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#### LETTER FROM THE PRESIDENT

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I am pleased to share a new edition of **edenor**'s Sustainability Report, the third to undergo external verification, featuring all relevant information regarding economic, governance, social, and environmental performance in 2024.

**Edenor** is the leading company in the socially responsible distribution and commercialization of electricity, committed to improving people's quality of life, fostering business development, and supporting the community.

Our DNA is defined by a passion for innovation and a strong commitment to leading the transition to sustainable energy. Our campaign, "Take care of energy, join efficient consumption," was a key communication initiative aimed at making a positive impact on millions of people and driving a true cultural shift.

The year 2024 has been a particularly significant period for the organization, as we continued improving our operations, which is reflected in our quality indicators. I would especially like to thank the teamwork of all of us who proudly make up **edenor** and who, day by day, are committed to being part of an excellent public service organization. This year, I also had the privilege of joining this team.

During this period, we once again updated our Materiality Matrix, reviewing and further developing our sustainability strategy, where you will find key topics that reflect our commitment and contribution to the Sustainable Development Goals.

The investment plan launched by **edenor** in 2013, along with sustained improvements in our management, has remained a priority in 2024. As I previously mentioned, this is reflected in our service quality levels and customer satisfaction.

We will continue working with the firm belief that we are prepared to take the lead in this transformation, responsibly, transparently, and with unwavering commitment, to provide better service to all our customers while safeguarding the interests of our shareholders and the community to which we belong. We are leading the transformation of the electrical grid.

I invite you to explore this report and join us in our mission to take care of energy.



Daniel Marx President



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3,708.88

tCO<sub>2eq</sub>

Scope 1

Fuel (use of the fleet)

4,590.72 tCO<sub>2eq</sub>
Scope 2
Electrical Energy
(internal power consumption)

10.32

tCO<sub>2eq</sub>

Scope 3

Executives transportation and waste incineration

68.65
TJ

Electrical energy consumed

16.86% (women

in staff

SOCIAL

PERFORMANCE

244,510 active accounts of MIDE

as of December 31, 2024 24.86 hours/year

Training hours per employee

43,091 invited children

**edenor**chicos

220 Scholarship

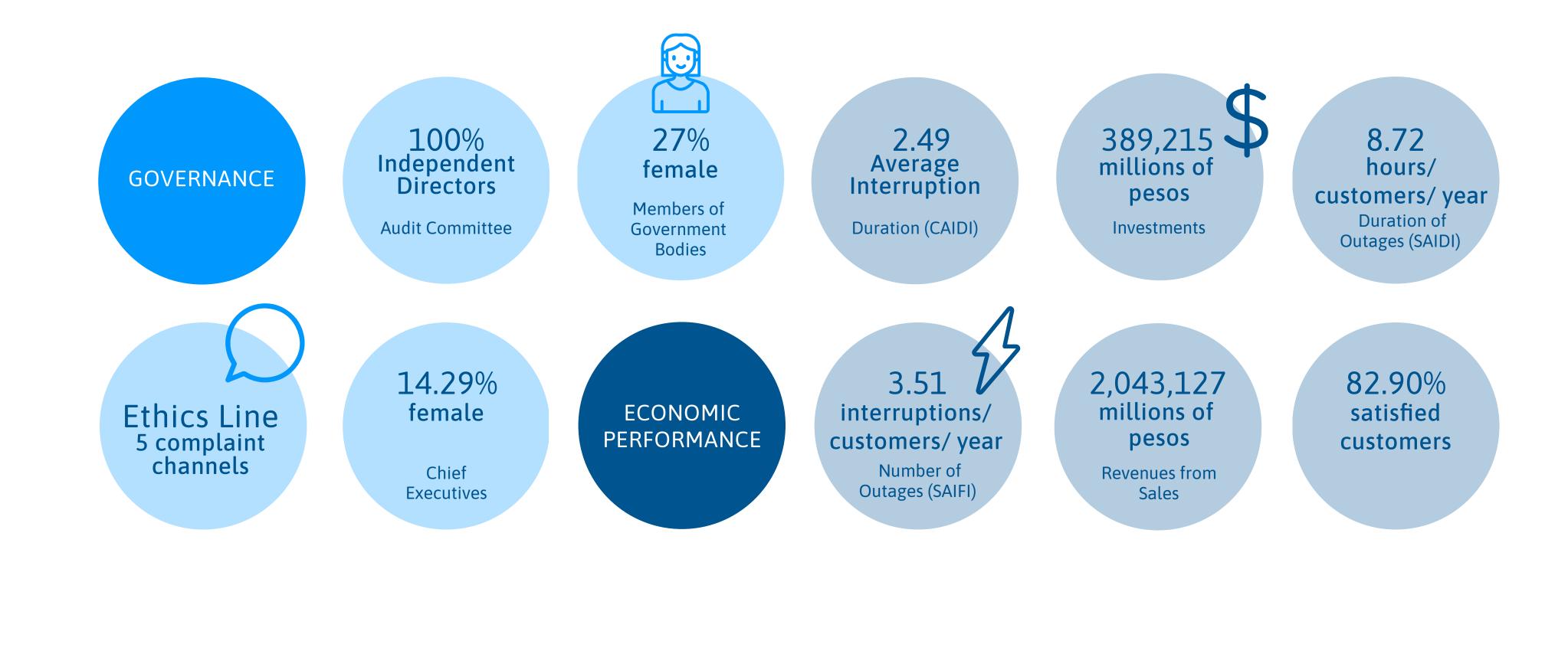
Holders



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#### 1.2 ABOUT US

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#### Empresa Distribuidora y Comercializadora Norte S.A. (edenor) is Argentina's largest electricity distribution company in terms of number of customers and electricity sold.1

Our concession area includes 20 municipalities in the northwestern zone of Greater Buenos Aires and the northwest area of the Autonomous City of Buenos Aires, covering an area of 4,637 km<sup>2</sup>, within which we provide service to 3,34 million customers<sup>2</sup> representing a population of more than 9 million inhabitants and 370,000 SMEs and industries.

Our market share is 20% of the national electricity demand.

The electricity distribution and commercialization service is provided exclusively to all customers who connect to the grid within the scope of the following areas:



#### **REGION 1**

#### **Area: 251 km<sup>2</sup>**

C.A.B.A. Vicente López San Isidro Gral. San Martín Tres de Febrero

#### REGION 2

#### Area: 1.761 km<sup>2</sup>

Hurlingham

Morón Ituzaingó La Matanza Merlo Marcos Paz Gral. Las Heras

#### **REGION 3**

Gral. Rodríguez Moreno San Miguel Malvinas Argentinas José C. Paz Pilar Escobar Islas de Escobar Tigre San Fernando Islas de Tigre

Islas de San Fernando

Area: 2.625 km<sup>2</sup>

4,642 **Employees** 



GWh sold

9 MILLON People





**Market Share** 

**3.34 MILLON** 

Customers

4.637 KM<sup>2</sup>

**Concession Area** 



<sup>1.</sup> The company distributes electrical energy to end users, which it purchases from the wholesale market through CAMMESA. They operate in the distribution sector with high, medium and low voltage lines.

<sup>2.</sup> **Edenor** provides service to customers located within its concession area, which include residential, commercial, industrial, general and official customers.

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#### 1.3 MISSION, VISION AND VALUES

[GRI Contents: 2.23]

#### **VISION**

To become an excellence model for a public service.

#### **MISSION**

Deliver a socially responsible service of distribution and commercialization of electrical energy, which contributes to improve people's quality of life, the development of business and the community, assuring the growth of the Company, employees and shareholders.

#### **VALUES**

#### Safety

· Our priority is the respect for life.

#### **Focus on customers**

• Through customer experience, we privilege the excellence of the service provided.

#### **Professionalism**

· We apply our technical skills and promote the development of individuals to play a leading role in new challenges.

#### **Proactiveness**

· We develop a constructive, results-oriented attitude to achieve and exceed the Company's goals.

#### **Improvement and Innovation**

• We promote continuous improvement through our Integrated Quality, Safety and Environment Management System and we promote innovation in the processes and services rendered to our customers.

#### Responsibility

• Our action is conducted with a high level of responsibility for the achievement of **edenor**'s objectives by taking care of the Company's resources and assets as if these were own resources.

#### Commitment

· We assume our duty towards the population and the country to contribute to their development.

#### **Ethics**

• Our action is based on integrity, respecting individuals, rules and ethical principles.





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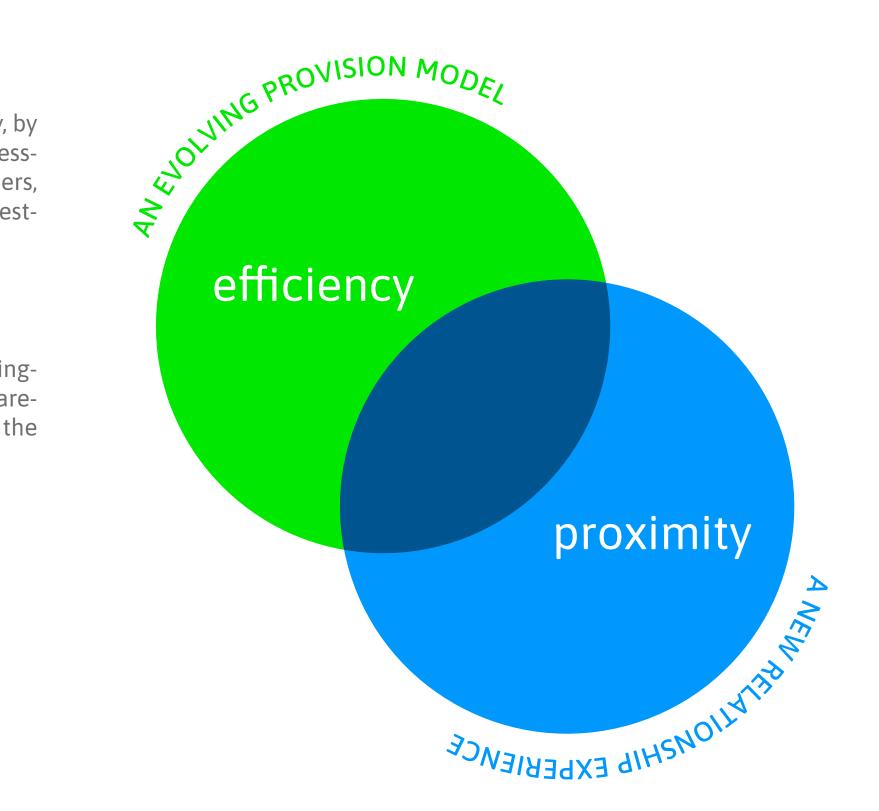
#### 1.4 STRATEGIC PRIORITIES

#### **EFFICIENCY**

We manage the Company's resources with efficiency, by maximizing results, continuously improving the processes and quality of the services rendered to our customers, and by strengthening the infrastructure through investments in the network and technology.

#### **PROXIMITY**

Our progress is focused on a Company that is increasingly near to its stakeholders: customers, employees, shareholders, intermediary organizations, the community, the government, and suppliers.





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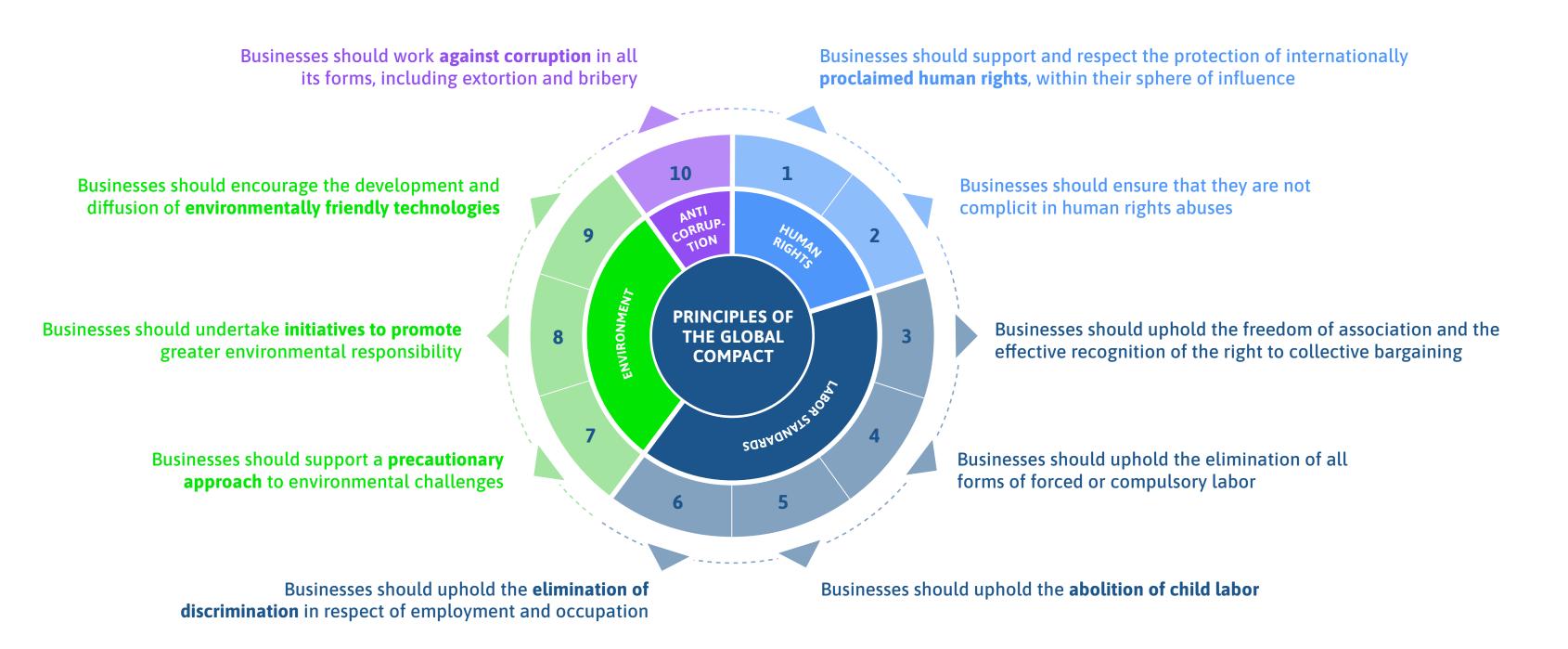
#### 1.5 ADHERENCE, COMMITMENTS AND AWARDS

[GRI CONTENTS: 2.28]



#### SIGNATORY TO THE UNITED NATIONS (UN) GLOBAL COMPACT SINCE 2014.

- We participated in Argentina Global Compact Roundtables
- We adhered to the Ten Principles of the Global Compact:





### 1.5 ADHERENCE, COMMITMENTS AND AWARDS

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Connecting Companies with the SDGs" Program promoted by CEADS (the Argentine Business Council for Sustainable Development) local chapter of WBCDS (World Business Council for Sustainable Development.

[GRI CONTENTS: 2.28]

As part of our Company's commitment to the 2030 Agenda, we are a member of this initiative that seeks to accompany companies in aligning their agendas with the 17 SDGs. In 2024, we have been recognized for presenting nine initiatives in the program, which demonstrate our contributions.









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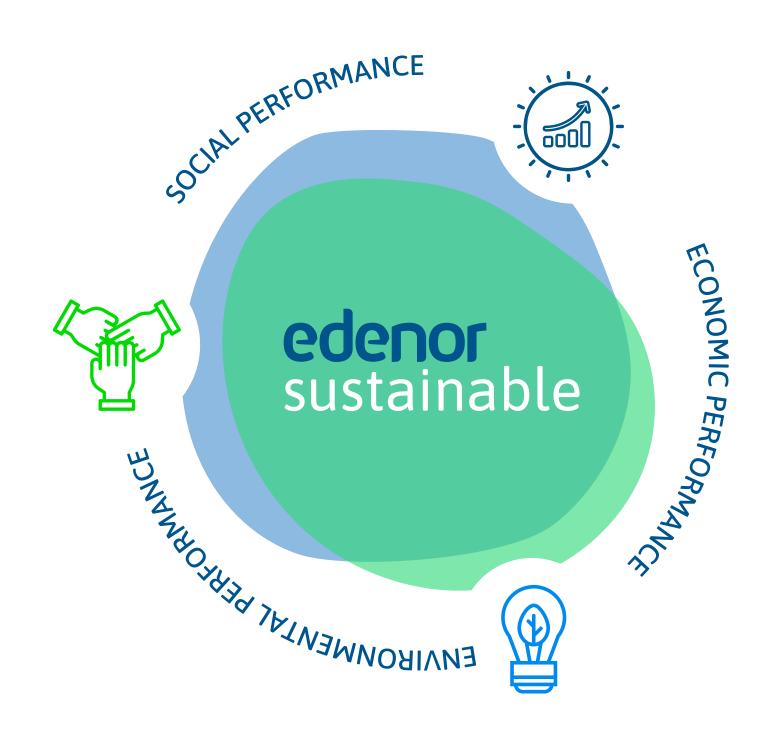
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#### 2.1 OUR COMMITMENT TO SUSTAINABLE DEVELOPMENT



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At **edenor** we provide a socially responsible service of electrical distribution, leading the energy transition that contributes to improving people's quality of life, the development of businesses and the community, as well as our employees, bondholders and shareholders.



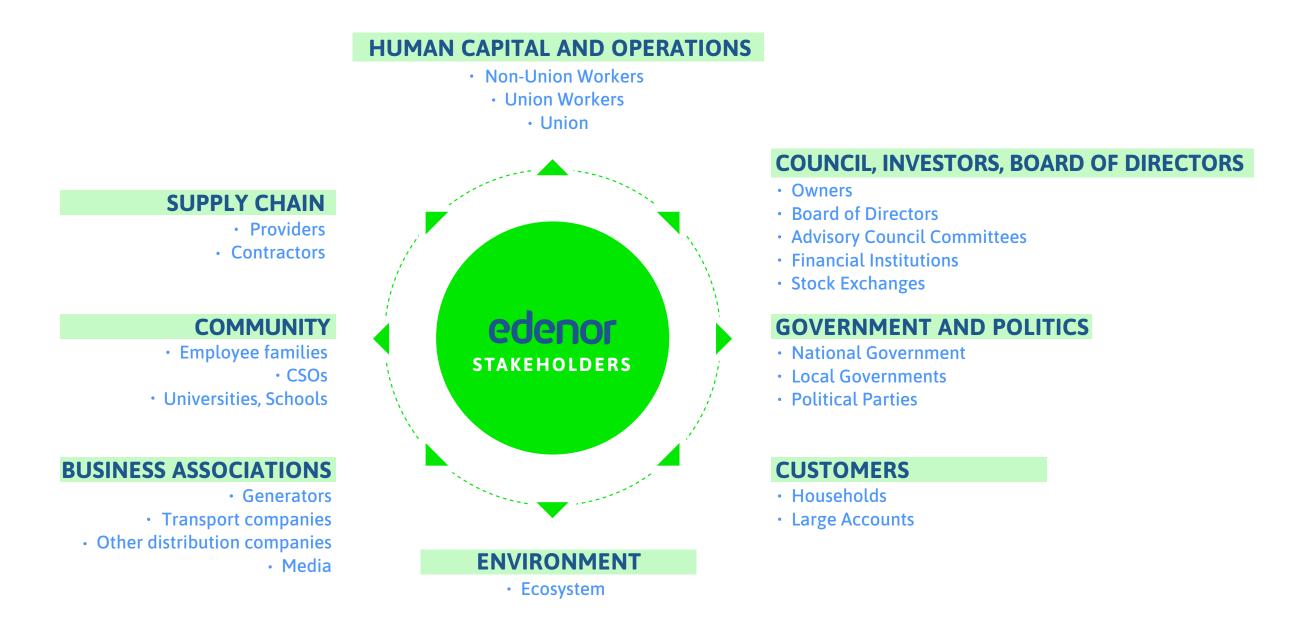
#### 2.2 MATERIAL ISSUES RELATED TO SUSTAINABILITY



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In 2024, we updated our Materiality Matrix to define the relevant sustainability strategies for **edenor**, which integrate the needs and expectations of our main stakeholder groups:





#### 2.2 MATERIAL ISSUES RELATED TO SUSTAINABILITY



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#### To prepare the materiality matrix, we considered the following issues:

- Benchmarking of the electricity generation and distribution area
   References in Sustainability covering energy issues: GRI (Global Reportive Initiative), SDG (Sustainable Development Goals), World Economic Forum, ISO (International Organization for Standardization), NYSE (New York Stock Exchange), BYMA (Stock Markets and Argentine) Markets), among others
- Dialogue with internal stakeholder groups: interviews and collaborative exercise
  Dialogue with external stakeholder groups: interviews and surveys
- · Data analysis and prioritization based on frequency and level of impact

The results obtained helped us define and maintain the strategic sustainability framework, which is made up of three guiding axes: Corporate Governance, Environmental Management and Social Management crossed by sustainable development; and 15 relevant topics classified into three priority levels: maximum, high and medium priority.



