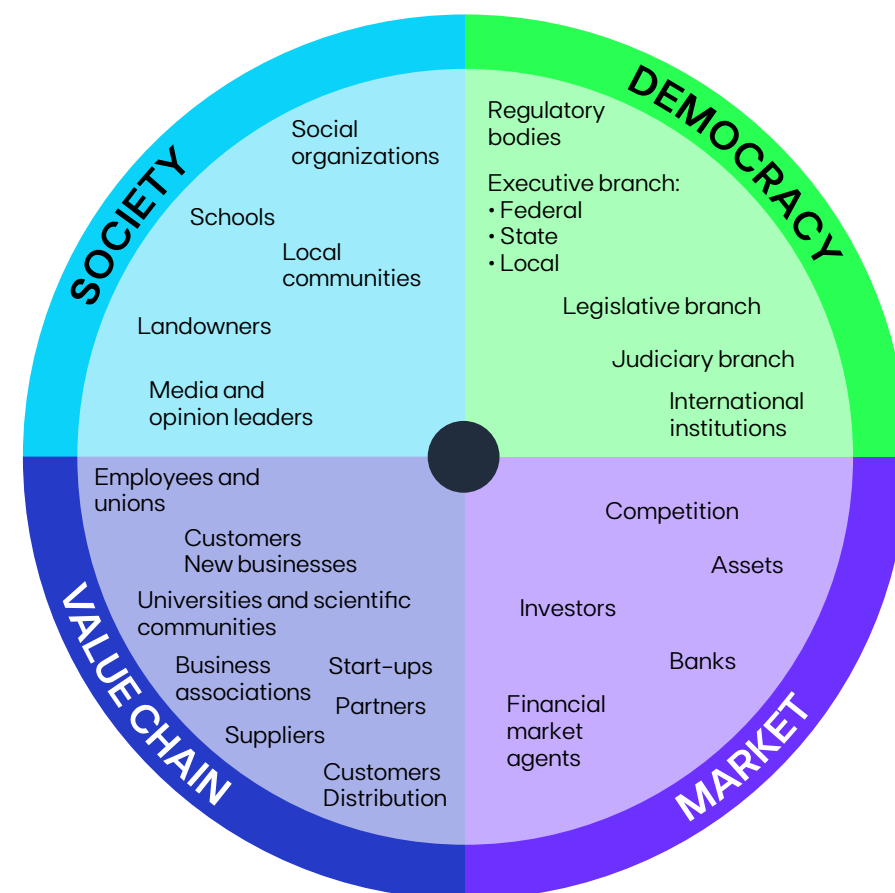
Stakeholder Management

GRI 2-12 | 2-29

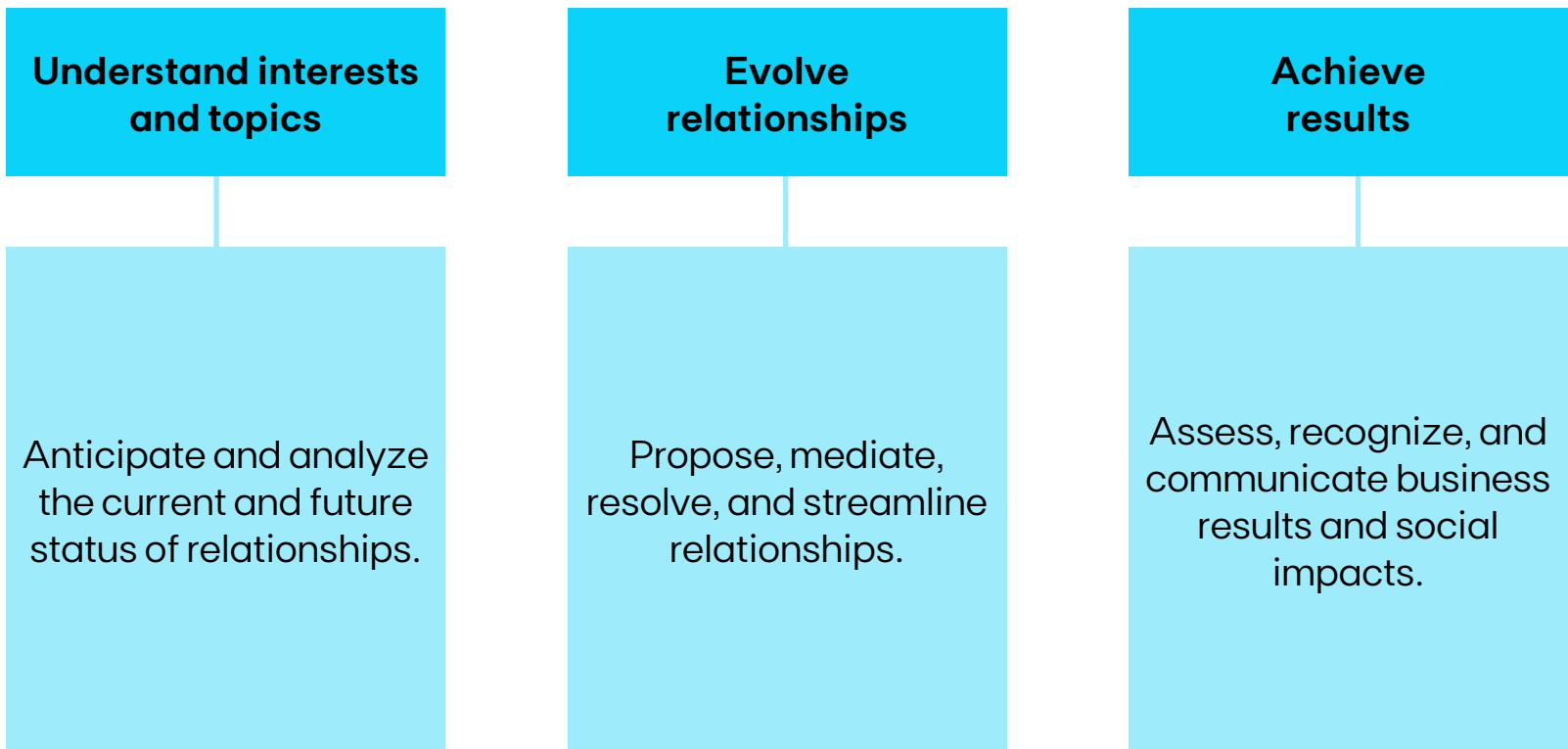
✔ We have an Institutional Relations and Stakeholder Management area that operates on two main fronts: the first consists of managing the relationship with our stakeholders, through the establishment of a close and collaborative dialogue, promoting responsible control and fulfillment of their demands, as well as supporting the construction of the company's strategic planning and our long-term vision.

The second major front of action concerns institutional relations, oriented towards strategic action towards different stakeholders in the public and private spheres, based on the establishment of a transparent dialogue with these actors, representing the company's ability to explore opportunities and resolve conflicts in an institutional way.

It is worth highlighting that both areas of activity permeate the entire business. In practice, we identify strategic stakeholders through the EDP Group's global stakeholder segmentation model, which divides them into the following four strategic groups:



The responsible area carries out biannual cycles to actively listen to priority stakeholders. The process consists of extensive qualitative and quantitative research, which seeks to anticipate risks and opportunities, as well as identify needs and expectations of external stakeholders. In 2023, we implemented short cycles of active listening, with the production of partial reports, aiming to disseminate results more quickly to the business areas and a more assertive treatment of the demands of our stakeholders. To generate more value for our internal and external stakeholders, we anticipate key topics and improve response capacity with the following strategy: ✔



Stakeholder relationship processes

GRI 2-26

Based on the evolution of our processes and alignment with the other geographies of the EDP Group, we structured and followed the EDP Brazil’s Stakeholder Relationship Model, which guides the work of the Institutional Relations Center and Stakeholder Management in five macroprocesses:



In our commitment to the energy transition, active listening emerges as a fundamental tool. As stakeholders become increasingly interested in renewable energy, we understand that proactive engagement actions combined with transparent communication strengthen our relationships with interested parts.

It is worth highlighting that transparency is a fundamental factor in the work of the Institutional Relations and Stakeholder Management area, which strictly follows the guidelines of the company’s Compliance area.

For example, last year, a topic that emerged as a priority was the imminent opening of the free energy market, in which customers will be able to choose their energy distributors, signaling the importance of approaching the customer experience in a more competitive way. Furthermore, knowing that our digital channels do not yet reach all communities comprehensively, we understand the need to adapt our channels and forms of communication and service to different audiences and locations, given the particularities of each region.

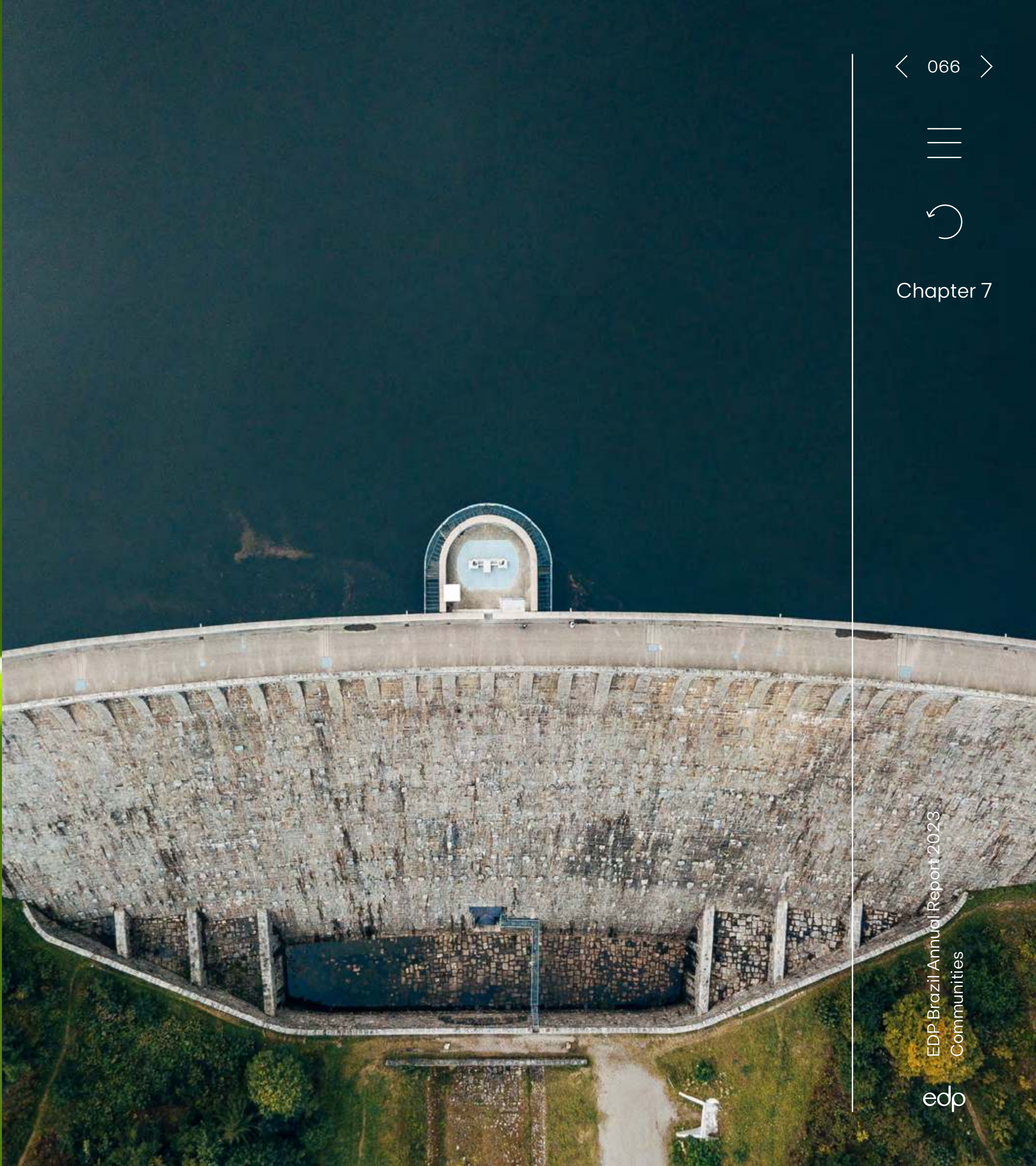
We believe that strengthening relationships with stakeholders guarantees increasingly efficient management that generates value for the business, the electricity sector and society in general.

Therefore, close, and constant dialogue with our audiences presents itself as an increasingly important stage in our journey, aligned with the evolution of the electricity sector and the EDP Group.

We believe that strengthening relationships with stakeholders guarantees increasingly efficient management that generates value for the business, the electricity sector and society in general.



Chapter 7 Communities





07 Communities

Human Rights	68
Relationship with Indigenous Peoples	70
Empowering Communities	71

Human Rights

GRI 3-3 | 2-23

We recognize human rights as fundamental principles that need to guide our practices. EDP Brazil's operations are based on national and international legislation, as well as global pacts, including the Guiding Principles on Business and Human Rights of the United Nations.

Globally, we have Internal Stakeholder Relations and Human and Labor Rights Policies, as well as a Code of Ethics and Supplier Code of Conduct. At EDP Brazil, the topic is incorporated into several policies, such as Human Development and Stakeholder Relations (click [here](#) to learn about all EDP Brazil's policies).

In strategic and operational activities, we maintain contractual clauses and audits at suppliers to avoid any form of violation of human rights, whether work analogous to slavery, child labor, sexual exploitation, restrictions on freedom and the human condition, violence, torture, arbitrary detention, moral or sexual harassment and discrimination in all its forms or any non-compliance with the EDP Code of Ethics that relate to human rights.

In 2023, we conducted a new risk mapping, focusing on human rights, to build a criticality matrix and action plans for priority risks, considering all business segments.

The evaluation and mapping took place based on internal listening and rights holders, the analysis of good practices inside and outside the electricity sector, and the evaluation of internal processes related to the topics. The action plans were the starting point of EDP's Human Rights Program in Brazil, currently under the coordination of the Vice Presidency of People & ESG.

Annually, the EDP Group also publishes the "Human and Labor Rights Report", which compiles commitments, initiatives, and relevant facts, considering the businesses in all countries in which it operates. The initiative is part of the global Human Rights Due Diligence process.

Living Wage Movement

GRI 2-23

Since 2022, EDP has been part of the Living Wage Movement, an initiative of the UN Global Compact. The partnership resulted in the definition of a calculation methodology that made it possible to carry out a diagnosis and develop internal governance processes. Monitoring indicators were also defined, considering the different regions of operation.

A living wage consists of remuneration sufficient to guarantee workers and their families a basic but decent standard of living. It considers the local cost of living and is calculated based on factors such as housing, food, health, education, transport, and clothing, among other essential needs.

The initiative corroborates EDP's commitment to the UN Sustainable Development Goals agenda, especially SDG 8, which deals with decent work and economic growth.

MORE INFORMATION ABOUT CASES OF DISCRIMINATION AND MEASURES TAKEN CAN BE SEEN ON PAGE 108.

Supplier monitoring

GRI 408-1 | 409-1 | 414-2

In recent years, we have significantly strengthened our supplier ESG assessment practices. In 2023, we made substantial improvements to the Supplier Performance Index, improving criteria such as waste management, safety of work and diversity, to enable increasingly detailed assessments. Furthermore, we implemented a new supplier assessment tool that, from 2024 onwards, will bring more agility in consolidating information.

In the scope of human rights, we carry out active monitoring in order to mitigate potential risks. Aware that we work with a complex supply chain, we adopt measures to ensure that partners are aligned with ethical and legal standards, involving an assessment of the risks associated with child labor, forced labor or situations similar to slavery.

Currently, 100% of our suppliers are assessed, before hiring, regarding their irregularities in reports of child/slave labor. This monitoring continues throughout the contract period. No supplier was identified as causing actual or potential negative social impact.

Furthermore, for suppliers with more critical scopes, contractors, for example, with dedicated labor, we carry out monthly monitoring of the regularity of labor, fiscal and tax rights, in order to guarantee the maintenance and sustainability of the partner.

We currently have more than 400 monitored contracts with 84 suppliers. There are more than 13, Individual Taxpayer Identification Numbers (CPFs) monitored, through which we monitor the regularity of compliance with labor rights on a monthly basis.

MORE INFORMATION ABOUT SUPPLIER MANAGEMENT, WHICH INCLUDES HUMAN RIGHTS ISSUES, CAN BE SEEN ON PAGE 108.

Suppliers evaluated regarding social and environmental impacts

Number of suppliers identified as causing real and potential negative social impacts¹



Assessments in terms of compliance



Number of suppliers assessed regarding the risk of child labor, forced labor or slavery-like labor



Significant investment agreements and contracts with human rights clauses



100% assessed 100% assessed 100% assessed

2021
2022
2023

¹ As no impacts were identified, there was no need to agree on improvement actions and no contracts were terminated as a result.

Relationship with Indigenous Peoples

GRI 3-3 | 2-6 | 411-1

✔ One of our joint venture assets—the São Manoel Hydroelectric Plant—is located on the border between the states of Mato Grosso and Pará, covering the region on the banks of the Teles Pires River, where three Indigenous peoples reside: Kayabi, Munduruku and Apiaká. These communities, distributed across 19 villages, total around 1,400 people.

There is no record of violation of the rights of Indigenous peoples, but there is an obligation to implement the Basic Environmental Plan of HPP São Manoel as a mitigation and environmental compensation measure for the benefit of these peoples. During the process, the specificities of each group were considered based on respectful participation and dialogue, in addition to monitoring and approval by the National Foundation of Indigenous Peoples (Funai).

Each Basic Environmental Plan covers the implementation of 17 programs designed to improve the quality of life of local residents. The Management Councils established to implement and monitor the programs include representatives from the company, Funai and each participating Indigenous community. ✔

In the year 2023, civil works and the Programs for Strengthening Indigenous Organizations, Identification and Management of New Sources of Non-Timber Forest Products, the Tracajá Environmental Management and Conservation Project and the Monitoring Program for Chelonians and their Reproductive Habitats systems were highlighted among the main actions carried out in Indigenous lands.

The Program for Identification and Management of New Sources of Non-Timber Forest Products played an important role in generating income for the associations. Harvesting activities began in December 2022 and continued until March 2023. The delivery of inputs, such as fuel to logistics, raffia bags, harvesting tools, camping and other equipment available, was essential for the success of harvesting/production and raising funds through the sale of products.

The following infrastructure works were carried out and delivered in 2023:

- Basic Indigenous Health Unit (UBS-I) Bom Futuro Village, Munduruku people
- Basic Indigenous Health Unit (UBS-I) Papagaio Village, Munduruku people
- Flour House (Aldeia Siqueirinha), Kayabi people
- Meeting Shed, Community Kitchen and Photovoltaic Energy System (Kururuzinho Village), Kayabi people
- Photovoltaic Energy System (Teles Pires Village), Munduruku people
- Meeting Shed and Photovoltaic Energy System (Bom Futuro Village), Munduruku people

It is important to highlight that safety protocols for the prevention of Covid-19 are still being maintained with all employees who accessed the indigenous land, with the aim of protecting indigenous peoples, considered more vulnerable to epidemics due to their social and economic conditions and other particularities that affect these populations, such as difficulty accessing health services.

