

### 3.5.4.5 Controversy management process

The EDF group attaches great importance to identifying, preventing, mitigating and remedying the risks of serious human rights, environmental and health and safety violations in all its activities and projects. Accordingly, in order to identify and anticipate the risks of ESG (Environment, Social and Governance) controversies, EDF has set up a dual system for managing controversies.

- Pursuant to its risk anticipation approach, and thanks to monitoring tools<sup>(1)</sup>, EDF identifies the risks of ESG controversies in France and internationally to which its operating activities and projects may contribute. EDF classifies these risks in consultation with the relevant entities and countries and decides on appropriate measures and/or communication.

- When reacting to the occurrence of risks, EDF responds systematically and transparently to rating agencies that ask for explanations on issues they have deemed controversial. This process is notably applied when screening projects eligible for EDF's green emissions financing.

### 3.5.4.6 CSR and manager remuneration policy

In line with EDF's desire to promote integrated performance based on both finance and CSR, the annual variable compensation of the Group's executive managers is also based on financial and CSR criteria. The CSR criteria, which can represent up to 15% of the variable remuneration of managers, consist of a climate criterion and two social criteria.

## A Climate criterion, based on carbon intensity

	Weighting in the Group share of bonuses	2023 result	2023 target objective	2023 attainment rate
Carbon intensity	30%	37gCO <sub>2</sub> /kWh	50gCO <sub>2</sub> /kWh	120%

### Two social criteria

The global LTIR<sup>(2)</sup> and the commitment index<sup>(3)</sup> together represent up to 30% (17.5% and 12.5%, respectively) of the bonus linked to objectives that are specific to the different structures of the Group (Divisions, companies). Since 2022, the Commitment Index has replaced the Leadership Index to strengthen the link between executive remuneration and the Group's CSR commitments.

In addition, the long-term remuneration (three-year plan) of certain executives is also based, on top of the financial criteria, on CSR criteria, namely: rating obtained from the firm CDP (climate and water), as well as the percentage of women on the Management Committees and of female managers at Group level. These two criteria account for 20% of this variable remuneration.

In 2024, it is planned to increase the weight of CSR criteria in the annual variable compensation of Group's senior executives by covering all the scopes of the carbon footprint and by introducing a gender diversity criterion, in addition to the one that already exists in the long-term remuneration plan.

### 3.5.4.7 Partnerships

Partnerships are an important commitment for the Group, which evidence its mobilisation to promote the energy transition in local regions. These partnerships are in line with EDF's *raison d'être*, built through dialogue with stakeholders, and in line with the four major Corporate Social Responsibility issues.

## 3.6 Methodology

### 3.6.1 Principles

With regard to environmental, labour and societal indicators, the scope covered by the non-financial reporting<sup>(4)</sup> is based on the Group's financial consolidation scope. It includes EDF as well as exclusively controlled subsidiaries (full consolidation at 100% of the value of the indicators) in accordance with financial standards (IAS-IFRS).

The contributions of entities accounted for using the equity method are excluded from sustainability reporting, with the exception of the indicator on renewable capacities in net consolidation.

The entities acquired during the financial year are included in the scope of consolidation in the year following the date of acquisition for environmental and societal data, and in the year of acquisition for social data if the acquisition was made more than six months from the reporting date. Data on both workforce and production capacities is presented at 31 December of the relevant year.

The indicators are reported on the basis of:

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

The environmental and societal data in the statement of non-financial performance are based on methodological sheets. This is the Group's standard for sustainability reporting in force in 2023. If data are missing, particularly during the last days of the year, estimates are made on the basis of the best information available on that date.

(1) Such as RepRisk.

(2) See section 3.3.1.3.3 "Occupational accidents".

(3) See the introduction to section 3.3 "Well-being and solidarity".

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

## 3.6.2 2023 scopes

List of main entities included in the consolidation scope of the labour, societal and environmental data as at 31 December 2023	Scope of environmental indicators	Scope of social indicators
Électricité de France, Enedis, EDF PEI, Électricité de Strasbourg, EDF Renewables EDF ENR, Dalkia, Framatome, Cyclife holding, EDF Energy, Edison, Luminus, EDF Norte Fluminense, MECO, Lingbao	X	X
EDF Trading	X*	X
Citegestion (evolution of Citelum), Iziconfort (formerly Cham), IZI solutions, IZI Solutions Renov, G2S, IZIVIA, Energy2market, Sowee, Hynamics, EDF Andes Spa, China Holding, Agregio Solutions, EDVANCE		X

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

## 3.6.3 Details relating to the CSR information

### 3.6.3.1 Details on the materiality matrix of the EDF group

For the full history of the development of the materiality matrix, see the 2022 URD, unchanged on this point in 2023, section 3.6.3.1 “Details on the materiality matrix of the EDF group”.