#### 2.2 MATERIAL ISSUES RELATED TO SUSTAINABILITY



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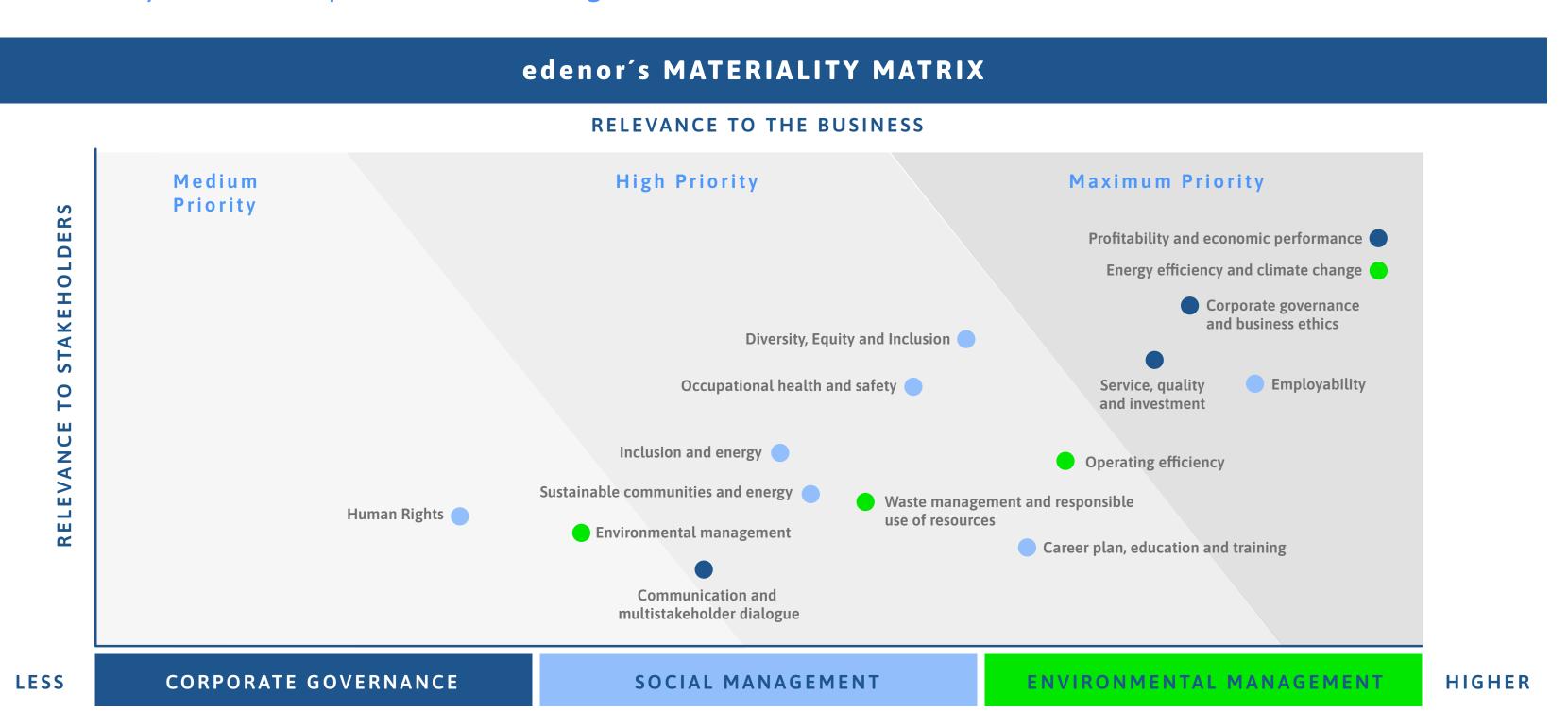
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Our materiality matrix is composed of the following:





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	edenor MA1	ERIAL	TOPICS GROUPED BY PR	IORITY LEVEL
NO.	MAXIMUM PRIORITY			
1	Profitability and economic performance			
13	Energy Efficiency and Climate Change			
2	Corporate Governance and Business Ethics	NO.	HIGH PRIORITY	
3	Service, Quality and Investment	4	Communication and multistakeholder dialogue	
5	Employability and Leadership	6	Career plan, education and training	
		7	Diversity, Equity and Inclusion	
		9	Sustainable Communities and Energy	
		10	Inclusion and Energy	
		11	Occupational Health and Safety	
		12	Operating Efficiency	NO. MEDIUM PRIORITY
		14	Waste management and responsible use of resources	8 Human Rights
				15 Environmental Management



#### 3 EDENOR SUSTAINABILITY STRATEGY AND THE SDGS



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The 2030 Agenda for Sustainable Development offers a shared plan for peace and prosperity for people and our planet now and in the future. The 17 Sustainable Development Goals (SDGs) and an urgent call for action addressed to all countries and communities are at the heart of the agenda. Upon entering the Decade of Action, the 5Ps of the SDGs are considered:

- People
- Planet
- Prosperity
- Peace
- Pacts (alliances)





### edenor

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# CORPORATE GOVERNANCE, ETHICS AND INTEGRITY

[GRI Contents: 2.2; 2.9; 2.10; 2.11; 2.12; 2.13; 2.16; 2.17; 2.18; 2.23; 2.26; 2.28; 405.1)

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#### 3.1 SHAREHOLDING STRUCTURE

**Edenor**'s Share Capital is represented by a total of 906,455,100 non-endorsable, registered ordinary shares, with a face value of \$1 each, entitled to one vote per share. The share capital is divided into three classes of stock: Class A shares, held by the Controlling Group, Class B shares, held by the market (float) and Class C shares, of the Employee Stock Ownership Plan (or PPP).

The ownership of the Company's ordinary shares as of December 31, 2024 is as follows:

SHAREHOLDERS	CLASS	NUMBER OF SHARES	PERCENTAGE OVER THE VOTES AND THE RESULTS
Energía del Cono Sur (EDEL-COS)	А	462,292,111	51%
Sustainability Guarantee Fund/ANSES	В	242,999,553	26.81%
Float	В	168,793,998	18.62%
Treasury Stock	В	30,772,779	3.39%
Equity Ownership Program (PPP)	С	1,596,659	0.18%
TOTAL		906,455,100	100%

**Edenor** is listed on the Argentine Stock Exchanges and Markets (BYMA) under the symbol EDN and is part of the Merval Index. In addition, the Company markets its ADSs (American Depositary Shares), representing 20 common shares, on the New York Stock Exchange (NYSE).



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#### 3.2 BOARD OF DIRECTORS

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**Edenor** 's administration is entrusted to the Board of Directors, which, per the Bylaws, comprises twelve regular directors, and up to twelve alternate directors, with a one-year term and the possibility of reelection. Holders of "Class A" ordinary shares will be entitled to elect seven regular directors and seven alternate directors, while holders of "Class B" and "Class C" ordinary shares will be entitled to appoint five regular directors and five alternate directors jointly (to date there are seven Class A alternate directors, and five Class B/C alternate director.)

The Board and its Supervisory Committee are made up of 27 non-executive members, and 3 executive members, being 22 men and 8 women.

The Board of Directors, in turn, delegates specific duties to an Executive Committee, which, like the Audit Committee, is made up solely of regular members of the Board of Directors. The Audit Committee is made up entirely of independent directors.

At the General Meeting held on April 25, 2024, the expansion of the corporate purpose was approved to include activities such as renewable and conventional generation, energy storage, and critical minerals, among others.

For this purpose, **edenor** Tech S.A.U. was created.

At the Ordinary Shareholders' Meeting held on April 25, 2024, the regular and alternate members of the Board of Directors for the year 2024 were appointed.

At its meeting on August 6, 2024, the Board of Directors accepted the resignation of Mr. Neil Bleasdale from his position as President and CEO for personal reasons, while he will continue as a member of the Company's Board. In this regard, the appointment of Mr. Daniel Marx as President, CEO, and member of the Executive Committee in his place was approved, effective as of August 31, 2024, to ensure an orderly transition.





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#### 3.2 BOARD OF DIRECTORS

The list of the Board of Directors is transcribed below:

FULL NAME		POSITION	TYPE	CLASS
Marx	Daniel	Regular	Non-Independent	А
Macek	Esteban	Regular	Independent	А
Mallo Huergo	Ricardo Nicolas	Regular	Non-Independent	А
Vila	Eduardo Marcelo	Regular	Non-Independent	А
Volosin	Edgardo A.	Regular	Non-Independent	А
Zin	Federico Claudio	Regular	Independent	А
Bleasdale	Neil Arthur	Regular	Non-Independent	А
Sicardi de Estrada	Alejandro	Regular	Independent	ВуС
Eliceche	Santiago	Regular	Independent	ВуС
Abba	Luis Maria	Regular	Independent	ВуС
Freigedo	Javier	Regular	Independent	ВуС
Bevilacqua	Flavia	Regular	Independent	ВуС
Pino	Diego Hernan	Alternate	Non-Independent	А
Alvarez	Sebastian	Alternate	Non-Independent	А
Grieco	Maria Teresa	Alternate	Independent	А
Maletta	Mirta Silvia	Alternate	Independent	А
Mazer	Pedro Ivan	Alternate	Independent	А
Marre	Paola	Alternate	Non-Independent	А
Marco	Pilar	Alternate	Non-Independent	А
Lago	Marianela	Alternate	Independent	ВуС
Castrogiovanni	Hernan	Alternate	Independent	ВуС
Marra	Gaston	Alternate	Independent	ВуС
Gallino	Guido	Alternate	Independent	ВуС
Boichuca	Gabriela	Alternate	Independent	ВуС

Government bodies (Board of Directors and its committees)	MALE	FEMALE
Less than 30 years	0%	0%
Between 30 and 50 years	16.67%	16.67%
More than 50 years	56.67%	10%
TOTAL	73%	27%

<sup>\*</sup>According to minutes of the Board of Directors, and Supervisory Committee.



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#### 3.3 SUPERVISORY COMMITTEE

**Edenor** has a Supervisory Committee, responsible for overseeing compliance with the Company's Bylaws, shareholder resolutions, and applicable laws. In addition, and without prejudice to the role carried out by the External Auditor, the Committee must submit a written report on the reasonableness of the information included in the Annual Report and in the Financial Statements presented by the Board of Directors at the Ordinary Shareholders' Meeting.

According to the Bylaws, the Supervisory Committee must consist of three regular members and three alternate members elected by shareholders at the Ordinary Shareholders' Meeting, to serve one-year term and may be re-elected. Holders of "Class A" ordinary shares will be entitled to elect two regular auditors and two alternate auditors. Holders of "Class B" and "Class C" ordinary shares will be entitled to appoint a regular auditor and an alternate auditor jointly.

At the Ordinary Shareholders' Meeting held on April 25, 2024, the regular and alternate members of the Supervisory Committee for the year 2024 were appointed.

#### **Composition:**

- · Three regular members and three alternate members
- Elected by the shareholders at the Ordinary Shareholders' Meeting
- · One-year term with the right to reelection

The list of members of the Supervisory Committee is transcribed below:

NAME	POSITION	CLASS	TYPE
Cvitanich Carlos Esteban	Member	А	Independent
Errecondo Javier	Member	А	Independent
Vázquez Giménez Lisandro	Member	B and C	Independent
Borgatello Carlos	Alternative member	Α	Independent
Romero Carranza Marcos	Alternative member	Α	Independent
Stenghele Vivian Haydee	Alternative member	B and C	Independent



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#### 3.4 AUDIT COMMITTEE

- Made up entirely of independent directors
  The "financial expert of the Audit Committee" is one of its members, in compliance with SEC regulations.
  • Members\*:

NAME	TYPE	CLASS
Macek Esteban Gabriel*	Independent	А
Zin Federico Claudio	Independent	А
Sicardi de Estrada Alejandro	Independent	B and C
Sicardi de Estrada Alejandro	Independent	B and C

<sup>\*</sup>President and Financial Expert.





#### 3.5 EXECUTIVE COMMITTEE



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- Members as of December 31, 2024:
- Daniel Marx
- Eduardo Marcelo Vila
- Edgardo Alberto Volosín





### 3.6 CHIEF EXECUTIVES

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NAME	POSITION
Daniel Marx	President and Chief Executive Officer
Germán Ranftl	CFO
Pablo Pérez	Operations and Customer Service
Miguel Farrell	Technical Director
Ignacio Letemendia	HR Director
Diego Poggetti	IT and Telecommunications Director
María José Van Morlegan	Director of Legal and Regulatory Affairs
Fabiana Colombo	Supply and Services Director
Ricardo Luttini	Internal Audit Director



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#### 3.7 REMUNERATION POLICY

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The global remuneration of the Board of Directors and the Supervisory Committee is set annually by the Ordinary Shareholders' Meeting. The Board of Directors makes a proposal based on the provisions of the Argentine Business Entities Law and the Regulations of the Argentine Securities and Exchange Commission (CNV).

According to the provisions of Law No. 26.831 (Capital Markets), the fees proposal for Board members is assessed by the Audit Committee for it to judge its fairness.

Once the global remuneration has been approved by the Ordinary Shareholders' Meeting, the Board of Directors, based on the power delegated by the Shareholders' Meeting, will allocate the remuneration of each director.

In addition, the Shareholders' Meeting is empowered to authorize the Board of Directors and/or the Executive Committee to pay advance fees to directors and auditors, subject to the approval of the Shareholders' Meeting that approves the financial statements of the fiscal year under consideration.

The remuneration policy for executive directors and managers establishes a fixed remuneration system related to the level of responsibility required for the position and its skills compared to similar positions in the market, and a variable remuneration system associated with the business goals and its respective degree of compliance.

The Company's Board of Directors has not appointed a Remuneration Committee, delegating to the Human Resources Department the approval of the general policy on employee remuneration, as well as the responsibility of proposing options and subsequently implementing the specific decisions and policies on these issues.



#### 3.8 ETHICS AND INTEGRITY

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#### **INTEGRITY PROGRAM**

Edenor has an Ethics and Corporate Governance Committee, which reports to the Board of Directors and is made up of the President, the HR Director, and the Director of Legal and Regulatory Affairs. The Committee performs duties aimed at ensuring the correct application and implementation of edenor's Ethics and Corporate Governance Code, with the main objective of creating and maintaining an ethical culture.

The Company has an Integrity Program following the terms provided for in Law No. 27,401 on Criminal Liability of Legal Entities and the related guidelines issued by the Anti-Corruption Office, which includes a set of internal mechanisms and procedures that promote integrity, supervision and control, aimed at preventing, detecting and correcting irregularities and illegal acts. The Ethics and Corporate Governance Committee, created by the Board of Directors, among other duties, ensures compliance with said program and the completion of the relevant training.

The Program includes the following elements:



Code of ethics

Internal

investigation



Integrity in tenders



**Education** and Training



Manager



Internal

**Protection of** complainants



**Continuous** monitoring and evaluation



Visible and unequivocal support from management



Due diligence in MyA



Due diligence from

third parties or partners

Regulatory requirements



Complaint

Lines

**Analysis** newspapers of risks



# G

#### 3.8 ETHICS AND INTEGRITY

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In this regard, the Area of Compliance, which reports to the General Management, has been assigned the task of continuing with the training activities and the dissemination of the Integrity Program components. Throughout 2024, various actions were undertaken:

The training had an acceptance of 82%, with responses ranging from "excellent" to "very good", and without negative responses.

- Training campaigns through a trivia quiz covering the content of our Code of Ethics and Integrity Program for all personnel, achieving a 94% participation rate.
- Interactive training (campaign "Playing with Integrity") for field personnel, reaching 83% of those present in the targeted buildings.
- Sessions about the Program aimed at representatives from the Human Resources and Legal departments of key contractors (57 companies involved).

Regarding the improvements identified during the Integrity Program evaluation completed in December 2023, the Company implemented all planned actions for this year (58% of the total improvements). Key highlights include:

· Updating the Procedure for Managing Representa-

tion and Travel Expenses to enhance traceability, recordkeeping, and control of employee travel activities.

- · Approving the new Procedure for the Declaration of Gifts, Presents, and/or Courtesies, which defines the methodology for receiving and distributing gifts, presents, or courtesies by all employees of **edenor**, in accordance with the Company's Code of Ethics and Corporate Governance.
- · Reviewing the Conflict of Interest Procedure, achieving improvements in the workflow and the digitalization of the sworn statement process.

It is worth noting that the Compliance area regularly reports to the Audit Committee, as a direct representative of the Board of Directors, on various matters related to the Integrity Program.



INTEGRITY PROGRAM
WE PLAY WITH INTEGRITY

In the Tigre, San Justo and Guzman buildings, we reinforced our values and learned together. With 651 participants (83% of attendees), we started this action that will continue in 2025.

Check out the photos and meet the winners!



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#### 3.8 ETHICS AND INTEGRITY

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#### **EDENOR ETHICS LINE**

In accordance with current legislation, best corporate practices and the Integrity Program, **edenor** makes the **edenor** Ethics Line available to employees, suppliers, customers, contractors and other related parties, a safe and confidential channel to report behaviors contrary to our Code of Ethics, which is signed before each update by the interested parties.

The complaints, which may be anonymous, if the complainant prefers, are received by a third party (an internationally experienced certified external provider) and managed and investigated by the Internal Audit Department impartially and independently, according to an established protocol, standardizing the treatment methodology and providing a systemic and comprehensive vision of the process.

The Policy for reporting behaviors contrary to the Code of Ethics and Corporate Governance promotes the reporting of real or potential violations of the Code of Ethics and establishes **edenor**'s commitment to maintaining the confidentiality of complainants and reported individuals, and the principle of non-retaliation. The Internal Audit Department reports to the Audit Committee, which is part of **edenor**'s Board of Directors, the Company's highest administrative body. Therefore, the Internal

Audit Department, the only area independent of Management, has unrestricted and direct access to said Committee, thus ensuring that the activities related to the management, treatment and resolution of complaints are carried out effectively and independently.

In this same line, the Internal Audit Department annually submits the administration and management program of **edenor** Ethics Line to the Audit Committee for its consideration and, at least quarterly, informs it about all the cases received, the analyses carried out and the resolutions adopted. Additionally, the Internal Audit Department periodically provides the Ethics and Corporate Governance Committee with information on the operation of the Ethics Line.

In 2024, the Company strengthened communication on the Ethics Line within the framework of the training and dissemination campaigns of the Integrity Program.

Although around 34% of the complaints received were confirmed, the findings proved were not relevant in terms of money or impact on the Company's operations. However, the results of the investigations gave rise to the implementation of action plans such as disciplinary sanctions, economic recoveries and process improvements, among others.



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#### 3.8 ETHICS AND INTEGRITY

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#### How to make a complaint?

The complaint channels are available at https://line-aetica.edenor.com 24 hours a day, 365 days a year, and have been expanded since 2022, now having free telephone lines with customized assistance and an answering machine, WhatsApp, e-chat, email and web form.

#### **Other complaint channels**



https://lineaetica.edenor.com



E-Chat



+54 11 7700-4773



lineaetica.edenor@resguarda.com



0-800-999-4636 | 0-800-122-7374





#### 3.9 RISK MANAGEMENT AND INTERNAL CONTROL



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#### **RISK MANAGEMENT MODEL**

**Edenor**'s Risk Management Model is an integral part of the culture and all organizational activities, being present at all levels, processes and projects of the Company. It is integrated into management and internal control systems to achieve organizational effectiveness and efficiency and rational decision-making. It is aligned with the best practices in the matter (ISO 31000:2018, COSO 2013 and COSO-ERM 2017.)

Even though Senior Management carries out the implementation of the Company's Risk Management Model with the assistance of the Risk Management Department, it is important to highlight that risk management is a responsibility shared by the Board of Directors, the Senior Management and each of the employees, regardless of the duties of the respective positions.

The Risk Management Department is responsible for a) collaborating in the development and maintenance (monitoring and administration) of the Risk Management Model, its regulatory framework and methodology; b) accompanying and advising on the identification of the Risks Universe and its evaluation; c) advising business areas on risk mitigation activities and design of controls in processes and projects; d) reporting periodically to the

Risk Committee and annually to the Audit Committee on the results of risk management; among others duties.

The Company considers the risk management process as a management tool that is useful for the following purposes:

- Have better information and make decisions in a timely and strategic manner;
- Recognize threats and take necessary actions before problems occur;
- Identify the opportunities generated and take advantage of them to achieve the goals;
- Achieve a strong commitment of all Company's personnel to risk management.

The Company's current Risk Management Model has two levels:

#### 1. Level 1 - Strategic

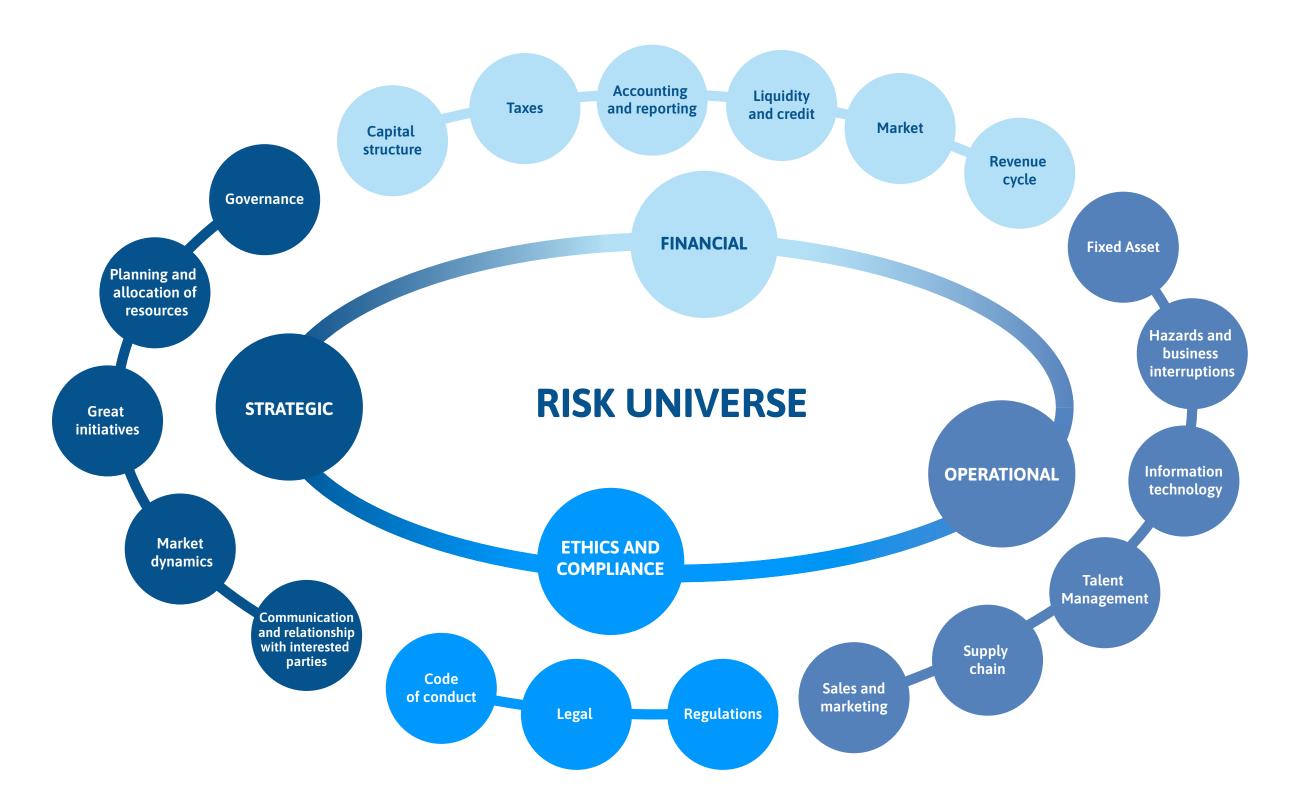
Risks that could arise from business decisions, the application of decisions or the ability to respond to industry and market changes. Considered high-level and dependent on Senior Management, their impact usually affects



#### 3.9 RISK MANAGEMENT AND INTERNAL CONTROL







the Company in general. This level includes four pillars:

- Strategic Risks
- Financial Risks
- Operational Risks
- Ethics and Compliance Risks

#### 2. Level 2 - Operational

Risks that may cause an impact as a result of human performance, the design and effectiveness of internal processes and/or systems and as a consequence of external events. Its impact is usually limited to specific activities, since they are related to specific and defined processes and projects.

