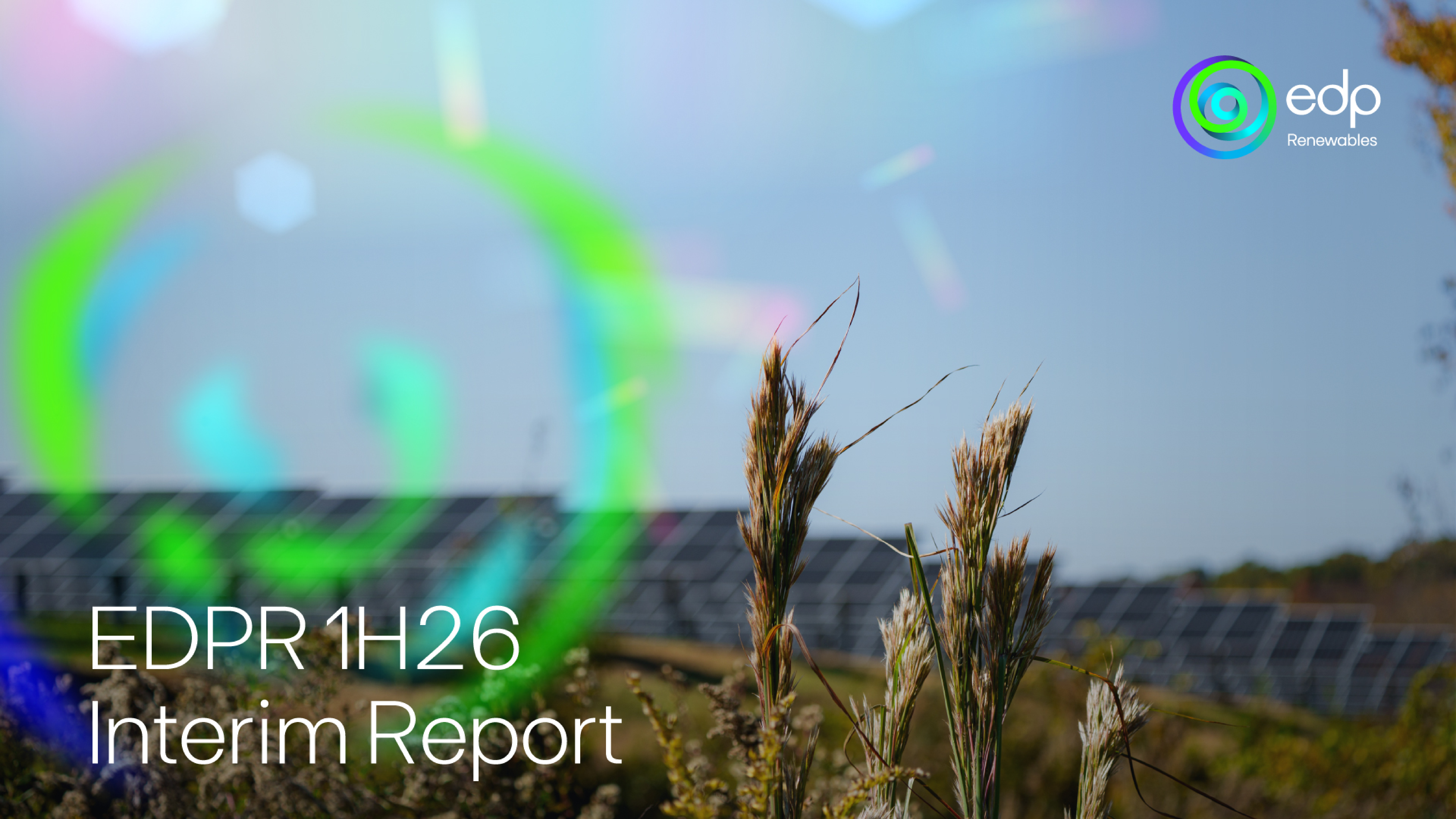

EDPR 1H26 Interim Report

edp Renewables

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EDPR 1H26 Interim Report

Meadow Lake wind farm | Indiana, USA

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EDPR INTERIM REPORT 1H26

Relevant events during the period

1Q26

January

EDPR secures PPA for a 150 MWac solar project in the US
On January 7, EDPR informed it had secured a 30-year Power Purchase Agreement ("PPA") with Consumers Energy Company (CeC) for the clean energy generated by a 150 MWac (209 MWdc) solar project in Clark County, Illinois, US, scheduled to begin operations in 2027.

EDPR completes Asset Rotation deal for a 150 MW wind portfolio in Greece
On January 29, EDPR announced the completion of the sale and purchase agreement with Principia, a company jointly owned by Enel SpA and funds managed by Macquarie Asset Management, to sell a 150 MW wind portfolio in Greece for an Enterprise Value of €0.2 billion. The transaction scope comprises four operating wind farms, with an average asset life of ~1.5 years, which benefit from 20-year Contracts for Difference.

February

EDPR included in the S&P Global Sustainability Yearbook 2026
On February 18, EDPR was included in the S&P Global Sustainability Yearbook for the 4th consecutive year. The ranking, which evaluated more than 7,600 companies, honours companies with the best sustainability practices in each sector.

EDPR announces Scrip Dividend program for 2026
On February 25, EDPR's Board of Directors decided to propose in the 2026 Ordinary General Shareholders' Meeting, as it did the three previous years, a flexible remuneration program for shareholders in the form of a scrip dividend with a recurring net profit payout of 40%. The scrip dividend replaces the ordinary dividend corresponding to fiscal year 2025 with the issuance of new paid-up shares, while keeping the option for shareholders to receive cash.

March

EDPR secures contract for a 250 MW solar project in US
On March 23, EDPR informed it had secured a long-term offtake agreement with a global technology company for the clean energy generated by a 250 MWac (348 MWdc) solar project in Arkansas, US.

2Q26

April

EDPR signs long-term contract with major technology company for new 28MWp solar project in Japan

On April 9, EDPR announced the development of a greenfield 28MWp ground-mounted solar project in Motoyoshi City, Miyagi Prefecture in Japan. The project is linked to a long-term contract signed with a major technology company, and is scheduled for commissioning in early 2028.

EDPR changes corporate name to EDP Renewables

On April 13, EDPR announced that shareholders adopted all resolutions included in the agenda of its Annual General Shareholders Meeting, including changing the company's name from "EDP Renováveis S.A." to "EDP Renewables S.A.", better reflecting the international profile of its activities and global brand recognition.

Ocean Winds has agreed to settle imminent claims regarding US offshore leases of Bluepoint Wind and Golden State Wind

On April 27, EDPR informed that Ocean Winds, its 50/50 wind offshore joint venture with ENGIE, secured reimbursement for the Bluepoint Wind and Golden State Wind offshore leases, with EDPR expected to receive $0.2bn upon reinvestment in qualifying US energy projects. The reimbursement is broadly aligned with the projects' book value and proceeds are expected in 2026, subject to remaining conditions.

May

EDPR signs agreement with Meta for 250 MW of solar energy in the US

On May 4, EDPR and Meta announced a long-term PPA for Cypress Knee Solar, a 250 MW solar energy project to be built in Arkansas. Total procured clean energy between Meta and EDPR has now reached 545 MW.

EDPR sells operations in Brazil to parent company EDP, reinforcing focus on A-rated growth markets

On 19 May, EDPR announced the sale of its Brazilian subsidiary, EDPR Brasil, to EDP Brasil for approximately €0.7 billion (enterprise value of around €1.5 billion), subject to customary closing adjustments. The transaction includes all of EDPR's operating and development activities in Brazil and supports the company's strategic focus on A-rated growth markets for wind, solar and battery storage, increasing the share of EBITDA generated in these markets from 90% to over 95%, primarily in the United States and Europe. The transaction is also expected to strengthen EDPR's financial flexibility and support the execution of its investment, asset rotation and disposal plans.

EDPR signs Build and Transfer Agreement for a 100 MWac solar project in the US

On May 25, EDPR informed that it had signed a Build and Transfer Agreement with Appalachian Power Company ("APCO"), a subsidiary of American Electric Power, under which EDPR will develop and construct a 100 MWac (~136 MWdc) solar project, planned to become operational in 2028, for an estimated enterprise value of $0.3bn.

June

EDPR registers share capital increase

On June 2, EDPR registered with the Registro Mercantil de Asturias a share capital increase of €43.3 million, approved on May 4, through the issuance of 8.7 million new shares under the Scrip Dividend Programme. Approximately 92.3% of rights were converted into shares. EDPR's share capital now totals €5.30 billion.

