



Independent assurance report to EDF Energy plc on select sustainability subject matter

An overview of the scope of our assurance work

We have been engaged by EDF Energy plc ("EDF Energy") to perform a limited assurance engagement on the following sustainability subject matter for the financial year ended 31 December 2016 as presented on EDF Energy's website <https://www.edfenergy.com/thebetterplan>.

Selected subject matter for assurance

1. GRI G4 assurance

EDF Energy's self-declaration of preparing the sustainability information presented on its website in accordance with the Global Reporting Initiative's (GRI) G4 Core Option.

2. Key performance indicators

	Indicator	Data
Environment	1. Carbon dioxide (CO ₂) Emissions (from electricity and heat generation) ktonnes *	4,748
	2. Sulphur hexafluoride (SF ₆) emissions tonnes *	0.134
	3. Nitrous oxides (NO _x) emissions tonnes *	5,723
	4. Sulphur dioxide (SO ₂) emissions tonnes *	2,931
	5. Dust emissions tonnes *	164
	6. Conventional hazardous waste tonnes *	3,863
	7. Conventional non-hazardous waste tonnes *	58,685
	8. Cooling water drawn (freshwater) 10 ⁶ m ³ *	63
	9. Cooling water returned (freshwater) 10 ⁶ m ³ *	54
	10. Amount of electricity and heat produced from renewable energy (excluding hydro) GWh *	433.5
	11. Low level radioactive waste m ³ *	744
	12. Intermediate level radioactive waste m ³ *	161
	13. Uranium sent off site tonnes *	180
	14. Carbon-14 radioactive emissions to air, from advanced gas-cooled reactors (AGR) TBq/reactor *	0.762
	15. Carbon-14 radioactive emissions to air, from pressurised water reactors (PWR) TBq/reactor *	0.231
	16. Tritium radioactive emissions to air, from advanced gas-cooled reactors (AGR) TBq/reactor *	0.674
	17. Tritium radioactive emissions to air, from pressurised water reactors (PWR) TBq/reactor *	0.557
	18. Tritium radioactive emissions to water, from advanced gas-cooled reactors (AGR) TBq/reactor *	156.154
	19. Tritium radioactive emissions to water, from pressurised water reactors (PWR) TBq/reactor *	23.374
Social	20. Total headcount number	13,404
	21. Number of female employees	4,149
	22. Number of staff benefiting from training	13,188
	23. Number of training hours	739,569
	24. Number of fatal injuries (employees and contractors)	0
	25. Number of work-related injuries (with 24 hours leave or more - employees and contractors) **	16
	26. Lost time injury frequency rate (LTIs /million hours worked - employees and contractors) **	0.41

* The reporting and assurance boundary covers the generation business units only.

** The reporting and assurance boundary excludes the Nuclear New Build and EDF Energy Renewables business units.

All other indicators are assured for the whole business, unless otherwise indicated.

The above subject matter has been assessed against the definitions and approaches in the *Électricité de France S.A. Methodology definitions documents* ("EDF Group Reporting Criteria"), available upon request from EDF Energy.

Our assurance conclusion

Based on our procedures described in this report, nothing has come to our attention that causes us to believe that the selected subject matter stated above for the year ended 31 December 2016 has not been prepared, in all material respects, in accordance with EDF Group's Reporting Criteria and GRI G4 reporting guidelines respectively.

Respective responsibilities of Directors and independent assurance provider

The Directors are responsible for the preparation of the sustainability information and statements contained within the EDF Energy Better Plan reporting. They are responsible for determining EDF Energy's sustainability objectives and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Our responsibility is to express a conclusion on the selected subject matter based on our procedures. We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE 3000) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with the independence and ethical requirements and to plan and perform our assurance engagement to obtain sufficient appropriate evidence on which to base our limited assurance conclusion. We performed the engagement in accordance with Deloitte's independence policies, which cover all of the requirements of the International Federation of Accountants' Code of Ethics and in some areas are more restrictive. The firm applies the International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The evidence gathering procedures for a limited assurance engagement are more limited than for a reasonable assurance engagement which is akin to a financial audit, and therefore less assurance is obtained than for a reasonable assurance engagement.

Work performed

Our limited assurance procedures for the selected subject matter involved:

- Making enquiries of management and senior executives to obtain an understanding of the overall internal control environment, risk assessment processes and information management systems relevant to the management and reporting of sustainability issues and selected performance indicators
- Analytical Reviews and trend analysis of reported data per site
- Conducting physical and desk top reviews at a sample of electricity generation assets, selected on a rotational basis on materiality of contribution to reported group KPI data. This work was performed to:
 - corroborate consistency in understanding and application of EDF Energy reporting criteria
 - identify systemic challenges to data measurement, collection, reporting and control processes, or issues pervasive to department and / or group, for the selected performance indicators
- Interviews with management and senior executives at corporate level to assess the application of the GRI G4 principles
- Assessing the completeness and accuracy of the GRI G4 index with respect to the GRI G4 Core guidelines
Evaluating whether the management approach for the material sustainability issues presented on the website are consistent with our overall knowledge and experience of sustainability management and performance

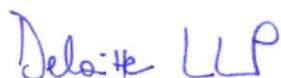
We believe that our evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected. Additionally non-financial information, such as that included in EDF Energy's Better Plan reporting, is subject to more inherent limitations than financial information, given the nature and methods used for determining, calculating and sampling or estimating such information.

Our work has been undertaken so that we might state to the Company those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than EDF Energy plc for our work, for this report, or for the conclusions we have formed.

While we acknowledge that this report will be published on the EDF Energy website, the maintenance and integrity of that website is the responsibility of the Directors of EDF Energy. The work that we carried out does not involve consideration of the maintenance and integrity of that website and, accordingly, we accept no responsibility for any changes that may have occurred to this report since it was initially presented on the website.



Deloitte LLP

London, United Kingdom
26 April 2017