### 3.6.3.2 Further details on CSR challenges

For the definition of the 16 CSR challenges, see the 2022 URD, unchanged on this point in 2023, section 3.6.3.2 “Further details on CSR challenges”.

### 3.6.3.3 Details on key performance indicators (KPI)

#### Commitment to a bold carbon strategy

KPI: Carbon intensity: specific CO<sub>2</sub> emissions from electricity and heat generation

The indicator is the ratio of the direct CO<sub>2</sub> emissions of electricity and heat generating plants to their related generation. The scope covers the Group. The 2023 value of this indicator is subject to a reasonable assurance check by PwC (√). The indicator is for the Group scope.

#### Commitment to carbon contribution

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

In order to raise the entities’ awareness of the notion of carbon contribution and to provide them with a framework for their carbon credit purchasing initiatives, EDF’s Impact Department finalised a policy application guide on 18 May 2021, which was updated in 2023. The calculation of the indicator is based on the design and deployment of this guide in the entities, and its implementation within the relevant entities. The indicator’s scope covers the Group.

#### Commitment relating to climate change adaptation

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

The calculation of the indicator is linked to the deployment stages of the new climate change adaptation plans. In line with the requirements of the TCFD and the challenge of adapting the Group’s facilities to the risks associated with climate change, EDF reviews its adaptation plans every five years. The indicator is calculated on the basis of the progress of the implementation of the new plans between 2021 and 2023 within the relevant entities. The indicator’s scope covers the Group.

### Commitment relating to the development of electricity uses and energy services

KPI: Avoided CO<sub>2</sub> emissions thanks to sales of innovative goods and services

In 2023, EDF calculated the emissions saved through the following activities carried out by EDF SA, Dalkia, Luminus, EDF UK, and Edison: development of renewable energies in heating networks; energy efficiency; photovoltaic production (installations sold to customers and self-consumption, excluding EDF installations injecting their production into the network); electric mobility; and residential heat pumps. The indicator corresponds to the gap in emissions from the product or service sold and emissions in a baseline scenario established for each product or service. This indicator is calculated by including direct and indirect emissions from the life cycle analysis on an annual basis.

#### Biodiversity commitment

KPI: Achievement rate of “Act4nature international” commitments (2023-2025)

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

The objectives are labelled in the external “Act4nature international” scheme, supported by the “Business for Nature” initiative. To date, this indicator is calculated in the form of an achievement rate for the actions undertaken from 2023 to 2025. This achievement rate covers the 18 actions that meet the Group’s 2023-2025 commitments in terms of: reducing the contribution of activities to major pressure factors; preservation, restoration, regeneration; improving knowledge and sharing it; transformation of our processes, our organisation and our skills.

#### Responsible land management commitment

KPI: Implementation rate of innovative solutions encouraging multifunctional land use

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

#### Integrated and sustainable water management commitment

KPI: Water intensity: water consumed/electricity generated by the fleet

The indicator is the ratio of water consumed to the electrical generation of the Group’s fleet (l/kWh). Water consumption for heat generation and other Group activities is not taken into account to calculate the indicator. The indicator’s scope covers the Group. The 2023 value for this indicator is subject to reasonable assurance check by PwC (√).

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### 3. Non-financial performance

Methodology

#### Commitment relating to radioactive and conventional waste and the circular economy

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

The denominator of the indicator corresponds to the total quantity of conventional hazardous and non-hazardous waste disposed of over a one-year period. The tonnages of conventional hazardous and non-hazardous waste corresponding to the reporting period take into account waste: associated with normal activity (normal operating production) or exceptional activity (site, works, construction, dismantling, etc.); generated over a previous period, stored on site since then due to the absence of a suitable treatment channel or pending massification before disposal, but disposed of over the period in question (destocking of waste generated over a previous period). The result of the performance indicator corresponds to the proportion of conventional hazardous and non-hazardous waste directed to a recovery channel compared to the sum of conventional hazardous and non-hazardous waste disposed of. The indicator's scope covers the Group.