EDPR informs about admission to trading of shares of the Company

On June 3, 8.7 million ordinary and book-entry tradable shares representing EDPR's share capital have been created in the Central de Valores Mobiliários, and such shares have been admitted to trading on the Euronext Lisbon regulated market, following the share capital increase. The new shares are fungible with EDPR's other shares and confer to their holders the same rights as the other shares existing prior to the share capital increase.

EDPR signs Asset Rotation deal for a 68 MW portfolio in Italy

On June 30, EDPR announced the sale of a 68 MWac (70 MWdc) wind and solar portfolio in Italy to PLT Energia for an estimated Enterprise Value of €0.15 billion, subject to customary closing adjustments. The portfolio comprises five operating assets, including four wind farms (60 MW) secured by 20-year Contracts for Difference and one solar plant (8 MWac) backed by a 10-year PPA.

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02. Condensed Financial Statements

Condensed Consolidated Income Statement for the six-month period ended at 30 June 2026

Thousand Euros	Notes	Jun 2026	Jun 2025 (*)
Revenues and cost of energy sales	8	1,091,233	1,157,423
Income from institutional partnerships in US wind farms	30	260,933	219,103
		1,352,166	1,376,526
Other income	9	106,571	71,198
Supplies and services	10	-231,465	-231,377
Personnel costs and employee benefits	11	-125,019	-136,264
Other expenses	12	-123,021	-152,639
Impairment losses on trade receivables and debtors	5	24,794	-14,186
		-348,140	-463,268
Joint ventures and associates	18	19,057	3,902
		1,023,083	917,160
Provisions	29	-59,020	-204
Depreciation, amortisation and impairment		-431,389	-464,828
Operating profit		532,674	452,128
Financial income	13	330,350	423,978
Financial expenses	13	-537,018	-630,347
Financial result — net		-206,668	-206,369
Profit before income tax and CESE		326,006	245,759
Income tax expense	14	3,268	-63,564
Extraordinary contribution to the energy sector (CESE)		-2,487	-2,669
Net profit for the period from continuing operations		326,787	179,526
Attributable to:			
Equity holders of EDP Renewables	26	265,744	124,893
Non-controlling interests	27	61,043	54,633
Net profit for the period from discontinued operations		-79,471	-29,264
Attributable to:			
Equity holders of EDP Renewables	4	-82,076	-31,373
Non-controlling interests	4	2,605	2,109
Net profit for the period		247,316	150,262
Attributable to:			
Equity holders of EDP Renewables	26	183,668	93,520
Non-controlling interests	27	63,648	56,742
Earnings per share (Basic and Diluted) - Euros	25	0.17	0.09
Earnings per share (Basic and Diluted) from continuing operations - Euros		0.25	0.12
Earnings per share (Basic and Diluted) from discontinued operations - Euros		-0.08	-0.03

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the requirements of the IFRS 5 for classification as discontinued operations (see note 4).

Condensed Consolidated Statement of Comprehensive Income for the six-month period ended at 30 June 2026

	Jun 2026		Jun 2025 (*)	
Thousand Euros	Equity holders of the parent	Non-controlling interests	Equity holders of the parent	Non-controlling interests
Net profit for the period	183,668	63,648	93,520	56,742
Items that may be reclassified to profit or loss				
Fair value reserve (Equity instruments at fair value)	-1,815	—	1,181	—
Tax effect of fair value reserve (Equity instruments at fair value)	454	—	-295	—
Fair value reserve (cash flow hedge)	-211,094	-1,040	155,975	2,051
Tax effect from the fair value reserve (cash flow hedge)	49,888	143	-37,950	-632
Share of other comprehensive income of joint ventures and associates, net of taxes	-8,537	—	19,555	—
Currency translation reserve	157,768	45,446	-807,143	-120,353
Cumulative other comprehensive income items that may be reclassified to profit or loss in respect of disposal groups classified as held for sale/discontinued operations	54,747	4,890	2,433	-441
Other comprehensive income for the period, net of income tax	41,411	49,439	-666,244	-119,375
Total comprehensive income for the period	225,079	113,087	-572,724	-62,633

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the requirements of the IFRS 5 for classification as discontinued operations (see note 4).

Condensed Consolidated Statement of Financial Position as at 30 June 2026

Thousand Euros	Notes	Jun 2026	Dec 2025
Assets			
Property, plant and equipment	15	19,961,799	20,901,456
Right-of-use assets	16	803,822	818,035
Intangible assets	17	310,410	322,863
Goodwill		2,160,733	2,146,913
Investments in joint ventures and associates	18	1,467,821	1,143,997
Equity instruments at fair value	37	10,501	13,592
Deferred tax assets	19	872,266	774,317
Debtors and other assets from commercial activities	20	69,085	74,607
Other debtors and other assets	21	766,095	958,179
Collateral deposits associated to financial debt	28	2,719	36,715
Total Non-Current Assets		26,425,251	27,190,674
Inventories		229,547	241,028
Debtors and other assets from commercial activities	20	760,649	501,939
Other debtors and other assets	21	960,712	867,647
Current tax assets	22	329,478	343,685
Collateral deposits associated to financial debt	28	65	31,571
Cash and cash equivalents	23	562,058	1,198,833
Assets held for sale	24	1,897,116	14,693
Total Current Assets		4,739,625	3,199,396
Total Assets		31,164,876	30,390,070
Equity			
Share capital	25	5,298,495	5,255,166
Share premium	25	2,058,131	2,111,444
Reserves	26	-649,669	-691,080
Other reserves and Retained earnings	26	3,565,715	3,383,047
Consolidated net profit attributable to equity holders of the parent		183,668	215,801
Total Equity attributable to equity holders of the parent		10,456,340	10,274,378
Non-controlling interests	27	1,946,900	1,905,842
Total Equity		12,403,240	12,180,220
Liabilities			
Financial debt	28	7,987,841	7,194,159
Provisions	29	570,010	573,212
Deferred tax liabilities	19	978,582	939,928
Institutional partnerships in North America	30	2,921,450	2,915,509
Trade payables and other liabilities from commercial activities	31	562,989	578,837
Other liabilities and other payables	32	1,711,693	1,676,410
Total Non-Current Liabilities		14,732,565	13,878,055
Financial debt	28	1,258,766	2,177,582
Provisions	29	104,891	99,688
Trade payables and other liabilities from commercial activities	31	1,118,099	1,611,655
Other liabilities and other payables	32	314,168	262,347
Current tax liabilities	33	184,714	172,453
Liabilities held for sale	24	1,048,433	8,070
Total Current Liabilities		4,029,071	4,331,795
Total Liabilities		18,761,636	18,209,850
Total Equity and Liabilities		31,164,876	30,390,070

Condensed Consolidated Statement of Changes in Equity for the six-month period ended at 30 June 2026

Thousand Euros	Total equity	Share capital	Share premium	Reserves and retained earnings	Exchange differences	Hedging reserve	Fair value reserve	Equity attributable to equity holders of EDP Renewables	Non-controlling interests
Balance as at 31 December 2024	11,975,570	5,199,279	2,170,301	3,426,848	132,111	-220,312	-4,927	10,703,300	1,272,270
Comprehensive income									
- Fair value reserve (equity instruments at fair value) net of taxes	-1,306	—	—	—	—	—	-1,225	-1,225	-81
- Fair value reserve (cash flow hedge) net of taxes	200,326	—	—	—	—	189,237	—	189,237	11,089
- Share of other comprehensive income in joint ventures and associates net of taxes	26,837	—	—	—	-28,633	56,319	-849	26,837	—
- Actuarial gains/(Losses)	99	—	—	96	—	—	—	96	3
Exchange differences arising on consolidation	-973,825	—	—	—	-837,021	—	—	-837,021	-136,804
- Net profit for the year	307,762	—	—	215,801	—	—	—	215,801	91,961
Total comprehensive income for the year	-440,107	—	—	215,897	-865,654	245,556	-2,074	-406,275	-33,832
Dividends paid	-2,970	—	-2,970	—	—	—	—	-2,970	—
Dividends attributable to non-controlling interests	-38,415	—	—	—	—	—	—	—	-38,415
EDPR Capital Increase	—	55,887	-55,887	—	—	—	—	—	—
Acquisition of the remaining partnership in windfarms in Europe	747,572	—	—	-50,439	-13,304	37,524	—	-26,219	773,791
Other changes resulting from acquisitions/sales and equity increases and other	-61,430	—	—	6,542	—	—	—	6,542	-67,972
Balance as at 31 December 2025	12,180,220	5,255,166	2,111,444	3,598,848	-746,847	62,768	-7,001	10,274,378	1,905,842
Comprehensive income									
- Fair value reserve (equity instruments at fair value) net of taxes	-1,361	—	—	—	—	—	-1,361	-1,361	—
- Fair value reserve (cash flow hedge) net of taxes	-160,951	—	—	—	—	-160,054	—	-160,054	-897
- Share of other comprehensive Income in joint ventures and associates net of taxes	-8,537	—	—	—	-3,223	-5,314	—	-8,537	—
Exchange differences arising on consolidation	261,699	—	—	—	211,363	—	—	211,363	50,336
- Net profit for the year	247,316	—	—	183,668	—	—	—	183,668	63,648
Total comprehensive income for the period	338,166	—	—	183,668	208,140	-165,368	-1,361	225,079	113,087
Dividends paid	-9,977	—	-9,977	—	—	—	—	-9,977	—
Dividends attributable to non-controlling interests	-22,854	—	—	—	—	—	—	—	-22,854
EDPR Capital Increase	-7	43,329	-43,336	—	—	—	—	-7	—
Other changes resulting from acquisitions/sales and equity increases and other	-82,308	—	—	-33,133	—	—	—	-33,133	-49,175
Balance as at 30 June 2026	12,403,240	5,298,495	2,058,131	3,749,383	-538,707	-102,600	-8,362	10,456,340	1,946,900