✔ To assist the non-Indigenous population surrounding HPP São Manoel and also the Indigenous population, direct communication channels for contact remain in operation, such as the amateur radio system installed in all villages and connected to the plant, the ombudsman system for phone, texting and email¹. ✔

Another action continued in 2023 was the maintenance of the granting of scholarships for higher and technical levels, within the scope of the Program for Strengthening Indigenous Organizations. All 39 planned scholarships were awarded. More information about such scholarships can be seen in previous Sustainability Reports.

To date, eight students have graduated in the Health field, nine professionals have completed courses in the Education field and are already working in schools as teachers, three graduated in Law, three graduated in Administration and one in Forestry Engineering.

MORE INFORMATION ABOUT THE CONSTRUCTION CONTEXT OF HPP SÃO MANOEL, AS WELL AS ABOUT THE RELATIONSHIP WITH INDIGENOUS POPULATIONS IN ITS SURROUNDINGS, CAN BE SEEN [HERE](#).

¹Telephone number: 0800-7626635. Text messages: (66) 9 9632-7827. Email address: faleconosco@saomanoelenergia.com.br

Empowering Communities

GRI 3-3

Social tariff customers

GRI 3-3

	EDP São Paulo	EDP Espírito Santo
Total sales revenue in the “low income” residential subclass in relation to total sales revenue in the residential class (%)	9.57	10.20
Number of households classified as “low income”	347,887	221,974
Sales revenue in the “low income” residential subclass (BRL thousand)	99,825.23	188,248.85
Subsidy received (Eletrobras), relating to “low-income” consumers	95,651.94	80,196.26

Community safety

With the aim of reducing the occurrence of accidents among the population associated with electrical grids, in addition to engagement and risk awareness activities, EDP maintains an internal working group specific to address this topic.

The group aims to foster synergy between internal areas and promote initiatives focused on zero accidents in communities. In addition to the corporate Safety area and the local Safety areas of EDP São Paulo and EDP Espírito Santo, the Energy Efficiency areas, members of the Internal Commission of Accident Prevention (CIPA), the EDP Institute and communication are present in the group, all with the mission of presenting proposals for actions aimed at reducing occurrences and monitoring their implementation.

Safe use of energy

GRI 3-3 | EU25

Customer health and safety	2021	2022	2023
Number of accidents not resulting in death among the population	9	18	24
Number of accidents resulting in death among the population	12	11	13

Judicial processes related to health and safety of the population	2021	2022	2023
Number of judicial processes initiated	37	20	56
Number of judicial processes resolved	36	3	28
Number of pending Judicial processes	192	195	242

+ de 5,900

people aware of the safe use of energy

EDP Institute

GRI 3-3

The EDP Institute (IEDP) is the management body for the EDP Group’s social investments in Brazil. In 2023, the institute celebrated 15 years of operation and positive impact for more than 4.3 million people benefiting directly from 734 projects developed in 15 Brazilian states.

IEDP’s activities are guided by the Social Investment Standard and by the Incentive Social Investment and Donation Management and Direct Funding Sponsorship procedures. Furthermore, we also seek to monitor and integrate into the EDP Institute actions from other areas of the company that concern the communities where we operate, such as Energy Efficiency, Safety and Volunteering.

Last year, we invested BRL 23.3 million in 99 social projects supported and developed by the institute, focusing on digital inclusion in schools, strengthening the creative economy, reducing energy poverty, and enhancing local culture.



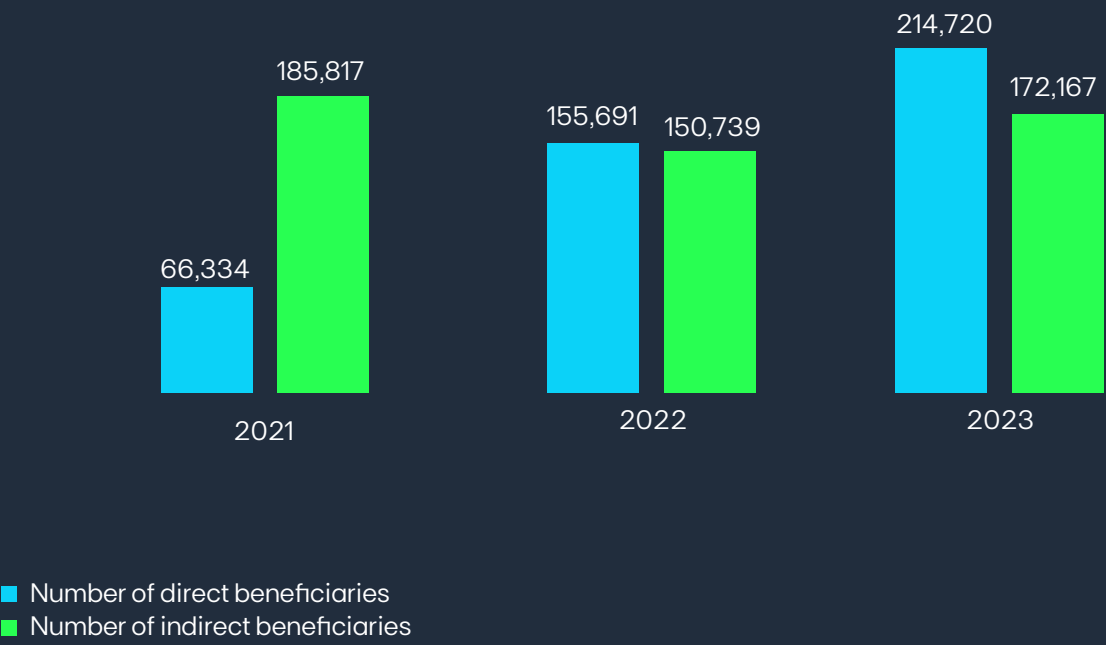
Since 2021, the Institute established an operating strategy in line with the EDP Group’s brand positioning: We Choose the Earth. This strategic model consists of four pillars of action:

- **Inclusive education:** supporting education as a tool for development and social inclusion through three fronts (environmental education, digital inclusion, and skills for teachers);
- **Healthy society:** contributing to strengthening public health policies and to the general well-being of society through three fronts: public health, well-being, and vulnerable communities (such as low-income, Indigenous, quilombola and elderly communities);
- **Fair transition:** accelerating a fair energy transition, based on clean and affordable energy. There are three fronts of action: new frontiers (that is, new products and services aimed at the transition towards a low-carbon reality), climate risks (which can affect the communities where the company operates) and income generation (through projects that employ low-carbon technologies);
- **Transformative culture:** preserving, providing access to, and encouraging art and culture as vehicles of transformation for society through three fronts: regionalities (valuing cultural diversity and strengthening the creative economy), inclusive art and culture (democratization of access and inclusion of cultural production) and material and intangible historical heritage;

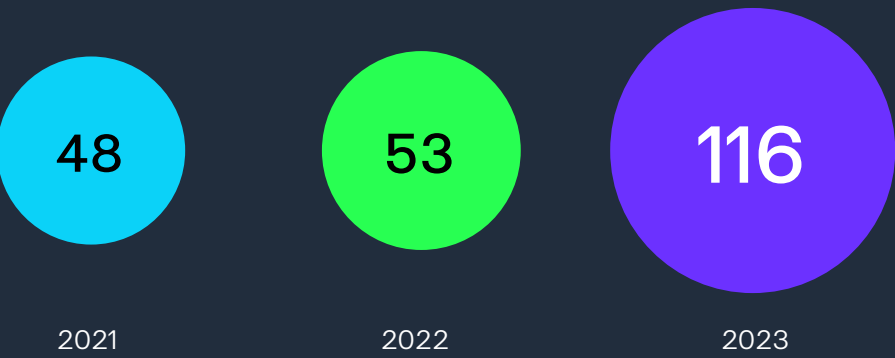
With the closure of the current strategic plan, the institute carried out a performance diagnosis and developed a new model that will come into force in 2024.

LEARN MORE IN THE EDP INSTITUTE’S ANNUAL ACTIVITY REPORT.

Beneficiaries of social projects



Number of cities served by social projects in the concession area



91%

satisfaction of beneficiaries of social projects

+ 25

million in social return from inclusion projects

+ 24,000

students served by EDP in schools

Infrastructure investments and services supported

GRI 203-1

External social investment (Own and from incentives)	2021	2022	2023
Fighting hunger and food security	868	65	0
Culture	8,62	9,544	11,018
Education	3,544	2,918	4,989
Sport	2,390	2,736	5,102
Others	1,926	1,256	1,413
Health and sanitation	5,695	336	876
Total	23,044	16,855	23,398

External social investment (own)	2021	2022	2023
Fighting hunger and food security	868	210	0
Culture	109	145	0
Education	1,289	1,146	1,309
Sport	103	116	0
Others	462	677	892
Health and sanitation	3,197	-	0
Total	6,028	2,293	2,202

Number of beneficiaries	2021	2022	2023
Fighting hunger and food security	15,772	8,594	24,846
Culture	128,882	607,466	1,206,304
Education	3,770	15,207	3,003
Sport	2,784	13,558	4,106
Others	9,550	24,526	12,000
Health and sanitation	1,920	691	2,458
Total	162,678	670,042	1,252,657

Chapter 8 Partners



Developing a Sustainable Chain

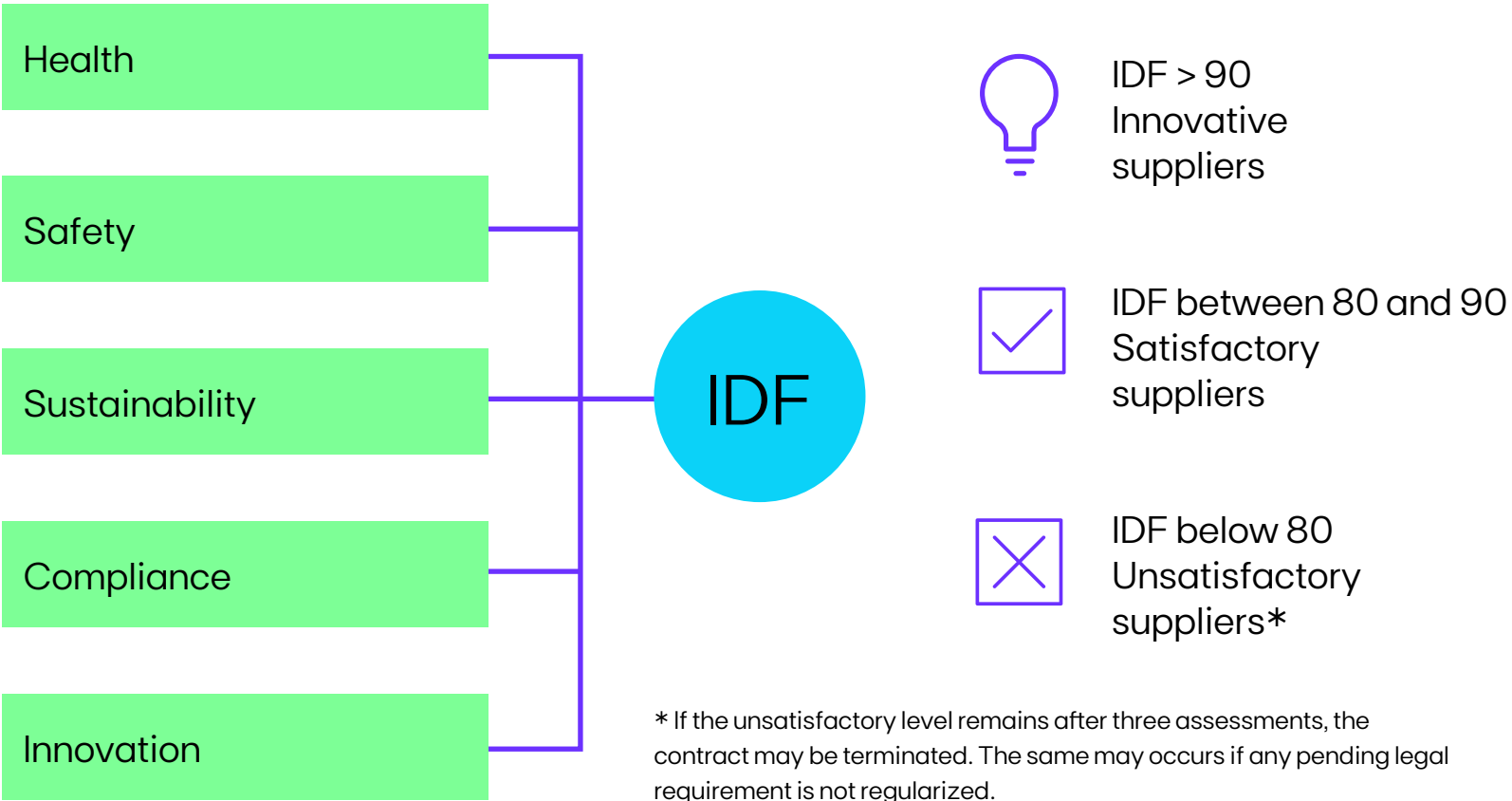
GRI 2-6 | 3-3

During 2023, we implemented a series of transformations and process unifications, resulting in more optimized management of all partner suppliers. Thus, we ensure more strategic hiring, aligned with EDP’s long-term objectives.

Currently, supplier management stands out for its digital maturity, which allows for constant and more granular assessment of partners. The use of the Supplier Performance Index (IDF) is an essential factor in this context, as it provides periodic and comprehensive assessments of partners throughout the contractual period.

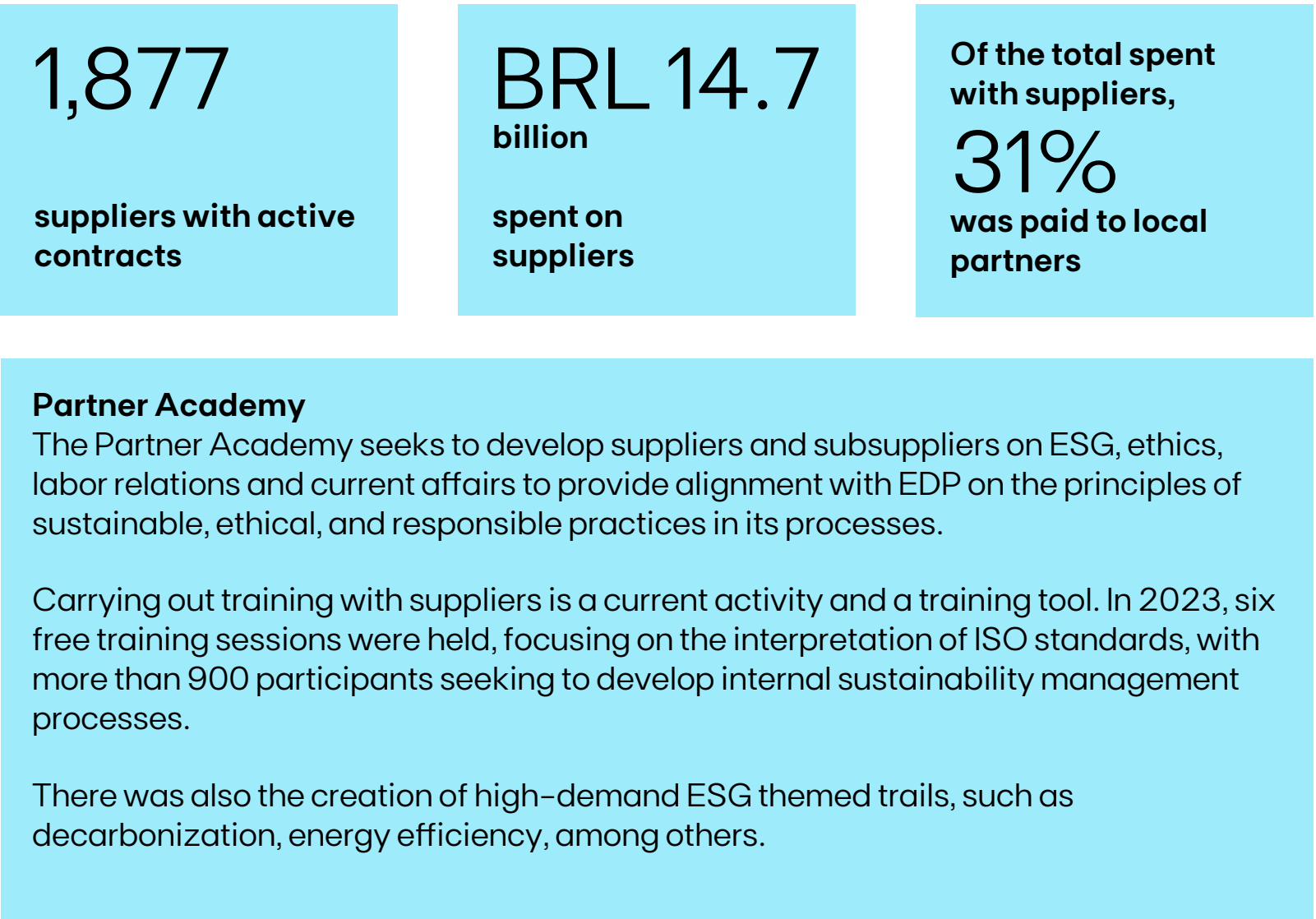
This process also seeks to identify risks and allows managers to act in advance to mitigate them.

The assessment is carried out based on the supplier’s performance or, more specifically, the quality of the Service Level Agreement (SLA), in accordance with contractual definitions.

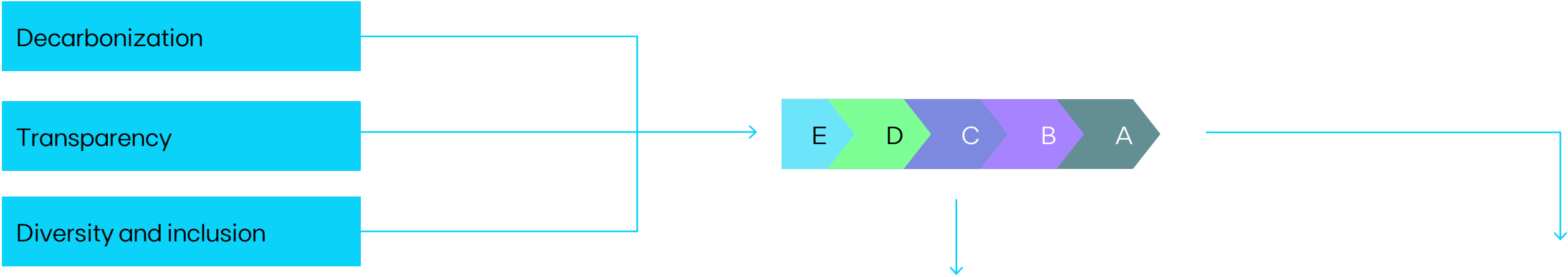


In 2023, the IDF evaluated 65 suppliers, which accounted for 3% of the total number of partners but accounted for approximately 35% of the company’s total expenses with the category. With the start of the new assessment tool and methodology, we expect to monitor a number of suppliers that correspond to approximately 80% of the company’s total expenses.

In 2023, we had:



Sustainable Purchasing



Chapter 9 Decarbonize



Climate Change

GRI 3-3

✔ We reaffirm our active stance in decarbonizing operations and combating climate change, consolidating our commitment to leading the energy transition. In line with this vision, we have advanced our commitment to be coal free by 2025 with the sale of 80% of TPP Pecém, in addition to making significant efforts and investments in clean energy sources, notably solar and green hydrogen (learn more on page 31). ✔

In our last CDP evaluation, we obtained an A grade, guaranteeing EDP’s presence on the A-List.