This level includes risks linked to legal, regulatory or statutory compliance issues, such as Fraud and Irregular Behavior risks, risks linked to the issue of financial information (considered in the SOx Certification), Environmental risks, Industrial Safety and Occupational Health risks, Safety risks on Public Roads, among others.

The identified risks are analyzed and valued based on the probability of occurrence and impact, to obtain their severity/criticality value. Additionally, we identify existing control activities and determine complementary mitigating actions and their respective supervisors.



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The Risk Management Model is iterative. Therefore, the Company constantly monitors the internal and external contexts with the aim of verifying that the evaluation of the identified risks and the established mitigating actions remain in force. At the same time, it monitors the emergence of new events that could become emerging risks.

On the other hand, the Risk Management Model considers at a strategic level the events that can collaborate (opportunities) with the goals achievement. The Board of Directors and Senior Management evaluate these opportunities to determine their feasibility and potential positive impact on the Company's business, as well as its framework within the Concession Contract and current regulations.

Additionally, in the spirit of continuous improvement, the following joint efforts were carried out during 2024:

- In collaboration with the Compliance and Processes Management and the Information Security Management, we established the regulatory framework and developed the Business Continuity and Disaster Recovery Management System (BCP-DRP).
- · Together with the Insurance Division, the universe of assets to be insured, associated risks, and their valuation

were identified. Based on the analysis, the contracted coverages and those available in the market were evaluated to mitigate the impact of potential risks.

· In conjunction with the Internal Process Control Division, more than 250 risks related to the issuance of financial information were analyzed and updated, and opportunities for improvement were identified to further strengthen the internal control environment.

In relation to reporting, the Risk Management Department periodically submits reports on risk management to the Risk Committee and once a year or whenever circumstances make it necessary, it presents the risk management results and the risk map to the Audit Committee. In addition, the Company discloses the risks in its Financial Statements, pursuant to the provisions of the International Financial Reporting Standards. In the notes to the Financial Statements, the Company shows the "Financial Risk Management" in which the associated risks are detailed, expressing in each case the position adopted. Likewise, it performs a detailed analysis of them in the annual report that is filed with the SEC through form 20F.

Regarding fraud prevention, the Issuer has a policy to facilitate reporting of alleged irregularities within it.

In this regard, the Audit Committee, in compliance with its duties and as established in Section V of its Rules, oversees the application of the information policies about the Company's risk management, and reports on it in its annual report. The Committee is made up of experienced and qualified members to audit and assess the risks faced by the Company, internal controls, and corporate governance processes to direct the Company towards its goals competently.



#### 3.9 RISK MANAGEMENT AND INTERNAL CONTROL



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#### INTERNAL CONTROL SYSTEM

**Edenor**'s Internal Control System is a fundamental pillar to guarantee integrity, transparency, reliability and efficiency in all operations. For this purpose, it has selected as control frameworks the criteria established in the documents "Internal Control – Integrated Framework" (COSO 2013), issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and "Control Objectives for Information and Related Technology" (COBIT 2019), issued by the Information Systems Audit and Control Association (ISACA). Its approach is based on five essential components: control environment, risk assessment, control activities, information and communication, and monitoring.

Our Internal Control System is not only limited to COSO 2013 and COBIT 2019, but also is effectively integrated with our Integrated Management System (IMS). This integrated approach allows us to consolidate and optimize processes related to quality, environment, occupational health and safety, and social responsibility, among other crucial aspects.

The Internal Control System is built by identifying the associated risks, setting strategic compliance points and establishing mechanisms for detecting deviations in order to evaluate and correct them, respecting and com-

plying with the legal framework, corporate governance rules, codes and policies to which the Company is subject to.

On the other hand, it is important to highlight that the Company's securities are listed in the United States, so we have had to ensure that the business processes and financial information integrate the control framework required by local and international regulations. Within these regulations, compliance with the 2022 Sarbanes-Oxley Act ("SOX"), regulated by the Securities Exchange Commission (SEC), becomes essential. For this reason, **edenor** has a continuous process of surveying, documenting and testing risks and controls that allows us to evaluate the effectiveness of the internal control system in the generation of financial economic information, issuing the relevant annual certification.

Finally, it is important to highlight that the Internal Audit Department is responsible for ensuring the proper design and operation of the Internal Control System. During 2024, this Department voluntarily underwent an independent external validation process conducted by the Institute of Internal Auditors of Argentina to verify compliance with the International Standards for the Professional Practice of Internal Auditing and the appli-

cation of best practices. The department received the highest rating for compliance with these standards and the Code of Ethics issued by the Global Institute of Auditors in all material aspects. This reflects the Internal Audit Department's commitment to adhering to the Profession's Definition and Fundamental Principles, as well as to continuously improving its performance in terms of quality, professionalism, and the application of best practices.





### G

#### 3.10 CYBERSECURITY

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Given the constantly evolving outlook of cyber threats, various measures have been implemented to continue strengthening the security of the company's information.

We continue working on improving the security position based on Zero Trust, which is centered on the belief that organizations should not automatically trust anything, even if it comes from internal sources; this for the management of cloud services.

We highlight the implementation of a market-leading SOAR (System Orchestration, Automation and Response), which enables the coordination, execution and automation of tasks for the prevention and response against cyberattacks.

We implemented a new XDR tool, which protects endpoints (laptops, PCs and servers) against cyberattacks, malware and viruses. It is among the best on the market (Gartner).

We continued with the development and implementation of new security standards, based on the best CIS Control cybersecurity practices, for server operating systems, communication equipment (switches and routers), databases, application servers and deployment tools.

Security in the OT network was strengthened, defining new and more secure architectures for Smart Meter connectivity, increasing security and network segregation.

In addition, we began with the migration of protection equipment to the new architecture defined in the OT network.

The programs to raise awareness among staff about cybersecurity and information protection continued, through phishing simulations, newsletters and interactive modules.

We strengthened the solution for managing Firewalls, both in IT and OT, improving the management of rules as well as their optimization. The Firewall is a network security component that acts as a barrier between the network and possible external threats that allows us to improve Compliance and reduce the exposure risks.

We continued to work and improve (increase the scope) on the ongoing Vulnerability Management process that allows us to identify, evaluate and treat security vulnerabilities in the systems and software that runs on them.

Cybersecurity insurance was renewed, which covers the company from residual risks and costs associated with cybersecurity events.



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#### 3.10 CYBERSECURITY

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We updated the DRP (Disaster Recovery Plan), generating a new regulatory framework, procedures and technical guides for recovery. We generated a risk matrix for the scenarios evaluation where five disaster situations were detected. In turn, we carried out a DRP test through a simulation exercise (tabletop) of a theoretical scenario, as well as a scenario of an Active Directory failure carried out in a controlled environment, resulting in a satisfactory recovery.

Finally, at the end of 2024, we launched an information classification project aimed at better protecting digital assets according to their degree of sensitivity.

#### **Technological solutions**

In 2024, we continued to advance our digital transformation, migrating to a **cloud infrastructure managed by SAP**, the leading software for business process management. This upgrade positions us to face future challenges, ensuring exceptional performance and efficient management of our resources.

We also carried out a technological update of the **C-Token App**, a key tool that allows MIDE customers to consume and pay for electricity safely and easily. This improvement includes a new infrastructure, with high availability

servers and an optimized architecture for greater security and performance.

On the other hand, we made progress in the implementation of a new **Supplier Web Portal**. This tool optimizes current processes and improves the user experience. It is a technological replacement that reinforces security and improves the application technical support, ensuring its optimal performance.

We implemented a comprehensive solution called **Technical Product Quality**, designed to manage the collection of measurement data, its processing, analysis and the generation of detailed reports. The implementation optimized the recording of information, eliminating redundancies and strengthening internal user confidence in the systems.

Finally, we created a new application focused on **Government Customers** management that facilitates compensation flows for municipal agencies, transforming manual processes into automated ones and offering an intuitive and user-friendly experience.





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# ECONOMIC PERFORMANCE

edenor

CTMX → 0.45 ▲ +0.45%

FTR ~ -0.23 ▼ -2.34%

CSCO ~ -1.01 ▼-1.89%

CHK ₩ 0.02 ▲ +0.21%

PRTO \ -0.14 ▼-1.42%

AMZN → -0.73 ▼ -0.90%

TSLA → +1,08 ▲ +5.12%

AVGO ✓ -0.87 ▼-3.88%

SIRI ~ -0.65 ▼-1.37%

[GRI Contents: 2.6; 2.16; 201.1; 204.1; 418.1. SASB: IF-EU-000.A]

## G

#### 4.1 RESULTS FOR 2024\*

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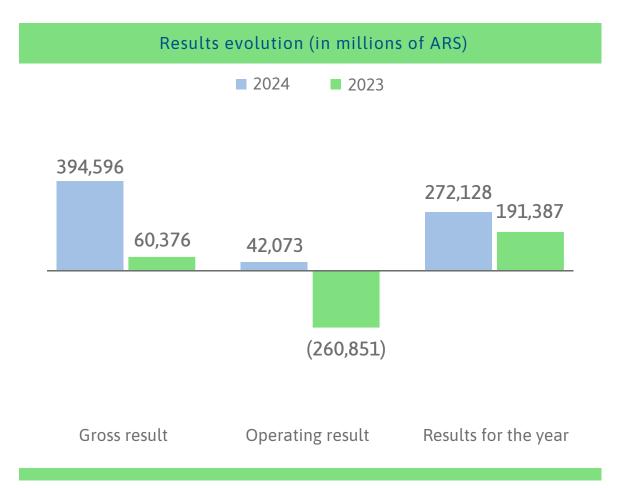
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**LETTER FROM THE** 

Financial year 2024 shows a profit of \$272,128 million, compared to a profit of \$191,387 in financial year 2023. The results evolution is as follows:



The operating result for the 2024 financial year shows a profit of \$42,073 million compared to a loss of \$260,851 million in the previous year. This significant improvement in operating income is mainly due to the impact of tariff adjustments implemented in 2024.

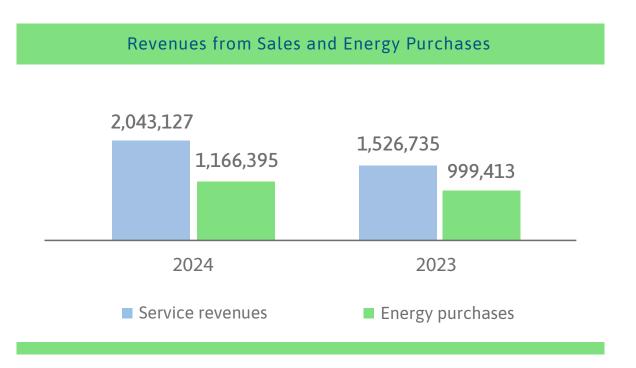
Gross margin in 2024 and 2023, including transmission and distribution expenses, was 19.3% and 4.0% respectively.

The net result for the 2024 financial year shows a 42% increase in profit compared to the previous year. This increase is primarily due to higher revenues from sales mentioned in the previous paragraph; a decrease in accrued interest with CAMMESA, as the debt for energy purchases has been fully paid since its maturity in April 2024; and a gain in income tax due to the adjustment of tax losses carryforwards, combined with a lower deferred tax liability on PP&E as a result of the updated tax base of this item.

Regarding revenues from sales and energy purchases during the 2023 financial year, various resolutions were issued by the SE (Secretariat of Energy) and the ENRE concerning the Company's tariff structures and reference seasonal prices (Stabilized Energy Price and Reference Power Price). This resulted in a 319.2% improvement in the company's VAD as of February. Additionally, periodic VAD adjustments were implemented in August (3%), September (3%), October (2.7%), November (6%), and December (5%).

The increase in energy purchase costs was mainly driven by higher generation prices and the reduction of subsidies for residential users in categories N2 and N3, partially offset by lower consumption volumes compared to the 2023 fiscal year.

Energy demand recorded by **edenor** in 2024 reached 26,827 GWh, representing a 3% decrease compared to 2023. The 12-month moving average (TAM) of total losses for 2024 stood at 15.2%, showing a slight increase compared to the previous year's 14.9%.





<sup>3.</sup> Expressed in millions of pesos in constant currency

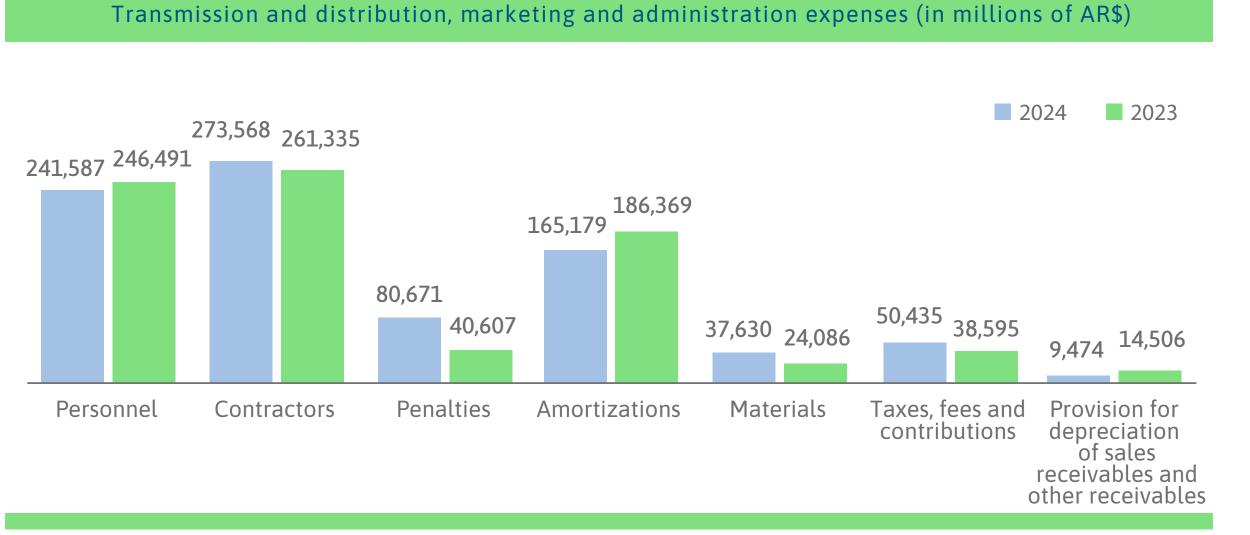
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#### 4.1 RESULTS FOR 2024

In terms of operating costs, there was an approximate 4% increase in constant values compared to the 2023 fiscal





Other operating income and expenses amounted to a gain of \$23,898 million in 2024, compared to a gain of \$23,837 million in 2023. This variation is mainly attributable to the recognition of revenue from the fulfillment of the investment plan committed under the 2019 debt regularization agreement, partially offset by lower revenues from the framework agreement and late payment charges to customers.

Net financial results for 2024 showed a loss of \$459,209 million, compared to a loss of \$762,942 million in 2023. This 40% net reduction is mainly due to a decrease in commercial interest expenses on edenor's debt with CAMME-SA, as the company has fully settled its energy purchase debt since its maturity in April 2024.

Financial Results (in millions of AR\$)	2024	2023
Financial Income	68,112	144,659
Financial Expenses	(527,321)	(907,601)
Financial Expenses, Net	(459,209)	(762,942)



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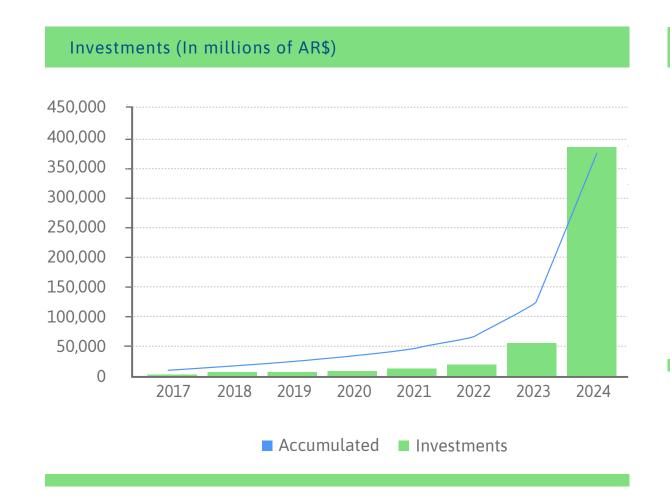
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#### 4.2 INVESTMENTS

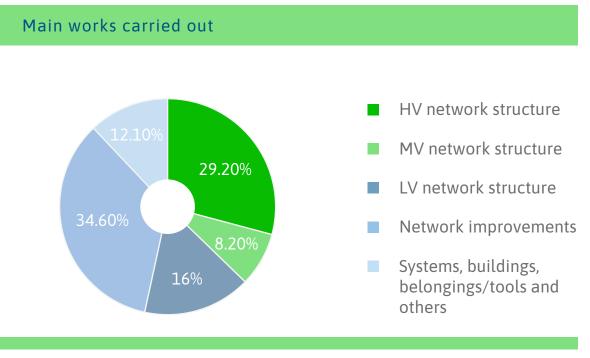
The investments made during 2024 reached an amount of \$389,215 million in constant currency. **edenor** gave priority to them over other expenditures, since it is as a way of maintaining the provision of the public service under concession in safe conditions.

To satisfy demand, improve service quality and reduce non-technical losses, most of the investments were allocated to increase capacity, install remote control equipment in the medium voltage network, connection of the new supplies and installation of self-managed energy meters. All investments are made prioritizing the protection of the environment and safety on public roads. In comparative terms, there has been an increase in the

level of investment in recent years, in nominal currency. The evolution is detailed in the following graph:



The investment was allocated to the following items during 2024:





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#### 4.3 OPERATIONS

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In 2024, we implemented Oracle Exadata, a comprehensive hardware and software platform designed to improve the performance, availability, and scalability of our databases.

Then, with the aim of facilitating efficient communication, improving productivity and promoting collaboration, flexibility and operational continuity within the company, we implemented three new videoconferencing rooms located in Guzman and Libertador buildings.

On the other hand, we began with the design, development and documentation of the Disaster Recovery Plan (DRP), with the aim of guaranteeing operational continuity in the face of disasters, technical failures or interruptions at the contingency site hosted in the cloud.

Within the framework of sustainability, we continued to count on technological partners such as the company Atos, which provides us with customized assistance at CDS, CPDO and CIM Help Desks, and has achieved the category of low-carbon service provider (Green Supplier) for its digital workplace services

Our partner AWS continues to provide us with carbon footprint reduction reports based on our strategy of

making workloads available in its cloud. In addition, we have been awarded the Cultural Transformation Award that AWS grants within the energy sector, a recognition that highlights the spirit of collaboration and innovation with which we approach each technological project.



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#### 4.3 OPERATIONS

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### THE MANAGEMENT OF OUR OPERATIONS IN NUMBERS:

- 3,340,839 customers
- 2,613,614 accounts registered in **edenor**digital, 203,095 of which were new accounts registered in 2024
- · 75 % (33,363,876) of the total invoices were paid digitally
- 961,678 customers receive their digital invoice, 76,591<sup>3</sup> of which adhered in 2024
- 586 customers with distributed generation
- 18,702,508 million meter readings
- 3,167 remotely supervised points on our network

- 83 substations
- 20,750 transformer stations
- 366,922 (scheduled works); 63,086 (forced events) = 430,008 maneuvers carried out in medium voltage
- 30,109 Mega Million Volt Ampere (MVA) of Total Installed Power
- 42,375 kilometers in total network (1,585 high voltage, 12,460 medium voltage and 28,330 low voltage)
- 905 street work teams
- 73,872 pole changes
- Energy sold: 22,726 Gwh



<sup>3.</sup> Calculated as the difference between the total number of registered customers as of 12/31/2023 and 12/31/2024

#### 4.4 OUR CUSTOMERS

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CUSTOMERS*	QUANTITY
Number of residential customers	2,978,031
Number of commercial customers	170,647
Number of industrial customers served	84,684
Regular customers	96,309
Official customers	11,168

\*We have included active customers as of December 31, 2024. We have considered the ISIC code associated with each account.

Customer service management kept the focus on customer experience based on process improvement, with the aim of increasing the satisfaction and loyalty of the millions of customers in the concession area.

The evolution of our customers' number in recent years is detailed below:

Evolution	of Cuctor	marc' Nun	shor (In	Thousands)
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In 2024, we strengthened our commitment to digital transformation and operational efficiency through strategic changes in customer service channels. These enhancements have significantly increased customer satisfaction and the volume of automated transactions. This comprehensive approach has enabled 24/7 service availability through simple, agile, and secure processes, minimizing the need for in-person visits and fostering a closer, more proactive relationship with users.

Enhancements to platforms such as **edenor**digital, WhatsApp, and Facebook have played a key role in this progress. The incorporation of innovative features, such as real-time claim tracking, digital ownership transfers, and streamlined interactions, has transformed the customer experience. Additionally, the application of artificial intelligence in automated chats has facilitated new interactions, improving navigation and query resolution.

At the same time, we maintained a strategic focus on personalized channels, including commercial offices, the contact center, and large account services, to address the specific needs of key customer segments. Notable initiatives include the "Close the Loop" program in commercial offices, which analyzes customer feedback and follows up with dissatisfied customers to understand their experience and implement improvements, as well as specialized executive assistance for high-demand cli-



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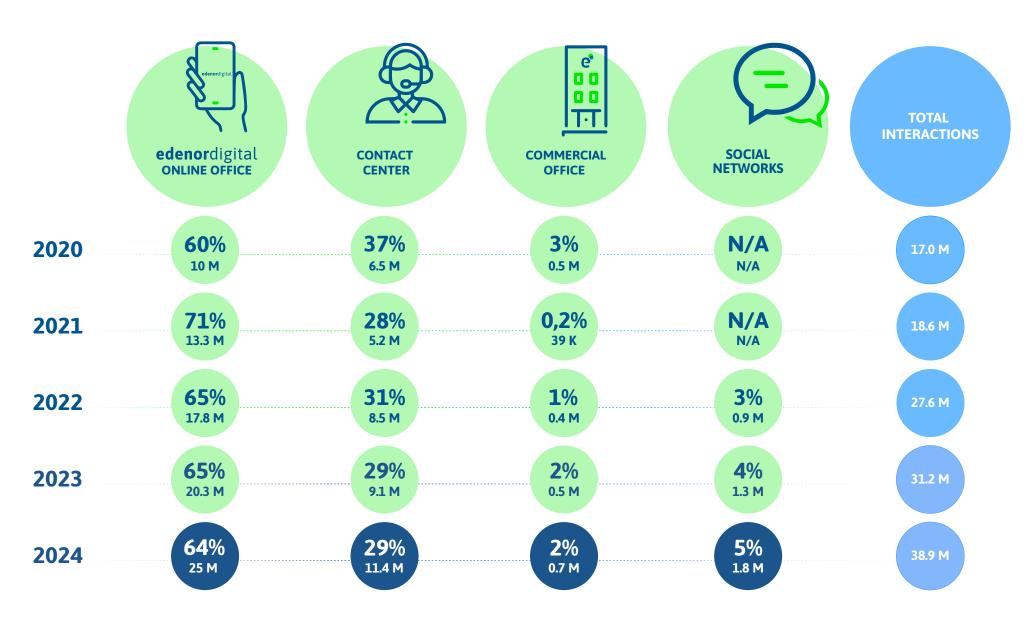
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ents. The contact center continued to strengthen its role as a central hub for personalized service, relocating part of its operations to optimize resources. These personalized channels complement our digital strategy, ensuring a comprehensive and high-quality experience for all our customers.