Condensed Consolidated Statement of Cash Flows for the six-month period ended at 30 June 2026

Thousand Euros	Jun 2026	Jun 2025
Operating activities		
Cash receipts from customers	1,127,607	1,191,418
Payments to suppliers	-472,825	-354,702
Payments to personnel	-156,489	-162,143
Other receipts / (payments) relating to operating activities	-82,453	-96,909
Net cash from operations	415,840	577,664
Income tax received / (paid)	-25,225	-44,889
Net cash flows from operating activities	390,615	532,775
of which: discontinued operations	**13,855**	**-2,374**
Investing activities		
Cash receipts relating to:		
Changes in cash resulting from perimeter variations*	483	1,970
Property, plant and equipment and intangible assets	14,424	20,201
Interest and similar income	32,209	35,614
Dividends	48,324	12,553
Loans to related parties	469,256	246,111
Sale of subsidiaries with loss of control**	62,561	82,646
Other receipts from investing activities	19,535	135,510
	646,792	534,605
Cash payments relating to:		
Changes in cash resulting from perimeter variations**	-138,722	-15,447
Acquisition of subsidiaries	—	-3,377
Property, plant and equipment and intangible assets	-1,196,190	-1,474,601
Loans to related parties	-515,609	-302,917
Other payments in investing activities	-333,296	-101,084
	-2,183,817	-1,897,426
Net cash flows from investing activities	-1,537,025	-1,362,821
of which: discontinued operations	**-118,977**	**-93,919**
Financing activities		
Payments/receipts related with transactions with non-controlling interest without change of control	23,003	—
Receipts / (payments) relating to loans from third parties	31,123	324,411
Receipts / (payments) relating to loans from non-controlling interests	47	—
Receipts / (payments) relating to loans from Group companies	608,017	421,015
Interest and similar costs including hedge derivatives from third parties***	-32,576	-27,490
Interest and similar costs including hedge derivatives from Group companies***	-124,830	-102,098
Payments of lease liabilities	-39,794	-39,239
Dividends paid	-15,804	-12,412
Receipts / (payments) from derivative financial instruments	-12,811	-7,341
Receipts / (payments) from institutional partnerships in North America	119,025	51,015
Increases /(decreases) in capital and share premium by non-controlling interests	-54,429	-48,488
Other cash flows from financing activities	2	5,557
Net cash flows from financing activities	500,973	564,930
of which: discontinued operations	**-22,204**	**105,150**
Changes in cash and cash equivalents	-645,437	-265,116
Effect of exchange rate fluctuations on cash held	8,662	-22,477
Cash and cash equivalents at the beginning of the period	1,198,833	1,195,555
Cash and cash equivalents at the end of the period	562,058	907,962

*Refers to the acquisition portfolio (see note 7);
**Refers mainly to sale transactions (see notes 7, 9 and 24);
***Net of capitalized interests.

Movements in the following captions, including cash flow movements, during the six-month period ended on 30 June 2026 are as follows:

Thousand Euros	Loans and bonds*	Group loans	Non-controlling interests loans	U.S. institutional partnerships	Derivatives **	Total
Balance as at 31 December 2025	1,430,918	7,872,537	3,517	2,915,509	-41,803	12,180,678
Cash flows						
- Receipts / (payments) relating to loans from third parties	31,123	—	—	—	—	31,123
- Receipts / (payments) relating to loans from non-controlling interests	—	—	47	—	—	47
- Receipts / (payments) relating to loans from Group companies	—	608,017	—	—	—	608,017
- Interest and similar costs including hedge derivatives from third parties	-25,949	—	—	—	-6,627	-32,576
- Interest and similar costs including hedge derivatives from Group companies	—	-115,431	—	—	-9,399	-124,830
- Receipts/ (payments) from derivative financial instruments	—	—	—	—	-12,811	-12,811
- Receipts / (payments) from institutional partnerships in North America	—	—	—	119,025	—	119,025
Exchange differences	62,138	66,924	10	89,100	-62	218,110
Fair value changes	—	—	—	—	61,142	61,142
Accrued income/expenses (***)	31,345	95,943	1,004	9,496	16,039	153,827
Unwinding	—	—	—	49,253	—	49,253
Held for sale	-741,645	—	—	—	-7,843	-749,488
Changes in U.S. Institutional Partnerships related to ITCs/PTCs	—	—	—	-260,933	—	-260,933
Debt restructuring (see note 28)	-72,097	—	—	—	—	-72,097
Balance as at 30 June 2026	715,833	8,527,990	4,578	2,921,450	-1,364	12,168,487

*Net of collateral deposits;
**The Group considers as financing activities all derivative financial instruments excluding derivatives related with commodities;
***Net of capitalized interests.

Notes to the condensed consolidated financial statements for the period ended on 30 June 2026

01. The business operations of the EDP Renewables Group

EDP Renewables, Sociedad Anónima (hereinafter referred to as “EDP Renewables” or “EDPR”) was incorporated in Spain on 4 December 2007. Its principal corporate objective is to engage in activities related to the electricity sector, namely the planning, construction, operation and maintenance of electricity generating facilities, using renewable energy sources, mainly wind and solar. The Company's registered office is located in Oviedo, Plaza del Fresno 2, Spain. On 18 March 2008 EDP Renewables was converted into a company incorporated by shares (Sociedad Anónima).

The Company belongs to the EDP Group, of which the ultimate parent company is EDP, S.A., with registered offices at Avenida 24 de Julho, 12, Lisbon. As at 30 June 2026 EDP, S.A through its Spanish branch EDP S.A. - Sucursal en España ("EDP Branch") held a qualifying shareholding of 71.37% of the share capital and voting rights of EDPR (71.32% as at 31 December 2025) and 28.63% of the share capital was free-floated on Euronext Lisbon (28.68% as at 31 December 2025).

The Group essentially operates in the European (Spain, Portugal, Poland, Romania, France, Italy, Greece, UK, Netherlands, Germany, Hungary and Belgium), American (U.S., Canada and Mexico) and Asian (Vietnam, Singapore, Taiwan, China, Thailand, Japan and Cambodia) energy sectors.

EDPR Group is currently developing onshore wind, solar and battery energy storage system (BESS) projects in other countries such as, Germany, Chile, Hungary, South Korea, Indonesia, Philippines and Australia. Further, EDPR Group signed an agreement with ENGIE in January 2020 to establish a co-controlled 50/50 joint venture, OW Offshore S.L. (Ocean Winds), in fixed and floating offshore wind sector. This entity is the exclusive vehicle of investment of EDPR and ENGIE for offshore wind opportunities worldwide.

02. Material accounting policies

Basis of preparation

The condensed consolidated interim financial statements for the period ended at 30 June 2026 have been prepared to present fairly the consolidated equity and consolidated financial position of EDP Renewables, S.A. and its subsidiaries at 30 June 2026, the consolidated results of operations, consolidated statement of comprehensive income, consolidated cash flows and changes in consolidated equity for the six-month period. The Board of Directors approved these condensed consolidated interim financial statements on 29 July 2026. The condensed consolidated interim financial statements are presented in thousand Euros, rounded to the nearest thousand.

In accordance with Regulation (EC) no. 1606/2002 of 19 July 2002, of the European Council and Parliament, the Group's consolidated financial statements are prepared in accordance with International Financial Reporting Standards (IFRS), as endorsed by the European Union (EU). IFRS comprise accounting standards issued by the International Accounting Standards Board (IASB) and its predecessor body, as well as interpretations issued by the International Financial Reporting Interpretations Committee (IFRIC) and their predecessor bodies.