#### Safety, health and security for all commitment

KPI: Global LTIR

The Group's overall Lost Time Incident Rate (LTIR) represents the number of work-related accidents (employees and service providers, whatever the level of subcontracting, including co-contracting and temporary staff) with lost time of one day or more, occurring over a 12-month period, divided by one million hours worked. The hours worked used for calculating the frequency rate are actual hours corresponding to the hours of "exposure to risks" according to CNAM<sup>(1)</sup> (French national insurance body). The indicator's scope covers the Group.

As regards temporary employees and service providers, the accidents are declared by the temporary employment agency and by the service provider's employer in accordance with applicable local labour regulations. These include accidents that occurred in the course of work performed on behalf of EDF group on its facilities, equipment, sites, networks, etc. Activities conducted by service providers on their own sites, outside EDF group's facilities, are not taken into account.

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

#### Ethics, compliance and human rights commitment

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

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

(1) Conservatoire national des arts et métiers

(2) Staff seconded to external bodies.

(3) equator-principles.com.

#### Commitment to equality, diversity and inclusion

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

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

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

Members of more than one Executive Committee within one subsidiary, or members of both a subsidiary's Executive Committee and an EDF group Executive Committee are only counted once. This indicator is calculated by finding the ratio of the number of women on Executive Committees to the number of people on the Executive Committees. The indicator's scope covers the Group. All female members of the Management Committee are counted, regardless of their status (statutory, non-statutory, permanent, fixed-term, AMADOE<sup>(2)</sup>, secondment, etc.). The figures are as at the end of November and not as at 31 December. The reporting therefore covers the period from November N-1 to November N.

#### Commitment relating to energy insecurity and social innovation

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

Energy Support is a telephone system using customer support staff and solidarity advisors. This service is aimed at any customer experiencing difficulties, particularly payment difficulties. After analysing the situation, the customer support staff member proposes the most appropriate solutions: personalised advice on payment methods, energy savings and, if necessary, thermal renovation measures. The initial collection is carried out directly by the customer support staff and solidarity advisors and recorded in the Sales IS tools provided for this purpose. The KPI records the number of advisory actions carried out with customers within the framework of the Energy Assistance system. The indicator's scope covers EDF SA and is calculated in calendar years.

#### Commitment to dialogue and consultation with stakeholders

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

This is the number of projects over €50 million for which an appropriate dialogue and consultation process has been undertaken in line with the so-called "Equator"<sup>(3)</sup> Principles in relation to the number of projects in the scoping phase or in the commitment phase at the Group Executive Committee Commitments Committee (CECEG). The indicator is obtained on the basis of the CSR screening grid used to evaluate projects that have passed through the Group Executive Committee Commitments Committee. The indicator's scope covers the Group and is calculated on a calendar year basis.

#### Responsible territorial development commitment

KPI: Annual rate of procurement from SMEs in France

The indicator is the ratio, expressed as a percentage, of the annual volume of procurement by EDF and Enedis from SMEs located in France, to the annual volume of total procurement in France by EDF and Enedis. SMEs are identified based on INSEE (French National Institute of Statistics & Economic Studies) categories, stipulating that an SME (Small- and Medium-Sized Enterprise) has fewer than 250 staff and annual sales not exceeding €50 million. Suppliers are

ranked in the SME category by a service provider that EDF tasks with analysing the supplier list, checking that these SMEs are not controlled above 25% by a Big Business or by an MMC. The scope covers France, where the SMEs' locations are certified based on their French business number (SIREN). The indicator's scope covers EDF and Enedis and is calculated on a calendar year basis.

### Development of industrial sectors commitment

**KPI: Achievement rate of supporting actions backed by EDF encouraging relocation and maintaining nuclear industry skills (France Relance Programme)**

The indicator is the ratio, expressed as a percentage, between the number of actions carried out (completed) and the total number of actions programmed among the EDF actions supported by the *France Relance* programme. This action plan includes three main areas: the contribution to a support fund for SMEs/intermediate-sized companies in the nuclear sector, the reinforcement of skills and lastly reindustrialisation. In 2023, one of the seven actions initially defined became inapplicable and was therefore removed from the scope of the KPI. In addition, one of the six remaining actions, relating to the number of graduate scholarship holders, was updated. The rate of completion is therefore now based on the balance of actions completed for the six total actions covering the three areas mentioned above.

This indicator's scope covers France.