The combination of technology, innovation, and customer focus drives us to continue promoting responsible, forward-looking management, maximizing both the positive impact on users and operational efficiency. This ecosystem has strengthened customer trust, enabling us to identify areas for improvement through satisfaction surveys and feedback analysis.

Below, we show the evolution of the interaction distribution by channel:





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#### **COMMUNICATION**

**Edenor** is a company in constant evolution and development. In line with this commitment, it moves forward in its consolidation as an efficient, close and sustainable company, due to its sustained innovation policy, which constitutes a distinguishing factor and a driving force of change.

In this manner, **edenor** promotes an educational culture with innovative awareness. With different degrees, it crosses the different levels of the company, where new alternatives for optimizing the service experience, permanent improvement in different aspects of the network, provision processes and the introduction of smart grid systems stand out. In addition, as Argentina's largest distributor, we have outstanding programs, initiatives and agreements to educate and encourage all Argentines to reflect on and prioritize efficient consumption to promote a better world.

As part of **edenor**'s 2024 communication plan, the main axes that define the company's strategic planning remain: institutional, digitalization, payment strategy, and educational and relational aspects.

The positioning strategy is based on a general line of communication, an umbrella discourse, which encompasses these axes and establishes the evolution of the company's positioning through an educational position.

At **edenor** we keep constant, proactive and exciting communication with our customers, offering content that can contribute to improve and strengthen the relationship with them.

The communication axes on which we worked during 2024 were the following: institutional, digitalization, payment strategy and educational and relational

In the institutional axis, we can highlight the following:

#### Join efficient consumption

Since 2023, we have been running a campaign focused on tackling inefficient energy use through education.

We firmly believe that the key to more responsible and sustainable consumption lies in raising awareness and promoting efficient consumption habits.

This campaign is centered around four persuasive and informative guiding principles:

#### **Innovation - Agile Connectivity**

Being close to customers is possible through technology, but primarily by adopting an innovative approach that streamlines interactions and communications.

#### **Efficiency - Effective Performance**

Reviewing and improving functional actions to enhance efficiency in processes and interactions.

#### **Awareness - Efficient Consumption**

Leading the cultural shift of customers and society toward adopting energy-conscious initiatives.

#### Sustainability - A better world

Embracing the challenge of promoting sustainable



#### 4.4 OUR CUSTOMERS



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development while considering the impact on the community and the planet.

In this way, we seek to generate a cultural transformation, both internally and externally, focusing on essential aspects of edenor's management: works, innovation, efficient use of energy and sustainability.



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For this campaign, we received recognition from the Eikon Awards, standing out in three categories: Institutional Advertising General Campaign Institutional Television Advertising

This campaign included television and radio spots,

street advertising, digital advertising, and advertising

on web portals, cinemas and social networks.

Digital, Web, Social Media and Mobile Digital

#### Works

In addition, using social networks, e-mail marketing and digital advertising as dissemination channels, we inform our customers about the new substations that the company is building in the concession area. By doing so, we reinforce the commitment to quality of service and innovation in the distribution of electrical energy.

The digitalization axis focuses on promoting the use of digital management channels. In 2024, the main campaigns were:

#### Digital invoice

Promotion for customers to learn about this simple, fast, and sustainable way to access their invoice and the steps to subscribe.





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### 4.4 OUR CUSTOMERS

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#### Edenordigital

Its objective is to encourage the use of the online office and the app download to carry out online transactions.

#### **Technical service**

Promotion of digital channels for reporting interruptions in case of power outages and the means to receive notifications of scheduled outages.

#### WhatsApp

Its objective is to publicize the channel and its main functionalities, allowing simple and agile transactions to be carried out 24 hours a day.

The payment strategy axis aims to publicize payment channels and/or migrate customers to the most convenient ones. The campaign topics were:

#### Virtual wallets

Providing customers with a new payment method through virtual wallets using the QR code included in the invoice.

#### Self-management of the payment plan in edenordigital

Promotion of self-management of a payment plan through **edenor**digital for customers with unpaid invoices.

When we talk about the educational and relational axis, we refer to campaigns that provide information on transactions, procedures, regulatory aspects, etc. Also, promote education on safety and efficient energy use (in line with the institutional pillar)

#### **Tariff update**

Informing about the existence of a new tariff schedule and its impact on the invoice value.

#### Safe energy

Encompasses the safe use of electricity, with topics such as energy theft and recommendations for weather events.

#### **Energy education**

Its main objective is to provide advice on efficient energy consumption.

#### **Carbon footprint**

Providing clear and precise information on the new data provided by **edenor**digital Premium (for the Large Clients segment).

#### **Account executive**

Informing Large Clients about the assigned executive's contact details to foster a closer relationship with customers.

#### **Educational entities**

Informing about the importance of having a safe electrical installation that meets the requirements of each educational institution, both public and private.



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#### 4.4 OUR CUSTOMERS

#### **MEDIA**

The main objective of the area for 2024 was to consolidate edenor's positioning in the media as a benchmark of excellence in public services through a series of strategic actions aimed at further strengthening its reputation and corporate image.

The thematic axes of the period were mainly related to the news about changes in the tariff scheme, the efficient energy use, the possible effects of climate change on the electricity grid, and the development of the company's investment plan.

From the area, actions related to sustainability were supported through communication and relationship efforts, promoting the use of electric vehicles.

In addition to the above and in line with the communication plan designed for 2024, efforts were made to reinforce the company's positive image, presenting it as a socially responsible company, a job generator, innovative, and with investment and development as its focus.

#### **RELATIONSHIP**

During the year, we worked to strengthen ties with opinion leaders specializing in energy and, more broadly, in economics and business.

#### FIGHT AGAINST FRAUD ON MARKETPLACE

We continued with the process of reporting profiles on Facebook that promoted electrical fraud through Market Place to reduce consumption or manipulate the facilities. 1170 posts were reported with the aim of combating fraud and preventing the promotion of energy theft on that social network. Compared to 2023, the total number of complaints made increased by 21%. This task was carried out jointly by edenor and ADEERA.

#### **SOCIAL NETWORKS**

Social media continued its deepening path as strategic contact channels, serving as a way to connect with customers to promote smart energy use and, in addition, proactively alert them to possible weather phenomena.

From the sector and aligned with the communication plan, content was disseminated related to efficient energy use and planet care, public safety, electrical safety in open spaces, and weather alerts.

The number of followers and the growth in the last year by social network is divided as follows:











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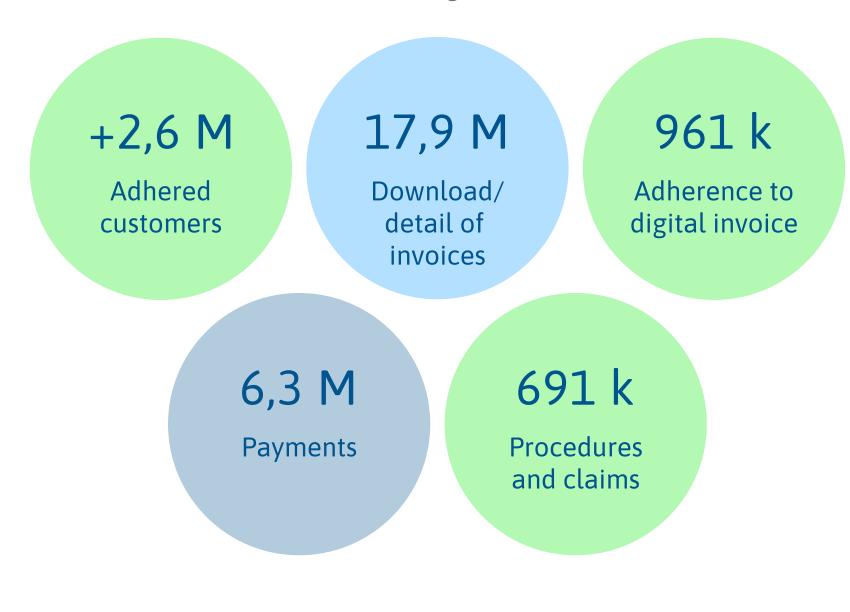
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#### **EDENORDIGITAL**

The total number of transactions during 2024 was:





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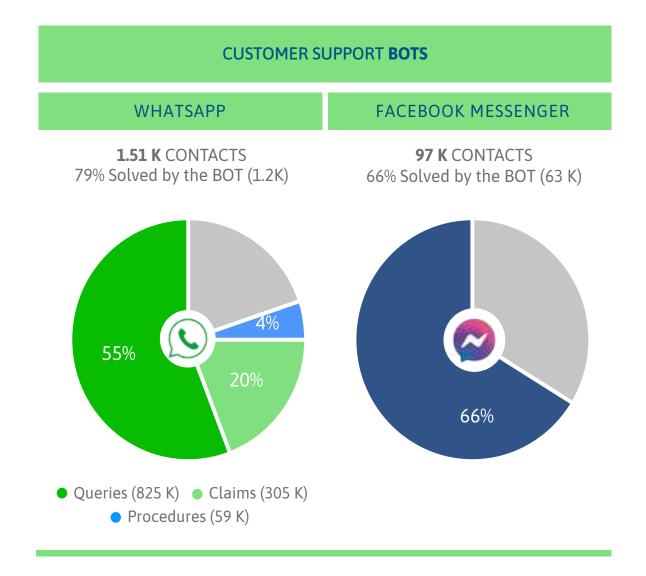
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#### 4.4 OUR CUSTOMERS

#### **SELF-MANAGEMENT INTELLIGENT CHAT (BOT)**

To encourage the use of automatic management chats, promoting continuous assistance 24 hours a day, 7 days a week, we implemented a Bot with first-generation artificial intelligence on Facebook, and we continued to add functionalities to WhatsApp. Among the most relevant developments, we can highlight the user experience customization, the latest bill download, and the latest consumption query.





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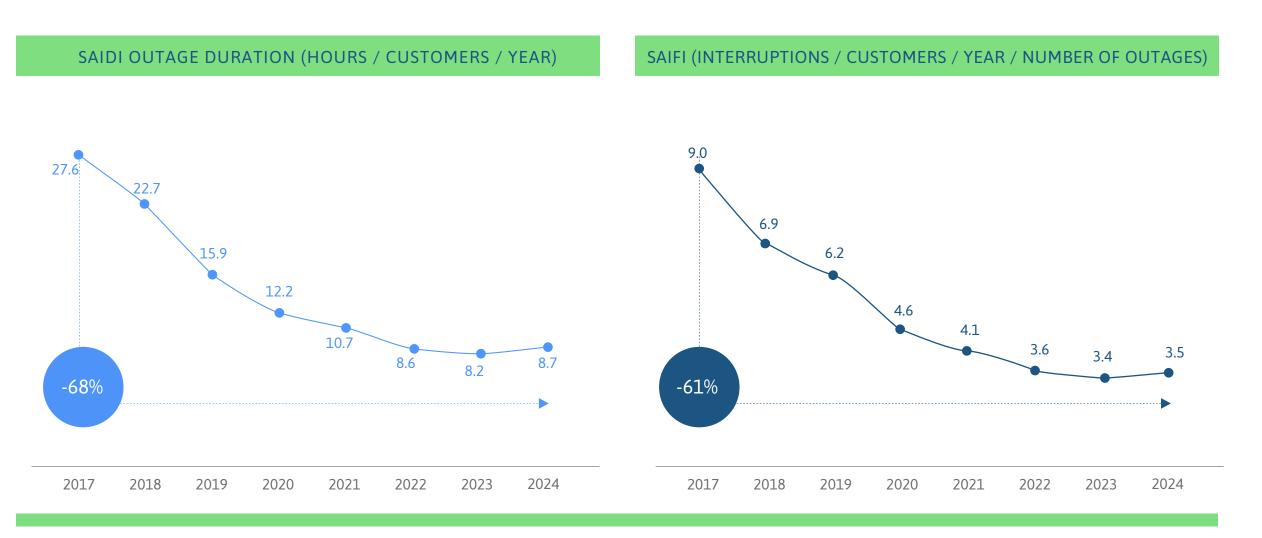
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### 4.4 OUR CUSTOMERS

#### **QUALITY OF SERVICE**

In 2024, we could improve the quality of service by continuing with the plans and projects implemented in previous years. The results obtained represented a significant improvement in the SAIFI and SAIDI service quality indicators.



As can be seen in the evolution of these indicators, we have achieved a significant reduction, with the duration of outages being 8.72 hours and the frequency of out-ages 3.51. This was reflected almost in equal proportion in the reduction of the total time indicator, since the average interruption time has practically remained the same compared to the previous period.

These improvements in service quality were achieved through continued investment in our network, and various significant projects in different areas where we have additionally encouraged innovation in our work teams with agile methodologies, as well as through digital transformation to consolidate an Intelligent Network with an efficient data management.

#### **ELECTRICITY-DEPENDENT CUSTOMERS**

During 2024, **240 smart meters** were installed for electricity-dependent customers, making a total of 934, allowing them to know in all cases the supply status via online.



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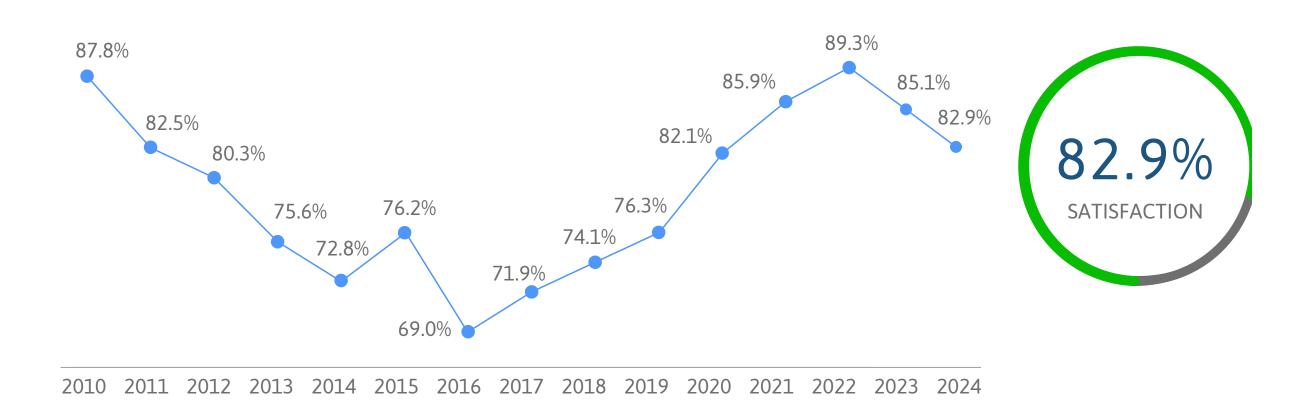
#### 4.5 CUSTOMER SATISFACTION

Measuring customer satisfaction is key to assessing the overall performance of the organization and promoting the formation of a corporate culture in pursuit of efficiency in management, always putting the customer at the heart of what we do.

The General Satisfaction Study aims to reflect the opinions of customers, taking into account that they may or may not have interacted with the Company. It is the customer's perception towards the different aspects of the service.

Since 1993, at edenor we have carried out various studies on an annual basis to identify the image, service, attention, requirements, needs and expectations of our customers.

In 2024, the satisfaction survey of our residential customers resulted in 82.90%, which is among the leaders of other public services.





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#### 4.5 CUSTOMER SATISFACTION

#### GENERAL SATISFACTION BY TARIFF SEG-MENT

#### **Transactional Studies**

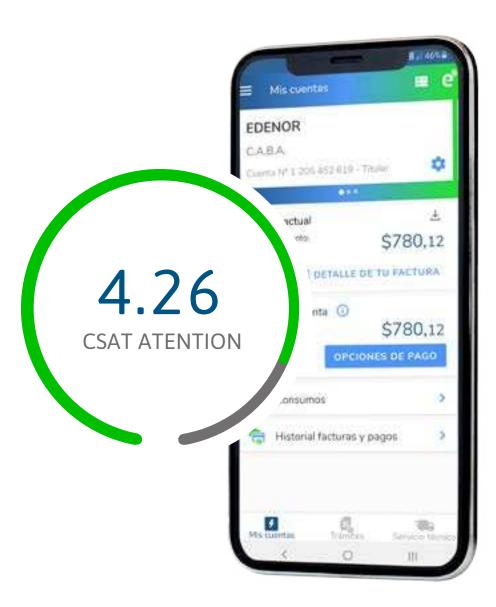
Currently, we have satisfaction surveys for face-to-face customer service at commercial offices, interactions with **edenor**digital, contact center, social networks and WhatsApp, which was incorporated in the last year.

The analysis of all these surveys allows us to detect points of improvement, good practices and efficiency in management, with the purpose of improving the service.

The satisfaction value is calculated on a scale from 1 to 5, where 5 is the maximum satisfaction.

Call Center	4.68
<b>edenor</b> digital	4.25
Social Networks	3.75
Commercial Offices	4.38

satisfaction results average



\* CSAT: Customer Satisfaction Score



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#### 4.5 CUSTOMER SATISFACTION

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#### **REAL ESTATE**

During 2024, we carried out relevant works for the Company, among which we can highlight the following:

- We completed several stages of the remodeling work of Guzman building, the headquarters of Region 1. The total works cover 4,550 m², ending the period with a total progress of 65%. The works involve all the sanitary cores, furniture, LED lighting, fire detection, data, thermal conditioning equipment, etc.
- We carried out works on the land for the future Polledo Substation, including 100% of the external wall, electrical installation and security booth with WC.
- · In the second half of the year, we installed electric chargers to supply the new vehicles that joined the fleet. We are moving forward with the necessary installations in eight buildings, Libertador Substation, Loma Hermosa, 2 workshops, Rolón, Guzmán, San Justo, Morón and the Garín warehouse. A total of 62 chargers are now active, with a projection of 27 chargers by 2025.
- We remodeled spaces in different offices, such as in Loma Hermosa building, setting up a meeting room and modifying surrounding spaces, lighting fixtures

and paint. We completed works on Tigre building, with the installation of electromechanical ventilation in the main building. In Moron building, the walls of the warehouse were rebuilt, as well as the exterior wall destroyed by the storm in December of the previous year.

- We carried out various renovations within Libertador building in response to functional changes in the company. These works include: a new room for the SOC, refurbishing the office in a larger space, as well as the management room. A new meeting room was built on the 1st floor, and the layout for the spatial renovation was designed, which will be integrated into a model floor.
- Progress was made with the painting plan for Tronador Building, Loma Hermosa and eight commercial offices, General Rodriguez, Muñiz, Vicente Lopez, Escobar, Tres de Febrero, Merlo, Gonzalez Catan, Malvinas.
- In Moron building, we paved the street adjacent to the property, which was made of dirt in very poor condition, leaving the accesses in good condition for the entry and exit of the fleet and trucks.



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#### 4.5 CUSTOMER SATISFACTION

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- We installed photovoltaic panel power generation systems in Ituzaingo commercial office buildings. Another installation is planned for two more buildings next year.
- Comprehensive leveling of Saavedra and Hurlingham substations, considering different aspects, including the adaptation of the interior and exterior lighting by using LED technology, comprehensive civil renovation works in sanitary cores, modifying the layout for mixed use, adaptation of thermomechanical installations by replacing obsolete equipment with new Data Center line equipment, which involves gas with lower environmental impact and energy consumption.
- We continued with the lighting adaptation plan for substation venues, covering four buildings in the current year. This involved the replacement by LED technology, which, in addition to the lighting improvement, allows the reduction of energy consumption and facilitates night-time operation in said facilities. Likewise, progress was made with the plan to adapt interior lighting in Substations, covering nine buildings in the current year, normalizing deviations to correct them according to current regulations.

- We continued with the relamping adaptation plan in six commercial buildings, replacing existing fixtures with new ones that involved LED technology and adjusting the light level to reach the values required by current regulations.
- We continued with the adaptation plan of interior lighting in buildings and Substations, eliminating deviations in a total of 32 properties where the lighting levels required by current regulations have been achieved.
- We have solar panels in two commercial offices, avoiding the following CO<sub>2</sub> emissions in each of them:
- 3 de febrero Commercial Office: 2,148.86 kg of CO2 avoided
- Moreno Commercial Office: 3,109.11 kg of CO2 avoided



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### 4.6 VALUE CHAIN

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#### **CONTROL OF SUPPLIER COMPANIES**

At **edenor** we are committed to monitoring compliance with labor, social security, and health and safety obligations of companies that provide services under the terms of Section 30 of Law 20.744.

In compliance with this goal and on a monthly basis, the service companies contracted by our Company must present the documentation that guarantees compliance in a timely manner with the requirements imposed by law in relation to their company and their personnel.

In addition, we continue to improve and streamline technological tools, such as the digital platform, so that companies can report on a daily basis the assignment of their personnel and tasks by location in the concession area.

### EDENOR ENCOURAGES THE PARTICIPATION OF SMALL SUPPLIERS OR SMES

On **edenor** website, within the "Institutional" section, there is a link to the Supplier Registry, where all types of suppliers can register and form part of the database. Once the supplier is registered, it will be authorized.

All suppliers that are registered on the web portal comply with the Company's Code of Ethics.



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#### 4.6 VALUE CHAIN

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#### **SUPPLY PROCESS**

The supply process starts with the detection of needs within the organization and/or the use of a market opportunity, and concludes with the instrument for this purpose.

The identification and evaluation of opportunities constantly feeds back this process with the purpose of guaranteeing Customer satisfaction, minimizing costs and creating value in the supply chain.

The supply process can be centralized or decentralized.

The Supply, Services and Logistics Management will prepare the biennial review of the process to guarantee its continuous improvement; however, other modifications or updates may take place before the aforementioned period.