The A-list is made up only of organizations that obtained the maximum score in the questionnaire, which represents being among the ten best companies that report their climate strategy across South America and among 1.7% (396 out of 23,000) of all the companies in the world that participate in the rating.

Science-based goals

GRI 2-23

We were the first energy company in Latin America and the first large Brazilian company to have an emission reduction target approved by science.

The commitment was established through a joint initiative by the Carbon Disclosure Project (CDP), the UN Global Compact, the World Resources Institute (WRI) and the Worldwide Fund for Nature (WWF), parameters that aim to offer companies resources and guidance.

The idea is to make governments, companies and civil society focus their efforts and work towards the same goal, against the warming of the oceans and the atmosphere.

Climate Strategic Plan

✔ We recognize not only the risk of climate change in business, but also the opportunity to transition to a low-carbon economy due to our business model. In 2023, in line with the company’s new generation portfolio, we updated the Strategic Climate Plan 2021-2025 (PEC 21–25) which was renamed Strategic Climate Plan 2023-2026 (PEC 23–26) and brings together the following strategic pillars:

In the decarbonization and mitigation pillar, we contemplate initiatives and goals aimed at the energy transition to a renewable matrix and the reduction of emissions, including goals and actions necessary to achieve the objectives of reducing emissions in the short, medium, and long run.

In the adaptation and risk management pillar, the focus is on increasing the company’s resilience in the face of climate change, through actions that reduce the exposure of the business, and especially that of its employees, to this new reality. We also consider the quantification and definition of forms of control for climate risks that affect EDP’s operations.

Finally, in the fair transition and climate culture pillar, we get closer to the society present in the regions where EDP operates, in order to carry out the energy transition without leaving anyone behind. Also noteworthy are the communication actions that aim to provide knowledge and raise awareness among people (employees and society) who are part of, and are close to, EDP operations. ✔



✓ Evolution of the Climate Strategic Plan



Horizontes de atuação

- Pilar de mitigação e descarbonização
- Pilar de adaptação e gestão de riscos
- Pilar de transição justa e cultura climática

Adaptation and Climate Resilience Plan

✓ In 2023, we also made progress on the plan that presents a set of strategies to be monitored and evaluated periodically to ensure continuous improvement in business adaptation. ✓

Climate Change Adaptation Plan

The increase in the occurrence of extreme weather events, with potential impact on the safety of people and the company’s activities, makes the need to have an adaptation strategy to the climate emergency increasingly evident.

✓ In this sense, with the need to prepare the company for this new reality, we launched the EDP Climate Change Adaptation Plan in 2023, which aims to suggest new actions and ways of acting, in addition to showing what we are already doing to adapt to the climate emergency, minimizing the exposure of our people, activities and assets to this new scenario.

The plan’s main need is to address actions to face physical and transition climate threats, identified in the strategic climate plan, and it is structured into four pillars, as shown below. ✓



✓ In the adaptation plan, 100 measures were mapped, in a non-comprehensive manner, between those already carried out and those that will be implemented in the short-, medium- and long-run horizons, among which we highlight:

- Expansion of the concept of smart grids in distributors, increasing the number of intelligent sensors in the distribution grid, implementing intelligent and remote measurement technologies, and acting on the shielding of the low voltage grid (BT-Zero), in order to allow a response each increasingly faster to occurrences caused by climatic events.
- EDP Energia Solidária Notice, focusing on innovative solutions for energy access, energy efficiency or clean energy, in order to support a fair and inclusive energy transition.
- Advocacy on the topic of climate change with regulatory bodies, business associations and business movements, with the aim of closely monitoring the evolution of the topic, incorporating best practices into EDP’s operations. ✓



Emissions

GRI 2-6 | 3-3 | 305-1 | 305-2 | 305-3 | 305-4 | 305-7

We calculate greenhouse gas (GHG) emissions using the calculation methodology of the Brazilian GHG Protocol Program and, annually, we make the data publicly available in the [Public Emissions Registry](#).

In 2023, EDP was recognized for its pioneering spirit in the dissemination of its inventories, being honored by Getúlio Vargas Foundation as a founding member of the Brazilian GHG Protocol Program. Additionally, the quality of the inventories published by EDP is recognized by the platform’s Gold Seal, which is awarded to companies that present the balance of their emissions in an assured manner.

Another major evolution was formalized in September, when we announced the sale of 80% of the stake in the Pecém thermoelectric plant (TPP), ceasing to have operational control of the asset, which has a concession contract until 2027. In return, we will maintain 100% of the management of the 1.25 MW renewable hydrogen project, which began its operations in December 2022, also at the Pecém complex. This transaction constitutes an important milestone in achieving EDP’s strategic objective of being coal free by the end of 2025.

MORE INFORMATION CAN BE FOUND ON PAGE 30.

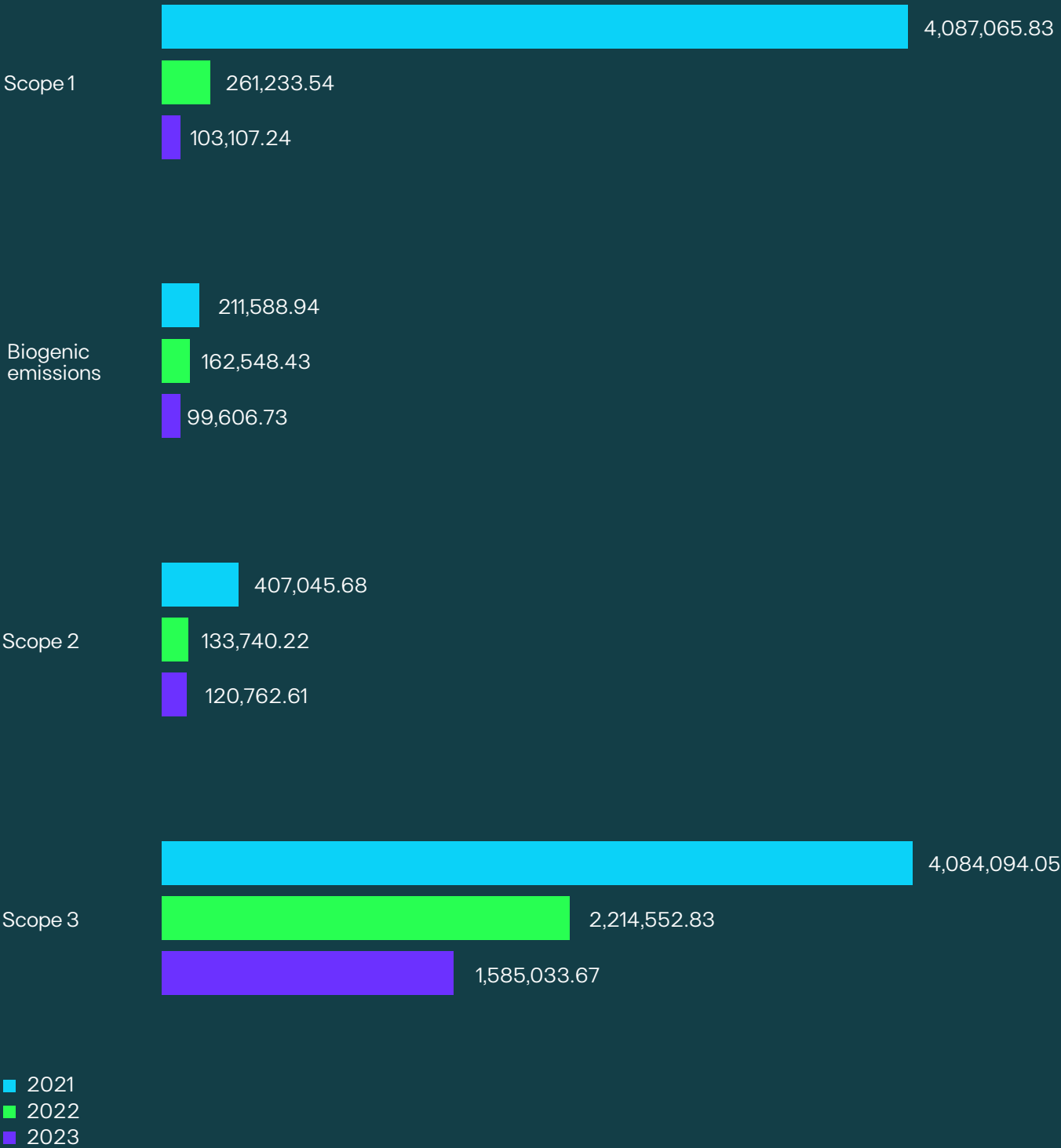
In 2023, TPP Pecém was authorized for just eight days to generate electricity by the National System Operator (ONS), due to the favorable water scenario. Because we value transparency, we chose to fully consider the emissions associated with TPP Pecém in scope 1 of the GHG Inventory, referring to the year 2023.

Emissão de Poluentes em 2023:
SASB IF-EU-120a.1

NOx emissions: 31.17* tons
SOx emissions: 183.59 tons
Particulate matter emissions: ND**

*Value referring to UG2. There was no reading in UG1 due to equipment failure.
** Due to the short dispatch time of the UGs, it was not possible to carry out the PM calibration, resulting in unreliable readings for the pollutant.

Emissions of Scopes 1, 2 and 3 (tCO₂e)¹
SASB IF-EU-110a.1 | IF-EU-110a.2



¹ The figures presented here were collected, organized, and reported according to the methodology of the Brazilian GHG Protocol Program, using EDP Energias do Brasil operational control as a parameter. The following data may undergo minor changes after the completion of the limited assurance of EDP Energias do Brasil’s greenhouse gas inventory, and can be confirmed at <https://registropublicodeemissoes.fgv.br/>.

✔ Emission intensity rate

	2021	2022	2023
GHG emissions from hydro energy generated (tCO ₂ e/GWh)	0.05	0.18	0.07
	→ +260%		→ -61%
GHG emissions from thermal energy generated (tCO ₂ e/GWh)	1,181.55	1,789.49	1,253.41
	→ +51%		→ -30%
GHG emissions from distributed energy (tCO ₂ e/GWh)	30.45	5.26	4.62
	→ -83%		→ -12%
GHG emissions by net revenue (tCO ₂ e/R\$ thousand)	0.24	0.02	0.01
	→ -92%		→ -50%

MORE DETAILED INFORMATION ABOUT EMISSIONS AND OTHER INDICATORS CAN BE FOUND ON PAGE 109.

1 The figures presented here were collected, organized, and reported according to the methodology of the Brazilian GHG Protocol Program, using EDP Energias do Brasil operational control as a parameter. The following data may undergo minor changes after the completion of the audit of EDP Energias do Brasil's GHG inventory and may be confirmed in the Public Emissions Registry.

Energy

GRI 302-1 | 302-3

There was a total amount of 1,639,275.95 GJ in direct energy consumption and 57,133.73 MWh of electricity. You will find below the energy consumption indicators by source:

897,624.84 GJ

consumption from renewable
sources

741,541.27 GJ

consumption from non-renewable
sources

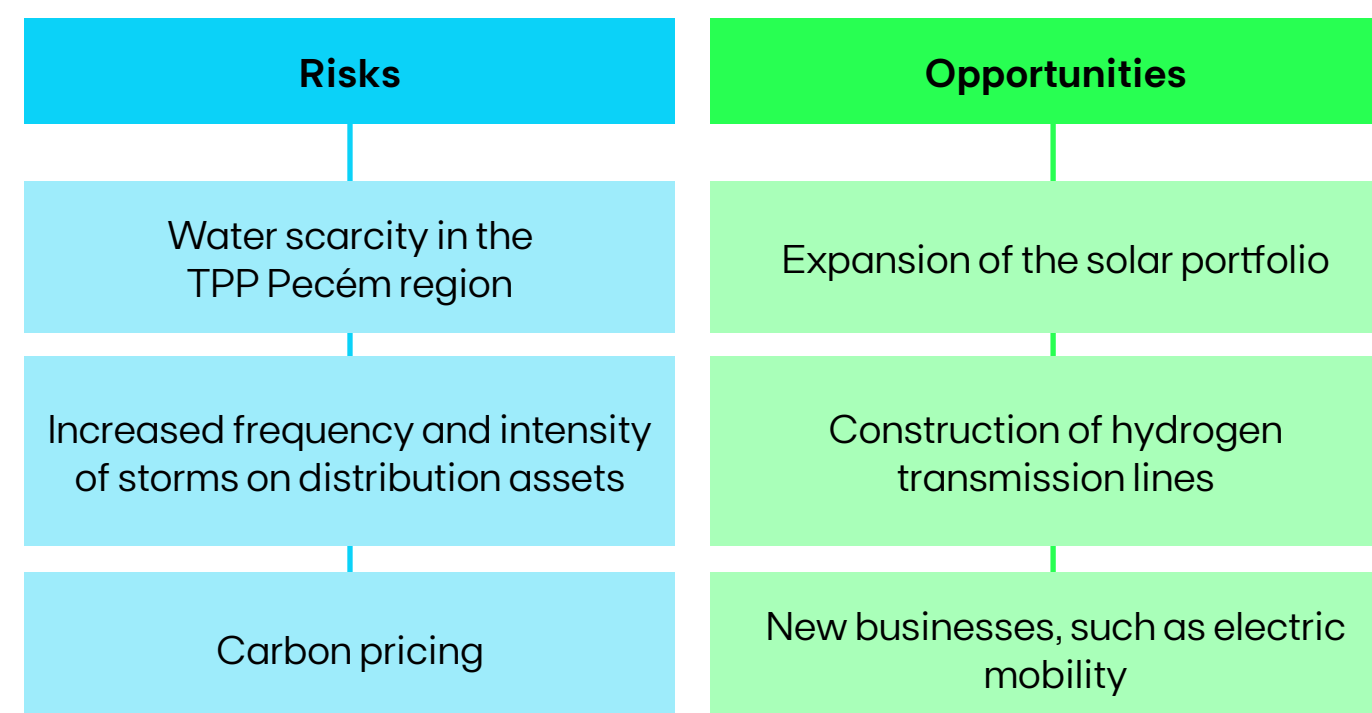
MORE DETAILED INFORMATION ABOUT EMISSIONS AND OTHER INDICATORS CAN BE FOUND ON PAGE 109.

Climate risks and opportunities

Faced with the new reality arising from climate change, the electricity sector deals with significant challenges, mainly due to changes in rainfall patterns, resulting in prolonged droughts and an increase in storms. This scenario directly impacts the functioning of assets and contributes to volatility in energy prices, indicating the need for investments to increase the resilience of our assets and in renewable and efficient energy sources.

In order to not only face threats, but also maximize the opportunities that arise in this scenario, we always seek to innovate through initiatives and projects Research & Development, focused on operational efficiency and renewable energies, such as green hydrogen, distributed generation, smart grids, loss reduction and energy efficiency.

Investments in our assets range from expanding our systems to meet the increased demand for electricity to reinforcing existing assets, with the aim of increasing the resilience of our operations, ensuring the quality of services provided to our customers.



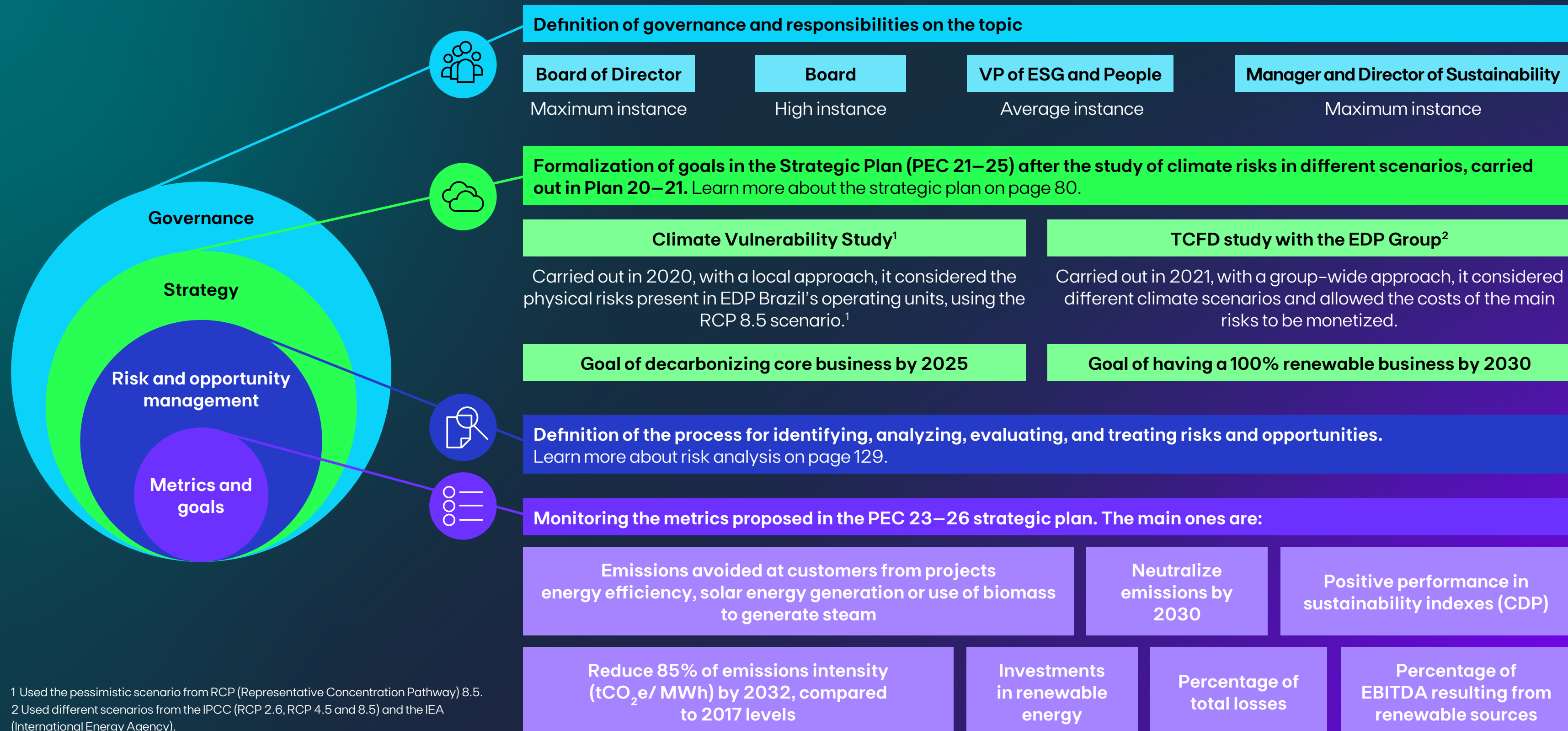
Water scarcity is a high risk for EDP, impacting several activities in our portfolio. In thermal and hydro generation there is exposure related to the need for water for the operation of assets, whereas in commercialization and distribution, energy prices suffer variations with the activation of thermal plants, generating needs for contractual adjustments and short-term energy contracting for reduce asset exposure.

The increase in the frequency and intensity of storms and extreme weather events impacted EDP's assets in 2023, as in the case that occurred on the North Coast of São Paulo, in the first quarter of the year, affecting several families residing in the EDP concession area. The company mobilized several efforts to prioritize service in the region. EDP works continuously to anticipate this type of occurrence and prepare operational teams to respond to these events.

Task Force on Climate-Related Financial Disclosures (TCFD)

Seeking to expand our tools for managing the issue of climate change, we committed to internalizing the international TCFD recommendations in 2019. Through them, we inform stakeholders about business risks and opportunities and how we manage them.