### Commitment relating to the responsible digital development

**KPI: Achievement rate of EDF's commitments towards the French Institute for Responsible Digitalisation Institute (INR)**

The indicator is the ratio, expressed as a percentage, between the number of actions carried out (completed) and the total number of actions to which EDF has committed as part of its Digital Responsibility approach. This action plan stems from the commitments made by EDF as part of its Digital Responsibility certification by the French Responsible Digitalisation Institute (INR). These commitments shall also be subject to an audit by Bureau Veritas. It covers several areas, including communication, the workplace, skills, procurement policy, responsible design and data centres. The indicator's scope covers EDF.

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

The environmental and societal data in the Statement of non-financial performance are based on methodological sheets. This is the Group's standard for sustainability reporting in force in 2022. All of the indicators relating to consumption and emissions are produced based on the processes for electricity and heat generation and marketing, and the other processes related to these activities. If data are missing, particularly during the last days of the year, estimates are made on the basis of the best information available on that date.

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

### Details of the Group's greenhouse gas report

The EDF group's GHG report covers the three scopes of the GHG Protocol<sup>(1)</sup>, including emissions of the six greenhouse gases of the Kyoto Protocol (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC, SF<sub>6</sub>) expressed in CO<sub>2</sub> equivalent (CO<sub>2</sub>e). All significant items listed by the GHG Protocol are accounted for, ranging from fuel manufacturing to employees' office life:

- Scope 1 covers the direct emissions generated by our assets: CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O emissions from thermal power electricity and heat generation plants, consumption of fossil fuels for heating, fuel consumption of the fleet of vehicles and machinery, fugitive emissions from hydropower plant reservoirs, fugitive emissions of SF<sub>6</sub> and refrigerating agents;
- Scope 2 covers indirect emissions linked to losses in the electricity networks of our electricity distribution companies and those linked to the purchase of energy for our own needs: electricity consumption of tertiary buildings and data centres, consumption of heating and chilled water networks for our own use;
- Scope 3, which comprises 15 categories (as defined by the GHG Protocol), relating to other indirect emissions generated by suppliers (purchases of goods and services, upstream for fuels including nuclear, leased assets, downstream freight of by-products), customers and suppliers (upstream and combustion of gas, generation of electricity and heat purchased for resale to end customers) or at the EDF group and its suppliers (depreciation of fixed assets, emissions from non-consolidated investments, upstream and losses from consumption of electricity, heat and cooling for own use, waste management, employee travel, etc.)<sup>(2)</sup>.

The EDF group's GHG report scope includes the following businesses and their subsidiaries, based in France and more than thirty other countries: EDF, EDF PEI, Dalkia, Edison, Enedis, Électricité de Strasbourg, EDF Trading North America, EDF Energy, Framatome, EDF Renewables, Norte Fluminense, MECO, Luminus, EDF China. The main companies not controlled by the EDF group and included in Scope 3 of the Group GHG report are as follows: Shandong Zhonghua, Datang San Men Xia, Fuzhou, Nam Theun, Sinop, Enercal, Électricité de Mayotte, Generadora Metropolitana and Elpedison. The emissions of these companies are included on the basis of the Group's share of ownership of the Company. The emissions of companies not included in the EDF group's carbon report are estimated to be insignificant as they represent less than 5% of the emissions recorded.

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

### Details on the EDF group's direct greenhouse gas emissions<sup>(3)</sup> (Scope 1)

The EDF group Scope 1 emissions (CO<sub>2</sub> equivalent) are comprised of direct emissions of CO<sub>2</sub>, N<sub>2</sub>O, CH<sub>4</sub>, SF<sub>6</sub> and other minor emissions, estimated based on the full GHG report for year N-1. The Global Warming Potential (GWP) coefficients were updated based on the reference from the latest IPCC report (see sixth IPCC report). They are 27.9 for CH<sub>4</sub>, 25,200 for SF<sub>6</sub> and 273 for N<sub>2</sub>O. The scope covers the Group. The 2023 value for this indicator is subject to reasonable assurance check by PwC (√).

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

(2) The results of the Group's greenhouse gas report in 2023 are presented in section 3.1.1.2.3.

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

*NB:* with regard to the amount of electricity and heat generated from renewable energies, in the specific case of Dalkia, and for reasons of technical collection within the time allowed, the amount of electricity is measured while the amount of heat generated from renewable energies is estimated on the basis of reference yields with regard to the consumption of renewable fuels. The associated biogenic emissions are presented in the Group's Carbon Report, published annually on the [www.edf.fr](http://www.edf.fr) website.