The EDPR Group's condensed consolidated interim financial statements for the period ended at 30 June 2026 have been prepared in accordance with IFRS as adopted by the E.U. effective at 1 January 2026 and in accordance with IAS 34 - Interim Financial Reporting. These financial statements do not include all the information required to be included in the annual consolidated financial statements, and should, therefore, be read together with the consolidated financial statements of the Group for the year ended 31 December 2025.

The Group has applied the same accounting policies and methods of computation as those applied in the consolidated financial statements of the Group for the year ended 31 December 2025. The new standards and interpretations recently issued but not yet effective, and that the Group has not yet applied on its consolidated financial statements, are detailed in note 3.

03. Recent accounting standards and interpretations issued

Standards, amendments and interpretations effective for the Group

The accounting standards and interpretations recently issued that became effective on 1 January 2026 that were applied by the Group in the preparation of these condensed financial statements are the following:

- **IFRS 9 (Amended) and IFRS 7 (Amended) - Contracts referencing nature-dependent electricity;**

The amendments to IFRS 9 and IFRS 7 clarify the accounting treatment of renewable electricity contracts with variable output, including:

i. the application of the own-use exemption, based on the contract’s economic purpose and structure;

ii. the eligibility of such contracts to be designated in cash flow hedge relationships, subject to the fulfilment of hedge accounting requirements, including highly probable transactions and alignment between contracted and expected production volumes;

iii. enhanced disclosure requirements regarding their impact on financial performance, financial position and cash flows.

These amendments to IFRS 9 and IFRS 7 were issued by the IASB in December 2024 and endorsed by the European Union in June 2025, with application for periods beginning on or after 1 January 2026.

- **IFRS 9 (Amended) and IFRS 7 (Amended) – Classification and measurement of financial instruments; and**
- **Annual Improvements (Volume 11).**

Standards, amendments and interpretations not yet effective for the Group

The standards, amendments and interpretations not yet effective for the Group (whose effective date has not yet occurred or, despite their effective dates of application, they have not yet been endorsed by the EU) are the following:

- **IFRS 18 – Presentation and disclosure in financial statements;**

IFRS 18 was issued by the IASB in April 2024 and endorsed by the European Union in February 2026. The standard is effective for annual reporting periods beginning on or after 1 January 2027, replacing IAS 1 — Presentation of Financial Statements, with retrospective application to comparative information.

This standard introduces significant changes to the structure and presentation of financial statements, particularly in the statement of profit or loss, including the introduction of a mandatory classification structure for income and expenses into defined categories (operating, investing, financing, income taxes, and discontinued operations), the introduction of defined subtotals, and new disclosure requirements relating to Management Performance Measures (MPMs).

The standard mainly affects the presentation and disclosure of financial information and does not generally change the recognition and measurement principles currently in place.

The EDP Group is currently undertaking the necessary work for its implementation, including a detailed analysis of the classification of income and expenses, with the aim of aligning the income statement with the new operating, investing, and financing categories introduced by the Standard. In parallel, the Group is assessing and updating its internal reporting processes, controls, and information systems to ensure compliance with the new presentation and disclosure requirements. Based on the preliminary analyses carried out:

- no impact is expected on the Group's net income, equity or cash flows;
- significant changes are expected in the presentation and aggregation of results, namely in the distinction between operating, investing, and financing results;
- some of the performance measures currently used by management and disclosed outside the financial statements may fall within the definition of MPMs, and will therefore be subject to additional requirements regarding reconciliation, consistency and transparency.

The Group will continue to monitor developments related to the adoption of IFRS 18 and, whenever deemed relevant, will consider disclosing additional qualitative information to facilitate understanding of its impacts prior to the mandatory application date.

- **IFRS 19 – Subsidiaries without public accountability: disclosures;**
- **IFRS 20 – Regulatory Assets and Regulatory Liabilities; and**
- **IAS 28 (Amended) – Fair Value Option.**

04. Discontinued operations and Restatement of comparative disclosures

Discontinued operations

EDP Renewables, S.A. entered into an agreement to sell of 100% of its subsidiary, EDP Renováveis Brasil, S.A., which comprises all of EDPR's operating and development activities in Brazil, to EDP — Energias do Brasil S.A., a wholly owned subsidiary of EDPR's controlling shareholder, EDP, S.A.This agreement resulted in the related assets being classified as held for sale and the related operations being presented as discontinued operations in accordance with IFRS 5 — Non-current Assets Held for Sale and Discontinued Operations.

The consolidated income statement presents the profit or loss from discontinued operations in a separate line. In accordance with IFRS 5, which sets out the presentation and disclosure requirements for discontinued operations and the disclosures required in the explanatory note on non-current assets held for sale and discontinued operations, the income statement below presents the results of discontinued operations for June 2026 and 2025. The amounts are presented after the elimination of intercompany transactions, which have been fully eliminated.

The 2025 comparative figures have been restated in accordance with IFRS 5 — Non-current Assets Held for Sale and Discontinued Operations to ensure comparability with the 2026 figures.

Thousand Euros	Jun 2026	Jun 2025
Revenues and cost of energy sales	55,466	47,930
	55,466	47,930
Supplies and services	-17,381	-12,697
Personnel costs and employee benefits	-3,567	-3,472
Other expenses	-823	-1,082
	-21,771	-17,251
	33,695	30,679
Provisions	-60	-180
Depreciation, amortisation and impairment	-69,174	-16,197
Operating profit from discontinued operations	-35,539	14,302
Financial income	12,783	21,068
Financial expenses	-49,151	-58,579
Financial result — net	-36,368	-37,511
Profit before income tax and CESE from discontinued operations	-71,907	-23,209
Income tax expense	-7,564	-6,055
Net profit for the period from discontinued operations	-79,471	-29,264

The details of cash flows relating to discontinued operations are provided below consistent with the separate presentation in the Condensed Consolidated Statement of Cash Flows.

Thousand Euros	Jun 2026	Jun 2025
Cash flows from operating activities - discontinued operations	13,855	-2,374
Cash flows used in investing activities - discontinued operations	-118,977	-93,919
Cash flows from/(used in) financing activities - discontinued operations	-22,204	105,150
Cash flows - discontinued operations	-127,326	8,857

Restatement of comparative disclosures

The condensed consolidated income statement and the condensed consolidated statement of Other comprehensive income for June 2025 have been adjusted to reflect the presentation of discontinued operations, as required by IFRS 5 Non-current Assets Held for Sale and Discontinued Operations.

Thousand Euros	Jun 2025	IFRS 5	Jun 2025 Restated
Revenues and cost of energy sales	1,205,353	-47,930	1,157,423
Income from institutional partnerships in US wind farms	219,103	—	219,103
	1,424,456	-47,930	1,376,526
Other income	71,198	—	71,198
Supplies and services	-244,074	12,697	-231,377
Personnel costs and employee benefits	-139,736	3,472	-136,264
Other expenses	-153,721	1,082	-152,639
Impairment losses on trade receivables and debtors	-14,186	—	-14,186
	-480,519	17,251	-463,268
Joint ventures and associates	3,902	—	3,902
	947,839	-30,679	917,160
Provisions	-384	180	-204
Depreciation, amortisation and impairment	-481,025	16,197	-464,828
Operating profit	466,430	-14,302	452,128
Financial income	445,046	-21,068	423,978
Financial expenses	-688,926	58,579	-630,347
Financial result — net	-243,880	37,511	-206,369
Profit before income tax and CESE	222,550	23,209	245,759
Income tax expense	-69,619	6,055	-63,564
Extraordinary contribution to the energy sector (CESE)	-2,669	—	-2,669
Net profit for the period from continuing operations	150,262	29,264	179,526
Equity holders of EDP Renewables	93,520	31,373	124,893
Non-controlling interests	56,742	-2,109	54,633
Net profit for the period from discontinued operations	—	-29,264	-29,264
Equity holders of EDP Renewables	—	-31,373	-31,373
Non-controlling interests	—	2,109	2,109
Net profit for the period	150,262	—	150,262
Equity holders of EDP Renewables	93,520	—	93,520
Non-controlling interests	56,742	—	56,742
Earnings per share (Basic and Diluted) - Euros	0.09	—	0.09
Earnings per share from continuing operations (Basic and Diluted) - Euros	0.09	0.03	0.12
Earnings/(loss) per share from discontinued operations (Basic and Diluted) - Euros	—	-0.03	-0.03

	30 Jun25		IFRS 5		30 JUN 2025 Restated	
Thousand Euros	Equity holders of the parent	Non-control. interests	Equity holders of the parent	Non-control. interests	Equity holders of the parent	Non-control. interests
Net profit for the period	93,520	56,742	—	—	93,520	56,742
Items that may be reclassified to profit or loss						
Fair value reserve (Equity instruments at fair value)	1,181	—	—	—	1,181	—
Tax effect of fair value reserve (Equity instruments at fair value)	-295	—	—	—	-295	—
Fair value reserve (cash flow hedge)	155,602	2,051	373	—	155,975	2,051
Tax effect from the fair value reserve (cash flow hedge)	-37,823	-632	-127	—	-37,950	-632
Share of other comprehensive income of joint ventures and associates, net of taxes	19,555	—	—	—	19,555	—
Currency translation reserve	-804,464	-120,794	-2,679	441	-807,143	-120,353
Cumulative other comprehensive income items that may be reclassified to profit or loss in respect of disposal groups classified as held for sale/ discontinued operations	—	—	2,433	-441	2,433	-441
Other comprehensive income for the period, net of income tax	-666,244	-119,375	—	—	-666,244	-119,375
Total comprehensive income for the period	-572,724	-62,633	—	—	-572,724	-62,633

The figures presented in disclosures and tables included in the notes to these consolidated financial statements as at 30 June 2025 are consistent and comparable with each other.