Last year, we completed the integration of the framework. Thus, in 2023, we were able to use the recommendations as another tool to advance the Strategic Climate Plan 21–25. Below, we present the structure of the TCFD and the advances in our areas of action.



¹ Used the pessimistic scenario from RCP (Representative Concentration Pathway) 8.5.
² Used different scenarios from the IPCC (RCP 2.6, RCP 4.5 and 8.5) and the IEA (International Energy Agency).

Chapter 10 Planet



10 Planet

Environmental Management	89
Biodiversity	93



Environmental Management

GRI 3-3

All of our businesses have some type of interaction with the environment. The biggest impacts are associated with the process of implementing assets, such as transmission and distribution lines. Therefore, we have a Management and Sustainability Systems Policy and Environmental Management Systems (EMS) certified by a third party. Both instruments guarantee that the activities carried out by the environmental areas remain aligned with the ISO 14001 Standard.

Currently, all plants controlled and partially controlled by us are certified in ISO 14001 and 45001 (Health and Safety Management System). Furthermore, EDP Goiás and transmission Lot 21 are also certified, as are our two distributors—in São Paulo and Espírito Santo—which have 100% of their substations certified in both standards since 2021.

The Board is directly involved in defining the environmental strategy and for being accountable to take action in this regard, monitoring the EMS and discussing issues periodically presented to the Sustainability Committee.

Furthermore, the Triangle of Goals, which guides EDP Brazil’s strategy, also promotes the integration of business performance with the management of environmental aspects and impact mitigation. Therefore, the main indicators and ESG goals are discussed in the Monthly Forum (a meeting that involves all of the company’s leadership) and in the weekly Board meetings, when relevant.

Water management

GRI 3-3

✔ In 2023, we had a 25.4% increase in total water withdrawal, due to the increase in the operation of TPP Pecém compared to the previous year. ✔

Water withdrawal

GRI 303-3

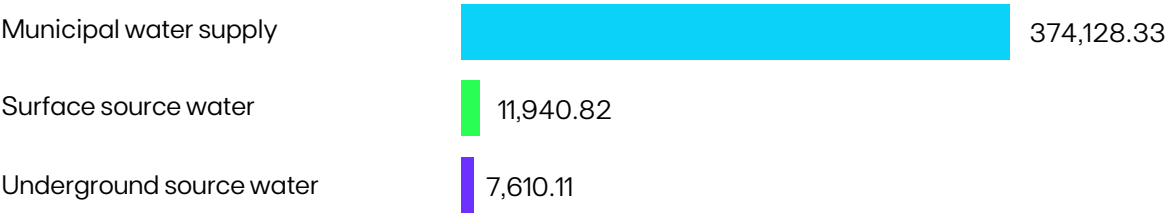
✔ Water withdrawal occurs mainly in water generation activities and thermal. In hydroelectric plants, the process occurs upstream to activate the turbines, with full restitution downstream. This withdrawal, however, is passive and varies according to the water scenario. ✔

Water consumption is measured by objectives and targets linked to the company’s Environmental Policy, which covers all business units.

✔ At TPP Pecém, located in a region of water stress, the resource is supplied by the local provider, with payment of the consumption fee. In periods of drought, the plant faces additional costs with the Emergency Water Charge (EHE), determined by the state government of Ceará, due to competition for water consumption with other locations and with the population. ✔

Aiming to reduce water consumption, we implemented the PURATE project at TPP Pecém, increasing the cooling tower cycles and reducing the need for water in the process. Furthermore, processes for reusing the effluents generated were established, achieving a reuse rate of 40%.

✔ Total water withdrawal (m³)¹



¹ 82% of the water withdrawn is located in areas of water stress.

Water discharge

GRI 303-4

In relation to the impacts of water discharge, TPP Pecém has an efficient Effluent Treatment Station (ETS) that ensures compliance with legislation regarding pollutant emission limits, being subject to fines and interruption of activities if there is non-compliance with the conditions imposed in the licensing.

Hydroelectric plants do not release pollutants during operation. However, dams can contribute to impacts resulting from the accumulation of effluents in reservoirs, such as variations in the oxygen level of the water and the presence of heavy metals. That being said, we constantly monitor quality parameters in the plants in operation. Additionally, the facilities meet all legal requirements for preventing contamination from accidental leaks of chemicals and oils, with specific emergency response programs.

LEARN ABOUT THE DETAILS OF THE DATA REGARDING OTHER INDICATORS ON PAGE 109.

Materials and waste

GRI 3-3 | 306-1 | 306-3

✓ The most relevant solid waste generation volumes are linked to distribution activities, which use a greater quantity of materials, and maintenance and equipment replacement activities, which generate more waste. Another important waste output occurs in thermoelectric generation, which generates ashes as a result of the coal burning process (see more information about the sale of 80% of TPP Pecém on page 31).

Therefore, the main inputs of materials are in the purchase of equipment for grid maintenance and the construction of transmission lines, and the outputs are in the maintenance of distribution lines and in the generation of energy from coal. In this way, the environmental impacts related to waste generation focus on the company’s activities, rather than on previous or customer-related activities. ✓

We make sure to store, treat and dispose of the waste generated appropriately. To this end, each unit has a Solid Waste Management Program, aligned with legal requirements and, for the most part, certified according to the ISO 14001 standard.

Hazardous waste is temporarily stored in locations that meet legal requirements before being sent to licensed destinations. This way, we reduce the likelihood of environmental impacts as much as possible.

To mitigate impacts, we implemented the Circular Economy Program, which adopts a systemic approach to maintain the circular flow of activities. We carry out renovations on equipment to extend its life cycle, we sell scrap to recycling companies and dispose of other waste in accordance with current legislation.

In Distribution, we maintain a contract to recover used transformers and opted for transformers powered by vegetable oil, increasing the durability of the equipment. At TPP Pecém, we revalue ashes, sending them to be used as raw material in the local cement industry.

Most common types of waste by activity



Distribution

Light bulbs, items contaminated with paints and solvents, oil insulating mineral, items and equipment contaminated with insulating mineral oil, remains of herbicides and pesticides, lead-acid batteries, equipment (such as transformers, meters and reclosers), glass and porcelain insulators, tree pruning remains, wood waste and scrap.



Transmission

Civil construction waste, lubricating oil, oil-contaminated items (workshop waste) and wood waste.



Hydro generation

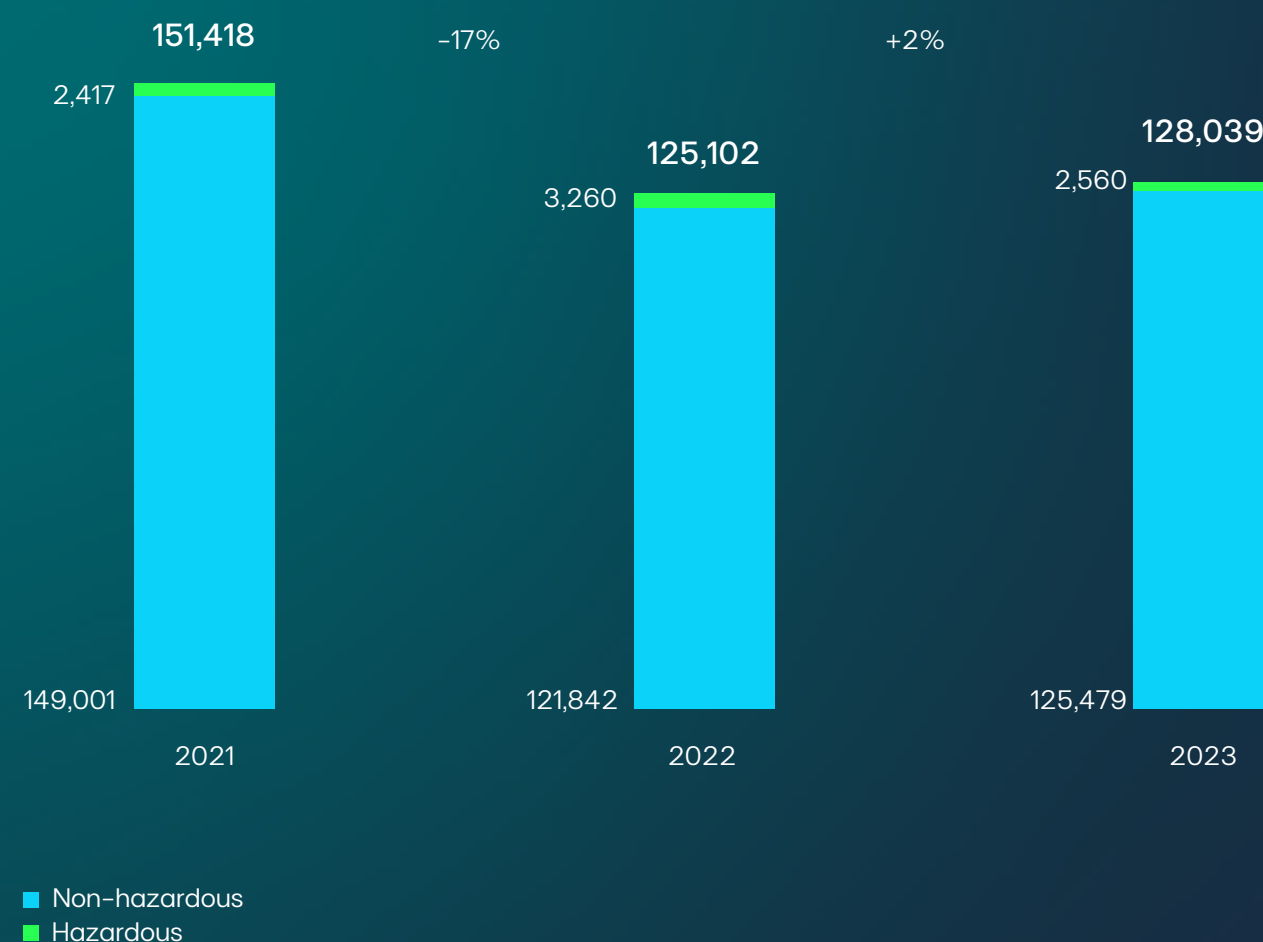
Oil, oil-contaminated materials and other chemicals products, light bulbs (fluorescent and sodium vapor), metal scrap and wood.



Thermoelectric generation

Ashes generated in the coal combustion process, lubricating oil, wood, and scrap.

Waste generated



98% of the waste generated was sent to recovery processes.

Circular Economy Program

In 2023, EDP continued developing activities in the Revisiting Flows (Revisitando Fluxos) work front, started in 2022, whose objective is to reevaluate operations flows in order to increase the life cycle of materials used in EDP's activities through the recovery of waste. Throughout the year, pilot projects were developed to seek better ways to end the life cycle of some materials and equipment used in EDP's operations.

In addition to the Revisiting Flows initiatives, other opportunities to increase the circularity of materials and equipment at EDP emerged as a result of the Circulando na EDP Program (Circulating in EDP Program) which, during the training activities of employees in the search for the internalization of the circular economy concept, encouraged the development of pilot projects to be implemented in the company.

Uniforms

Waste from uniforms used by field and administrative teams were evaluated in order to identify possible new uses. The pieces were given new meanings into new products such as donation blankets and thermal bags, which were donated to electricians on Electrician's Day, also serving as an environmental education factor for this audience, as they were able to concretely observe the possibility of a new use for a material that would otherwise be discarded.

Wooden poles

The old wooden poles used in energy distribution by EDP São Paulo were reused in the construction of Natu Park, a children's playground installed in the city of Mogi das Cruzes, SP. In addition to its environmental nature, by extending the life cycle of wooden poles and increasing the added value of this material, which was previously sold for a symbolic value, the project developed in partnership with the local government provided positive impacts for the community in the neighborhood where they were installed, which now has a new center and recreation space. The project also encourages visitors to reflect on the circularity of materials.

Porcelain insulators

The disposal of porcelain insulator waste represents a challenge for providers in the electrical sector, as there was, until then, no procedure defined and adopted as a sustainable solution. For this reason and due to the generation of a large amount of this type of waste in distribution activities, EDP prioritized the revisiting of flows related to this material. After good results in a laboratory environment, the solution found to reuse this material on a larger scale, which would previously have been discarded as waste, was its use as fine aggregate in civil construction, through a partner that reuses 100% of this type of waste.

Plastic

In order to dispose of plastic waste more appropriately from the operation, we found a solution in the market of junction boxes (structures through which electrical wires and cables pass, in this case, in photovoltaic plants) made from 100% recycled plastic. With the same quality as boxes made from bricks, a material commonly used for this purpose, the use of boxes made from recycled plastic resulted in the reinsertion of 63 tons of plastic in 2023.

Furthermore, recycled plastic junction boxes are assembled in less than two minutes, while masonry boxes take five hours, which offers a logistical gain of 800%, optimizing operational efficiency in the construction of solar plants and other works.

Solar panel

Thinking about extending the life cycle of solar panels and their components, EDP, in partnership with a specialized company and a university, has been testing the functioning, efficiency and safety of using solar panels with minor faults, which are no longer useful for a solar plant, but which can be used to supply energy to needy communities and institutions such as schools and daycare centers, for example.

In addition to this study, in 2023, approximately 80 spare solar panels from EDP Brazil’s distributed solar generation segment were donated and installed at Nurimar School and at the NGO Gerando Falcões, both located in the city of Ferraz de Vasconcelos, SP. Such devices became obsolete for their initially intended use and would have been discarded as scrap. However, with the new destination, the product’s life cycle was extended, bringing social and environmental benefits.

Computers

Underused computers were donated to the Municipal School of Paranã, located in the city of Peixes, TO. With almost 40 pieces of donated equipment, the educational institution’s IT room, served by the EDP in Schools Program, was equipped and opened. The donation process involved extensive work to create a method and establish a safe flow to guarantee the quality of donated equipment, compliance with information security standards and to formalize the donation.

Circular Economy for consumers — Reciclus

In 2023, EDP, in partnership with Reciclus, provided 21 delivery points for unusable light bulbs at customer service agencies in the concession areas of EDP Distribuição SP and ES, offering a safe disposal option and providing the disposal of these devices for reverse logistics, a process that allows the reintroduction of its constituent materials into production chains. This year, more than 2,000 units of light bulbs were collected through this partnership.



Biodiversity

GRI 304-1

Committed to responsible biodiversity management, we recognize the potential impacts in the places where we set our operations. Our guidelines for effective management of the topic are guided by [Management and Sustainability Systems](#). Among the measures, we carried out aerial and river monitoring of the dams and observation of fauna and flora.

Risks and impacts on activities are mapped and mitigated from the project planning stage. The greatest risks occur in works involving flooded areas of the plants. However, this type of intervention is not ongoing or planned in this reporting cycle.

In Transmission and Distribution, we pay attention to access and cleaning of line tracks. In the area of afforestation and pruning maintenance, we diagnose urban trees using penetrographs to assess the health and quality of the wood, factors that have a major influence on the risk of tree falling.

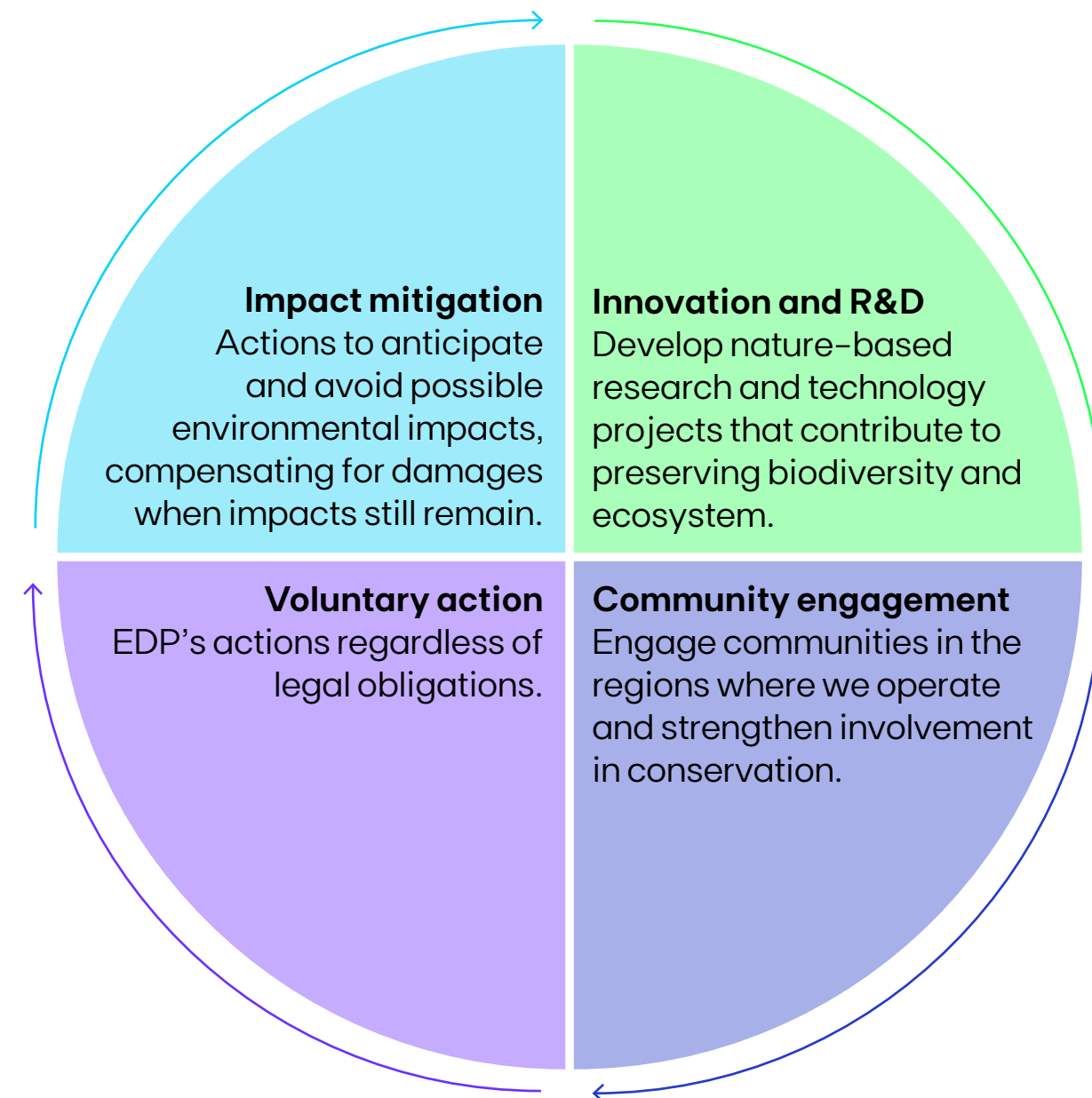
It is worth mentioning that the Distribution activity also requires additional care both in the medium and low voltage grids, as well as in the management of trees, to guarantee the continuity of the energy supply. There is also geoprocessing and field visits aiming at more robust analyzes during project planning. We also adopted strategies such as the use of elevated structures and drones to launch conductor cables, minimizing impacts.

✓ In the Generation segment, we highlight the Forest Recomposition Program at HPP São Manoel, which is a joint venture. This initiative includes the planting of 1,174.85 hectares of seedlings in Permanent Preservation Areas (APP) in the Teles Pires River basin. The value corresponds to the amount forecast for forest replacement and for the compensation area for APP intervention. Of this total, 771.55 hectares had already been restored by the end of 2023, with a balance of 403.3 hectares to be implemented over the next few years. ✓

In addition to legal compliance, we adhere to the No Net Loss (NNL) initiative, seeking to balance biodiversity losses with gains from mitigation measures.