If we detect situations that do not comply with the requirements specified in this Standard or its application procedures, or situations that could potentially lead to non-compliance with these requirements and/or proposals for improvements to the process, they will be channeled through **edenor**'s integrated management system.

### PRIORITY IS GIVEN TO THE PURCHASE OF NATIONAL SUPPLIERS

Our Company complies with the Argentine Purchase Law. Said law gives national suppliers priority in public bids and promotes technology transfer processes in favor of local companies, offering the possibility of inserting them into global value chains and favoring their access to international markets.

In 2024, 1,231<sup>4</sup> authorized suppliers were registered. The total amount paid is \$1,668,382<sup>5</sup> million.

- National suppliers: \$ 1,636,742 million
- Foreign suppliers: \$ 31,640 million

#### **HIGHLIGHTS IN 2024**

- 1,231 registered authorized suppliers
- 1,254<sup>6</sup> registered authorized suppliers with which commercial activity was maintained
- 12,566<sup>7</sup> total supplier base
- 94.42% of local suppliers and 5.58 % of foreign suppliers

- 4. For the calculation, we considered the suppliers that appear on the **edenor**Supplier Base as of December 31, 2024.
  The following suppliers are excluded from the calculation:
- Internal payments without Tax Id No. (CUIT) 5. Donations included. The
- Non-commercial supplier
- **Edenor** cancellation

- Provisional supplier cancellation
- Foreign cancellation
- Foreign provisional
- Not renewed
- Provisional
- payment recognition date is taken as a reference. For the
- conversion from foreign currency to pesos, we used the Banco Nación value for the dollar currency on the business day prior to payment.
- 6. For the calculation, we considered the suppliers that appear on the **edenor** Supplier Base as of December 31, 2024.
  - The following suppliers are excluded from the calculation:
  - Internal payments without Tax Id No. (CUIT)
  - Non-commercial supplier
- Payment to suppliers is considered commercial activity.s.

- 7. For the calculation, we considered the suppliers that appear on the **edenor**. Supplier Base as of December 31, 2024.
- The following suppliers are excluded from the calculation:
- Internal payments without Tax Id No. (CUIT)
- Non-commercial supplier



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#### 4.6 VALUE CHAIN

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#### **ORACLE PROJECT**

In November 2024, the company migrated to the new Oracle Fusion platform for supplier registration and tenders.

This new portal centralizes supplier registration and tender information in one place and improves the supplier experience in both the tendering process and registry management (maintenance and updating of general, corporate and tax data.)

#### Benefits of implementing the portal

- It optimizes the operation, making it more efficient and functional
- It is integrated as a key component in our constant technological update
- It centralizes all the information in one place, facilitating access and management
- It simplifies and streamlines workflows, significantly improving the experience for both suppliers and our internal team

#### **SUPPLIERS WEB PORTAL**

In July 2024, we implemented a new supplier portal, providing a series of benefits for both **edenor**'s internal processes and its suppliers.

#### **Benefits**

- It optimizes the invoice registration and payment tracking process
- It improves interaction and communication between suppliers and the accounts payable team
- It provides clear and real-time information
- It entails a technological replacement that guarantees the solution scalability





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#### 4.7 INNOVATION

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Innovation remains the core of our commercial strategy. We have invested in cutting-edge technologies and digital solutions to drive efficiency, reduce emissions, and meet our customers' changing needs.

We highlight the implementation of an information and security event management system to strengthen the security of information owned and/or managed by **edenor**, based on best cybersecurity practices (CIS control).

Our efforts to improve our control center, implement more agile communication systems, and incorporate artificial intelligence into our commercial systems have positioned us as leaders in the energy industry.

#### **TELECOMMUNICATIONS**

In 2024, **18 teleprotection** devices were installed on the electrical network. These devices detect and isolate faults, represented by eight network links that enable the assignment of different priority levels to network traffic.

At Substations we assisted in the **connectivity of 116 meters** migrated to the new dominant standard technology for wired networks due to its simplicity, reliability and

capacity for evolution. In addition, we expanded the **operational fleet communication system** network, optimizing coverage for Region 2.

We carried out the change of **inverters** to unify the **safe power supply** with the electrical network elements in 20 Substations, providing greater reliability in the equipment.

We also migrated to the most advanced **WiFi 6** standard in Libertador Building and Substations to meet the needs of modern connectivity, offering more speed, capacity and efficiency.

We continued to modernize **electronic security** in buildings and Substations with integrated access control, intrusion detection and video surveillance services, high-lighting the perimeters of Substations Rodriguez and Matheu, which increases the facilities protection.

For **Guzman Building**, significant progress was made in removing cabling in key areas, including workstations, video surveillance systems, fire protection systems (APS) and telecommunications rooms. These actions are part of a strategic effort to optimize the facilities, modernize the infrastructure and ensure a more efficient and orderly environment.

The **Contact Center platform** used for interaction with the end customer has also been updated to the latest version, which keeps it up to date in terms of computer security and the necessary technical assistance, using the best maintenance practices. This will facilitate integration with other software solutions, analysis platforms, artificial intelligence and the possibility of migrating to the cloud.

Finally, we implemented an **online monitoring tool for optical fiber**, which monitors the backbone links, which are essential for transporting large volumes of data on the network. This tool allows detecting faults or outages with an accuracy of up to 1 meter. In addition, the backbone radio links were replaced, increasing the bandwidth and configuring them as a backup for the optical fiber network.



#### 4.7 INNOVATION



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### DIGITAL ARCHITECTURE, DATA ANALYTICS AND DATA GOVERNANCE

In line with our goal of being a data-driven company, in 2024 we are making progress on the four pillars that underpin our strategy:

In terms of **Descriptive Analytics**, we have complemented the development of traditional needs (such as tables, interactive dashboards and reports) with the incorporation of information domains available to internal users. This allows self-management (self-service) giving the user greater autonomy in data management.

In **Advanced Analytics**, we continue to incorporate artificial intelligence, both traditional (to solve problems with known data) and generative (to create new content from previous examples). This year, we have begun to use it to predict possible connection failures in equipment intended for remote operations and to analyze survey responses from end customers, evaluating their opinion of the service.

In **Data Engineering**, we continued to consolidate and mature our data architecture. Progress was made in in-

corporating new corporate data into the data lake (centralized repository of data from multiple sources) from the Nexus and Scada electrical network analysis and control systems, and the **edenor** Success Factors Human Capital management system, all supported by a solid **Data Governance** framework with the aim of ensuring that the data is accessible, accurate, consistent, secure and used effectively throughout its life cycle.





#### 5.1 INTEGRATED MANAGEMENT SYSTEM



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We have an **Annual Integrated Management Pla**n, where actions related to training, thematic controls, and specific environmental and pollution control actions are consolidated. This management system allows us to meet customer requirements, with a minimum environmental impact on processes, and with the lowest possible risk to the health and safety of workers.

**Edenor** has the following Management systems within its Integrated System:

- ISO 9001:2015: Quality Management Systems
- ISO 14001:2015: Environmental Management Systems
- ISO 45001:2018: Occupational Health and Safety Management System

There is a Policy following the 3 standards criteria.

In September 2024, the external maintenance audit of the Integrated Management System (IMS) was conducted. The audit was carried out by IRAM, and two strengths were highlighted.





#### 5.2 INITIATIVES TO PROTECT THE ENVIRONMENT



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#### **COMMITMENT TO THE ENVIRONMENT**

The environment can be analyzed as a complex system that involves a multiplicity of relationships between elements of different origin, coming from nature (air, water, soil, fauna, flora, etc.) and elements of anthropic origin (population, urban infrastructure, agricultural production systems, services, industries, etc.).

To demonstrate its commitment, **edenor** has included within the Company's Strategic Vision, respect for the Environment as a central management value, reinforcing it with adherence to the United Nations Global Compact and its 10 principles.

Thus, since 1994, with the objective of being sustainable, we implemented the Environmental Management System, aimed at caring for and preserving the environment and mitigating or minimizing the impacts that may be caused.

The Environmental Management System generated an orderly and methodical way of working that promotes credibility, reliability and transparency.

With this System, **edenor** is in a position to detect potential negative impacts and respond to these challenges in a comprehensive manner.

Being part of the Integrated Management System, the IMS manager for each Management Area, is in charge of introducing the internal procedures for environmental protection to the rest of the staff, identifying and managing the environmental aspects and actions of the activities or services, and training in all activities related to the aforementioned IMS.

On the other hand, every year, the environment area collaborates in the development of the Annual Integrated Management Plan, through which we consolidate actions related to training, thematic controls and specific environmental and pollution control actions.

### INITIATIVES TO PROTECT THE ENVIRONMENT

Any activity or organization may have an impact on the environment. Environmental impacts refer to all those changes in the environment, whether adverse or beneficial, that result from the activities, products and services of the organization.

Companies have a fundamental role in caring for the

environment. Thus, since our beginning as an electrical service provider, we support initiatives that within the organization promote values such as:

- The rational use of energy
- · The preventive approach to environmental impacts
- · Research and development of new technologies, and
- · Permanent and documented environmental monitoring of all processes.

For this purpose, we communicate alternatives to effectively manage electrical energy consumption and care for the environment through the web and dissemination actions to the community. At the same time, all employees are encouraged to learn the environmental aspects of their activities and the best way to prevent negative impacts. In this task, those IMS managers of each area work together, training the rest of the staff.

The identification of environmental aspects is reviewed annually, ensuring a constant update of the potential impacts of facilities, equipment and activities. This activity constitutes the basis for defining the annual environmental management objectives, being the core on which continuous improvement efforts must be focused.



#### 5.2 INITIATIVES TO PROTECT THE ENVIRONMENT



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### PREVENTION AND CONTROL OF NEGATIVE IMPACTS

At **edenor** we use preventive maintenance-oriented procedures. This type of maintenance has an environmental objective, by establishing continuous and permanent control of facilities with a risk of impact on the environment. These procedures consist of verifying the condition of all facilities and correcting the anomalies detected before they cause potential damage. Therefore, we avoid having facilities out of service, which may affect customers, the Company and eventually the environment..

#### **Control of our facilities**

At **edenor** within our facilities, we control:

The management of solid and semi-solid waste, liquid effluents and emissions into the atmosphere.

#### **Electromagnetic fields**

It is important for the Company to control electromagnetic field emissions. For this purpose, we have a work team made up of the Environment, Distribution Engineering and Standardization areas and the technical Departments of Distribution and Transmission.

This team considers all the necessary steps for mitigation and/or remediation in the event of deviations, that is, control, monitoring and verification (Environment), analysis and design of adaptation in facilities (Distribution and Standardization Engineering) and execution remediation (Technical Departments of Distribution and Transmission), thus closing the circuit for the actual resolution of possible problems.

The World Health Organization establishes, as a precautionary measure, values of 100  $\mu T$  for magnetic fields and 5 kV/m for electrical fields. Argentine legislation is more rigorous in this regard, establishing values of 25  $\mu T$  and 3 kV/m respectively, which must be measured at the perimeters of electrical installations.

#### Noise level

Electrical facilities can generate noise as a result of their operation. For this reason, since 1997, the levels of environmental noise generated in areas close to Substations and Transformer Centers have been monitored.

The measurements are carried out following an Annual Monitoring Plan, although others are made based on requests from the ENRE, customers who feel affected or as a result of the modification of a substation, in order to determine if the changes introduced have modified the ambient noise level.

These procedures follow the directives of the IRAM 4062 standard, which indicates that the difference between the background noise and the noise emitted by the equipment must not exceed 8 (eight) dB.



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The following table shows the values measured in these controls in 2024:

2024				
SUBSTATION		MAXIMUM REGISTERED	MAXIMUM REGISTERED	DAYTIME NOISE LEVEL
CODE	NAME	VALUE OF ELECTRIC FIELD (kV/m)	VALUE OF MAGNETIC FIELD (uT)	(difference between measured and calculated) [dB]
152	San Isidro	0.000133	5.8860	5.2
52	Aniversario	0.031210	1.3090	-18.3
55	Munro	0.661500	2.1800	6.1
155	Villa Adelina	0.062260	1.9270	3.8
133	Austria	0.002586	2.6360	-1.3
29	Aguas	0.036900	0.5160	-0.4
62	Merlo	0.187900	9.5900	0,2
269	Las Heras	0.356300	2.9620	-20.5
272	Edison	0.102700	1.6350	-2.2
355	Tecnolopis	0.679900	2.9790	0.8
369	Benavidez	0.878400	2.8420	1.6
260	Derqui	0.114600	12.7200	-4.3

\*For the comparison of the difference between the measured and the calculated background value, IRAM 4062 Standard sets the most restrictive situation between them; as a result, the real situations in the places where the facilities are located are not contemplated

In addition to these measurements in substations, during 2024 electromagnetic field measurements were carried out in 12 High Voltage lines/cables and in 58 transformer centers. The results met the limits required by the regulations for this type of facilities.

Likewise, we carried out electromagnetic field measurements to obtain the granting of administrative easement for the Company's transformer centers, ensuring compliance with the law in all cases. Not only was regulatory compliance analyzed in accordance with the requirements of the Secretariat of Energy, but also the uses given to the premises adjacent to the centers were taken into account, to determine the possibility of current or future incidence of electromagnetic emissions from electrical equipment.

Cases detected with anomalies are referred to the technical area, in charge of maintenance or design of facilities, where an evaluation and solution proposal is carried out, within a period stipulated by the Environmental Management Plan. This solution, which is particular to each situation, is executed and subsequently verified.



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### **ENVIRONMENTAL IMPACT ASSESSMENT (EIA)**

#### What is this assessment and why is it required?

It is a detailed study of all the tasks that involve the construction or modification of an electrical facility, identifying the possible negative and positive impacts that come with both the execution of the work and the operation of the facility, evaluating and quantifying these impacts to obtain the most favorable alternative to the surrounding environment.

Those impacts linked to the base environment are taken into account, such as:

- Visual intrusion
- Noise and vibrations
- · Electromagnetic fields
- · Threat to cultural heritage
- Threat to flora
- · Threat to fauna
- Public security
- · Space occupation; Soil damage
- Threat to surface waters
- Threat to air quality
- · Threat to vehicular traffic
- · Impact on pedestrian traffic

- Threat to other services
- Threat to commercial activity
- Employment generation
- · Waste management
- · Energy supply

Each impact assessment takes at least 45 business days for the final preparation of the study. This study is submitted to local environmental authorities who certify the environmental suitability of the work.

EIA's carried out in 2024:

- New Substation 460 Polledo
- Expansion of Substation 160 Gral. Rodríguez

In addition, for the year 2024, **edenor** obtained the Environmental Impact Statement issued by the Ministry of the Province of Buenos Aires, for the following construction projects:

- Expansion of Substation 365 Pantanosa
- Expansion of Substation 254 J.C. Paz
- Expansion of Substation 258 Paso del Rey and its linking electrical duct
- Electrical duct 623/694: Tesei Morón

• Electrical duct 612: Substation Zappalorto - Substation Merlo

And the Certificate of Environmental Suitability granted by the Environmental Protection Agency of the City of Buenos Aires for the following work:

Linking electrical duct – Replacement of voltage line
 no. 114/418

#### **CONTINUOUS IMPROVEMENT**

We actively participated in the Argentine Business Council for Sustainable Development (CEADS), the Argentine Society for Continuous Improvement (SAMECO), the Association of Electrical Energy Distributors of the Argentine Republic (ADEERA), in working groups and commissions for exchanging experiences in environmental matters.

Additionally, we received training related to the Environment: "Waste Management", "Management of Environmental Pollutants" and "Management of Environmental Emergencies".



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#### $These trainings {\it registered} a total of 230 participants.$

We also participated in COP29 in Baku and we are part of the "Utilities for Net Zero Alliance" UNEZA, an association of distribution and generation companies that exchanges information and strategies.

Edenor reaffirms its commitment to sustainability through initiatives focused on energy efficiency and reducing environmental impact. Its participation as a sponsor at the IETA Business Hub during COP28 in Dubai and COP29 in Baku highlights its active role in the energy transition and global commitments toward net-zero. At COP29, Edenor took part in the panel 'The Key Role of Environmental Markets in Latin America,' where the Company's innovative tools for measuring sustainability through environmental footprint assessment were showcased. This approach underscores the private sector's role in emissions reduction and the promotion of economic models based on environmental justice and cross-sector collaboration.

Additionally, during the summit, strategic alliances were established, and the Company explored its potential incorporation into the Utilities for Net Zero Alliance (UNEZA).

#### **Vehicle maintenance application**

One of the most important indicators is vehicle availability, defined as the percentage of vehicles in service (SLAs with the internal client), which reached over 90% for the light fleet and 80% for the heavy fleet.

In addition to the above, in 2024, we incorporated 226 brand-new units into our operational fleet, consisting of 9 aerial lifts of 15m, 1 aerial lift of 14m, 2 insulated aerial lifts of 16m, 30 vans, 9 double-cab 4x4 pickups, 72 single-cab 4x4 pickups, 30 light electric utility vehicles, 1 electric truck, 1 multifunction crane, 16 electric cars, 20 electric vans, 8 hydro pickups, and 27 units for logistics operations.

To maintain an optimal vehicle fleet, 170 vehicles were decommissioned and sold.

As part of the ongoing modernization and digitalization of the Fleet Management Subdivision's processes, we introduced several improvements to the vehicle maintenance application used for managing all requests in 2024.

- Implementation of a checklist form for the workshop audit team, enabling online visualization of a vehicle's condition upon entry and exit from the workshop. This reform aligns with the standards of major automotive manufacturers, improving repair quality and, consequently, service levels
- Coding of rejection/modification reasons for generated tickets through a dropdown menu, optimizing the logistics operation of the fleet
- · New filters to enhance the application's usability

Progressing with the report digitalization plan through Qlickense, we developed monitoring dashboards for vehicle technical inspections (VTV) and servicing, allowing real-time tracking of key indicators.

Continuing one of the department's most innovative projects, "Acquisition and Implementation of Electric Vehicles and Charging Stations", we achieved the following milestones:

 Analysis and installation of 62 charging points across buildings located in San Justo, Morón, Belgrano, Loma



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Hermosa, Garín, Chacarita, San Isidro, and maintenance workshops in La Matanza and Moreno.

- Implementation of the EV Jungle system for charger management and data analysis, enabling real-time visualization and administration of charging points.
- Training of 152 users of electric vehicles assigned to areas where these units were deployed.
- Development and implementation of a maintenance methodology for this type of vehicle, with training provided to workshops and in-house staff by specialized technicians from automotive manufacturers.

#### **Future of electric vehicles**

Given the addition of 94 electric units to the company's fleet added to the 4 we already had, bringing the total number of electrical units to 98, an analysis will be conducted to assess their performance and benefits compared to internal combustion engine vehicles. This assessment will consider key parameters such as efficiency, costs, and maintenance, taking into account the company's specific usage conditions.

The emissions value from the use of the electric fleet for the year 2024 was 1,630.51 kgCO₂eq.





#### 5.3 EDENOR'S ENVIRONMENTAL PERFORMANCE



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EMISSIONS INVENTORY					
Energy consumption within the organization*					
INDICATOR 2023 2024					
Electrical energy consumed (TJ)**	68.01	68.65			
Scope 1 - Direct GHG emissions (tCO <sub>2</sub> eq)					
INDICATOR	2023	2024			
Fleet fuel consumption	5,348.25	3,318.85			
Fuel consumption GGEE	543.06	390.03			
SF6 losses	0.00	0.00			
TOTAL	5,891.31	3,708.88			
Scope 2 - Indirect GHG emissions associ	ated with ener	rgy (tCO ea)			
Scope 2 - Indirect GHG emissions associ		2			
INDICATOR	2023	2024			
INDICATOR  EE consumption at buildings	2023 1,954.84	2024 1,885.65			
INDICATOR	2023	2024			
INDICATOR  EE consumption at buildings EE consumption OOCC	2023 1,954.84 136.43	2024 1,885.65 132.48			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations	2023 1,954.84 136.43 2,454.21	2024 1,885.65 132.48 2,480.06			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations  Fleet EE consumption  TOTAL	2023 1,954.84 136.43 2,454.21 0.26 4,545.74	2024 1,885.65 132.48 2,480.06 1.60			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations  Fleet EE consumption	2023 1,954.84 136.43 2,454.21 0.26 4,545.74	2024 1,885.65 132.48 2,480.06 1.60			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations  Fleet EE consumption  TOTAL	2023 1,954.84 136.43 2,454.21 0.26 4,545.74	2024 1,885.65 132.48 2,480.06 1.60			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations  Fleet EE consumption  TOTAL  Scope 3 - Other indirect emissions (tCC)	2023 1,954.84 136.43 2,454.21 0.26 4,545.74	2024 1,885.65 132.48 2,480.06 1.60 4,499.79			
INDICATOR  EE consumption at buildings  EE consumption OOCC  EE consumption at Substations  Fleet EE consumption  TOTAL  Scope 3 - Other indirect emissions (tCC)  INDICATOR	2023 1,954.84 136.43 2,454.21 0.26 4,545.74 0 <sub>2</sub> eq) 2023	2024 1,885.65 132.48 2,480.06 1.60 4,499.79			

- · Energy purchase: 26,827 GWh
- · Energy sale: 22,726 GWh
- Energy loss: 4,100.45 GWh (986.691,92 tCO<sub>2</sub>)<sup>8</sup>

Since the end of 2024, we have been working to expand the measurement of our environmental footprint and on possible mitigation actions, reviewing all our impacts on processes.

- 8. The energy loss consists in the energy necessary for the operation (technical losses) and the energy that was not billed due to theft (non-technical losses).
- \* Starting in 2024, **edenor** began measuring its emissions using a new application, which features a database with real-time updated data, particularly regarding emission factors. Previously, until 2023, the calculation method required waiting for various organizations to update these factors, often with significant delays. As a result, at the time of calculation, the available published data was generally not representative of the corresponding year.
- \*\* The tool we use to measure it is in Terajoules.



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#### **WASTE MANAGEMENT**

#### Recycle, reduce and reuse

The recycling of materials is present in all the Company's operational and administrative processes. The waste generated from the activities carried out at **edenor** is classified as follows::

- Hazardous Industrial Waste: oils and oil-impregnated materials. Solvents, paints and resins. Fluorescent tubes and energy saving lamps. Batteries. Waste Electrical or Electronic Equipment
- Non-Hazardous Industrial Waste: scrap, remnant and inert waste material
- Household waste: wet and recyclable

According to this classification, each type of waste is treated according to its distinctive characteristics. The form of storage, the adequate conditions that the ware-houses must have and the handling of containers and/or vessels, is managed and controlled by the Su-

pervisors of the Integrated Management System (SGI) of each Area.