05. Critical accounting estimates and judgments in applying accounting policies

IFRS as adopted by the European Union requires the use of judgement and estimates in the decision process regarding certain accounting treatments, impacting total assets, liabilities, equity, income and expenses. The actual effects may differ from these estimates and judgements, particularly concerning the effect of actual costs and income.

The critical accounting estimates and judgements made by the Executive Board of Directors in applying EDPR Group's accounting policies were the same as those applied to the consolidated financial statements as at 31 December 2025.

Considering that there are often alternatives to the accounting treatment adopted by EDP Renewables, the reported results could differ if a different accounting treatment were applied. The Executive Board of Directors believes that the choices made are appropriate and that the financial statements present fairly, in all material respects, the Group operations.

Divestment decision in wind farms in Colombia

In 2019, EDPR decided to enter the Colombian market through the acquisition of two wind farm projects, Alpha and Beta, with a combined capacity of 0.5 GW. These projects are in the department of La Guajira (the northeastern region of the country), a location with excellent wind resources and an expected annual generation of 2.5 TWh, which would significantly contribute to Colombia's energy diversification and transition goals. The Alpha and Beta projects obtained their respective environmental licences between August 2018 and August 2019. In October 2019, the Colombian government held a PPA auction, under which EDPR, as the seller, entered into Power Purchase Agreements (PPAs) for 1.7 TWh/year of renewable energy over a 15-year term starting in 2022, together with associated PPA liabilities and guarantees. Due to external circumstances beyond EDPR's control, the construction of the wind farms began to experience delays. In response, EDPR committed a substantial part of the capex, including the procurement of 90 Vestas V162-5.6MW turbines and balance-of-plant (BOP) works, to comply with its obligations under the PPA. These assets continue to represent a significant portion of EDPR's investment and related obligations.

Construction has been hindered by factors outside EDPR's control, including regional security issues, blockades by local indigenous communities, delays in the construction of third-party infrastructure necessary to connect the wind farms to the national grid, and the government's lack of support in securing the environmental permit for the transmission line. This is despite the fact that, since 2021, the Alpha and Beta projects were declared Projects of National and Strategic Interest. Additional challenges include the enactment of new legislation with adverse economic impacts compared to the original regulatory framework, a significant increase in construction costs, the devaluation of the Colombian peso, and rising financing costs. Since 2022, EDPR has undertaken several initiatives with the Government and regulatory authorities, emphasizing the urgent need for measures to restore the projects' economic viability. In August 2023, the Government issued Decree 1276, which aimed to mitigate the adverse impacts on the projects. However, the Constitutional Court subsequently declared the state of social, economic and environmental emergency in La Guajira unconstitutional in La Guajira, which served as the legal basis for Decree 1276. As a result, the decree was annulled in October 2023.

Despite these setbacks, EDPR pursued alternative mitigation strategies and successfully renegotiated, on a bilateral basis, 80.7% of the total PPA energy volumes, resulting in the suspension of energy delivery for over two years. Concurrently, EDPR submitted a new application for an environmental permit, expanding the projects' area of influence and increasing the number of indigenous communities consulted from 54 to 97. EDPR also formally requested improvements to the regulated revenue framework, including reforms to the "cargo por confiabilidad" (reliability charge) mechanism and other measures deemed essential by EDPR and the Colombian Renewable Energy Association to enable wind project development. However, the Government did not respond to these requests.

Following a comprehensive review of the projects and in light of the foregoing, EDPR concluded that the investments were no longer recoverable and, in December 2024, announced its decision to exit the Colombian market. After initiating the legal liquidation process, the ANLA granted the environmental license for the transmission line, albeit subject to conditions and requirements that render construction unfeasible. EDPR appealed this decision, asserting that one potential avenue to mitigate the losses incurred is the sale of the projects to a third party.

On 17 November 2025, EDPR filed a Request for Arbitration before ICSID against the Republic of Colombia, pursuant to the Spain–Colombia Bilateral Investment Treaty (BIT) of 2005. This filing marks the formal commencement of investment arbitration proceedings. No material developments have occurred in relation to these proceedings during the first six months of 2026.

Meanwhile, the liquidation process of the companies owning Alpha and Beta is ongoing, and their assets are being sold to settle outstanding debts in accordance with Colombian law. During the first quarter of 2026, the Colombian entities entered into an asset purchase agreement for the sale of the environmental licences of these projects. The agreement included certain conditions precedent that were satisfied during the second quarter of 2026. Upon completion of the transaction in May, EDPR was released from the decommissioning obligations previously recognised as such obligations were associated with the licences transferred. Following completion, EDPR reassessed the provisions associated with the remaining activities and services required to finalize the liquidation process.

As a result of this reassessment, the Group has reversed, in the Condensed Consolidated Income Statement, 54 million Euros of impairment of assets and provisions that were recognised in prior years. Furthermore, given that the release of these obligations represented a key milestone in the liquidation process, the Group recognised deferred tax assets related to the impairment of the investments held in these companies by EDP Renewables, S.A. (see note 15).

Feed-In-Tariffs (FIT) in Vietnam

Since January 2025, EDPR's utility-scale renewable energy projects in Vietnam (458 MWp under FIT 1 and FIT 2) have been affected by a temporary regulatory framework, resulting in reduced payments by Electricity Vietnam (EVN) of approximately 50% of the contracted feed-in tariff.

This situation arose following the interpretation and potential retroactive application of Circular 10/2023, which introduced a requirement to obtain a Construction Completion Acceptance ("CCA") certificate prior to Commercial Operation Date ("COD") in order to qualify for FIT eligibility. This requirement was not applicable at the time the EDPR projects achieved COD and commenced operations under the FIT regime.

During the second quarter of 2026, discussions reached an advanced stage regarding the resolution of the Vietnam FIT dispute. Following ongoing engagement with EVN, the Ministry of Industry and Trade (MOIT) and other relevant authorities, a government-backed settlement framework was presented to the relevant stakeholders, including EDPR, with the implementing legislation expected to be formally adopted in the coming months. In June 2026, EVN presented a structured settlement proposal covering the period between the Commercial Operation Date (COD) and the completion of the contractual approval process (CCA), including the release of all revenue withheld since January 2025 and the establishment of the applicable transitional tariff. The proposed settlement clarifies the applicable tariff framework without affecting the underlying economic performance of the assets.

In light of the increased visibility regarding the expected outcome, and based on the information available at the reporting date, the Group reassessed the recoverability of the related trade receivables. Accordingly, under IFRS 9 — Financial Instruments, the Group concluded that the expected credit loss allowance recognised in 2025, amounting to 25 million Euros, was no longer required and was therefore fully reversed in the Condensed Consolidated Income Statement.

At the same time, the Group expects that part of the amounts to be recovered will be reimbursed through future tariff adjustments, which represent a mechanism for settling amounts previously recovered rather than costs associated with future electricity generation. Accordingly, under IAS 37 — Provisions, Contingent Liabilities and Contingent Assets, the Group recognised a provision of 61 million Euros (see note 29), representing the best estimate of the present obligation arising from this settlement mechanism. The provision was recognised at present value, reflecting the expected future tariff adjustments over several years.

06. Financial risk management policies

The businesses of EDP Renewables Group are exposed to a variety of risks, including the effects of changes in electricity market prices, foreign exchange and interest rates. The main financial risks arise from interest-rate and the exchange-rate exposures. The volatility of financial markets is analysed on an ongoing basis in accordance with EDPR's risk management policies. Financial instruments are used to mitigate potential adverse effects on EDP Renewables' financial performance resulting from changes in interest rates and foreign exchange rates.