We have the goal of achieving net gains in biodiversity in new projects by 2030*. This reinforces our commitment to environmental sustainability.

*The global target excludes distributed solar generation and transmission.



SEE DETAILS OF OPERATIONS IN PROTECTED AREAS ON PAGE 111 AND MORE INFORMATION ON THREATENED SPECIES AFFECTED BY OUR OPERATIONS ON PAGE 118.

Brazilian Business Commitment to Biodiversity

GRI 2-23

Since 2020, we have been part of the Commitment proposed by the Brazilian Business Council for Sustainable Development (CEBDS). The initiative aims to emphasize the importance of biodiversity and ecosystem services for companies, as well as the fundamental role in the conservation and sustainable use of natural resources. The document formalizes nine goals, which are available [here](#).

Chapter 11

Annexes



11 Anexos

Complementary GRI Indicators	96
Biodiversity	111
Monitoring the 2023 Goals	121
SASB Index	123
GRI Content Summary	125
TCFD Recommendations	130
Assurance Report	132
Credits	136



Complementary GRI Indicators

Entities included in the consolidated financial statements

GRI 2-2

- EDP – ENERGIAS DO BRASIL S.A.
- EDP SÃO PAULO DISTRIBUIÇÃO DE ENERGIA S.A.
- EDP ESPÍRITO SANTO DISTRIBUIÇÃO DE ENERGIA S.A.
- EDP – TRADING COMERCIALIZAÇÃO E SERVIÇOS DE ENERGIA S.A.
- EDP SMART SOLUÇÕES S.A.
- EDP SMART SERVIÇOS S.A
- EDP SMART ENERGIA LTDA.
- EDP VENTURES S.A.
- ENERPEIXE S.A.
- INVESTCO S.A.
- LAJEADO ENERGIA S.A.
- PORTO DO PECÉM GERAÇÃO DE ENERGIA S.A.
- PORTO DO PECÉM TRANSPORTADORA DE MINÉRIOS S.A.
- PECÉM OPERAÇÃO E MANUTENÇÃO DE UNIDADE DE GERAÇÃO ELÉTRICA S.A.
- EMPRESA DE ENERGIA CACHOEIRA CALDEIRÃO S.A.
(indicators consolidated in proportion to ownership interest)
- EMPRESA DE ENERGIA SÃO MANOEL S.A.
(indicators consolidated in proportion to ownership interest)
- COMPANHIA ENERGÉTICA DO JARI – CEJA
(indicators consolidated in proportion to ownership interest)
- EDP TRANSMISSÃO GOIÁS S.A.
- EDP TRANSMISSÃO LITORAL SUL S.A.

- MATA GRANDE TRANSMISSORA DE ENERGIA LTDA.
- EDP TRANSMISSÃO ALIANÇA SC S.A.
- EDP TRANSMISSÃO SP – MG S.A.
- EDP TRANSMISSÃO NORTE S.A.
- NOVA GERAÇÃO SOLAR LTDA.
- ENERGIA SOLAR I SPE LTDA.
- PEQUENA CENTRAL HIDRELÉTRICA SL S.A .
- RESENDE ENGENHARIA E ASSESSORIA LTDA
- CENTRAIS ELÉTRICAS DE SANTA CATARINA S.A. (CELESC)*
- MABE CONSTRUÇÕES E ADMINISTRAÇÃO DE PROJETOS LTDA.*,
- COMERCIALIZADORA DE EQUIPAMENTOS Y MATERIAIS MABE LTDA.(MABE CHILE)*
- BLUE SOL PARTICIPAÇÕES S.A.*

Companhia Energética do Jari, Porto do Pecém Transportadora de Minérios S.A., Pecém Operação e Manutenção de Unidades de Geração Elétrica S.A., Empresa de Energia Cachoeira Caldeirão S.A. and Empresa de Energia São Manoel S.A. do not make up EDP Brazil’s consolidated financial statements. However, due to the materiality of the socio–environmental aspects related to their activities, the indicators consider the performance of these companies in proportion to EDP’s ownership interest in the case of joint venture assets and entirely for companies that provide services to TPP Pecém. Controlled and partially controlled companies are considered for the Sustainability Report. In the case of mergers, acquisitions and disposals, the inclusion of socio–environmental data is proportional to the time the asset was present in the company’s portfolio and its relevance for generating socio–environmental impacts.

* Consolidated using the equity method.



Restatements of information

GRI 2-4

All restatements of information appear in explanatory notes next to the adjusted tables.

In the Sustainability Report for 2023, the restatement of the history was applicable to three items: transmission line mileage, electricity consumption and protected habitats.

1) Transmission lines mileage in operation and maintenance: after internal analyses, it was decided together with the technical area to adjust the data to ensure compliance with ANEEL and ONS public documentation, which may present minor differences in relation to the final project and undergo route adjustments to reduce social, environmental, and economic impacts.

Data reported in 2022 — Transmission (2022): 2,199 km in operation and 515 km under construction.

Reformulation of information — Transmission (2022): 2,494 km in operation and 305 km under construction.

2) Electricity consumption: after analyzing variations in previously reported data on internal electricity consumption, it was verified that, for the history of 2021 and 2022, the interest proportion factor for HPs (hydroelectric plant) had not been applied in a joint venture (Cachoeira Caldeirão, Santo Antonio do Jari and São Manoel). Therefore, the previous figures referring to total electricity consumption, as well as own consumption, were adjusted to reflect the proportion of EDP’s interest in the assets.

3) GRI 304-3 Habitats protected or restored — size of protected or restored areas (km): after analysis of variation between 2022 and 2023, an error was identified in the unit reported for HP Santo Antonio do Jari. Therefore, it is necessary to adjust the area from 1,718.760 km to 17.19 km (1,718.76 ha), as stated in the plant’s Operating License for the APP area.

	2021	Revised	Variation	2022	Revised	Variation
Total electricity consumption (MWh)	435,615.7	404,688.13	-7.10%	68,418.85	58,043.08	-15.17%
Own electricity consumption in non-administrative buildings (MWh)	393,200.52	363,224.16	-7.62%	40,352.99	30,200.67	-25.16%
Reverse flow (MWh)	9,827.90	8,885.58	-9.59%	3,034.23	2,825.52	-6.88%

Conflicts of interest

Processes used to ensure that conflicts of interest are prevented and mitigated

GRI 2-15

We have a Corporate Governance and Related Parties Committee composed exclusively of independent members of the Board of Directors. Among its responsibilities and duties, the group monitors, evaluates and supervises internal procedures relating to the topic, as well as the effectiveness of situation assessment and resolution systems. It is also the responsibility of the body to give its opinion in the event of conflicts of interest occurring internally and at subsidiaries, as well as management bodies and direct or indirect shareholders.

The committee must also issue an opinion if operations are identified (whether in the company or its subsidiaries) that have as their object the sale of energy, regardless of the value involved. From time to time, by specific decision of the body, operations may be exempt from prior approval, or must be approved on a global basis, if they have common objectives and predictability of hiring on a regular basis or in the ordinary course of the company’s or Subsidiaries’ business.

Remuneration policy

GRI 2-19 | 2-20 | 2-21

EDP Brazil has a Remuneration Policy to ensure the attraction and retention of highly qualified professionals and encourage the achievement of objectives and overcoming goals, in order to add the maximum possible value to the activities of the company. This entire process is based on constant market research (both qualitative and quantitative), currently conducted by an internationally renowned specialized company.

EDP Brazil also has a Remuneration Committee which is responsible for advising the Board of Directors in deliberations relating to the remuneration policies of the company and its Subsidiaries. Furthermore, its duties include coordinating the evaluation process of the entire Board of Directors and main executives of the company and its subsidiaries, proposing the level of remuneration for the Board of Directors and main executives of the company and its subsidiaries, as well as other compensation mechanisms appropriate to market practices and which vary depending on the assessment of economic-financial, environmental and social performance.

In the case of the Board of Directors, the remuneration is fixed and consists of salary or compensation for management services rendered and also remuneration for participation in committees. In both cases, the remuneration is paid monthly and calculated according to seniority and complexity of the position in question and in accordance with best market practices. Variable remuneration does not apply to the Board of Directors.

In the case of the Board, in turn, there is the payment of fixed remuneration and variable remuneration. The first is made up of salary or compensation for management services rendered, paid monthly, in addition to benefits such as health insurance and dental care, medication subsidies, food and meal allowance, life insurance and private pension. Variable remuneration includes bonuses, which represent a way of rewarding the achievement or exceeding of the company’s objectives.

The objective of variable remuneration is to stimulate the productivity of directors and serve as additional remuneration for meeting established goals and for the satisfactory performance of their duties. It is important to remember that these goals do not only include financial results, but also ESG issues (which cover topics such as safety, diversity, and climate change).

Remuneration	2021	2022	2023
Gross payroll	453,352.34	504,628.09	536,875.29
Compulsory social charges	106,383.40	121,203.23	134,208.00
Gross remuneration of employees	425,271.35	475,523.49	498,563.92
Gross remuneration of administrators	28,080.99	29,104.60	38,311.37

 Annual total compensation ratio			
GRI 2-21	2021	2022	2023
Percentage increase in remuneration of the highest paid individuals in the year prior to that covered by the report	5.7%	7.3%	8.7%
Percentage increase in the average total annual remuneration of all employees	4.2%	10.1%	11.4%
Division of the highest remuneration by the lowest remuneration paid by the company	47.86	49.58	37.4
Division of the company's lowest remuneration by the current minimum wage	1.56	1.49	1.47
Proportion between the total annual remuneration of EDP's highest paid individual and the average annual remuneration of all employees (excluding the highest paid individual)	146.97	140.33	113.2
Ratio between the percentage increase in total compensation of the highest paid individual and the percentage increase in average annual total remuneration of all employees	83	49	75

🛡️ **Laws and regulations**

GRI 2-27

Non-compliance with environmental legislation and standards	2021	2022	2023
Environmental administrative processes initiated during the year	13	13	6
Administrative processes in the backlog at the end of the year (if submitted to dispute resolution mechanisms)	0	0	3
Environmental judicial processes initiated during the year	10	10	0
Judicial processes in the pipeline at the end of the year (if submitted to dispute resolution mechanisms)	3	3	0
Number of non-monetary sanctions	0	0	0
Total amount of environmental fines in administrative processes	0	0	0
Total amount of environmental fines in judicial processes	BRL 9,000.00	BRL 9,000.00	0
Non-compliance with environmental legislation and standards			
Monetary value of significant fines	0	0	BRL 4,800.00
Total number of non-monetary sanctions	21	21	23
Number of processes promoted through arbitration mechanisms	3	3	2
Lawsuits			
Number of environmental violations	13	13	6
Number of environmental crimes	2	2	0
Number of pending environmental processes	207	207	206
Environmental crimes (cost)	0	0	0
Environmental compensations (cost)	0	0	0
Labor processes			
Registered complaints and complaints related to labor practices	183	183	1,241
Number of labor processes filed against the company	1,221	1,221	281
Number of labor cases upheld	126	126	78
Number of labor cases dismissed in the period	307	307	234
Amount provisioned in the period	0	0	0
Total amount of damages and fines paid as determined by the court	BRL 1,425.12	BRL 1,425.12	BRL 9,322,169.24

🛡️ **Stakeholders engaged by EDP Brazil**

Stakeholders comprise all parties involved with the activities, products and services offered by the company.

They are:

- Shareholders;
- Market agents;
- Business associations;
- City governments;
- Customers;
- Employees and unions;
- Universities and scientific community;
- Competitors;
- Financial entities and investors in tax actions;
- Educational institutions;
- Suppliers;
- International institutions and associations;
- Governments;
- Investors and analysts;
- Media and opinion leaders;
- NGOs;
- Offtakers;
- Partners;
- Parliament and political parties;
- Governments and regulation;
- Landowners;
- Asset owners;
- General public;
- Start-ups.

Direct economic value generated and distributed

GRI 201-1

Statement of added value (BRL thousand)	2021	2022	2023
1. REVENUES	26,891,761	23,979,533	24,220,496
1.1) Sales of goods, products, and services	22,715,006	20,382,575	20,363,053
1.2) Other revenues	3,949,769	3,480,866	3,600,244
1.3) Revenues related to the construction of own assets	362,144	275,906	382,988
1.4) Provision for bad debts — Reversal / (Constitution)	-135,158	-159,814	- 125,789
2. INPUTS ACQUIRED FROM THIRD PARTIES (INCLUDING TAXES — ICMS, IPI, PIS AND COFINS)	-16,306,453	- 12,657,105	- 13,673,568
2.1) Costs of products, goods and services sold	-13,079,605	-9,279,392	- 9,571,239
2.2) Materials, energy, third-party services, and others	-809,341	-1,030,180	- 1,167,432
2.3) Loss / recovery of assets	-	-	-
2.4) Others (specify)	-2,417,507	-2,347,533	- 2,934,897
3. GROSS VALUE ADDED (1-2)	10,585,308	11,322,428	10,546,928
4. DEPRECIATION, AMORTIZATION AND DEPLETION	-765,102	-2,060,461	- 1,338,468
5. NET VALUE ADDED PRODUCED BY THE ENTITY (3-4)	9,820,206	9,261,967	9,208,460
6. ADDED VALUE RECEIVED IN TRANSFER	628,582	967,751	1,075,244
6.1) Equity equivalence result	242,416	213,964	265,200
6.2) Financial revenues	386,166	753,787	810,044
6.3) Others	-	-	-
7. TOTAL ADDED VALUE TO BE DISTRIBUTED (5+6)	10,448,788	10,229,718	10,283,704



8. DISTRIBUTION OF ADDED VALUE	10,448,788	10,229,717	10,283,704
8.1) Personnel	476,905	583,753	601,208
8.1.1. Direct remuneration	334,570	414,244	437,094
8.1.2. Benefits	111,869	127,045	130,112
8.1.3. Guarantee Fund for Length of Service (FGTS)	30,466	42,464	34,002
8.2) Taxes, fees, and contributions	6,105,631	6,277,405	5,854,599
8.2.1. Federal	3,021,491	3,971,007	3,619,896
8.2.2. State	3,070,062	2,290,860	2,218,782
8.2.3. Municipal	14,078	15,538	15,921
8.3) Remuneration of third-party capital	1,498,707	2,155,833	2,452,314
8.3.1. Interest	1,493,185	2,149,827	2,434,537
8.3.2. Rentals	5,522	6,006	17,777
8.3.3. Others	-	-	-
8.4) Remuneration of equity	826,598	873,610	491,660
8.4.1. Interest on equity	454,811	651,239	-
8.4.2. Dividends	126,372	144,025	278,489
8.4.3. Share of non-controlling interests in withheld earnings (only for consolidation)	245,415	191,289	178,282
9. Withheld earnings / loss for the year	1,540,947	339,116	883,923

Distribution of Added Value	2021	2022	2023
Government	58%	61%	57%
Third parties	14%	21%	24%
Employees	5%	6%	6%
Shareholders	8%	9%	5%
Withheld	15%	3%	9%

Research and development activity and expenditures aimed at providing reliable electricity and promoting sustainable development

DMA (ex EU8)

Investment in R&D	2021	2022	2023
Alternative sources of electrical energy generation	2,923	1,247	17,103.35
Thermoelectric generation	617	0	0
Basin and reservoir management	0	0	353.21
Environment	14	0	0
Safety	3,245	1,647	2,014.97
Energy efficiency	0	0	0
Electrical power systems planning	1,186	933	5,542.50
Operation of electric power systems	2,832	898	1,447.57
Supervision, control, and protection of electric power systems	2,454	4,865	21.12
Quality and reliability of electricity services	1,119	4,388	3,715.18
Measurement, revenue and combating commercial losses	5	1,157	2,184.69
Others	21,089	9,685	9,662.95
Total	35,484	24,821	42,045.54

Anti-corruption

Communication and training about anti-corruption policies and procedures

GRI 205-2

✓ Number of employees who received communications and/or training in anti-corruption policies and procedures

	2021	2022	2023
Total number of suppliers analyzed in terms of compliance	678	673	611
Governance members (%)	100	100	100
Governance members	9	9	9
Employees	3,508	3,509	3,525
Senior management	5	4	6
Board	27	29	27
Management	160	152	164
Specialists	1,146	1,090	1,158
Administrative	234	301	237
Operational	1,699	1,756	1,746
Interns	147	126	130
Apprentices	68	44	57
Business partners (%)	100	100	100
Business partners	4,358	6,883	5,537

✓ Work-related injuries

GRI 403-9

	2021		2022		2023	
	Employees	Third parties	Employees	Third parties	Employees	Third parties
Non-lost-time accidents	13	81	19	62	9	52
Lost-time accidents	0	49	8	23	10	35
Absolute number of fatalities	0	5	0	1	0	4

	2021		2022		2023	
	Employees	Third parties	Employees	Third parties	Employees	Third parties
Absenteeism rate	2.0	ND	1.4	ND	0.6	ND
Lost days rate	0	39.42	39.17	46.00	24.92	30.50

✓ Operations assessed for risks related to corruption

GRI 205-1

	2021	2022	2023
Percentage of business units/areas that were subject to corruption-related risk assessments	100%	100%	100%
Total number of operations that were subject to corruption-related risk assessments	16	31	31

✓ Confirmed incidents of corruption and actions taken

GRI 205-3

	2021	2022	2023
Total cases registered in the Ethics Channel	115	285	327
Total number of confirmed corruption incidents	1	2	2
Total number of confirmed incidents in which employees were fired or disciplined for corruption	1	2	2
Total number of contracts with business partners terminated or not renewed due to corruption-related violations	0	0	0

Employees

GRI 2-7

Employees by region	2021	2022	2023
North	161	163	163
Northeast	328	320	306
Central-West	4	94	102
Southeast	2,714	2,699	2,733
South	63	49	46
Telework	4	12	16
Total	3,270	3,325	3,350

Note: the total number of employees does not consider the number of temporary and part-time employees. Teleworking employees were not allocated to any specific region in the table by state. The data only considers consolidated companies and partially, disregarding interns and employees on leave.

Workers who are not employees

GRI 2-8

Total number of our partners' employees	2021	2022	2023
Number of outsourced employees	13,588	9,219	12,415

* The number of third-party employees experienced a significant increase in previous years due to the more intense period of transmission works, as this data includes contractor workers. With the completion of most of the works, a decrease in this number is expected.