#### Details on the net installed renewable capacity (in GWe)

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

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

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

#### Details on the number of smart meters installed

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

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

The indicator is the ratio between the number of electric vehicles (according to the low carbon criteria of the EV100 initiative<sup>(1)</sup>) and the total number of vehicles in the EDF group's fleet of registered light vehicles at 31 December of each year (owned or long-term leased). It should be noted that, without this having a significant impact on the Group's figures, the data on the number of light vehicles in the fleet of certain companies is not updated annually. In the future, emergency response vehicles will be removed from the total number of EDF group vehicles (their electrification could cause safety difficulties, for example in the case of a vehicle not equipped with the autonomy or load required to accomplish its mission at a given time). The scope covers the Group.

#### Further details on the indicators relating to water

Indicators on cooling water include water withdrawn and water returned to rivers, the sea and water tables. For nuclear power plants located by the sea and for thermal power plants, the amounts of cooling water withdrawn/returned are calculated on the basis of the operating times and nominal flows of the pumps. This indicator does not include data relating to MECO, as water consumption is negligible (open cooling circuit).

#### Further details on air emissions

Air emissions from thermal power plants of the EDF group are measured or calculated on the basis of analyses of the fuels or based on standard emissions factors. The Group's SF<sub>6</sub> emissions are calculated, as a matter of priority, on the basis of a mass balance or, to a lesser extent, using an estimation method approved by Executive Management at the entity in question (for example, application of a leakage rate). Emissions from certain power plants are not material for the Group and as such are not reported. This is the case for dust emissions from CCG power plants (excluding EDF), N<sub>2</sub>O and SF<sub>6</sub> emissions from the MECO CCGT power plant, and emissions from the Dalkia Barkantine power plant in the United Kingdom. The indicator's scope covers the Group.

#### Further details on radioactive waste

##### EDF

Indicators pertaining to "short-lived very low level radioactive Waste (VLLW-SL) from operations and from decommissioning" take into account the actual volume of the VLLW-SL directly evacuated from the Industrial Gathering, Storing, and Stockpiling Centre (Centre industriel de regroupement, d'entreposage et de stockage - CIRCES) from the generation sites.

Indicators pertaining to "short-lived low and intermediate level radioactive waste (short-lived LLW and ILW) from activity and from decommissioning" take into account the actual volume of the short-lived LLW and ILW waste directly evacuated to the Aube Storage Centre (CSA) from the generation sites.

In each case, those volume correspond:

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

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

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

Given the technical constraints linked to processing operations, the packages are produced approximately 10 years after the fuel has effectively generated waste. The indicator is thus an estimate that relies on the long existence of current practices of packaging of long-lived waste that projects the current packaging ratio into the near future (number of packages effectively created following the processing of one tonne of fuel). This ratio essentially depends on the mixtures used to optimise the operations:

- for waste generated directly from spent fuel: it is produced through a combination of factors taken from the national inventory of radioactive materials and waste prepared by the French National Agency for Radioactive Waste Management (ANDRA);
- for waste not generated directly from fuel (control rods, etc.) and for which an average lifespan of 10 years is assumed: it is produced on the basis of feedback.

##### Framatome

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

(1) 100% electric battery-powered vehicle, rechargeable hybrid vehicle with an electrical range of at least 50km, vehicle equipped with a range extender with an electrical range of 50km, hydrogen vehicle.

## EDF in the United Kingdom

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

### Further details on solid radioactive waste from operations

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

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

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

### Number of fatal accidents related to business-specific risks (employees and service providers)

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

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

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

### Percentage of employees who have benefited from a skills development action

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

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

### Further details on the workforce and transfers

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

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

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

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

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

The 2023 value for this indicator are subject to reasonable assurance check by PwC (√).

### Further details regarding the number of hours worked

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

### Further details on calculating absenteeism

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

### 3. Non-financial performance

#### Methodology

In its calculation of absenteeism, EDF includes absences for the following reasons: absences due to sickness, work and travel related injuries as well as domestic accident. Legal absences due to maternity (excluding pathologies) are not taken into account. Absences related to company and union activities, pre-retirement leave and maternity leave are not included. The number of hours worked used in the calculation of the absenteeism rate is the number of hours theoretically worked. Absences due to part-time work on health grounds are taken into account to the tune of 50% of the contractual working time.

#### Further details on counting occupational diseases

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

#### Further details on the indicators on employees with disabilities

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

#### Further details of expenditures for skills development actions

Skills development expenditure corresponds to all expenditure incurred for the training and professionalisation of employees (whether or not present at the workforce on 31 December) between 1 January and 31 December (based on the completion dates of the actions concerned).

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

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

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

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

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