Exchange-rate and Interest rate risk management

Compared to year-end 2025, there were no significant changes in the Group's overall financial risk profile.

Sensitivity analysis - Foreign exchange rates

A depreciation/appreciation of 10% in the most significant foreign currency exchange rates, with reference to 30 June 2026 and 31 December 2025, would result in an increase/(decrease) in EDP Renewables Group income statement and equity before tax, as follows:

	Jun 2026			
Thousand Euros	Profit or loss		Equity	
	10%	-10%	10%	-10%
USD/EUR	10,561	-12,908	-401,437	490,646
BRL/EUR	—	—	-59,628	72,879
SGD/EUR	1,346	-1,645	-32,547	39,780
	11,907	-14,553	-493,612	603,305

	Dec 2025			
Thousand Euros	Profit or loss		Equity	
	10%	-10%	10%	-10%
USD/EUR	12,616	-15,419	-407,746	498,357
BRL/EUR	—	—	-56,779	69,397
SGD/EUR	1,357	-1,659	-27,237	33,290
	13,973	-17,078	-491,762	601,044

This analysis assumes that all other variables, namely interest rates, remain unchanged.

Sensitivity analysis - Interest rates

Based on the EDPR Group debt portfolio and the related derivative financial instruments used to hedge associated interest rate risk, as well as on the shareholder loans received by EDP Renewables, a 100 basis-points change in the interest rates with reference to 30 June 2026 and 31 December 2025 would increase/(decrease) in EDP Renewables Group income statement and equity before tax, as follows:

	Jun 2026			
	Profit or loss		Equity	
Thousand Euros	+100 BPS	-100 BPS	+100 BPS	-100 BPS
Cash flow hedge derivatives	—	—	7,537	-7,537
Unhedged debt (variable interest rates)	-11,006	11,006	—	—
	-11,006	11,006	7,537	-7,537

	Dec 2025			
	Profit or loss		Equity	
Thousand Euros	+100 BPS	-100 BPS	+100 BPS	-100 BPS
Cash flow hedge derivatives	—	—	8,502	-8,502
Unhedged debt (variable interest rates)	-23,887	23,887	—	—
	-23,887	23,887	8,502	-8,502

This analysis assumes that all other variables, namely foreign exchange rates, remain unchanged.

Liquidity risk

The Board of Directors has prepared cash flow forecast demonstrating that the Group will meet the commitments existing at the close as of 30 June 2026.

The maturity analysis for financial debt (see note 28), including expected future interests, is as follows:

Thousand Euros	Jun 2027	Dec 2027	Dec 2028	Dec 2029	Dec 2030	Following years	Total
Bank loans	317,107	21,335	55,042	56,928	48,343	223,274	722,029
Loans received from EDP Group	941,417	116,835	1,265,547	1,236,302	1,451,666	3,516,220	8,527,987
Other loans and Non-convertible bond loans	242	—	—	—	—	1,064	1,306
Expected future interests	228,309	107,012	288,858	247,944	199,663	304,224	1,376,010
	1,487,075	245,182	1,609,447	1,541,174	1,699,672	4,044,782	10,627,332

Electricity market price risk

EDPR considers that most important risk indicator is the Margin@Risk metric, which is a parametric calculation of the Value@Risk that gives visibility on individual risk elements of the Portfolio and different timeframe granularities but at the same time it provides the aggregated overall metric that considers diversification effect. The Margin@Risk metric for the next 12 months as of 30 June 2026 is 83 million Euros (70 million Euros as of 31 December 2025).

07. Consolidation perimeter

During the six-month period ended in 30 June 2026, the changes in the consolidation perimeter of the EDP Renewables Group were:

Companies acquired:

The following acquisitions were accounted for as asset acquisitions, out of scope of IFRS 3 – Business Combinations, due to the substance of these transactions, the type of assets acquired and the very early stage of the projects:

Acquiring company	Acquired company	Country	Acquired%
EDP Renewables Vietnam Company Limited	SOL CONFIABLE COMPANY LIMITED (including 1 subsidiary)	Vietnam	100 %
EDP Renewables Polska, Sp. z o.o.	Ventavir sp. z o.o.	Poland	100 %

Companies sold:

Entity holding the interest	Company investment sold	Sold%	Previous%	Obs.
EDP Renewables Europe, S.L.U.	Aeolos Evias Energiaki, M.A.E.	100 %	100 %	(1)
	Energopark, S.R.L.	100 %	100 %	
	Sunlight Solar, Kft.	85 %	85 %	
EDP Renovables España, S.L.U.	Concha Renovables España, S.L.	100 %	100 %	(1)
Sunseap Energy (Malaysia) Sdn. Bhd.	Sunseap LCS Energy Sdn. Bhd.	49 %	49 %	(1)
EDP Renewables Italia Holding, S.R.L.	Monte di Eboli	100 %	100 %	(2)
EDP Renewables Europe, S.L.U.	EDP Renewables Italia, S.r.l.	100 %	100 %	

(1) Disposal with no significant impact on the consolidated financial statements.

(2) Disposal of a solar and wind portfolio in Italy in the second quarter for a total amount of 107,659 thousand Euros, generating a total gain of 60,575 thousand Euros (see note 9).

Companies liquidated:

Entity holding the interest	Liquidated company	Previous %
Sunseap China Pte. Ltd.	State Cloud Sunseap Equity Investment Partnership LP	80.33 %
	Shanghai Jingwen Equity Investment Center LP	99.53 %
Kronos Solar Projects France UG	KS NL25, B.V.	100 %
	KS NL39, B.V.	100 %
EDPR Sunseap Korea Holdings Pte. Ltd.	EDPR Korea, Ltd.	100 %
EDP APAC Pte. Ltd.	EDP Malaysia Business Services Sdn. Bhd	100 %

Companies incorporated:

Company	Company
Eagle Creek Energy Storage LLC *	Concha Renovables España, S.L.
Fransol 71, S.A.S	Platero Renovables España, S.L.
Fransol 72, S.A.S	Gongora Renovables España, S.L.
Fransol 73, S.A.S	2026 SOL XX, LLC *
Fransol 74, S.A.S	2026 SOL XXI, LLC *
Fransol 75, S.A.S	EDPR BESS Ventures III, LLC *
Fransol 76, S.A.S	2026 BATERIA III, LLC *
Fransol 77, S.A.S	EDPR BESS Ventures IV, LLC *
Fransol 78, S.A.S	2026 BATERIA IV, LLC *
Fransol 79, S.A.S	2026 EDPR VENTO XXVI, LLC *
Fransol 80, S.A.S	2026 Vento XXVI, LLC *
EDP Renewables Polska Solar 3 sp. z o.o.	EDPR Scarlet V LLC *
EDP Renewables Polska Wind 9 sp. z o.o.	EDGEWARE BATTERY ENERGY STORAGE SYSTEM INC. *
EDP Renewables Polska Wind 10 sp. z o.o.	EDPRNA DG NV APL Reno, LLC

Company	Company
EDP Renewables Polska Wind 11 sp. z o.o.	BESS Nyírség Watt Kft.
EDP Renewables Polska Wind 12 sp. z o.o.	EDPR Voyager Holdings LLC *
EDP Renewables Polska Wind 13 sp. z o.o.	Voyager JV Holdings LLC *
EDP Renewables Polska Wind 14 sp. z o.o.	NY PL Rexville Solar, LLC *
EDP Renewables Polska Storage 2 sp. z o.o.	NY PL Clymer Solar, LLC *
Napenergia BESS Kft.	NY PL Ellicott Solar, LLC *
Renovables Ortega, S.L.	NY PL Frewsburg Solar, LLC *
Renovables Gasset, S.L.	Las Camas Energy Storage II LLC *
Moonshine Energy Storage, LLC *	Sweet Stalk Solar LLC *
EDPR Solar Ventures XX, LLC *	EDP Greece SPV 1 S.M. S.A.
EDPR Solar Ventures XXI, LLC *	Greenbow Energy Storage LLC *
Akita Nikaho Solar GK	Sedge Meadow Energy Storage LLC *
Solar Energy La Palombara, S.r.l.	Solar Chilhowie LLC *
Wind Energy La Difesa, S.r.l.	Solar Merced LLC *
Wind Energy Mediana, S.r.l.	CA CTD Chowchilla, LLC *
Vargas Renovables España, S.L.	Wind Energy Sacramento S.r.l.

(*) EDPR Group holds, through its subsidiary EDPR NA and EDP Renewables Canada, a number of subsidiaries legally established in the United States and Canada that have no share capital and, as at 30 June 2026, had no assets, liabilities or operating activities.