Diversity of governance bodies and employees

GRI 405-1

Total number of employees by gender	2021	2022	2023
Women	752	770	788
Men	2,522	2,567	2,578

Composition of the Board of Directors by gender and age group		2021	2022	2023
Number of female advisors		3	3	3
Women	Under 30 years of age	0	0	0
	Between 30 and 50 years of age	3	3	3
	50 years of age and upwards	0	0	0
Number of male advisors		6	6	6
Men	Under 30 years of age	0	0	0
	Between 30 and 50 years of age	1	1	1
	50 years of age and upwards	5	5	5

Diversity of employees by gender and functional category	2021	2022	2023
Women			
Senior management	1	1	1
Board	5	6	5
Management	31	34	25
Specialists	456	482	85
Administrative	153	139	420
Operational	106	108	242
Interns	78	75	52
Apprentices	35	22	23
Men			
Senior management	4	3	5
Board	24	20	28
Management	133	135	144
Specialists	668	689	148
Administrative	83	79	512
Operational	1,610	1,641	1,711
Interns	68	80	74
Apprentices	33	23	33



Diversity of employees – Education	2021	2022	2023
Women			
Illiterate	0	0	0
Incomplete primary education	0	0	0
Complete primary education	2	0	0
Incomplete high school	1	1	1
Complete high school	111	120	123
Incomplete higher education	58	55	58
Complete higher education	465	468	488
Graduate degree (specialization, master's, doctor's)	115	126	118
Men			
Illiterate	0	0	0
Incomplete primary education	4	3	3
Complete primary education	55	49	45
Incomplete high school	21	14	13
Complete high school	1,125	1,172	1,223
Incomplete higher education	182	189	181
Complete higher education	951	936	921
Graduate degree (specialization, master's, doctor's)	184	204	192
Diversity of employees – Age	2021	2022	2023
Women			
Under 30 years of age	177	191	173
Between 30 and 50 years of age	513	528	572
50 years of age and upwards	62	51	43
Men			
Under 30 years of age	437	401	356
Between 30 and 50 years of age	1,793	1,875	1,957
50 years of age and upwards	292	291	265
Diversity in management positions	2021	2022	2023
Black women in management positions	3	5	4
Women with disabilities in management positions	0	0	0
Foreign women in management positions	1	0	0
Black men in management positions	21	27	33
Men with disabilities in management positions	0	0	0
Foreign men in management positions	6	5	4

New employee hires and employee turnover

GRI 401-1

Turnover (%)			2021	2022	2023
Turnover	Under 30 years of age	Men	19.1	19.9	15.4
		Women	25.0	24.7	14.5
		Total	20.8	21.4	15.1
	Between 30 and 50 years of age	Men	10.5	11.9	9.4
		Women	14.8	12.3	10.1
		Total	11.5	12.0	9.5
	50 years of age and upwards	Men	11.7	16.1	12.1
		Women	9.0	18.7	16.3
		Total	11.2	16.5	12.7
Admissions and dismissals			2021	2022	2023
Admissions	Under 30 years of age	Men	121	106	79
		Women	60	66	38
		Total	181	172	117
	Between 30 and 50 years of age	Men	155	215	172
		Women	66	62	39
		Total	221	277	211
	50 years of age and upwards	Men	5	15	3
		Women	3	1	1
		Total	8	16	4
Dismissal	Under 30 years of age	Men	51	63	51
		Women	33	27	25
		Total	84	90	76
	Between 30 and 50 years of age	Men	220	226	165
		Women	82	65	58
		Total	302	291	223
	50 years of age and upwards	Men	65	82	32
		Women	8	22	7
		Total	73	104	39

Parental leave

GRI 401-3

Return to work after maternity or paternity leave	2021	2022	2023
Return rate of employees who returned to work after the end of their leave (men)	97%	100%	100%
Retention rate of employees who returned to work and stayed 12 months after the end of their leave (men)	92%	91%	99%
Return rate of employees who returned to work after the end of their leave (women)	94%	100%	100%
Retention rate of employees who returned to work and stayed 12 months after the end of their leave (women)	77%	86%	86%
Number of employees who were entitled to leave (men)	105	148	102
Number of employees who went on leave (men)	60	108	91
Number of employees who returned to work after the end of their leave (men)	60	108	91
Number of employees who were still at the company 12 months after returning to work (men)	55	98	90
Number of employees who were entitled to leave (women)	27	37	29
Number of employees who went on leave (women)	26	37	28
Number of employees who returned to work after the end of their leave (women)	26	37	28
Number of employees who were still at the company 12 months after returning to work (women)	20	32	24



Percentage of employees eligible to retire in the next 5 and 10 years, by job category and region)

EU 15

Employees entitled to retirement in the coming years — by position (%)	Within 5 years			Within 10 years		
	2021	2022	2023	2021	2022	2023
Senior management	20.34%	50%	25%	40.68%	50%	0%
Board	10.83%	7.69%	6.90%	19.72%	23.08%	6.90%
Management	1.18%	1.78%	1.22%	6.25%	4.14%	1.83%
Specialists	2.52%	1.96%	1.97%	7.06%	6.32%	3.93%
Administrative	1.23%	0.92%	0.44%	3.97%	4.59%	4.41%
Operational	0.64%	0.74%	0.41%	3.70%	3.95%	2.19%

Employees entitled to retirement in the coming years — by position (%)	Within 5 years			Within 10 years		
	2021	2022	2023	2021	2022	2023
São Paulo	1%	1.50%	1.13%	4.06%	4.39%	3.17%
Espírito Santo	2%	1.24%	1.14%	7.69%	7.97%	4.25%
Tocantins	5%	6.25%	7.41%	11.55%	10.61%	6.17%
Amapá	NA	0%	0%	NA	0.97%	2.56%
Ceará	NA	0.33%	0.68%	3.15%	3.16%	4.44%
Maranhão	1%	0%	0%	6.98%	6.90%	0%
Mato Grosso	NA	0%	0%	NA	0%	0%
Pará	NA	0%	0%	2.64%	3.09%	0%
Rio Grande do Sul	NA	0%	0%	4.52%	1.47%	0%
Santa Catarina	0%	1.61%	0%	5.84%	8.06%	8.33%
Outro	NA	0%	40%	10.26%	0%	0%

Incidents of discrimination and corrective actions taken

GRI 406-1

	2021	2022	2023
Total number of cases of discrimination	4	40*	2
Number of cases evaluated	4	4	1
Number of cases held valid	1	0	0
Total number of corrective actions in cases of discrimination	2	1	0

*After analysis, we identified that during 2022 there was an increase in the number of contacts for each case, that is, the same case generated two or more reports on the EDP Channel. Furthermore, in comparison to the market, we noticed that this fact increased the number of contacts made anonymously and considered unfounded at EDP. For the topic involving discrimination, we identified that for a single situation, several unfounded reports were recorded, which caused the variation observed in the data disclosed.

Significant investment agreements and contracts with human rights clauses

GRI 412-3

	2021	2022	2023
Total number of significant investment agreements and contracts	1,253	2,210	1,764
Percentage of significant investment agreements and contracts that include human rights clauses or that have been subject to human rights assessment	100	100	100
Total number of significant investment agreements and contracts that include human rights clauses or that have been subject to human rights assessment	1,253	2,210	1,764

Note: contracts above BRL 500,000 are considered, in accordance with the EDP Purchasing Manual.

Negative social impacts in the supply chain and actions taken

GRI 414-2

	2021	2022	2023
Percentage of suppliers identified as causing negative social impacts—both real and potential ones—with which improvements were agreed as a result of the assessment carried out	0	0	0
Percentage of suppliers identified as causing significant negative social impacts—both real and potential ones—with which the organization terminated business relationships as a result of the assessment and the reasons that motivated this termination	0	0	0
Number of suppliers evaluated regarding social impacts	120	92	88
Number of suppliers identified as causing actual and potential negative social impacts	0	0	0

New suppliers that were screened using environmental criteria

GRI 308-1

	2021	2022	2023
Suppliers identified as causing negative environmental impacts—both real and potential ones—with which improvements were agreed as a result of the assessment carried out	0	0	0
Suppliers identified as causing significant negative environmental impacts—both real and potential ones—with which the organization terminated its business relations as a result of the assessment	0	0	0
Suppliers evaluated regarding environmental impacts	120	92	88
Suppliers identified as causing actual and potential negative environmental impacts	0	0	0

Emission

NOx, SOx, and other significant air emissions

GRI 305-7

EDP Brazil	2021	2022	2023
NOx emissions	4,688.66	ND	31.17
SOx emissions	10,518.57	ND	183.59
Particulate matter emissions	1,100.01	ND	ND

Water

GRI 303-3

Water collection by source (megaliters) in 2023	All areas	Areas with water stress
Surface water	11.94	0.00
Fresh water (total dissolved solids 1,000 mg/L)	11.94	0
Other types of water (total dissolved solids >1,000 mg/L)	0	0
Groundwater (total)	7.61	0.00
Fresh water (total dissolved solids 1,000 mg/L)	7.61	0
Other types of water (total dissolved solids >1,000 mg/L)	0	0
Sea water (total)	0.00	0.00
Fresh water (total dissolved solids 1,000mg/L)	0	0
Other types of water (total dissolved solids >1,000mg/L)	0	0
Water produced (total)	0.00	0.00
Fresh water (total dissolved solids 1,000 mg/L)	0	0
Other types of water (total dissolved solids >1,000 mg/L)	0	0
Water from third parties (total)	374.13	323.58
Fresh water (total dissolved solids 1,000 mg/L)	374.13	323.58
Other types of water (total dissolved solids >1,000 mg/L)	0	0
Total	393.68	323.58

Note: the tool used to identify areas with water stress is the Aqueduct Water Risk Atlas from the World Resources Institute (WRI). The only plant operating in an area currently classified as high risk for water stress is TPP Pecém, which corresponds to 100% of the value reported in the table within this classification.

✔ Waste diverted from disposal GRI 306-4

Waste diverted from disposal by recovery operation, in metric tons (t)	2022			2023		
	Within the organization	Outside the organization	Total	Within the organization	Outside the organization	Total
Hazardous waste						
Preparation for reuse	0	0	0	0.00	21.20	21.20
Recycling	0	2,244.54	2,244.54	0.00	1,405.88	1,405.88
Other recovery operations	0	67.64	67.64	0.00	332.74	332.74
Total	0	2,312.18	2,312.18	0.00	1,759.82	1,759.82
Non-hazardous waste						
Preparation for reuse	0	9.48	9.48	0.00	0.00	0.00
Recycling	0	198,187.34	198,187.34	0.00	23,349.36	23,349.36
Other recovery operations	88,453.97	1,504.02	89,957.99	0.00	100,103.06	100,103.06
Total	88,453.97	20,700.84	109,154.81	0.00	123,452.42	123,452.42

✔ Waste diverted to disposal GRI 306-5

Waste diverted from disposal by recovery operation, in metric tons (t)	2022			2023		
	Within the organization	Outside the organization	Total	Within the organization	Outside the organization	Total
Hazardous waste						
Incineration (with energy recovery)	0	0	0	0.00	0.00	0.00
Incineration (without energy recovery)	0	4.82	4.82	0.00	21.49	21.49
Confinement in landfill	0	42.95	42.95	0.00	5.36	5.36
Other disposal operations	0	899.91	899.91	0.00	773.45	773.45
Total	0	947.68	947.68	0.00	800.30	800.30
Non-hazardous waste						
Incineration (with energy recovery)	0	0	0	0.00	0.00	0.00
Incineration (without energy recovery)	0	0	0	0.00	0.35	0.35
Confinement in landfill	0*	2,554.17	2,554.17	1,377.98	586.85	1,964.83
Other disposal operations	0	10,133.05	10,133.05	0.00	61.42	61.42
Total	0	12,687.22	12,687.22	1,377.98	648.62	2,026.60

Biodiversity

GRI 304-1 | 304-3 | 304-4

Location and size of operational units in protected areas with high biodiversity value

GRI 304-1

Operation	Geographic location	Geographic location in relation to the protected area	Size of the affected area (km²)	Size of the flooded area within the protected area (km²)	Size of the area classified as APP (km²)	Type of protected area	Value for biodiversity
ESD Mirim	SP	Total	0.0012398	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area
ESD Amazonas			0.002	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area
ETD Biritiba			0.00451	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area
ETD Ussu			0.00133	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area
ETD Santa Branca			0.003363	0	0	Environmental Protection Area	Springs of the Paraíba do Sul River
ETD Barra do Una			0.002	0	0	Indigenous Land	Ribeirão Silveira
ETD César de Souza			0.007671	0	0	Environmental Protection Area	Tietê River Floodplains
ETD Skol			0.004271	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area
ETD Walter Jose dos Santos			0.006127	0	0	Environmental Protection Area	Environmental Protection Area Cabuçu – Tanque Grande
ESD Salesópolis			0.001307	0	0	Spring Protection and Recovery Area	Tietê River Springs Protection Area



Operation	Geographic location	Geographic location in relation to the protected area	Size of the affected area (km²)	Size of the flooded area within the protected area (km²)	Size of the area classified as APP (km²)	Type of protected area	Value for biodiversity
SD Bento Ferreira	ES	Partially inside	0.0020604	Not applicable	Not applicable	Special Green Area	AVE do Morro Bento Ferreira
SD Conceição da Barra			0.0046959			Buffer Zone	Zona de Amortecimento Parque Estadual de Itaúnas
SD Goiabeiras			0.0000446			Ecological Reserve	Reserva Ecológica Mata de Goiabeiras
SD Industrial			0.0004969			Environmental Protection Zone	ZPA PDM Serra
SD Itapemirim		Inside	0.0022296			Environmental Protection Area	APA Centro – Lagoa do Belvederes
SD Pitanga			0.0021278			Environmental Protection Zone	ZPA PDM Serra
SD Xuri			0.003908			Buffer Zone	Buffer Zone of Paulo César Vinha State Park
SD Tabuazeiro			0.002486			Environmental Protection Area	APA Maciço Central
HPP Lajeado	TO	2.5 km from APA Serra do Lajeado and 30 km from APA do Lago	646.35	0	21.5	Environmental Protection Areas (APA)	APA Serra do Lajeado e APA do Lago
HPP Peixe Angical	AP/PA	Partially	294.1	0	87.18	Permanent Protection Area (APP)	Permanent Protection Area with high value for biodiversity
HPP Santo Antonio do Jari		Partially	53.49	NA	17.1876	Permanent Protection Area (APP)	Priority area for conservation
HPP Cachoeira Caldeirão		Partially / Adjacent	45.51	0	ND	Permanent Protection Area (APP)	FLOTA, priority area for conservation, RPPN Seringal Triunfo
HPP São Manoel	Paranaíta (MT) and Jacareacanga (PA)	Inside	63.96	NA	40.96	–	Priority area for conservation
EDP B2B	SP	Inside	0.042	NA	NA	Itupararanga Environmental Protection Area	Environmental Protection Area for Sustainable Use



Operation	Geographic location	Geographic location in relation to the protected area	Size of the affected area (km²)	Size of the flooded area within the protected area (km²)	Size of the area classified as APP (km²)	Type of protected area	Value for biodiversity
EDP TRANSMISSÃO SP-MG S.A. – Lot 18	SP/MG	Partially inside	“APA Rio Machado – 6.708 km² APA Bacia do Paraíba do Sul – 0.276 km² APA Serra da Mantiqueira – 3.07 km²”	0	0.8392	APA do Rio Machado APA da Bacia do Paraíba do Sul APA da Serra da Mantiqueira	The Environmental Protection Area of the Rio Machado Drainage Basin, a state conservation unit for sustainable use, created on September 30, 1999, through State Law 13,373/1999, has its limits defined by the perimeter of the Machado River drainage basin, with an area of 101,600 hectares, covering 11 cities in the state of Minas Gerais. The APA does not yet have a management plan. A 55.9 km stretch of the LT cuts through this Conservation Unit in the cities of Espírito Santo Dourado, Ipuíuna and Poço Fundo, in a region characterized by the predominance of agricultural crops, pastures and forestry. The Serra da Mantiqueira Environmental Protection Area, a federal conservation unit for sustainable use, created on June 3, 1985, by Federal Decree No. 91,304/1985, has 431,040.73 hectares, covering 27 cities in the states of Minas Gerais, São Paulo, and Rio de Janeiro. The Management Plan APA Serra da Mantiqueira is being prepared, in accordance with the precepts established in the SNUC—Law No. 9,985/2000 and Decree 4,340/2002. A 25.6 km stretch of the LT cuts through this Conservation Unit in the cities of Delfim Moreira, MG and Wenceslau Braz/, MG, in a region of highly busy terrain, with the presence of cliffs and elevations that exceed 1,900 meters in altitude, amid areas with a predominance of Dense and Mixed Ombrophylous Forest. The Environmental Protection Area of the Paraíba do Sul River Basin, a federal conservation unit for sustainable use, was created on September 13, 1982, by Federal Decree No. 87,561/1982, with the objective of helping to protect important springs in the basin of Paraíba do Sul River. According to article 6 of the creation Decree, the spring protection areas defined in the maps referred to in the article 1 are also included in the APA, as well as the slopes, ridges and valleys of the Paraíba valley side of the Serra da Mantiqueira, forming a set of isolated areas along the São Paulo stretch of the Paraíba do Sul Basin, some of them overlapping with other conservation units. A 2.3 km stretch of the LT cuts through one of the areas of this Conservation Unit that overlaps with the APA of Serra da Mantiqueira, in the city of Guaratinguetá, SP, in a region occupied by Dense Ombrophilous Forest.
EDP TRANSMISSÃO Aliança S.A. – Lot 21	SC	Adjacent	NA	NA	0.8035	ND	ND
EDP Transmissão Litoral Sul – Lot Q	SC/RS	ND	ND	ND	0.17907623	ND	ND



Operation	Geographic location	Geographic location in relation to the protected area	Size of the affected area (km ²)	Size of the flooded area within the protected area (km ²)	Size of the area classified as APP (km ²)	Type of protected area	Value for biodiversity
EDP Goiás	GO	ND	NA	NA	1.5	APPs only	ND
EDP Transmissão Norte	AC/RO	Partially inside	8.4776 km ² APA Lago do Amapá – 38.3544 km ²	ND	0.37835	PN Mapinguari APA Lago do Amapá	Preserve natural ecosystems of great ecological relevance and scenic beauty, with emphasis on important savanna enclaves of the Purus–Madeira Interfluvius, enabling scientific research to be carried out and the development of environmental education, recreation in contact with nature and ecological tourism activities. Preserve and recover the remnants of local biota; protect and recover Amapá lake and other streams of water and its surroundings; order the occupation of the areas of influence of Seringal Amapá; in addition to promoting environmental education, ecotourism, scientific research, and the conservation of environmental, cultural, and historical values.
EDP Transmissão Norte 2	RO	Intercepted APPs	2.75	0.11	0.13	Permanent Protection Area (APP)	Preserve natural ecosystems of great ecological relevance and scenic beauty, with emphasis on important savanna enclaves of the Purus–Madeira Interfluvius, enabling scientific research to be carried out and the development of environmental education, recreation in contact with nature and ecological tourism activities. Preserve and recover the remnants of local biota.
EDP Transmissão Mata Grande	MA	Adjacent	ND	ND	ND	RESEX Mata Grande	Environmental function of preserving water resources, landscape, geological stability, and biodiversity, facilitate the gene flow of fauna and flora, protect the soil and ensure the well-being of populations (Forest Code).