At the same time, the Environment area carries out follow-up and monitoring, through systematic thematic controls. Although these duties are clearly established, each one of us is responsible for properly segregating and disposing of the waste generated by our activity.

WASTE (metric tons)					
HAZARDOUS INDUSTRIAL WASTE (RIE)	2022	2023	2024		
RIE: Total	481.87	412.5	425.52		
RIE: For disposal	96.89	11.9	202.38		
RIE: Regenerated	83.2	145.4	191.24		
RIE: Recovered	301.78	255.3	31.90		
NON-HAZARDOUS INDUSTRIAL WASTE (RINE)	2022	2023	2024		
RINE: Total	3,362.74	4,522.3	4,899.28		
RINE: Total for disposal	2,967.05	4,131.2	4,411.63		
RINE: Total revalued	395.69	421.8	487.66		
RECYCLABLE WASTE	2022	2023	2024		
Total recyclable waste	62.16	22.8	42.71		

<sup>\*</sup> The waste has documentary traceability from the moment it leaves the company's facilities until its final destination (transport receipts, manifests issued by the environmental authority, weighings, certificates of final disposal, etc.).



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#### **Biodiversity**

At **edenor**, through various actions and initiatives, we prevent the degradation of the natural world due to our activity.

#### Paper usage

The Technology, IT and Telecommunications Department implemented actions for the efficient use of printers, which translates into energy savings and the avoidance of unnecessary printing.

The methodologies applied are the following:

- Secure printing: to withdraw papers it is necessary to identify yourself with the network user
- Remote: the printers have been configured so that by default the papers come out in black and white on both sides

YEAR	UNUSED SHEETS	LITERS OF WATER SAVED	APPROX. SAVED TREES	UNUSED REAMS
2023	708,799	7,087,990	89	1,418
2024	803,877	8,038,770	100	1,608

<sup>\*</sup>References: 1 sheet = 10 liters of water, 1 ream = 500 sheets,



 $<sup>1 \</sup>text{ tree} = 8000 \text{ sheets}$ 

<sup>\*\*</sup>Equivalence considering that the reams used are made from sugarcane

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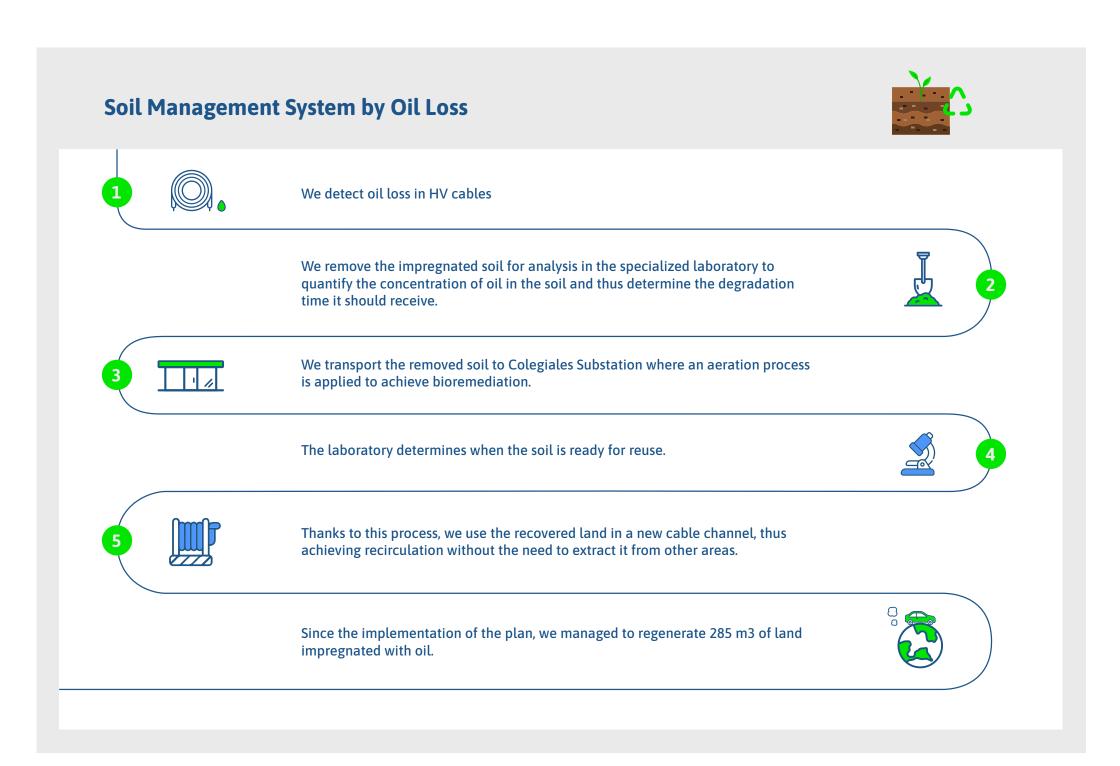
#### Soil management

The previous OF (Oil Filled) high voltage cables existing in the **edenor** network have a particular electrical insulation, which consists of multiple layers of paper impregnated with biodegradable oil (they have a low toxicity to fish, mammals and humans, and they can also degrade naturally under aerobic conditions.

The center of the conductor has a passage for this fluid, which diffuses through the conductor to the paper insulation, with a lead sheath acting as an outer containment. A deterioration in the lead sheath produces a loss of insulating fluid, a decrease in insulation and electrical failure of the cable, with the consequent interruption of the electrical service. Therefore, the requirements of the electrical service and the environmental ones are strongly linked.

These cables are permanently monitored online so that in the event of a reduction in pressure, the warning is immediate, allowing an early intervention of the cable.

OF Oil contamination (in tons)	2023	2024
Land contaminated with OF oil	32	29





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#### **Wooden poles**

Committed to the community and the environment, we organize donations of disused wooden poles with different organizations. This action allows us to mitigate one of the environmental impacts associated with our activity and simultaneously generate a positive social impact by allowing organizations to carry out projects related to the improvement of their infrastructure.

During 2024, a total of 48 tons of wooden poles were donated, thus avoiding disposing of this waste through a landfill site.

#### SF6 gas management

SF6 gas, or sulfur hexafluoride, is the main electrical insulator and is widely used in the electrical industry to prevent short circuits and accidents.

This gas is characterized as being non-toxic, colorless and odorless, but it has an adverse effect on global warming. The release of 1 kg into the environment is equivalent to 23,500 kg of CO2. Furthermore, its persistence in the atmosphere is more than 1,000 years, because it is a gas that is not generated naturally and degrades very slowly.

At **edenor**, unlike other companies, since September 2020 we have begun to put this gas in regulated tubes, through a safe process, to prevent any leaks into the atmosphere. Since the beginning of this process, a total of 577 kg of SF6 gas has been extracted from equipment removed from the network.

In the future, **edenor** wants to continue reducing the disposal of inert waste through landfill sites by means of recovery practices.



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# SOCIAL PERFORMANCE

[GRI Contents: 2.7; 2.16;2.30; 401-1, 403-1, 403-2, 403-3, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-2, 407-1, 413-1]

edenor

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# 6.1 OUR TEAM

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We are convinced that our team is edenor's greatest strength, which is why we promote the best labor practices that are applied throughout the organization, and we promote equal opportunities, diversity and respect among our collaborators in a healthy and productive work environment.

Training, development and well-being policies and programs that guarantee the best workplace are an axis for the development and well-being of our collaborators and, in turn, a fundamental pillar to achieve the levels of quality in the service rendered at **edenor**.

Consolidating inclusive and participatory management is the general guideline of the actions promoted for our teams, with open communications and a balance between achievements and the quality of working life.

Aligned with this commitment, we developed a value proposition for the development of our teams and all those who want to join the Company:

On the other hand, our social focus combines the development of the communities in which we operate; therefore, we continue to engage with universities and schools throughout our coverage area to consolidate our positioning as an employer brand and strengthen



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# 6.1 OUR TEAM

alliances that allow us to bet on technical training and be able to provide job opportunities.

Among the people incorporated in 2024, many technological profiles stand out, which have joined to promote **edenor**'s technological transformation and innovation process.

#### **WE ARE EDENOR**

- 4,642° employees
- 16.86% women
- 14% women in management and Board positions
- 79% employees covered by collective bargaining agreements<sup>10</sup>
- 115,403 training hours
- 24.86 average hours of training per employee





<sup>9.</sup> To obtain the number of employees, the payroll of active employees as of 12/31/2024 was used. The distinction between men and women is based on the information provided by employees at the time of their hiring. Interns are not included. **edenor** does not have temporary employees or employees with non-guaranteed hours. Edenor operates within a single region

<sup>10.</sup> We maintain a permanent dialogue with unions that represent our workers, mainly with the Luz y Fuerza Union, and the Association of Senior Personnel of Energy Companies (APSEE).

# 6.2 OUR EMPLOYABILITY PERFORMANCE



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Based on the Human Resources Policy, the Company generates equitable employment opportunities and promotions without discrimination.

Regarding staff recruitment, in 2024, we continued optimizing the company's onboarding process, working on various initiatives for new hires. These include personalized institutional welcome videos from senior management, group outings for non-technical profiles to visit our facilities and gain greater knowledge and engagement with the business, among others.

Additionally, new employer branding initiatives were implemented, such as a **Recruiting Day**, which brought together more than 50 professionals and students from business-related fields. They had the opportunity to learn about our technical areas, benefits, training plan, job opportunities, and career development prospects.

A new **Trainee Program** was launched, welcoming 33 future professionals into both technical and customer service areas.

These trainees are pursuing degrees in engineering or business-related fields and can integrate their academic learning with professional development through a part-time work model. Through various programs, we onboarded 163 technical young professionals and 38 interns, enabling them to start their professional journey at **edenor**.

Additionally, more than 34 positions were filled through our internal job search program, which promotes organizational mobility, fostering employee growth and a comprehensive vision of the collaborators.

We continued our engagement plan with universities and high schools, essential for positioning our employer brand, strengthening alliances to invest in technical training, and providing job opportunities. In this regard, we carried out: First-job workshops for senior students in technical high schools within our concession area, Informational talks about our programs for students from various technical schools in Buenos Aires; Collaborative initiatives with foundations, including mock interviews and résumé-building advisory sessions for students from different specialties, supporting their first steps in the job market; Participation in in-person job fairs. Through these initiatives, we reached more than 570 people.

At **edenor** we maintain permanent relationships with the unions representing a portion of our work team.





# 6.2 OUR EMPLOYABILITY PERFORMANCE



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It is the Company's policy to consider the Trade Union Representatives as legitimate interlocutors in negotiating collective issues.

Seventy nine percent of our team are included in two Collective Bargaining Agreements. The operational staff belongs to Luz y Fuerza Union, while Supervision Personnel belongs to the Association of Senior Personnel of Energy Companies (APSEE).

# INTERNAL COMMUNICATION WITH OUR EMPLOYEES

Throughout 2024, the Internal Communications team aimed to continue strengthening our Employer Brand (ME, in Spanish) #orgulloedenor. We began by transforming the way we communicate the edenor experience, not only to attract top talent but, more importantly, to engage and empower our existing employees.

During the year, we worked on the following actions/ programs:

 Kicked off the year with a #orgulloedenor activation, inviting employees to share a special photo from their workplace or with their teams, celebrating our company pride.

- Developed seven new identifiers, using the colors of our key attributes, specifically designed for our internal clients.
- Launched a campaign to introduce the new institutional template design, taking the opportunity to explain how and where to apply the four core attributes that define our company and are essential for content dissemination. We held customized presentations for all communication-related departments to showcase the results of our Employer Brand project.
- Defined a new communication style, encapsulated in an Internal Communications Guide, to support our refreshed communication approach.
- Created new communication products to connect all departments and employees with our shared purpose, further enhancing #orgulloedenor.
- · Amplified diverse voices to narrate #orgullo**edenor**:
- Produced four new "edenor Protagonists" videos, featuring firsthand stories of challenges and achievements in various departments, highlighting one attribute at a time. These videos reinforce the key message of #orgullodenor.

- Hosted six "Energy Talks", open online meetings where experts and leaders shared insights, updates, and key topics relevant to different areas of the company, with time for questions and discussion.
- Updated the "Work at **edenor**" section on our corporate website, aligning its aesthetics, messaging, and attributes to ensure consistency between our internal and external presence. Additionally, we revamped the On Boarding Integral process's look & feel.
- Organized two events on August 30 and 31 for employees' children (ages 5 to 10) in celebration of Children's Month. Along with games and surprises, we presented "Energy Guardians: A Fantastic Day", an interactive educational play from edenorChicos. The events gathered 225 attendees, with a 4.75/5 satisfaction rating.
- Conducted the Internal Communication and Culture Survey in October, gathering feedback on preferred communication channels, valued information, employer branding, and various initiatives carried out throughout the year. The survey had a 42% response rate, with an overall satisfaction score of 6.9%.

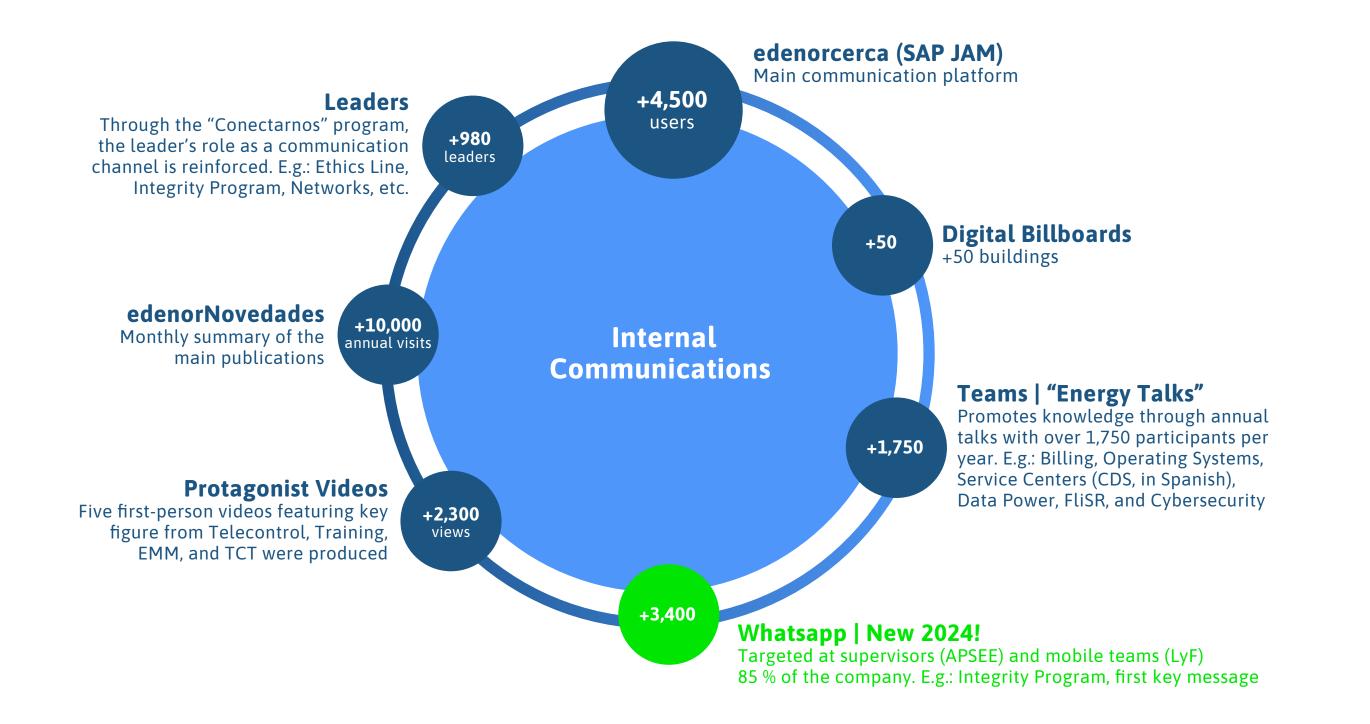


# 6.2 OUR EMPLOYABILITY PERFORMANCE



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# **Channel Ecosystem**



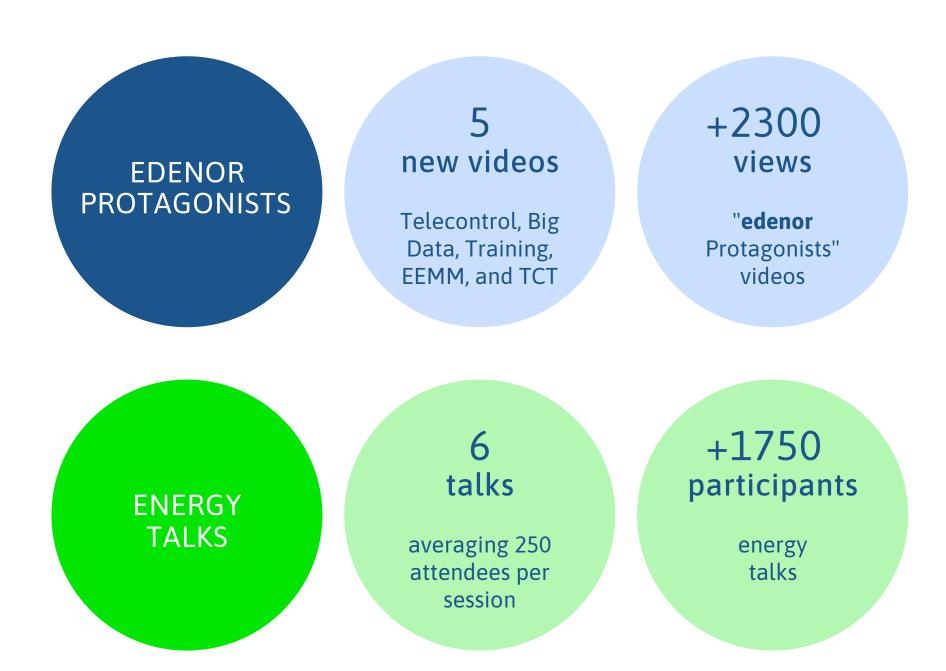


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### **KEY FIGURES**



100%
departments
adopted the new
graphic architecture
and communication
guidelines

+500

internal communications and customer-related content pieces distributed



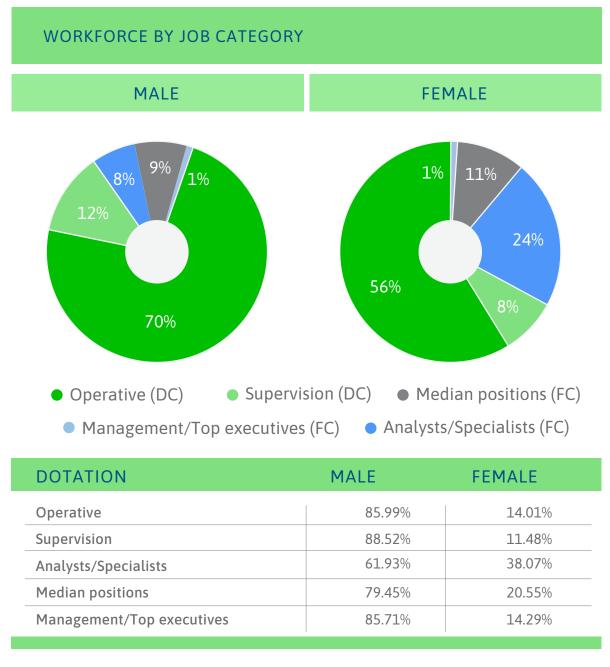
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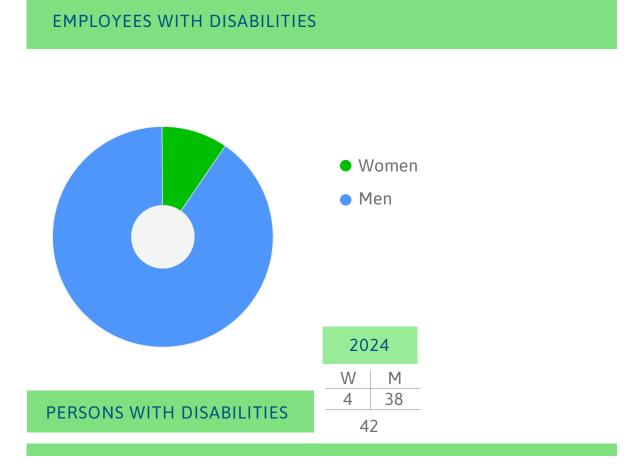
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#### **INCLUSION OF PERSONS WITH DISABILITIES**





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# 6.3 FOCUS ON PERMANENT TRAINING

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**Edenor** is responsible to its community by providing an essential public service. To meet the standards required by society in terms of service, employee training is vital for them to perform the tasks right "the first time" and make this differential knowledge sustainable.

We develop a comprehensive training plan with various initiatives to enhance the skills and knowledge of our workers.

#### TRAINING OF OUR WORKERS

We remain committed to the training and specialization of our employees. In 2024, we reached an average of 24.86 hours of training per year for each employee.

GENDE CLUSTER	AVERAGE PER EMPL TRAINED/	OYEE
FEMALE	2023	2024
Management (FC)	17.07	26.38
Median Positions (FC)	34.44	34.68
Analysts/Specialists (FC)	29.76	34.09
Supervision (DC)	27.02	25.60
Operational (DC)	8.16	8.71
Total female	17.85	19.12
MALE	2023	2024
Management (FC)	25.89	19.29
Median Positions (FC)	37.81	38.34
	44.81	39.43
Analysts/Specialists (FC)	77.01	
Analysts/Specialists (FC) Supervision (DC)	30.36	29.83
		29.83 22.43
Supervision (DC)	30.36	

<sup>\*</sup>For the calculation, we considered all training hours over the total number of active employees as of December 31, 2024, by gender and job category. Training for interns is not included.

TOTAL LABOR CATEGORY	AVERAGE TRAINING	
	2023	2024
Management	24.55	20.30
Median Positions	37.12	37.58
Analysts/Specialists	38.95	37.39
Supervision	29.98	29.34
Supervision		



# 6.3 FOCUS ON PERMANENT TRAINING



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#### **YOUNG TECHNICIANS PROGRAM**

Throughout 2024, we continued updating the designs of the Customer Service **Knowledge Management** training videos. A total of 10 training sessions were revised and modified to improve customer service at Commercial Offices.

Regarding the training of new Technicians joining edenor, six editions of the "JT Program" (Young Technicians) were implemented, focusing on the Distribution and Transmission areas within the Operations and Customer Services Department. A total of 156 young professionals completed the program, accumulating 16,542 hours of theoretical and practical training.