08. Revenues and cost of energy sales

Revenues are analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Revenues and cost of energy sales by business and geography		
Electricity in Europe	412,335	486,866
Electricity in North America	518,825	528,527
Electricity in APAC	74,662	68,406
	1,005,822	1,083,799
Other revenues	30,860	29,135
	1,036,682	1,112,934
Services rendered	54,725	43,554
Cost of consumables used and changes in inventories	-174	935
Total Revenues and Cost of Energy Sales	1,091,233	1,157,423

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

09. Other income

Other income is analysed as follows:

Thousand Euros	Jun 2026	Jun 2025
Amortisation of deferred income related to power purchase agreements	326	382
Contract and insurance compensations	12,539	21,807
Gains on Disposals	65,855	11,998
Other income	27,851	37,011
	106,571	71,198

As at 30 June 2026, the caption Gains on disposals essentially includes the gain resulting from the sale of a solar and wind portfolio in Italy (see note 7). As at 30 June 2025, this caption included the gain resulting from the sale of a solar portfolio in Spain.

As at 30 June 2026 and 2025, the caption Other Income includes gains arising from: (i) contractual changes in equipment maintenance contracts; and (ii) the reversal of provisions for delays and damages for projects that ultimately reached their commercial operation date by the date agreed in the PPAs.

10. Supplies and services

This caption is analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Travel and Communications	9,986	11,110
Information Technology	12,994	20,492
Maintenance and repairs	156,785	149,660
Specialised services:		
- Legal and advisory fees	8,164	15,024
- Other services	21,865	19,599
Shared services	18,798	12,718
Other supplies and services	2,873	2,774
	231,465	231,377

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

The captions Information technology and Maintenance and repairs include lease expenses relating to short-term leases, low-value leases and variable leases payment, totalling 16,911 thousand Euros (30 June 2025: 23,404 thousand Euros).

11. Personnel costs and employee benefits

Personnel costs and employee benefits are analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Personnel costs		
Board remuneration (see note 36)	483	483
Employee remuneration	95,863	110,381
Social security contributions	17,669	18,567
Employee variable remuneration	17,442	21,481
Other costs	7,070	5,542
Own work capitalised (see note 15)	-29,937	-35,399
	108,590	121,055
Employee benefits		
Costs with pension plans	4,197	4,726
Costs with medical care plans and other benefits	12,232	10,483
	16,429	15,209
	125,019	136,264

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

As at 30 June 2026, Costs with pension plans relate essentially to defined contribution plans in the amount of 4,192 thousand Euros (30 June 2025: 4,720 thousand Euros) and defined benefit plans amounting to 5 thousand Euros (30 June 2025: 6 thousand Euros).

The gender breakdown of permanent employees as at 30 June 2026 is as follows:

	Jun 2026	Jun 2025 (*)
Male	1,592	1,731
Female	837	910
Not Declared	52	76
	2,481	2,717

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the assets held in Brazil as held for sale and discontinued operations following the requirements of the IFRS 5 criteria (see note 4).

12. Other expenses

Other expenses are analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Taxes	74,781	92,673
Losses on fixed assets	10,073	14,776
Other costs and losses	38,167	45,190
	123,021	152,639

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

The caption Taxes, as at 30 June 2026 and 2025 includes other direct and indirect taxes. The decrease mainly reflects lower generation tax expense in Romania.

The caption Other costs and losses as at 30 June 2026 and 2025 mainly includes operating costs associated with compensations and availability bonuses paid to O&M suppliers.

13. Financial income and financial expenses

Financial income and financial expenses are analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Financial income		
Interest income	22,569	31,643
Derivative financial instruments:		
Interest	17,087	17,672
Fair value	30,762	92,149
Foreign exchange gains	254,900	282,257
Other financial Income	5,032	257
	330,350	423,978
Financial expenses		
Interest expense	159,854	176,198
Derivative financial instruments:		
Interest	36,158	34,026
Fair value	47,553	40,511
Foreign exchange losses	239,375	341,662
Own work capitalised	-34,938	-54,275
Unwinding	79,740	78,661
Other financial expenses	9,276	13,564
	537,018	630,347
Net financial income / (expenses)	**-206,668**	**-206,369**

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

Derivative financial instruments include interest settlements on the derivative financial instruments established between EDPR and EDP, S.A. (see notes 21, 32 and 34).

The variation in foreign exchange gains and losses is related to the financing in foreign currency, mainly in US Dollars.

In accordance with the corresponding accounting policy, the borrowing costs (interest) capitalised in tangible fixed assets under construction as at 30 June 2026 amounted to 34,938 thousand Euros (at 30 June 2025 amounted to 54,275 thousand Euros) (see note 15), which are included under Own work capitalised (financial interest). The capitalisation rates applied vary according to the related borrowings.

Interest expense relates to borrowings bearing interest at contracted and market rates.

Unwinding expenses refers essentially to: (i) the implied return in institutional partnerships in North America amounting to 49,253 thousand Euros (30 June 2025: 51,575 thousand Euros) (see note 30); (ii) the unwinding of the discount on lease liabilities in the amount of 21,539 thousand Euros (30 June 2025: 20,181 thousand Euros) (see note 32); and (iii) the unwinding of the discount on provisions for dismantling and decommissioning of wind and solar farms in the amount of 8,733 thousand Euros (30 June 2025: 6,902 thousand Euros) (see note 29).

14. Income tax expense

This note includes an analysis of the reconciliation between the theoretical and the effective income tax rate applicable to the EDPR Group, on a consolidated basis. In general terms, the analysis on the reconciliation between the theoretical and the effective income tax rate aims at quantifying the impact of the income tax, recognised in the income statement, which includes both current and deferred tax.

Relevant events for EDPR Group in 2026

The statutory corporate income tax rates applicable in the main jurisdictions in which EDPR Group operates, and which were updated during the period, are as follows:

Country	Jun 2026	Jun 2025
Portugal	19%-29.5%	20%-30.5%

Corporate income tax

This caption is analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Current tax	-10,906	-40,223
Deferred tax	14,174	-23,341
Income tax expense	3,268	-63,564

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

The effective income tax rate for the six-month periods ended 30 June 2026 and 2025, is analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Profit before income tax	326,006	245,759
Income tax expense	3,268	-63,564
Effective Income Tax Rate (%)	1	-26

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).

The difference between the theoretical and the effective income tax expense, results from the application of the relevant tax legislation in the determination of the tax base, as demonstrated below.

The reconciliation between the nominal and the effective income tax rate for the Group during the period ended 30 June 2026 and 2025, is analysed as follows:

Thousand Euros	Jun 2026	Jun 2025 (*)
Profit before taxes	326,006	245,759
Statutory income tax rate (%) **	25	25
Theoretical income tax expense	81,502	61,440
Tax revaluations, amortisation, depreciation and provisions	71	4,070
Tax losses and tax credits	27,119	13,368
Financial investments in associates	-13,651	-3,622
Differences between tax and accounting gains and losses	-91,578	-1,876
Effect of tax rates in foreign jurisdictions and CIT rate changes	16,160	11,454
Taxable differences attributable to non-controlling interests (USA)	-14,056	-8,690
Others	-8,835	-12,580
Effective income tax expense as per the Consolidated Income Statement	-3,268	63,564

*The figure for June 2025 has been restated for comparative purposes to reflect the classification of the profit/(loss) related to the assets held in Brazil under the caption "Profit/(Loss) from discontinued operations", in accordance with the classification requirements of IFRS 5 for discontinued operations (see note 4).
**Statutory corporate income tax rate applicable in Spain.

For 2026 and 2025, the caption Taxable differences attributable to non-controlling interests (USA) essentially included the effect inherent to the attribution of taxable income to non-controlling interests in the subgroup EDPR NA, as determined by the tax legislation of that geography.

The movement in the caption Difference between tax and accounting gains and losses mainly results from the recognition of deferred tax assets following the completion of the sale of the environmental licences associated with the Colombian projects and to the tax treatment associated to the impairment for these projects (see note 5).