Habitats protected or restored

GRI 304–3

Operation	Size of protected or restored areas (km²)	Geographic location	Measures taken to protect or restore habitats	Methodology used	Results achieved
EDP São Paulo	0.00432	Poá, Mogi das Cruzes, Jacareí and Roseira, SP	The relevant legislation was followed (SMA 32/2014, SMA 07/2017) and municipal requirements that establish instructions, guidelines, and criteria on ecological restoration. In addition, voluntary actions were carried out through the donation of seedlings, aiming to increase the biodiversity of the cities.	The instructions and guidelines established in the Resolutions SMA 32/2014 and SMA 07/2017 and other legal requirements at the municipal level applicable to each action carried out were followed. In short, three types of action were carried out to protect and restore habitats, such as (i) planting native and exotic seedlings and (ii) donation of tree seedlings.	Soil restoration, future contribution to the restoration of local biodiversity with the planting/ donation of native species, generating greater protection of water streams and CO ₂ sequestration.
EDP Espírito Santo	0.01488	Guarapari, Vila Velha, João Neiva, Viana and Atilio Vivácqua, ES	IN IDAF No. 27/07 and IN IEMA No. 17/06 were followed, which establish a Term of Reference for the reparation of Reforestation and Area Recovery Projects. Requests from city governments.	IN IDAF No. 27/07 and IN IEMA No. 17/06 were followed, which establish a Term of Reference for the preparation of Reforestation and Area Recovery Projects. Requests from city governments.	Soil recovery and restoration, preservation and recovery of springs and streams of water, providing an appropriate environment for fauna habitat.
HPP Lajeado	0	NA	0	0	0
HPP Peixe Angical	87.18	Peixe, Paranãe and São Salvador do Tocantins, TO	Inspection visits and execution of administrative procedures; recovery and stabilization of reservoir marginal slopes through bioengineering.	The proprietary and environmental inspection of the reservoir's APP is carried out by the company's own team, using satellite images and support from the Environmental Military Police Battalion.	Curb the invasion of APPs and the cutting of native vegetation. Stabilization of reservoir marginal slopes.
HPP Santo Antônio do Jari	17.19	Laranjal do Jari, AP and Almeirim, PA	Protection of water resources	Planting of native seedlings, using the technique of dense seedlings in closely spaced groups	PRAD monitoring.
HPP Cachoeira Caldeirão	54.88	Ferreira Gomes and Porto Grande, AP	Recovery of degraded areas through the sowing/planting of native species.	Recovery of degraded areas through the sowing/planting of native species.	Planting completed.



Operation	Size of protected or restored areas (km ²)	Geographic location	Measures taken to protect or restore habitats	Methodology used	Results achieved
HPP São Manoel	46.32	Paranaíta, MT and Jacareacanga, PA	Implementation of the Permanent Preservation Area – APP.	Acquisition of permanent preservation areas for the future HPP São Manoel reservoir.	Acquisition of 100% of the area of the future APP.
EDP B2B	0.0009	Pedra/PE	The Environmental Compensation Program for Suppression was developed in compliance with the provisions of CPRH Instruction Normative 04/2021.	Execution of compensatory planting of native seedlings in a municipal park.	Restoration of vegetation cover, creation of habitats for wild animals in the region. Increase in afforestation in a municipal park open to the local community.
	0.005	São Francisco de Sales/MG	Guidelines given by COPAM Normative Deliberation No. 114, of April 10, 2008, were followed, carrying out the Reconstitution of the Flora of the Legal Reserve of the properties.	Execution of a Technical Project for the Reconstitution of Flora through the planting of native seedlings and their adequate monitoring and maintenance.	Restoration of vegetation cover, creation of habitats for wild animals in the region.
	0.1	Itacarambi and Porteirinha/MG	Guidelines given by COPAM Normative Deliberation No. 114, of April 10, 2008, were followed, carrying out the Reconstitution of the Flora of the Legal Reserve of the properties.	Execution of a Technical Project for the Reconstitution of Flora through the planting of native seedlings adequate monitoring and maintenance.	Restoration of vegetation cover, creation of habitats for and their wild animals in the region.
EDP TRANSMISSÃO SP–MG S.A. – Lot 18	ND	SP/MG	ND	ND	ND
EDP TRANSMISSÃO Aliança S.A. – Lot 21	0.015688	SC	ND	ND	Monitoring being carried out /area in the process of regeneration.
EDP Transmissão Litoral Sul – Lot Q	ND	SC/RS	ND	ND	Monitoring being carried out /area in the process of regeneration.
EDP Goiás	ND	Goiás	ND	ND	ND



Operation	Size of protected or restored areas (km²)	Geographic location	Measures taken to protect or restore habitats	Methodology used	Results achieved
EDP Transmissão Norte	0.2239	AC/RO	Implement revegetation projects in order to increase native vegetation cover in the project region, favoring interconnection of remaining forest fragments, providing greater gene flow of fauna and flora; and provide the rehabilitation of revegetated areas, so that normal soil–water–plant relations are reestablished, in addition to recomposition of scenic aspects.	“1. Planting seedlings of native species in the total area 2. Nucleation systems 3. Conducting natural regeneration 4. Direct sowing”	In progress
EDP Transmissão Norte 2	0.13	RO	Implement revegetation projects in order to increase native vegetation cover in the project region, favoring interconnection of remaining forest fragments, providing greater gene flow of fauna and flora; and provide the rehabilitation of revegetated areas, so that normal soil–water–plant relations are reestablished, in addition to recomposition of scenic aspects.	“1. Planting seedlings of native species in the total area 2. Nucleation systems 3. Conducting natural regeneration 4. Direct sowing”	ND
EDP Transmissão Mata Grande	ND	ND	ND	ND	ND

IUCN Red List species and national conservation list species
with habitats in areas affected by operations

GRI 304-4

	Vulnerable (VU)	Endangered (EN))	Critically endangered (CR)	Near threatened (NT)	Least concern (LC)
EDP SP	0	0	0	0	0
EDP ES	ND	ND	ND	ND	ND
HPP Lajeado	0	0	0	0	0
HPP Peixe Angical	0	0	0	0	0
HPP Santo Antônio do Jari	15	2	0	12	670
HPP Cachoeira Caldeirão	1	ND	ND	10	ND
HPP São Manoel	21	9	1	10	389
EDP B2B	0	0	0	0	0
EDP TRANSMISSÃO SP-MG S.A. – Lot 18	36	23	10	33	0
EDP TRANSMISSÃO Aliança S.A. – Lot 21	16	3	1	3	45
EDP Transmissão Litoral Sul – Lot Q	7	0	0	0	470
EDP Goiás	ND	ND	ND	ND	ND
EDP Transmissão Norte	6	2	0	0	267
EDP Transmissão Norte 2	ND	ND	ND	ND	ND
EDP Transmissão Mata Grande	ND	ND	ND	ND	ND

✔ Installed and assured capacity* (MW), by primary energy source and regulatory regime

EU1

Company	Indicator	2021	2022	2023
TPP Pecém	Installed capacity (MW)	720.2	720.2	720.2
	Assured energy (average MW)	645.3	645.3	645.3
Enerpeixe	Installed capacity (MW)	498.8	498.8	498.8
	Assured energy (average MW)	280.5	266.6	266.6
Investco	Installed capacity (MW)	902.5	902.5	902.5
	Assured energy (average MW)	505.1	479.9	479.9
HPP Cachoeira Caldeirão**	Installed capacity (MW)	109.5	109.5	109.5
	Assured energy (average MW)	129.7	123.3	123.3
HPP São Manoel**	Installed capacity (MW)	245.3	245.3	245.3
	Assured energy (average MW)	430.4	430.4	430.4
HPP Santo Antônio do Jari**	Installed capacity (MW)	196.5	196.5	196.5
	Assured energy (average MW)	222	211.3	211.3

* In the case of assured energy, the values are integral to the plants, not just considering EDP's participation.

** Installed capacity referring to EDP's participation in joint venture plants.

✔ Length of distribution and transmission lines

EU4 | SASB IF-EU-000.C.

Type of distribution line (km)	2021	2022	2023
Transmission grid in operation (km)	177.00	2,494.00	2,494.00
Transmission grid under construction (km)	1,572.00	305.00	493.00
Distribution grid — aerial (km)	94,708.35	95,771.32	96,623.87
Distribution grid — underground (km)	277.37	283.79	312.02

✔ Transmission and distribution losses as a percentage of total energy

EU12

EDP São Paulo	2021	2022	2023
Distribution loss (%)	8.30	7.91	7.20
Losses in the basic grid (MWh)	185,875.40	193,220.35	180,477.00
Global electrical losses	1,431,116.17	1,383,881.92	1,285,592.00

EDP Espírito Santo	2021	2022	2023
Distribution loss (%)	12.45	11.94	11.83
Losses in the basic grid (MWh)	109,803.47	123,972.73	126,606.00
Global electrical losses	1,451,192.97	1,406,872.93	1,513,286

Number of residential disconnections due to non-payment, divided by duration of the disconnection period and regulatory regime

EU27

EDP São Paulo		2021	2022	2023
Residential disconnections	Less than 48 hours	58,835	71,841	91,161
	48 hours to 1 week	42,550	47,104	70,740
	1 week to 1 month	29,223	43,230	44,027
	1 month to 1 year	4,760	5,376	1,241
	More than a year	-	1	-
	Not classified	-	-	-
Residential reconnections	Less than 24 hours	87,601	120,183	126,960
	Between 24 hours and 1 week	11,021	15,137	14,697
	More than a week	487	533	905
	Up to 30 days	ND	-	24
	Not classified	-	-	-
EDP Espírito Santo				
Residential disconnections	Less than 48 hours	12,551	31,526	88,639
	48 hours to 1 week	45,105	70,675	87,978
	1 week to 1 month	39,969	55,809	49,494
	1 month to 1 year	8,550	14,321	5,603
	More than a year	-	-	-
	Not classified	-	-	-
Residential reconnections	Less than 24 hours	26,528	124,524	106,485
	Between 24 hours and 1 week	26,564	13,133	43,457
	More than a week	23,262	465	29,665
	Up to 30 days		-	-
	Not classified	-	-	-

Monitoring the 2023 Goals

GRI 3-3

Metric	Unit	2023	Color
✔ 20% reduction in the intensity* of Scope 1 emissions compared to 2017 ✔	%	-88.5%	●
✔ 25% reduction in the intensity* of Scope 1+2 emissions compared to 2017 ✔	%	-93%	●
✔ 30% reduction in the intensity* of Scope 1+2+3 emissions compared to 2017 ✔	%	-81%	●
✔ 1 GWp of installed solar photovoltaic (PV) capacity) ✔	MWp	199.17*	●
30% share of EDP's light electric fleet in the total fleet	%	6.9%	●
2.5% annual investment in innovation in relation to Net Operating Income (NOI)	%	2.60%	●
BitSight rating > 740 (Advanced level)	Rating	798	●
✔ 85% of operational waste sent for recovery at TPP PECÉM —Ashes sent for co-processing ✔	%	97.96%	●
✔ 95% of operational waste sent for recovery in Distribution% — Operational waste (except pruning) ✔	%	95.58%	●
100% implementation and dissemination of action plans in each business unit	%	59%	●
Develop an economic valuation tool for biodiversity to promote the ecological ceiling of the main aspects that directly impact EDP Brazil's activities.	Advancement	Review of the strategy and alignment with the EDP Group's new Net Gain objectives meant that this goal was discontinued locally.	●
30% ratio between female employees and total employees	%	23.40%	●
30% ratio of female employees in leadership positions and total leadership positions	%	16.50%	●
✔ Zero fatal accidents ✔	Number	10*	●



Metric	Unit	2023	Color
40% purchasing volume from suppliers with sustainability goals	%	Implementation of Phase 2 of the Sustainable Procurement Project	
40% purchasing volume from suppliers with gender diversity goals	%		
40% purchase volume from suppliers with decarbonization objectives	%		
100% of suppliers in compliance and the total number of suppliers contracted	%		
100% of main suppliers that are subject to evaluation and audit and the total number of main suppliers	%	100%	
BRL 100 MM of investment accumulated in the period (2021–2025)	BRL MM	63.29*	
BRL 8.2 MM in social return from social inclusion projects	BRL MM	4.7*	
BRL 3.6 MM of income	BRL MM	3.2*	
BRL 6.2 MM of resources leveraged by trained organizations (access to credit and funding)	BRL MM	3.6*	
5.7 average IDEB of schools participating in EDP in Schools	Grade	4.9	
BRL 4 MM investment in energy solutions for vulnerable customers	BRL MM	1.12*	
🛡️ 162.260 tCO ₂ eq. of O ₂ eq. accumulated emissions avoided (2021–2025) 🛡️	tCO ₂ eq.	147,622*	
> 75% customer satisfaction rate (EDP SP)	%	75.50%	
> 75% customer satisfaction rate (EDP ES)	%	74.60%	
> 75% customer satisfaction rate (Comercializadora/Smart)	%	80.00%	
Top quartile in ESG rating performance: CDP	Grade	A	

* Accumulated result 2021–2023

SASB Index

All indicators below, as well as indicators IF-EU-110a.1, IF-EU-110a.2, IF-EU-110a.3 and part of IF-EU-120a.1 (page 83) have been subject to Limited Assurance. The other SASB indicators are highlighted throughout the report and annexes.

INDICATOR	TOPIC	INDICATOR	DETAILS ABOUT THE CRITERIA FOR EXCEPTIONS/CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	UNIT	2021	2022	2023
IF-EU-120a.1	Atmospheric emissions resulting from the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb) and (5) mercury (Hg); percentage of each in or near densely populated areas	Lead emissions (Pb)	Not applicable.	Ton	ND*	ND*	ND*
		Mercury emissions (Hg)		Ton	ND*	ND*	ND*
IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or very high water stress	Total water withdrawn/consumed	Information available at Basis of preparation	10 m	9,192	324.15	393.68
		Percentage in regions of water stress		%	98	69	82
IF-EU-150a.1	Quantity of coal combustion residuals (CCR) generated and percentage recycled	Total volume of ashes generated	Information available at Basis of preparation	Ton	118,838	0	100,417.24
		Total volume of ashes recovered		Ton	89,014.66	90,521.1	100,417.24
IF-EU-150a.2	Total number of coal combustion residuals (RCC) deposits/dams, broken down by risk potential classification and structural integrity assessment	Total number of coal combustion residuals seizures (CCR), broken down by potential risk classification and assessment	Information available at Basis of preparation	Amount	0	0	0,00
IF-EU-420a.3	Customer electricity savings with efficiency measures, by market	Energy saved — Commercial (EDP B2B)	Not applicable.	MWh	7,568.99	2,331.84	2,689.12
		Energy saved — Regulatory (PEE)		MWh	17,031.40	26,164.16	30,603.45
IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI) and (3) Customer Average Outage Duration Index (CAIDI), including major event days	FEC — Value calculated EDP SP	Not applicable.	Rate	4.13	3.27	2.87
		FEC — Limit (ANEEL goal) EDP SP		Rate	5.79	5.22	5.22
		FEC — Value calculated EDP ES		Rate	3.92	3.25	3.12
		FEC — Limit (ANEEL goal) EDP ES		Rate	6.54	6.41	6.40
		DEC — Value calculated EDP SP		Hours	6.35	6.07	6.12
		DEC — Limit (ANEEL goal) EDP SP		Hours	7.38	7.05	6.92
		DEC — Value calculated EDP ES		Hours	7.56	6.87	7.23
		DEC — Limit (ANEEL goal) EDP ES		Hours	9.31	9.05	9.03



INDICATOR	TOPIC	INDICATOR	DETAILS ABOUT THE CRITERIA FOR EXCEPTIONS/CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	UNIT	2021	2022	2023
IF-EU-000.B	Total electricity supplied: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers and (5) wholesale customers	EDP SP — Energy distributed to end customers — Residential		GWh	3,729	3,716	4,486
		EDP SP — Energy distributed to end customers — Low income, residential		GWh	349	459	688
		EDP SP — Energy distributed to end customers — Commercial		GWh	1,677	1,750	1,826
		EDP SP — Energy distributed to end customers — Industrial		GWh	894	802	699
		EDP SP — Energy distributed to end customers — Rural		GWh	61	59	59
		EDP SP — Energy distributed to end customers — Public lighting		GWh	304	278	255
		EDP ES — Energy distributed to end customers — Public service		GWh	247	235	205
		EDP ES — Energy distributed to end customers — Government		GWh	257	281	294
		EDP SP — Energy distributed to end customers — TOTAL		GWh	7,518	7,580	7,880
		EDP SP — Energy distributed to end customers — Residential		GWh	2,283	2,347	3,036
		EDP SP — Energy distributed to end customers — Low income, residential		GWh	292	370	487
		EDP SP — Energy distributed to end customers — Commercial		GWh	1,191	1,241	1,297
		EDP SP — Energy distributed to end customers — Industrial		GWh	473	399	332
		EDP SP — Energy distributed to end customers — Rural		GWh	947	943	996
		EDP SP — Energy distributed to end customers — Public lighting		GWh	391	349	312
		EDP ES — Energy distributed to end customers — Public service		GWh	198	197	146
		EDP ES — Energy distributed to end customers — Government		GWh	230	269	300
		EDP SP — Energy distributed to end customers — TOTAL		GWh	6,006	6,116	6,426
IF-EU-000.D	Total electricity generated, percentage by main energy source, percentage in regulated markets	Net hydro production		GWh	8,123.55	8,366.68	6,283.03
		Coal-fired thermal net production		GWh	3,416.62	5.82	60.51
		Percentage of water production		%	0.70	99.9	99
		Percentage of coal-fired thermal production		%	0.30	0.1	1

GRI Content Index

EDP reported the information cited in this GRI content summary for the period covering from January to December 2023 based on the GRI Standards

UNIVERSAL STANDARDS		REFERENCE (PAGE) / DIRECT ANSWER	DETAILS ABOUT THE CRITERIA, EXCEPTIONS/ CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	ASSURANCE SCOPE
GRI 2: GENERAL DISCLOSURES 2021				
The organization and its reporting				
2-1	Organizational details	Pages 17 and 18	Not applicable	Out of scope
2-2	Entities included in the organization’s sustainability reporting	Page 96	Not applicable	Limited
2-3	Reporting period, frequency and contact point	Page 5	Not applicable	Out of scope
2-4	Restatements of information	Page 97	Not applicable	Limited
2-5	External assurance	Page 131	Not applicable	Limited
Activities and workers				
2-6	Activities, value chain and other business relationships	Pages 16, 17, 70 and 76	Not applicable	Out of scope
2-7	Employees	Page 104	Not applicable	Out of scope
2-8	Workers who are not employees	Page 104	Not applicable	Out of scope
Governance				
2-9	Governance structure and composition	Pages 36 and 37	Not applicable	Out of scope
2-11	Chair of the highest governance body	Page 38	Not applicable	Out of scope
2-12	Role of the highest governance body in overseeing the management of impacts	Pages 36, 38, 43 and 44	Not applicable	Out of scope
2-13	Delegation of responsibility for managing impacts	Pages 37, 38 and 44	Not applicable	Out of scope
2-14	Role of the highest governance body in sustainability reporting	Pages 5 and 11	Not applicable	Out of scope
2-15	Conflicts of interest	Pages 37 and 97	Not applicable	Out of scope
2-16	Communication of critical concerns	Page 44	Not applicable	Out of scope
2-18	Evaluation of the performance of the highest governance body	Pages 36 and 37	Not applicable	Out of scope