A new edition of the **Senior Supervisors Program** (PSS, in Spanish) was carried out to equip participants with essential knowledge on occupational safety, operating systems, and theoretical and practical skills related to supervisory tasks. The program included both newly hired supervisors and those promoted within the Distribution and Transmission areas. This 60-hour training combined e-learning and practical sessions at our Training Center. In 2024, 41 supervisors completed the program, accumulating 1,720 training hours.

The **edenor Leaders Program (PLE, in Spanish)** was structured to meet the specific needs of two groups.

On the one hand, new leaders and supervisors (either new hires or recently promoted) and on the other hand, leaders with the longest tenure in their positions. For the first group, we implemented a training program of four in-person sessions, each lasting four hours. For the experienced leaders, two exclusive sessions featured top-tier speakers who shared their insights and expertise on Leadership, Psychological Safety, and Motivation. More than 530 company leaders participated in this initiative, accumulating over 5,100 training hours.

Additionally, the "Leading Our Self-Development" Program was implemented, aimed at analysts from various company departments. This training experience fostered self-awareness, personal growth, and leadership skills for managing projects. 90 analysts voluntarily enrolled, with final approval from their respective leaders.

As part of the Annual Training Plan for the **Integrated Management System (SGI, in Spanish)**, over 65 courses were delivered on Safety, Health, Quality, and Environment, with the participation of 4,090 employees, accumulating 19,070 hours of in-person and e-learning training.



# 6.4 OCCUPATIONAL HEALTH AND SAFETY



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# PRIORITIZING THE HEALTH AND SAFETY OF OUR PEOPLE

Throughout 2024, Occupational Health continued prioritizing health and safety actions focused on prevention and early disease detection. We continued with occupational health examinations, including biennial checkups and specific screenings for employees exposed to contaminants, ensuring compliance with preventive and legal objectives.

Additionally, we reinforced training sessions on first aid, CPR techniques, and the use of Automated External Defibrillators (AEDs). A total of 57 training sessions were held across various SMIs (incident monitoring systems), training 436 employees. Information campaigns were launched on seasonal illnesses, dengue prevention, and general health promotion, using digital channels and company screens located in various buildings.

As every year, we ran our annual flu vaccination campaign, expanding it in 2024 to include dengue vaccination, provided by the company.

In February, we launched the "**edenor** Retirees Program", offering historical non-union retirees and employees retiring in 2024 the opportunity to voluntarily enroll in a

lifetime health coverage plan (Swiss Medical SMG 30) for themselves and their primary family group.

In August, we initiated the "Healthy Energy Program", focused on treating and monitoring employees with Grade 3 Obesity. The initiative included in-house nutritionists at **edenor**'s clinics, along with 24/7 access to nutritional coaching.

We also carried out monthly awareness and prevention campaigns targeting key health issues such as breast cancer, prostate cancer, heart disease, and HIV/AIDS awareness.

In 2024, we continued to deepen our commitment to Safety at Work. An outstanding milestone was the achievement of the ISO 45001 (2018) certification, which required the effort and dedication of **edenor** members. Likewise, we reinforced the Occupational Safety teams, which allowed a greater approach and support to the Company's operational areas. We also continued with training on safety at work, covering the following:

- Operation of mobile elevating work platforms
- Safe handling of truck cranes
- Safe driving of forklifts

- Prevention of traffic accidents in the workplace
- Safety at work Electrical Risk
- Work and Rescue at height
- Use of climbers and height rescue with climbers
- Safe operation of lifting equipment
- Course for evacuation leaders and substitutes
- Detection and Fire Alarms
- Lectures on Lessons Learned
- Training of IMS internal auditors: quality, environment, safety and health at work
- Descent to Underground Chambers
- Preparation of Environmental Reports
- Autonomous Breathing Equipment and training for its use

All these actions translated into greater safety management efficiency reinforcing the trend towards reducing accidents in recent years.



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# 6.5 OUR HEALTH AND SAFETY PERFORMANCE

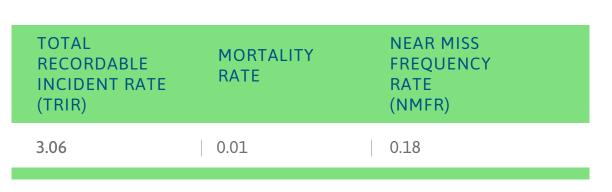
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#### **ACCIDENTS**

In the year 2024, there were no fatalities resulting from a work-related injury among employees. Unfortunately, in the case of contractors, there was one fatality.

The data on Occupational Accidents show a plateau over the last 5 years, with 2024 showing a slight increase over 2023 in Frequency (number of events), but a continuous reduction in the Severity (days off work) of the events, demonstrating the company's commitment to working to reduce the most serious risks to which electricians are exposed.

The frequency and severity rates of accidents in recent years are detailed below:

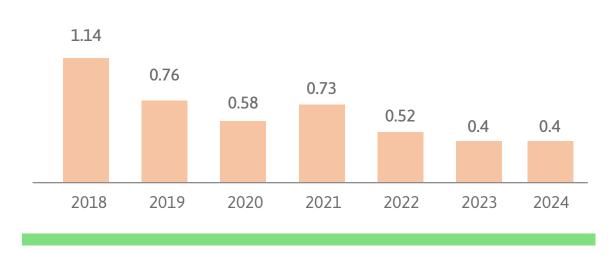


Employees and contractors are included.



Calculated per 1,000,000 working hours.





Calculated per 1,000 lost days.

Among the main causes of accidents are blows from objects and poor movement, which causes the most common types of injuries to be bruises and trauma, both in legs and arms.

	EDENOR'S EMPLOYEES	CONTRACTORS
Hours Worked	8,527,866	10,019,606
Number of injuries	104	181
Death Rate	0	0.1
RATE x 200,000	2.4	3.61
RATE x 1,000.00	12.20	18.06

\*The calculation of the reported numbers only includes operating contractors, i.e., those engaged in works related to the provision of electrical service.



# 6.6 WE CARE FOR THE HEALTH OF OUR MEMBERS



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We make significant efforts to care for the health of all edenor members. We have 11 medical services to provide immediate assistance and advice to staff and video consultation services. We dedicate special attention to the segment of employees who work with electrical risk. Their medical examinations are carried out to eradicate the possible factors associated with electrical accidents, and to obtain the relevant authorization to work in these positions. We exceed the requirements of the periodic and occupational exams required by law, since we add audiometry, electroencephalograms, lumbosacral x-ray, ergo metric test and psychological exams. In addition, since 2020, we have added the suitability process for tasks in the electrical network through the Virtual Reality modality. This allows the participant to practice and experience the theory in a safe and risk-free environment.

#### **HIGHLIGHTS 2024**

- 79.97 % of edenor's employees underwent their periodic health examinations with a preventive focus on psychological and physical control
- 100% of personnel exposed to contaminants underwent the relevant medical examinations
- 441 doses of flu vaccines were supplied



# 6.7 THE COMMUNITIES WHERE WE OPERATE<sup>15</sup>



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We carried out environmental impact assessments of new projects. These include social and demographic aspects. This task is framed within different legal compliance standards according to the different jurisdictions in which the project has to be executed.

#### **SOCIAL BOND**

Within the framework of the Global Program for the Issue of Debt Securities in the short, medium and/or long term, and considering the exchange and cancellation of its Class 9 Corporate Bonds debt, edenor issued the Class N1 Corporate Bonds for a total amount of \$ 55 million, on May 12, 2022, and October 25, 2022. The social nature of the bond issue in the Capital Market was defined following the guidelines of the Social Bond Principles ("SBP") published by the International Capital Markets Association ("ICMA"). This Social Bond is listed on BYMA's SVS (Social, Green and Sustainable) panel. The projects included in the Social Bond correspond to expenses and investments that expand access to electricity grid, and smart and efficient consumption programs that reach communities and customers with difficulties in accessing electricity within edenor's concession area.

For this issue, Eligible Projects were defined including the following goals:

- Provide access to the electricity grid infrastructure in an affordable way
- Improve the life quality of the communities benefiting from the projects, including access to the electricity grid, as a basic public service and the rational use of energy, as a fundamental pillar in the creation of awareness regarding paradigm changes in the future energy matrix, in addition to benefits in terms of food and hygiene, among others
- The communities included were those that currently meet the requirements to access the Social Tariff, as well as those poor neighborhoods with economic difficulties, so that they are connected to the electrical network in a safe, efficient and affordable way
- Provide education about the smart and efficient use of energy

Access to education, employment and business development

The selection process of eligible projects focused on the electricity inclusion in poor neighborhoods and on the fulfillment of the Sustainable Development Goals (SDG) 7 (Affordable and Clean Energy) and 10 (Reduced Inequalities).



# 6.7 THE COMMUNITIES WHERE WE OPERATE



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#### SOCIAL INCLUSION: ELECTRICITY INCLUSION AND SMART CONSUMPTION

Since 2017, through the Electricity Inclusion and Smart Consumption Program, our intention is that more homes in poor neighborhoods access energy and provide them with education on its efficient use.

#### **MIDE: INTEGRATED ENERGY METER**

The **Integrated Energy Meter** was created by **edenor** as another possibility for social inclusion. Through **MIDE**, people have a new way of consuming, saving and paying for electricity. It has no installation cost and is safe, easy to use and tailored to each family.

4,844 customers benefited, 3,199 trainings in poor neighborhoods and 1,645 in the rest of the concession area.<sup>16</sup>

#### **BENEFITS OF MIDE**



#### THE LOWEST TARIFF

The MIDE customer consumes the lowest rate in the tariff scheme.



#### SAVING

The customer administers the consumption and the energy load that he needs.



# 6.7 THE COMMUNITIES WHERE WE OPERATE



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#### **OWN LIGHT**

The MIDE customer has the same benefits as a client with a traditional meter. The recharge ticket serves as an address verification document to access other services.



#### FREE INSTALLATION

There are no additional charges of any kind.



#### **SAFETY**

Edenor specialists install the service and leave the MIDE operating with a 150 kWh charge.

WIDE AVAILABILITY

The customer has more than 5,000 charging stations and several digital applications.



#### **EMERGENCY CREDIT**

The MIDE customer has 150 kWh of emergency credit.



#### USEFUL

The recharge ticket serves as an address verification document to access other services.







# 6.7 THE COMMUNITIES WHERE WE OPERATE



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#### **MIDE RESULTS IN 2024**

- 34,844 customers benefited
- 16,765 MIDEs installed, reaching a total of 244,510 active accounts as of December 31, 2024
- Presence in 10 municipalities
- Amount of energy sold in the MIDE customer segment: 662.05 GW/h
- 20.30 % reduction in energy consumption
- 97 % of customers have access to a bathroom and sewage system
- 65.90 % of MIDE customers gained access to entrepreneurship opportunities or education<sup>11</sup>
- 69.20 % highly satisfied customers
- 81.40 % of customers consider it very easy to use

Additionally, we work in partnership with Fundación Pro-Vivienda Social to carry out different training sessions and informative talks for customers residing in poor neighborhoods in the concession area, mainly related to the intelligent and safe use of electricity, the operation of MIDE and advice on how to access the social tariff.

11. This year, the survey was different from 2023, which is why the results vary.

#### **MIDE: SOCIAL IMPACT**

- Possibility of opening a bank account or accessing other services since the recharge ticket serves as a document to verify the address
- Possibility of self-managing consumption (energy load) according to the flow of family income
- · Training for customers in the rational use of energy
- Reduces accidents resulting from illegal manipulation of power lines and clandestine connections
- · Improvement in the electrical safety of homes by incorporating thermal and circuit breaker
- Improvement in the quality of life due to access to the possibility of using a refrigerator, electric oven for cooking, among others
- Allows access to the social tariff and/or access to the lowest rate in the tariff scheme





# 6.7 THE COMMUNITIES WHERE WE OPERATE



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#### SCHOLARSHIP AND MENTORING PROGRAM

Focused on education, diversity, gender and employment, since 2020 we have been running the **edenor** Scholarship and Mentoring Program for high school and university students. Through this program, they receive a monthly allowance, are accompanied by tutors designated by the Reciduca Foundation and have the possibility of carrying out different activities and visits to Company's facilities.

The Program, present at technical high schools and Universities within our concession area, aims to promote permanence of young people in the educational system, supporting their studies completion and subsequent employment. Likewise, it contributes to the development of our country through the promotion of Technical Careers STEM (Science, Technology, Engineering and Mathematics) of vital importance for industrial and technological expansion. It also seeks to encourage the employment of interns at **edenor**.

In total, the program includes 220 students, of whom 67% were men and 33% were women.

2023	2024	2023	2024
131	148	62%	67%
79	72	38%	33%
210	220		
210	220		
	131 79 210	131     148       79     72       210     220	131     148     62%       79     72     38%       210     220





# 6.7 THE COMMUNITIES WHERE WE OPERATE



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#### **Technical Schools**

During this reporting period, 180 students from the last two years of 11 Technical schools in our concession area (Morón, San Martín, Muñiz, Merlo and the City of Buenos Aires) participated in the program, with a total of 180 mentoring sessions conducted. Of all technical scholarship holders, 27% are women and 73% are men. In 2024, out of the 100 new scholarship holders, 20 were women, representing 20% of the enrollments.

#### **Visits**

As part of the complementary activities of the Program, in 2024, final-year technical students, accompanied by specialized professionals, visited the Anniversary Substation and the **edenor** Control Center.

High school students in their penultimate year participate annually in the "CLSS Project" (Creativity, Learning, Service and Sustainability), which consists of devising a sustainable solution to a problem in their community. Once the projects are presented, they are evaluated in different instances.

In the 2024 edition, Technical School (EEST) No. 1 of Muñiz, which is part of the **edenor** Scholarship and Mentoring Program, won first place.

- 1st "Sustainable Technical Renewal" EEST No.1 of Muñiz
- 2<sup>nd</sup> "Ecosabor" Colegio Nuestra Señora del Rosario San Fernando
- 3<sup>rd</sup> "Ecofombra" EEST No.3 Tortuguitas

All the initiatives presented propose to raise awareness about environmental and social problems within each municipality and offer concrete ideas to provide solutions.

#### Universities

In 2024, 40 students from programs such as Electrical Engineering, Information Systems Engineering, Energy Engineering, Electronic Engineering, Electromechanical Engineering and Data Sciences participated in the Program. The universities included are the following: National University of Hurlingham (UNAHUR), National Technological University Pacheco Region (UTN FRGP), National Technological University Buenos Aires Regional (UTN FRBA), University of Buenos Aires (UBA), National University of General Sarmiento (UNGS) and University of San Martín (UNSAM). As part of the Scholarship Program, **edenor** includes the "Women with Energy" initiative, which aims to foster interest in STEM careers and promote greater gender equity among students and

graduates. In turn, to have a greater supply of professional women who can join the company. In 2024, 40 students participated in the Program, 40% of whom were men and 60% women, the latter totaling 24, with female participation increasing by 26% compared to 2023.



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#### **ENERGY EDUCATION**

At **edenor** we strive to raise awareness about the responsible and safe use of energy. With a focus on children, customers, and the general public, we undertake the following initiatives:

#### **EDENORCHICOS**

This program has been continuously running since 1998. Aimed at primary schools located within the concession area, its goal is to teach children about electrical energy, how it works, how it reaches their homes, how to use it intelligently and safely, and what precautions to take. The initiative is delivered through interactive learning activities, either in person or virtually.

In 2024 we reached:

- 273 schools
- 20 municipalities and districts in Buenos Aires
   City (CABA), ensuring our presence throughout
   edenor's concession area
- 43,091 students were invited (1,436,654 in total since the program's inception)

• 33,755 students participated in the program (with an attendance rate close to 80%)

	2021	2022	2023	2024
Invited	8,420	18,309	25,254	43,091
Cummulative	1,350,000	1,368,309	1,393,563	1,436,654
Trained	8,420	15,205	19,132	33,755

In 2024, the number of schools reached by the Program increased significantly due to **edenor**'s good relationship with municipalities and school authorities. Additionally, thanks to the internal call for applications, employee demand for the in-person theater play to reach nominated schools also grew.

# VIRTUAL AND IN-PERSON ARTISTIC PERFORMANCES "THE ENERGY ENIGMA"

# Virtual artistic performances

This activity consists of a live, interactive educational theater play aimed at conveying knowledge about the intelligent and safe use of electrical energy. It is designed for students in the early primary cycle (1st, 2nd, and 3rd grade) and the upper primary cycle (4th, 5th, and 6th grade).





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In 2024, we carried out:

- 80 virtual performances
- · 230 schools reached
- · 35,898 students invited
- · 27,310 students participated
- 53 in-person performances
- 36 schools (some hosted the play for both age groups)
- · 7,193 students invited
- · 6,445 students participated
- In 7 schools, both in-person and virtual modalities were implemented

Contents of the virtual and in-person theater play: "Energy guardians, a fantastic world"

This interactive, educational, and traveling theater play is designed to raise awareness among young children about energy conservation. It features two main characters, Aurora and Joaquín, two school friends who mysteriously find themselves inside a video game. To

return to the real world, they must navigate three different levels by solving challenges related to the origin of energy, its types, uses, and conservation. They cannot escape the game until they learn how to take care of energy. Eventually, they find the portal that brings them back to their everyday lives, now equipped with new knowledge and awareness.

- 20 municipalities + City of Buenos Aires (CABA)
- 133 performances
- 33,755 students trained

#### **EDENORCHICOS WEBSITE**

This is an online space designed for children, offering interactive and educational content on electricity, energy efficiency, and safety. It includes a glossary to help children learn key electrical terms, games, coloring activities, and an environmental awareness section. www.edenorchicos.com





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#### **ENGAGEMENT WITH PUBLIC INSTITUTIONS**

We generate bonds with municipalities, schools, and universities to develop academic activities such as:

#### **Technical Schools (ET)**

In 2024, we held First Job workshops at technical schools in Buenos Aires City (CABA) and Greater Buenos Aires (GBA). The program consisted of two sessions, each lasting two hours, including "Group Interview Simulations." Additionally, we offered Labor Relations Talks and Technical Talks led by **edenor**'s Operations Department.

- ET 8 Moron: 19
- ET 1 Muñiz: 21
- ET 1, 2 and 3 Merlo: 22
- ET 4 San Martin: 18
- ET 1 La Matanza: 20
- ET 12, 34 and Roggio CABA: 21

### **Total: 121 participants**

We also collaborated with the following institutions through contributions and alliances

- Fundación Reciduca
- Unicef
- Fonbec
- Cimientos
- Technical Education -Professional Practices Department, Government of the City of Buenos Aires.
- · ALPI
- Fundación Margarita Barrientos
- Cippec
- · Institute of Technical Education and Vocational Training "13 de Julio" (CABA)
- BACC (British Argentine Chamber of Commerce)
- · Council of the Americas
- · Institute of the Americas
- · Chatham House City of Buenos Aires





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This is **edenor**'s eleventh sustainability report running from January 1, 2024, to December 31, 2024, submitted annually.

The Standards of the Global Reporting Initiative in reference to GRI Standards (GRI) and the Sustainability Accounting Standards Board (SASB) have been used. Their content is also related to the Principles of the United Nations Global Compact.

In 2024, the Materiality Analysis was updated with the matrix of material issues, considering the challenging context of sustainability for our industry and stakeholders' expectations.

Highlighting the role that sustainability reports play according to the GRI methodology, Materiality is the threshold that determines which aspects are important enough to be informed in the report.

Beyond this threshold, not all material aspects have the same importance; the emphasis placed on the report must reflect the level of priority of each of these material aspects.

According to GRI, the following approaches should be considered to define Materiality:

- Reasonable estimate of economic, social and environmental impacts
- Interests and expectations of internal stakeholders such as investors and collaborators, and external stakeholders such as communities, suppliers, customers, etc.
- Main issues and future challenges for the business or sector, considering what has been identified by its peers and competitors
- Laws, regulations, international and/or voluntary agreements (best practices)
- Key organizational values, policies, strategies, operational management systems, goals and objectives
- Assess the organization's core competencies and the way in which they can contribute to Sustainable Development
- Business and Sustainability Risks

The GRI describes a process that allows the organization to define the specific content of the sustainability reports, which is as follows:

- a) Sustainability Context
- b) Prioritization
- c) Materiality
- d) Definition of indicators
- e) Report

Stakeholder groups or interest parties are defined as entities or individuals that can reasonably be affected, or directly or indirectly affect the Company. To facilitate the impacts identification, it is important to have a clear overview of the players and organizations involved in the Company's business. For a sustainability strategy to be solid, it is necessary that it hears the voice of stakeholder groups and satisfies its demands.

In this line, AA 1000 SES standard establishes clear parameters on interested parties' consultation, which GRI considers a mandatory element to be included in the materiality analysis and sustainability reports, all of which is reflected in this Report on Page X.