UNIVERSAL STANDARDS		REFERENCE (PAGE) / DIRECT ANSWER	DETAILS ABOUT THE CRITERIA, EXCEPTIONS/ CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	ASSURANCE SCOPE
2-19	Remuneration policies	Page 98	Not applicable	Out of scope
2-20	Process to determine remuneration	Page 98	Not applicable	Out of scope
2-21	Annual total compensation ratio	Page 98	Information available at Basis of preparation	Limited
Strategy, policies, and practices				
2-22	Statement on sustainable development strategy	Pages 7, 20, 22 and 38	Not applicable	Out of scope
2-23	Policy commitments	Pages 12 and 68	Not applicable	Out of scope
2-26	Mechanisms for seeking advice and raising concerns	Pages 41 and 65	Not applicable	Limited
2-27	Compliance with laws and regulations	Page 99	Not applicable	Limited
2-28	Membership associations	Page 23	Not applicable	Out of scope
Stakeholder engagement				
2-29	Approach to stakeholder engagement	Pages 62, 63 and 64	Not applicable	Limited
GRI 3: MATERIAL TOPICS 2021				
3-1	Process to determine material topics	Page 11	Not applicable	Limited
3-2	List of material topics	Page 11	Not applicable	Limited
GRI 201: ECONOMIC PERFORMANCE 2016				
201-1	Direct economic value generated and distributed	Page 32	Information available at Basis of preparation	Limited
GRI 205: ANTI-CORRUPTION 2016				
205-1	Operations assessed for risks related to corruption	Pages 41 and 103	Information available at Basis of preparation	Limited
205-2	Communication and training about anti-corruption policies and procedures	Page 103	Information available at Basis of preparation	Limited
205-3	Confirmed incidents of corruption and actions taken	Pages 41 and 103	Information available at Basis of preparation	Limited



UNIVERSAL STANDARDS		REFERENCE (PAGE) / DIRECT ANSWER	DETAILS ABOUT THE CRITERIA, EXCEPTIONS/ CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	ASSURANCE SCOPE
GRI 302: ENERGY 2016				
302-1	Energy consumption within the organization	Page 85	Information available at Basis of preparation	Limited
GRI 303: WATER AND EFFLUENTS 2018				
303-3	Water withdrawal	Pages 89 and 109	Information available at Basis of preparation	Limited
GRI 304: BIODIVERSITY 2016				
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Pages 93 and 111	Information available at Basis of preparation	Limited
304-3	Habitats protected or restored	Pages 111 and 115	Information available at Basis of preparation	Limited
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Page 118	Information available at Basis of preparation	Limited
GRI 305: EMISSIONS 2016				
305-1	Direct (Scope 1) GHG emissions	Page 83	Information available at Basis of preparation	Limited
305-2	Energy indirect (Scope 2) GHG emissions	Page 83	Information available at Basis of preparation	Limited
305-3	Other indirect (Scope 3) GHG emissions	Page 83	Information available at Basis of preparation	Limited
305-4	GHG emissions intensity	Page 83	Not applicable	Limited
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pages 83 and 109	Information available at Basis os preparation	Limited
GRI 306: WASTE 2020				
306-1	Waste generation and significant waste-related impacts	Page 90	Information available at Basis of preparation	Limited
306-3	Waste generated	Page 90	Information available at Basis of preparation	Limited
306-4	Waste diverted from disposal	Page 110	Information available at Basis of preparation	Limited
306-5	Waste diverted to disposal	Page 110	Information available at Basis of preparation	Limited



UNIVERSAL STANDARDS		REFERENCE (PAGE) / DIRECT ANSWER	DETAILS ABOUT THE CRITERIA, EXCEPTIONS/ CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	ASSURANCE SCOPE
GRI 401: EMPLOYMENT 2016				
401-1	New employee hires and employee turnover	Page 105	Not applicable	Out of scope
401-3	Parental leave	Page 106	Not applicable	Out of scope
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018				
403-1	Occupational health and safety management system	Pages 55 and 57	Information available at Basis of preparation	Limited
403-2	Hazard identification, risk assessment, and incident investigation	Pages 55 and 57	Information available at Basis of preparation	Limited
403-9	Work-related injuries	Page 55	Information available at Basis of preparation	Limited
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016				
405-1	Diversity of governance bodies and employees	Pages 36, 51, 53 and 104	Not applicable	Out of scope
405-2	Ratio of basic salary and remuneration of women to men	Page 54	Not applicable	Out of scope
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016				
411-1	Incidents of violations involving rights of indigenous peoples	Page 70	Information available at Basis of preparation	Limited
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016				
414-2	Negative social impacts in the supply chain and actions taken	Pages 69 and 108	Information available at Basis of preparation	Limited



UNIVERSAL STANDARDS		REFERENCE (PAGE) / DIRECT ANSWER	DETAILS ABOUT THE CRITERIA, EXCEPTIONS/ CHANGES IN REPORTING LIMITS AND JUSTIFICATIONS	ASSURANCE SCOPE
SECTORAL DISCLOSURES				
Disclosure of general industry-specific standards				
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Pages 27 and 119	Not applicable	Limited
EU2	Net energy output, broken down by primary energy source and by regulatory regime	Page 27	Not applicable	Limited
EU3	Number of residential, industrial, institutional, and commercial customer accounts	Page 62	Not applicable	Out of scope
EU4	Length of above and underground transmission and distribution lines by regulatory regime	Page 119	Not applicable	Limited
Economic disclosures for the electric utility industry				
EU8	Research and development activity and expenditure aimed at providing reliable electricity and promoting sustainable development	Page 102	Not applicable	Out of scope
EU12	Transmission and distribution losses as a percentage of total energy	Page 119	Not applicable	Limited
Labor practices and decent work disclosures for the electric utility sector				
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Page 107	Not applicable	Out of scope
Product liability disclosures for the electric utility industry				
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases	Page 71	Not applicable	Limited
EU27	Number of residential disconnections for to non-payment, broken down by duration of disconnection and by regulatory regime	Page 120	Not applicable	Out of scope
EU28	Power outage frequency	Page 29	Not applicable	Limited
EU29	Average power outage duration	Page 29	Not applicable	Limited

TCFD Recommendations

DIMENSION	RECOMMENDATION	ONGOING ACTION BY EDP BRAZIL	EXTERNAL REFERENCE
1. Governance	a) Describe how the Board oversees risks and opportunities related to climate change	Two members of EDP Brazil's Board of Directors are members of the Sustainability Committee, one of whom is independent and the other is the company's CEO. Furthermore, the Board of Directors oversees issues related to Climate Change when they are identified as critical (e.g., approval of science-based targets). Additionally, we have decarbonization goals as action plans for improvement, and the management of climate risks and opportunities are addressed by the Board and the Sustainability Committee.	CDP Climate C1.1a and C1.1b
	b) Describe the role of the Board in assessing and managing risks and opportunities	The Board is responsible for approving long-term decarbonization goals that may imply CDP Climate C1.1a and C1.1b significant changes to the business strategy, generating risk and opportunities.	CDP Climate C1.1a and C1.1b
2. Strategy	a) Describe the risks and opportunities related to climate change that the organization has identified in the short, medium, and long term	• Water scarcity in the Pecém region (short term); • Increase in the frequency and intensity of storms in the Distribution (short term); • Carbon pricing (medium term); • Water scarcity in the Tocantins River basin (long term); EDP Brazil's risks and opportunities are managed through GROEC and three priority risks and opportunities are disclosed in CDP Climate.	CDP Climate C2.3a and C2.4a and page 49 of RA 2022
	b) Describe the impacts of risks and opportunities related to climate change on the organization's business, strategy, and financial planning.	• Expansion of the solar portfolio (medium term); • Construction of transmission lines (short term); • New businesses: Electric mobility (long term); • New businesses: Green hydrogen (long term); Under the scope of GROEC, climate threats are identified as well as the cost of their mitigating measure. The main climate opportunities are directly connected to the 21–25 Business Plan (e.g.: expansion in the adoption of solar energy).	CDP Climate C2.3a and C2.4a and Presentation of PN21–25
	c) Describe the resilience of the organization's strategy, considering different climate change scenarios, including a scenario	In 2021, EDP Brazil carried out an internal study to identify the company's main exposures to different climate scenarios from the IPCC (RCP 2.6, 4.5 and 8.5) and IEA. EDP Brazil's strategy as a Business Plan shows that we are moving towards reducing our exposure to generational climate risks, whether transitional or physical. However, we will need greater efforts to mitigate our risks in Transmission and Distribution. Such efforts will be structured through our Climate Adaptation Plan.	CDP Climate C3.2a





DIMENSION	RECOMMENDATION	ONGOING ACTION BY EDP BRAZIL	EXTERNAL REFERENCE
3. Risk management	a) Describe the processes used by the organization to identify and assess risks related to climate change	In our Climate Strategic Plan, we established the Management of Risks and Opportunities associated with the Climate Emergency (GROEC) to assess our exposure to risks from the perspective of Climate Change, which has five stages: 1. Division of risks and opportunities 2. Mapping and prioritizing risks and opportunities 3. Financial valuation of risks and opportunities 4. Risk management and response 5. Communication and transparency	CDP Climate C2.2 PEC 20–21 and page 60 of RA 2022
	b) Describe the processes used by the organization to manage risks related to climate change	GROEC is the company's process for managing critical climate threats. The Climate Adaptation Plan, a target for 2022 that is governed by GROEC, will consolidate the main actions to respond to climate risks.	CDP Climate C2.2 PEC 20–21 and page 60 of RA 2022
	c) Describe how the processes used by the organization to identify, assess, and manage risks related to climate change are integrated into the organization's overall risk management	In its procedure, the Corporate Risks area defined 50 risk categories, one of which is the Climate Emergency. GROEC, in turn, manages Climate Emergency risks. Thus, the two processes were integrated.	CDP Climate C2.2 PEC 20–21 and page 60 of RA 2022 EDP Brazil's risk process
4. Metrics and goals	a) Inform the metrics used by the organization to evaluate the risks and opportunities related to climate change, according to with the strategy and risk management process	• GHG emissions from Scopes 1, 2 and 3. • Performance in Sustainability Indexes (ISE and CDP). • Emissions avoided at customers from energy efficiency projects, solar and biomass projects. • % of total losses. • DEC and FEC.	Annual Report, page 60
	b) Report the emissions of Greenhouse Gases (GHG) of Scope 1, Scope 2 and, if applicable, Scope 3, and the risks related to them	EDP Brazil's GHG emissions are calculated internally and disclosed in the GHG Protocol Public Emissions Record, Annual Report, Quarterly ESG Report and CDP Climate.	CDP Climate Public record Quarterly report
	c) Describe the goals used by the organization to manage risks and opportunities related to climate change, in addition to performance against goals	Performance against targets is presented collectively in the Climate Change section of this report. In 2022, we had A performance in CDP Climate.	Annual Report, page 60

Assurance Report

GRI 2-5

Independent auditors’ limited assurance report on selected non-financial information included from the 2023 Annual Report

To the Board of Directors and Stockholders

EDP – Energias do Brasil S.A.

São Paulo – SP

Introduction

We have been engaged by EDP – Energias do Brasil S.A. (“Company” or “EDP”) to present our limited assurance report on the selected non-financial information included in the 2023 Annual Report of EDP for the year ended December 31, 2023.

Our limited assurance does not cover prior-period information, or any other information disclosed together with the 2023 Annual Report, including any incorporated images, audio files or videos.

Responsibilities of the management of EDP

The management of EDP is responsible for:

- selecting or establishing adequate criteria for the preparation and presentation of the information included in the 2023 Annual Report;
- preparing the information in accordance with the basis of preparation, prepared by the Company and structured considering the list of disclosures reported from the Global Reporting Initiative (GRI-Standards), as well as its criteria and guidelines;
- designing, implementing and maintaining internal controls over the significant information, which includes the selected information (according to Annex I and those highlighted with the symbol  in the Annual Report), for the preparation of the information included in the Annual Report, which is free from material misstatement, whether due to fraud or error.

Our independence and quality control

We comply with the independence and other ethical requirements of the Federal Accounting Council (CFC) in NBCs PG 100 and 200 and NBC PA 291, which are based on the principles of integrity, objectivity and professional competence, and which also consider the confidentiality and behavior of professionals.

We apply the Brazilian and international quality control standards established in NBC PA 01, issued by the CFC, and thus maintain an appropriate quality control system that includes policies and procedures related to compliance with ethical requirements, professional standards, legal requirements and regulatory requirements.

Independent auditor’s responsibility

Our responsibility is to express a conclusion on the selected non-financial information included in the 2023 Annual Report, based on our limited assurance engagement carried out in accordance with the Technical Communication CTO 01 – Issuance of Assurance Reports related to Sustainability and Social Responsibility, issued by the Federal Accounting Council (CFC) , based on the Brazilian standard NBC TO 3000, “Assurance Engagements Other than Audit and Review”, also issued by the CFC, which is equivalent to the international standard ISAE 3000, “Assurance engagements other than audits or reviews of historical financial information”, issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that the auditor complies with ethical requirements, independence requirements, and other responsibilities of these standards, including those regarding the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on the compliance with ethical requirements, professional standards and relevant legal and regulatory requirements.

Moreover, the aforementioned standards require that the work be planned and performed to obtain limited assurance that no fact has come to our attention that causes us to believe that the selected non-financial information in the 2023 Annual Report as a whole has not been prepared, in all relevant aspects, in accordance with the basis of preparation of the 2023 Annual Report prepared by EDP.

A limited assurance engagement conducted in accordance with the Brazilian standard NBC TO 3000 and ISAE 3000 mainly consists of making inquiries of management and other professionals of EDP involved in the preparation of the information, as well as applying analytical procedures to obtain evidence that allows us to issue a limited assurance conclusion on the information, taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Annual Report taken as a whole might present significant misstatements.

The procedures selected are based on our understanding of the aspects related to the compilation, materiality, and presentation of the information included in the 2023 Annual Report, other circumstances of the engagement and our analysis of the activities and processes associated with the significant information disclosed in the 2023 Annual Report in which significant misstatements might exist. The procedures comprised, among others:

- (a) planning the work, taking into consideration the materiality and the volume of quantitative and qualitative information and the operating and internal control systems that were used to prepare the selected non-financial information included in the 2023 Annual Report;
- (b) understanding the calculation methodology and the procedures adopted for the compilation of selected non-financial information through inquiries of the managers responsible for the preparation of the information;
- (c) applying analytical procedures to quantitative information and making inquiries regarding the qualitative information and its correlation with the disclosures in the 2023 Annual Report; and
- (d) when non-financial data relate to financial disclosures, comparing these disclosures with the financial statements and/or accounting records.

Our procedures did not include assessing the adequacy of the design or operating effectiveness of the controls, testing the data on which the estimates are based or separately developing our own estimate to compare with EDP’s estimate.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.



Scope and limitations

The procedures applied in a limited assurance engagement vary in nature and timing and are less detailed than those applied in a reasonable assurance. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would be obtained in a reasonable assurance engagement. If we had performed a reasonable assurance engagement, we might have identified other matters and possible misstatements in the information included in the 2023 Annual Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, due to the nature and diversity of the methods used to determine, calculate and estimate these data. Qualitative interpretations of the relevance, materiality, and accuracy of the data are subject to individual assumptions and judgments. Furthermore, we did not consider in our engagement the data reported for prior periods nor future projections and goals.

The preparation and presentation of non-financial information and disclosures followed the definitions of the basis of preparation developed by the Company and, therefore, the information included in the 2023 Annual Report does not have the objective of providing assurance with regard to the compliance with social, economic, environmental or engineering laws and regulations. However, the aforementioned standards establish the presentation and disclosure of possible cases of non-compliance with such regulations when sanctions or significant fines are applied. Our assurance report should be read and understood in this context, inherent to the criteria selected and previously mentioned in this paragraph.

The absence of a significant set of established practices on which to base the evaluation and measurement of non-financial information allows for different but acceptable evaluation and measurement techniques, which can affect comparability between entities and over time.

Conclusion

Based on these procedures performed, described herein, and on the evidence obtained, no matter has come to our attention that causes us to believe that the selected non-financial information (according to Annex I and those highlighted with the symbol  in the 2023 Annual Report of EDP) has not been prepared, in all material respects, in accordance with the reporting criteria established and referenced in the “Basis of Preparation” section in the Annual Report.

Other matters

The limited assurance of non-financial information for the year ended December 31, 2022 was conducted under the responsibility of other independent auditors, who issued a limited assurance report, dated February 27, 2023, with no safeguards.

Use and distribution of the report

This report was prepared for use by EDP and may be presented or distributed to third parties, as long as they are familiar with the object and criteria applicable to this assurance work.

Any party other than EDP that obtains access to our report, or a copy thereof, and relies on the information contained therein (or any part of it) will do so at their own risk. We do not accept or assume any responsibility and deny any liability to any party other than EDP for our work, the assurance report or our conclusions.

São Paulo, April 16th, 2024

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

Maurício Colombari
Contador CRC 1SP195838/O-3





ANNEX I – LIST OF SELECTED DISCLOSURES IN THE LIMITED ASSURANCE SCOPE	
DISCLOSURE	DISCLOSURE IDENTIFICATION
GRI 2-2	Entities included in the organization’s sustainability reporting
GRI 2-4	Restatements of information
GRI 2-5	External assurance
GRI 2-21	Annual total compensation ratio
GRI 2-26	Mechanisms for seeking advice and raising concerns
GRI 2-27	Compliance with laws and regulations
GRI 2-29	Approach to stakeholder engagement
GRI 3-1	Process to determine material topics
GRI 3-2	List of material topics
GRI 201-1	Direct economic value generated and distributed
GRI 205-1	Operations assessed for risks related to corruption
GRI 205-2	Communication and training about anti-corruption policies and procedures
GRI 205-3	Confirmed incidents of corruption and actions taken
GRI 302-1	Energy consumption within the organization
GRI 303-3	Water withdrawal
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
GRI 304-3	Habitats protected or restored
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations
GRI 305-1	Direct (Scope 1) GHG emissions
GRI 305-2	Energy indirect (Scope 2) GHG emissions
GRI 305-3	Other indirect (Scope 3) GHG emissions
GRI 305-4	GHG emissions intensity
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
GRI 306-1	Waste generation and significant waste-related impacts
GRI 306-3	Waste generated
GRI 306-4	Waste diverted from disposal
GRI 306-5	Waste directed to disposal
GRI 403-1	Occupational health and safety management system
GRI 403-2	Hazard identification, risk assessment, and incident investigation
GRI 403-9	Work-related injuries
GRI 411-1	Incidents of violations involving rights of indigenous peoples
GRI 414-2	Negative social impacts in the supply chain and actions taken

ANNEX I – LIST OF SELECTED DISCLOSURES IN THE LIMITED ASSURANCE SCOPE	
DISCLOSURE	DISCLOSURE IDENTIFICATION
GRI EU1	Installed capacity, broken down by primary energy source and by regulatory regime
GRI EU2	Net energy output broken down by primary energy source and by regulatory regime
GRI EU4	Length of above and underground transmission and distribution lines by regulatory regime
GRI EU12	Transmission and distribution losses as a percentage of total energy
GRI EU25	Number of injuries and fatalities to the public involving company assets, including legal judgments, settlements and pending legal cases of diseases
GRI EU28	Power outage frequency
GRI EU29	Average power outage duration
Internal disclosure EDP	Customers registered in “Tarifa Social”
Internal disclosure EDP	Performance in ESG targets
SASB IF-EU-000.B	Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers
SASB IF-EU-000.D	Total electricity generated, percentage by major energy source, percentage in regulated markets
SASB IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations
SASB IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries
SASB IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets
SASB IF-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentagem of each in or near areas of dense population
SASB IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress
SASB IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled
SASB IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment
SASB IF-EU-420a.3	Customer electricity savings from efficiency measures, by market
SASB IF-EU-550a.2	(1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days

Credits

EDP BRASIL

General coordination

EDITORIAL PROJECT, CONSULTING AND GRAPHIC DESIGN

Ricca Sustentabilidade

<https://www.linkedin.com/company/riccasustentabilidade/>

PHOTOS AND ILLUSTRATIONS

EDP’s Image Bank

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