If you wish to contact us, please write to

edenorsustentable@edenor.com



> LETTER FROM THE PRESIDENT

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Statement of use		<b>Edenor</b> has reported the information cited in this GRI content index for the period between 1-1-2024 to 12-31-2024 with reference to the GRI Standards.		
GRI1 used		Gri 1: Foundation 2021		
		GRI STANDARD		
GRI standard		Disclosure	Location	
GENERAL CONTENTS				
Gri 2: General	2-1	Organizational details	5;6	
Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	20;82	
	2-3	Reporting period, frequency and contact point	97	
	2-4	Restatements of information	Don' t Have	
	2-5	External Assurance	105	
	2-6	Activities, value chain and other business relationships	6;7	
	2-7	Employees	6;7;76-87	
	2-9	Governance structure and composition.	21	
	2-10	Nomination and selection of the highest governance body	21	
	2-11	Chair of the highest governance body	3; 19-24	
	2-12	Role of the highest governance body in overseeing the management of impacts	3	
	2-13	Delegation of responsibility for managing impacts	3	
	2-16	Communication of critical concerns	6	
	2-17	Collective knowledge of the highest governance body	19-24	
- - -	2-18	Evaluation of the performance of the highest governance body	19-24	
	2-19	Remuneration policies	25	
	2-20	Process to determine remuneration	25	
	2-22	Statement on sustainable development strategy	3	
	2-23	Policy commitments	26	

GRI standard		Disclosure	Location
Gri 2: General	2.26	Mechanisms for seeking advice and raising concerns	26
Disclosures 2021	2-28	Membership associations	10
	2-29	Approach to stakeholder engagement	13-16
	2-30	Collective bargaining agreements	63
GRI 3: Material	3-1	Process to determine material topics	13;14;15;16
Topics 2021	3-2	List of material topics	15;16
		ECONOMIC PERFORMANCE	
GRI 3. Material Topics 2021	3-3	Management of material topics	9;15-17
GRI 201. Economic Performance	201-1	Direct economic value generated and distributed	6;31-34
GRI 204. Procurement Practices 2016	t 204-1	Proportion of spending on local suppliers	57
		ENVIRONMENT PERFORMANCE	
GRI 3. Material Topics 2021	3-3	Management of material topics	9;15-17
GRI 302. Energy 2016	302-1	Energy consumption within the organization	70-74
GRI 305.	305-1	Direct (Scope 1) GHG emissions	70-74
Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	70-74
-	305-3	Other indirect (Scope 3) GHG emissions	70-74
GRI 306.	306-1	Waste generation and significant waste-related impacts	70-74
Waste 2020	306-2	Management of significant waste-related impacts	70-74
_	306-3	Waste generated	70-74
_	306-4	Waste diverted from disposal	70-74
	306-5	Waste directed to disposal	70-741



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GRI standard		Disclosure	Location
		SOCIAL PERFORMANCE	
GRI 3. Materials Topics 2021	3-3	Management of material topics	9;15-17
GRI 401.	401-1	New employee hires and employee turnover	78
Employment 2016	401-3	Parental leave	78
GRI 403.	403-1	Occupational health and safety management system	85
Occupational	403-2	Hazard identification, risk assessment, and incident investigation	86
Health and Safety 2018	403-3	Occupational health services	85
Sarcty 2010	403-5	Worker training on occupational health and safety	85
	403-6	Promotion of worker health	85-87
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	86-87
	403-8	Workers covered by an occupational health and safety management system	85-87
	403-9	Work-related injuries	86
	403-10	Work-related ill health	86
GRI 404: Training	404-1	Average hours of training per year per employee	83
and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	83
Gri 405. Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	76-82
GRI 407. Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	57

GRI standard		Disclosure	Location
		SOCIAL PERFORMANCE	
GRI 413. Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	88
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	28; 40



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SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)				
Table 1 - Sustainability Disclosure Topics and Accounting Metrics				
CODE	TOPIC	ACCOUNTING METRIC	APPLY	REPORT 2024
IF-EU-110a.1		(1) Gross Global Scope 1 Emissions Percentage covered under (2) emissions limiting-regulations and (3) emissions reporting-regulations	YES	PAGE 70
IF-EU-110a.2	Greenhouse Gas Emissions & Energy Resource Planning	Greenhouse gas (GHG) emissions associated with power deliveries	YES	Information not available for present report. We are working on it to be included in the next ones.
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	YES	Information not available for present report. We are working on it to be included in the next ones.
IF-EU-110a.4		(1) Number of customers served in markets subject to renewable portfolio standards, and (2) percentage fulfillment of RPS target, by market	N/A	N/A
IF-EU-120a.1	Air Quality	Air emissions of 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 areas of dense population	YES	Information not available for present report. We are working on it to be included in the next ones.
IF-EU-140a.1	Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	YES	Information not available for present report. We are working on it to be included in the next ones.
IF-EU-140a.2		(1) Number of incidents of non-compliance associated with water quantity and/or quality permits, standards and regulations	N/A	N/A
IF-EU-140a.3		Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	N/A

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SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)				
	Table 1 - Susta	inability Disclosure Topics and Accounting Metrics		
CODE	TOPIC	ACCOUNTING METRIC	APPLY	REPORT 2024
IF-EU-150a.1		Amount of coal combustion residuals (CCR) generated, percentage recycle	N/A	N/A
IF-EU-150a.2	Coal Ash Management	Total number of CCR impoundments, broken down by hazard potential classification and structural integrity assessment	YES	N/A
IF-EU-240a.1	Energy Affordability	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	YES	
IF-EU-240a.2		Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	YES	Information not available
IF-EU-240a.3		Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	YES	for present report. We are working on it to be included in the next ones.
IF-EU-240a.4		Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	YES	
IF-EU-320a.1	Workforce Health and Safety	(1) Total recordable incident rate (TRIR) (2) Fatality rate (3) Near miss frequency rate (NMFR)	YES	PAGE 86
IF-EU-420a.1		Percentage of electric utility revenues from rate structures that (1) are decoupled and (2) contain a lost revenue adjustment mechanism (LRAM)	YES	Information not available for present report. We are working on it to be included in the next ones.
IF-EU-420a.2	End Use Efficiency & Demand	Percentage of electric load served by smart grid technology	YES	PAGE 91
IF-EU-420a.3		Customer electricity savings from efficiency measures, by market	YES	PAGE 91
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	SUSTAINABILI	TY ACCOUNTING STANDARDS BOARD (SASB)		
	Table 1 - Sustaina	ability Disclosure Topics and Accounting Metrics		
CODE	TOPIC	ACCOUNTING METRIC	APPLY	REPORT 2024
F-EU-540a.1	Nuclear Safety & Emergency Management	Total number of nuclear power units, broken down by U.S. Nuclear Regulatory Commission (NRC) Action Matrix Column	N/A	N/A
-EU-540a.2		Description of efforts to manage nuclear safety and emergency preparedness	N/A	N/A
-EU-550a.1		Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	YES	Information not available for present report. We are working on it to be included in the next ones.
EU-550a.2	Grid Resiliency	(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	YES	PAGE 6, 52
		Table 2 - Activity Metric		
CODE		ACTIVITY METRIC	APPLY	REPORT 2024
-EU-000.A	Number of: (1) residential, (2) comr	Number of: (1) residential, (2) commercial, and (3) industrial customers served  YES		PAGE 44
-EU-000.B		Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers		
EU-000.C	Length of transmission and distribu	Length of transmission and distribution lines  YES		Information not available for present report. We are working on it to be included in the next ones.
-EU-000.D	Total electricity generated, percen	Total electricity generated, percentage by major energy source, percentage in regulated markets		







#### Independent practitioner's limited assurance report on the Identified sustainability information in Edenor's Sustainability Report 2024

To the President and Directors of Empresa Distribuidora y Comercializadora Norte Sociedad Anónima (Edenor S.A.)

#### Limited assurance conclusion

We have conducted a limited assurance engagement on the regarding quantitative and qualitative contents detailed in Annex 1: List of verified values of this Report of Empresa Distribuidora y Comercializadora Norte Sociedad Anónima (Edenor S.A.) ("Company"), included in the Sustainability Report 2024 ("Sustainability Report"), for the year ended December 31, 2024 (the "Identified Sustainability Information").

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information is not prepared, in all material respects, with reference to the GRI Standards ("Global Reporting Initiative"), 2021 version, and the Sustainability Accounting Standards Board ("SASB"), "Electric Utilities & Power Generators" division (the "Criteria").

#### **Basis for conclusion**

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board (IAASB), adopted in Argentina through Technical Pronouncement No. 35 issued by the Argentine Federation of Professional Councils in Economic Sciences.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the Practitioner's responsibilities section of our report.

#### Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Responsibilities for the Identified Sustainability Information

Management of the Empresa Distribuidora y Comercializadora Norte Sociedad Anónima (Edenor S.A.) is responsible for:

- The preparation of the Identified Sustainability Information with reference to the GRI Standards ("Global Reporting Initiative"), 2021 version, and the Sustainability Accounting Standards Board ("SASB"), "Electric Utilities & Power Generators" division.
- Designing, implementing and maintaining such internal control as Management determines is necessary to enable the preparation of the Identified Sustainability Information, in accordance with the Criteria, that is free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

Inherent limitations in preparing the Identified Sustainability Information

Non-financial information is subject to limitations other than those to which financial information is subject given its nature and the methods used to determine, calculate, take samples or estimate values. Qualitative interpretations of data relevance, materiality and accuracy are subject to individual criteria and assumptions.

#### Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our

conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Identified Sustainability Information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised) we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Company's use of the GRI Standards ("Global Reporting Initiative"), 2021 version, and the guidelines of the Sustainability Accounting Standards Board (SASB) "Electric Utilities & Power Generators" division, as the basis for the preparation of the Sustainability Report.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the Identified Sustainability Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Identified Sustainability Information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Identified Sustainability Information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of its Sustainability Report.
- Evaluated whether all information identified by the process to identify the information to be reported is included in the Sustainability Report.
- Performed inquires of relevant personnel and analytical procedures on selected information in the Identified Sustainability Information.
- Performed substantive assurance procedures on selected information in the Identified Sustainability Information.
- Compared selected information in the Identified Sustainability Information with the corresponding disclosures in the financial statements.
- Evaluated the methods, assumptions and data for developing estimates and forward-looking on selected information in the Identified Sustainability Information.
- Reviewed selected information included in the Sustainability Report.

City of Buenos Aires, March 7, 2025.

PRICE WATERHOUSE & CO. S.R.L

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#### Annex 1: List of verified values

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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	201-1 Direct economic value generated and distributed	Energy purchases	-1,166,395	Millions of pesos	
GRI	201-1 Direct economic value generated and distributed	Financial expenses	- 527,321	Millions of pesos	
GRI	201-1 Direct economic value generated and distributed	Financial expenses, net	- 459,209	Millions of pesos	
GRI	201-1 Direct economic value generated and distributed	Financial income	68,112	Millions of pesos	
GRI	201-1 Direct economic value generated and distributed	Investments	389,215	Millions of pesos	
GRI	2-6 Activities, value chain and other business relationships	New Accounts Registered at Edenor Digital	203,095	Amount	
GRI	2-6 Activities, value chain and other business relationships	Total Customers Adhered to Digital Invoice	961,678	Amount	
GRI	2-6 Activities, value chain and other business relationships	Total Accounts Registered at Edenor Digital	2,613,614	Amount	
GRI	2-6 Activities, value chain and other business relationships	Total Installed Clients	3,340,839	Amount	
GRI	2-6 Activities, value chain and other business relationships	The sector or sectors in which it is active.	Electric Power Distribution	-	
GRI	2-6 Activities, value chain and other business relationships	Description of value chain, including: the organization's activities, products and services, and the markets served;	The company distributes electricity to end users, which it purchases from the wholesale market through CAMMESA.  They operate in the distribution segment with high, medium and low voltage lines	-	
GRI	2-6 Activities, value chain and other business relationships	The entities downstream of the organization and their activities.	Edenor provides service to clients that belong to its concession area, which includes residential, commercial, industrial, general and official clients.	-	
GRI	2-6 Activities, value chain and other business relationships	The organization's supply chain	Electric Power Distribution. The markets served: Includes 20 municipalities in the Northwest of Greater Buenos Aires and the northwest area of the Autonomous City of Buenos Aires that covers an area of 4,637 km2, providing a service to 3.3 million customers	-	
GRI	2-6 Activities, value chain and other business relationships	Customers with distributed generation	586	Amount	
GRI	2-6 Activities, value chain and other business relationships	New Adhesions to Digital Invoice	76,591	Amount	Calculated as the difference between the total number of registered clients as of 12/31/2023 and 12/31/2024





Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	2-6 Activities, value chain and other business relationships	Suppliers engaged in commercial activities during the FY	1,254	Amount	
GRI	2-6 Activities, value chain and other business relationships	Total Base (Authorized and Non-Authorized Suppliers)	12,566	Amount	
GRI	2-6 Activities, value chain and other business relationships	Monetary value of payments to the active suppliers	1,668,382	Millions of pesos	
GRI	2-6 Activities, value chain and other business relationships	Registered authorized suppliers	1,231	Amount	
GRI	2-7 Employees	The total number of employees	4,642	Amount	Active employees as of 12/31/2024 are included. Interns are not included. Edenor does not have temporary employees or employees with nonguaranteed hours or part-time employees. Edenor operates within a single region.
GRI	2-7 Employees	Description of methods and assumptions used to compile the data and if figures are presented	To obtain the number of employees, the list of active employees as of 12/31/2024 was used. The distinction between men and women is obtained from the information uploaded by employees when they join the company.	-	
GRI	2-7 Employees	The total number of female employees	783	Amount	Active employees as of 12/31/2024 are included. Interns are not included. Edenor does not have temporary employees or employees with nonguaranteed hours or part-time employees. Edenor operates within a single region.
GRI	2-7 Employees	The total number of male employees	3,859	Amount	Active employees as of 12/31/2024 are included. Interns are not included. Edenor does not have temporary employees or employees with nonguaranteed hours or part-time employees. Edenor operates within a single region.

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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	2-9 Governance structure and composition	List of the committees of the highest government body in charge of decision-making and supervising the management of the organization's impacts on the economy, the environment and people.	Supervisory Commission, Audit Committee	-	
GRI	2-9 Governance structure and composition	Composition of the highest governance body and its committees according to: Executive Members	3	Amount	
GRI	2-9 Governance structure and composition	Composition of the highest government body and its committees: Men	22	Amount	
GRI	2-9 Governance structure and composition	Composition of the highest governance body and its committees according to: Non-executive Members	27	Amount	
GRI	2-9 Governance structure and composition	Composition of the highest government body and its committees: women	8	Amount	
GRI	2-9 Governance structure and composition	Description of the governance structure, including the committees of the highest governance body.	The Board of Directors, in turn, delegates specific functions to an Executive Committee, which, like the Audit Committee, is made up solely of regular members of the Board of Directors. For its part, the Audit Committee is made up entirely of directors who are independent. Pursuant to the Bylaws, the Supervisory Committee is made up of three regular trustees and up to three substitute trustees elected by the shareholders in the ordinary Assembly, with a one-year mandate and the right to re-election. Holders of "Class A" common shares will have the right to elect two regular trustees and two substitute trustees. The holders of "Class B" and "Class C" common shares shall have the right to jointly name a regular trustee and an alternate trustee. Formation: 3 regular trustees and up to 3 substitutes Elected by the shareholders in the Ordinary Assembly One-year term with the right to re-election Holders of Class A shares can elect two holders and two substitutes Holders of Class B and C shares have the right to choose one holder and one alternate. Audit Committee: Among its members is the "financial expert of the Audit Committee", in compliance with SEC regulations.		







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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Contextual information necessary to understand the data and how it is collected.	The waste generated from the activities carried out at edenor is classified as follows:  · Special Industrial Waste (RIE): oils and materials impregnated with oil, solvents, paints, resins.  Fluorescent tubes, low-consumption lamps, batteries and waste from electrical or electronic devices.  · Non-Special Industrial Waste (RINE): scrap, leftovers, inert discarded material.  · Household waste: wet and recyclable.  According to this classification, each type of waste is treated according to its distinctive characteristics.  The storage method, the appropriate conditions that the deposits must have and the handling of the containers and/or bins are managed and controlled by the Integrated Management System (IMS) Referents of each Area.  At the same time, the Environment area carries out follow-up and monitoring, through systematic thematic controls. Although these functions are clearly established, it is the responsibility of each one, the proper segregation and disposal of waste generated by its activity.  The waste has documentary traceability from the moment it leaves the facilities to its final destination.	-	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Total weight of Recyclable waste	42.71	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Total Weight of Hazardous Industrial Waste (RIE)	425.52	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Total Weight of Non-Hazardous Industrial Waste	4,899.28	Metric Tons	







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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Hazardous Industrial Waste: Destined for disposal	202.38	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Hazardous Industrial Waste: Recovered	31.9	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Hazardous Industrial Waste: Regenerated	191.24	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Total Weight of Non-Hazardous Industrial Waste: Destined for disposal	4,411.63	Metric Tons	
GRI	306 Waste 306-3 Waste generated 306-4 Waste diverted from disposal	Total Weight of Non-Hazardous Industrial Waste: Revalued	487.66	Metric Tons	
GRI	403-9 Work-related injuries	Employees: The number and rate of recordable work-related injuries; Number	104	Amount	
GRI	403-9 Work-related injuries	Contractors: The number of recordable work-related injuries; Number	181	Amount	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.
GRI	403-9 Work-related injuries	Contractors: number of working hours	10,019,606	Hours	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.



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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	403-9 Work-related injuries	Contractors: The main types of work-related injury;	Bruises and blows to upper and lower limbs	-	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.
GRI	403-9 Work-related injuries	Contractors: The number and rate of fatalities as a result of work-related injury	Amount: 1 Rate: 0.1	Amount & rate	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.
GRI	403-9 Work-related injuries	Contractors: The number and rate of recordable work-related injuries; Rate x 1,000,000	18.06	Rate	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.
GRI	403-9 Work-related injuries	Contractors: The number and rate of recordable work-related injuries. Rate x 200,000	3.61	Rate	Only operating contractor companies are included in the calculation of the reported values; These are understood to be those that carry out work related to the provision of electrical service.
GRI	403-9 Work-related injuries	Employees: The main types of work-related injury;	Among the main causes of accidents are hits with objects and poor movement, which causes the most common types of injuries to be bruises and trauma, both in the legs and arms.	-	
GRI	403-9 Work-related injuries	Employees: The number and rate of fatalities as a result of work-related injury	0	Amount & rate	







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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	403-9 Work-related injuries	Employees: The number and rate of recordable work-related injuries. Rate x 200,000	2.4	Rate	
GRI	403-9 Work-related injuries	Employees: The number and rate of recordable work-related injuries; Rate x 1,000,000	12.2	Rate	
GRI	403-9 Work-related injuries	Employees: The number of working hours	8,527,866	Hours	
GRI	403-9 Work-related injuries	Employees: frequency rates	12.2	Rate	Calculated per 1,000,000 working hours
GRI	403-9 Work-related injuries	Employees: severity rates	0.4	Rate	Calculated per 1,000 lost days.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Supervisors - Women	25.6	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Analysts/Specialists - Men	39.43	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Analysts/Specialists - Women	34.09	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Analysts/Specialists - Total	37.39	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.



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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Analysts/Specialists - Men	19.29	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Middle management - Men	38.34	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Middle management - Total	37.58	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Management/ Direction - Total	20.3	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Management/ Direction - Women	26.38	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.



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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, by gender: Men	26.02	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, by gender: Women	19.12	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, Total	24.86	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Middle management- Women	34.68	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Operators - Men	22.43	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.



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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during thereporting period, employee category, Operators - Women	8.71	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Operators - Total	20.5	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Supervisors - Men	29.83	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	404-1 Average hours of training per year per employee	Average hours of training that the organization's employees have undertaken during the reporting period, employee category, Supervisors - Total	29.34	Hours	For the calculation, all training hours are counted over the total number of active employees as of 12/31/2024, by gender and job category. Interns are not included in the calculation.
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Men	73	%	According to Minutes of the Board of Directors and Receivership
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Women	27	%	According to Minutes of the Board of Directors and Receivership
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: 30-50 years old - Men	16.67	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: 30-50 years old - Women	16.67	%	







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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: over 50 years old - Men	56.67	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: over 50 years old - Women	10	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: under 30 years old - Men	0	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's governance bodies - Age group: under 30 years old - Women	0	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Analysts / Specialists - Men	61.93	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Analysts / Specialists - Women	38.07	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Management / Direction - Men	85.71	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Management / Direction - Women	14.29	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Middle Management - Men	79.45	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Middle Management - Women	20.55	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Operators - Men	85.99	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Operators - Women	14.01	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Supervisors - Men	88.52	%	
GRI	405-1 Diversity of governance bodies and employees	Diversity on organization's employees - Supervisors - Women	11.48	%	
GRI	413-1 Operations with local community engagement, impact assessments, and development	Edenor Chicos: Schools	273	Amount	







Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Edenor Chicos: Trained Students	220	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Amount of energy sold in the MIDE customer segment	662.05	GWh	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Hygiene conditions in MIDE clients	97	%	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Public disclosure of results of environmental and social impact assessments	We carry out environmental impact assessments of new projects. These include social and demographic aspects. This task is framed within the different legal compliance regulations in accordance with the different jurisdictions in which the project has to be carried out. In accordance to the Escazú agreement, these projects are published directly by the corresponding environmental authority for public consultation.	-	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Active accounts with MIDE meters	244,510	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Scholarship students	33,755	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Social impact assessments,	We carry out environmental impact assessments of new projects. These include social and demographic aspects. This task is framed within the different legal compliance regulations in accordance with the different jurisdictions in which the project has to be carried out. In accordance to the Escazú agreement, these projects are published directly by the corresponding environmental authority for public consultation.	-	

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GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Environmental impact assessments and ongoing monitoring;	We carry out environmental impact assessments of new projects. These include social and demographic aspects. This task is framed within the different legal compliance regulations in accordance with the different jurisdictions in which the project has to be carried out. In accordance to the Escazú agreement, these projects are published directly by the corresponding environmental authority for public consultation.	-	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Impulse STEM Careers - "Mujeres con Energía": number of scholarship holders	24	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	MIDE meters installed during the FY	16,765	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Formal local community grievance processes	Edenor has different contact channels. Among them are: RRSS, Contact Center, Commercial Offices, edenordigital, WhatsApp and SMS that allow claims and/or complaints to be received.	-	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Local community development programs based on local communities' needs;	One of the needs detected by education specialists in the communities in which Edenor operates is for students to complete their secondary and university studies, in which dropout rates are high, and to be able to enter the workforce. The Scholarship and Tutoring Program covers this need by promoting the completion of studies and job placement at Edenor or related companies.  Another social need in large urban conglomerates is to manage the evolution of electrical demand as much as possible through cultural changes that promote efficient and safe use of electrical energy. The Edenor Chicos program focuses its actions at the primary school level in order to instill this cultural change from an early age. At the same time, the children are good disseminators of these initiatives in their family nucleus. The evaluation of the programs is carried out through surveys of the recipients and the construction of indicators.		

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Standard	Indicator	Details	Verified value	Unit	Notes to include in the Report
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Reduction of energy consumption MIDE 2024	20.3	%	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Total installed MIDE (Number of active accounts until the end of the FY)	244,510	Amount	
GRI	413-1 Operations with local community engagement, impact assessments, and development programs	Tutorships	220	Amount	
SASB	IF-EU-320 a.1 Workforce Health and Safety	Near miss frequency rate (NMFR)	0.18	%	Employees and contractors included
SASB	IF-EU-320 a.1 Workforce Health and Safety	Fatality rate	0.01	%	Employees and contractors included
SASB	IF-EU-320 a.1 Workforce Health and Safety	Total recordable incident rate (TRIR)	3.06	%	Employees and contractors included
SASB	Social- IF-EU-000.A Clients	Residential customers served	2,978,031	Amount	
SASB	Social- IF-EU-000.A Clients	Commercial customers served	170,647	Amount	
SASB	Social- IF-EU-000.A Clients	Industrial customers served	84,684	Amount	
SASB	IF-EU-550 a.2- Power grid resistance	System Average Interruption Duration Index (SAIDI)	8.72	Hours / Clients / Year	
SASB	IF-EU-550 a.2- Power grid resistance	System Average Interruption Frequency Index (SAIFI)	3.51	Interruptions / Clients / Year	
SASB	IF-EU-550 a.2- Power grid resistance	System Average Interruption (CAIDI), which includes days in which serious events occur	2.49	Hours / Interruptions	



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