15. Property, plant and equipment

This caption is analysed as follows:

Thousand Euros	Land and natural resources	Buildings and other construc.	Plant and machinery	Other	Assets under construc.	Total
Carrying amount at 31 December 2025	115,035	26,331	17,178,912	42,848	3,538,330	20,901,456
Gross carrying amount	117,491	43,978	25,478,226	140,404	3,951,393	29,731,492
Accumulated depreciation and impairment losses	—	17,773	8,678,095	98,328	975,497	9,769,693
Carrying amount at 30 June 2026	117,491	26,205	16,800,131	42,076	2,975,896	19,961,799
Balance as at 31 December 2025	115,035	26,331	17,178,912	42,848	3,538,330	20,901,456
Additions	234	324	23,251	732	708,069	732,610
Depreciation of the period*	—	-499	-444,408	-7,146	—	-452,053
Impairment losses/ Reversals*	—	—	-53,876	—	38,905	-14,971
Disposals/ Write-offs	—	—	-6,761	-319	-6,217	-13,297
Transfers	-110	-662	-260,228	656	-1,321,826	-1,582,170
Exchange differences	2,630	709	443,164	665	93,684	540,852
Changes in perimeter and other (see note 28)	-298	2	-79,923	4,640	-75,049	-150,628
Balance as at 30 June 2026	117,491	26,205	16,800,131	42,076	2,975,896	19,961,799

*Includes 68,565 thousand Euros relating to Brazil, classified as a discontinued operation (see note 4) .

The capitalised costs for Property, plant and equipment for the period, except Land and natural resources (investment in wind farms and solar plants under development and construction), are as follows:

Thousand Euros	Jun 2026
EDPR NA	521,719
EDPR EU	211,406
EDPR APAC	37,647
Other**	-38,162
	732,610

**In June 2026 the caption "Other" includes Colombia and Chile.

The caption Additions mainly includes: i) the investment in wind farms and solar plants under development and construction; and ii) increases due to dismantling costs associated with the projects that have reached COD during the year for a total amount of 6,408 thousand Euros (31 December 2025: 105,102 thousand Euros) (see note 29).

As at 30 June 2026, the caption Impairment losses/Reversals mainly reflects the decrease of the dismantling provision of the Colombian wind projects in the amount of 59,928 thousand Euros partially offset by the recognition of an impairment loss of 9,028 thousand Euros related to a solar project in Colombia (see notes 5 and 29). Additionally, as part of the sale of EDPR Brazil by EDPR to EDP – Energias do Brasil S.A., the portfolio of projects included in the transaction was assessed, and based on this assessment it was concluded that a project would not generate the expected future economic benefits, as the recoverable amount of the assets was lower than their carrying amount an impairment loss of 54,272 thousand Euros was recognised.

As at 30 June 2026, borrowing costs capitalised during the period amount to 34,938 thousand Euros (31 December 2025: 101,972 thousand Euros) (see note 13) and personnel costs capitalised amount to 29,937 thousand Euros (31 December 2025: 74,343 thousand Euros) (see note 11).

EDPR has a global insurance programme to cover risks relating to property, plant and equipment. The coverage provided by these policies is considered to be sufficient.

Assets under construction are analysed as follows:

	Jun 2026			Dec 2025		
Thousand Euros	Gross carrying amount	Accumulated impairment losses	Carrying amount	Gross carrying amount	Accumulated impairment losses	Carrying amount
EDPR NA	1,895,954	35,027	1,860,927	1,960,532	26,373	1,934,159
EDPR EU	998,175	19,361	978,814	1,121,415	83,096	1,038,319
EDPR APAC	99,396	8,872	90,524	86,220	8,725	77,495
Other**	957,868	912,237	45,631	1,284,185	795,828	488,357
	3,951,393	975,497	2,975,896	4,452,352	914,022	3,538,330

**In December 2025 the caption "Other" included Brazil, Colombia and Chile. In June 2026 it only includes Colombia and Chile.

Transfers mainly refer to the reclassification of EDPR's operating and development activities in Brazil to non-current assets held for sale (see notes 4 and 24).

Exchange differences are mainly generated by the variation in the exchange rate of the US Dollar.

EDPR Group has purchase obligations disclosed in Note 35 - Commitments.

16. Right of use assets

This caption is analysed as follows:

Thousand Euros	Land and natural resources	Buildings and other constructions	Plant and machinery	Other	Total
Carrying amount at 31 December 2025	791,340	23,398	112	3,185	818,035
Gross carrying amount	1,013,110	73,846	—	12,150	1,099,106
Accumulated depreciation and impairment losses	233,509	52,392	—	9,383	295,284
Carrying amount at 30 June 2026	779,601	21,454	—	2,767	803,822
Balance as at 31 December 2025	791,340	23,398	112	3,185	818,035
Additions	27,861	2,463	—	700	31,024
Depreciation and impairment*	-21,778	-4,218	-2	-825	-26,823
Disposals/Write off	-396	-522	—	-121	-1,039
Transfers	-27,525	—	-98	-212	-27,835
Exchange differences	17,223	333	9	19	17,584
Perimeter variations and other	-7,124	—	-21	21	-7,124
Balance as at 30 June 2026	779,601	21,454	—	2,767	803,822

*Includes 455 thousand Euros relating to Brazil, classified as a discontinued operation (see note 4) .

Additions mainly related to new lease contracts recognised in accordance with IFRS 16 in Europe, North America, and the Asia-Pacific region.

Transfers mainly refer to the reclassification of certain assets as held for sale, including EDPR's operating and development activities in Brazil and rotations of solar and wind portfolios in Poland (see notes 4 and 24).

Exchange differences are mainly generated by the variation in the exchange rate of the US Dollar.

The caption Perimeter variations and other includes decreases resulting from the sale of a portfolio in Italy (see note 7).

17. Intangible assets

This caption is analysed as follows:

Thousand Euros	Industrial property, other rights and other intangible assets	Concession Rights	Intangible assets under development	Total
Carrying amount at 31 December 2025	224,322	28,514	70,027	322,863
Gross carrying amount	495,677	59,732	56,926	612,335
Accumulated amortisation and impairment losses	266,963	34,962	—	301,925
Carrying amount at 30 June 2026	228,714	24,770	56,926	310,410
Balance as at 31 December 2025	224,322	28,514	70,027	322,863
Additions	288	25	4,442	4,755
Amortisation and impairment*	-14,754	-3,611	—	-18,365
Transfers	13,812	-160	-16,257	-2,605
Exchange differences	5,067	2	2,116	7,185
Perimeter variations and other	-21	—	-3,402	-3,423
Balance as at 30 June 2026	228,714	24,770	56,926	310,410

*Includes 155 thousand Euros relating to Brazil, classified as a discontinued operation (see note 4) .

Additions to Intangible assets under development mainly related to the implementation and development of information systems projects.

Transfers mainly refer to the reclassification of EDPR's operating and development activities in Brazil to non-current assets held for sale (see notes 4 and 24).

Exchange differences are mainly generated by the variation in the exchange rate of the US Dollar.

18. Investments in Joint Ventures and Associates

This caption is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Investments in associates		
Interests in joint ventures	1,392,094	1,069,721
Interests in associates	75,727	74,276
Carrying amount	1,467,821	1,143,997

The movement in Investments in joint ventures and associates, is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Balance as at 1 January	1,143,997	1,137,812
Increases/Decreases of share capital	308,054	62,080
Disposals	-445	-2,366
Share of profit for the period	18,978	51,392
Dividends	-9,195	-76,962
Exchange differences	12,657	-82,971
Cash flow hedging reserve	-5,315	55,104
Other	-910	-92
Balance as at 30 June	1,467,821	1,143,997

The caption Increases/Decreases of share capital essentially refers to a capital increase of 307,400 thousand Euros of EDP Renewables S.A. in OW Offshore, S.L.

The caption Joint ventures and associates in the Income Statement includes the results of these investments in the positive amount of 18,978 thousand Euros and, the gains of 79 thousand Euros from the disposals (see note 7).

EDPR Group granted parent company guarantees for certain joint venture projects. Total guarantees granted refer to financial and operational guarantees granted by EDPR to joint ventures and associates in the amount of 508,486 thousand Euros and 660,659 thousand Euros respectively (990,779 thousand Euros and 764,175 thousand Euros respectively as at 31 December 2025).

19. Deferred tax assets and liabilities

EDPR recognises the tax effects arising from temporary differences between the carrying amounts of assets and liabilities and their corresponding tax bases. As at 30 June 2026, the movements in net deferred tax assets and liabilities, by nature, are as follows:

Net deferred tax assets					
Thousand Euros	Balance as at 31 December 2025	Mov. results	Mov. reserves	Perimeter variations, exchange differences and others	Balance as at 30 June 2026
Tax losses and tax credits	833,337	20,326	8	19,764	873,435
Provisions	228,878	-8,966	—	-1,571	218,341
Financial instruments	49,145	87,731	31,661	-18,359	150,178
Property, plant and equipment	94,006	-470	53	-82,657	10,932
Lease liabilities and other temporary differences	340,384	-16,528	1	-38,519	285,338
Offset of deferred tax assets and liabilities	-771,433	-14,202	-464	120,141	-665,958
	774,317	67,891	31,259	-1,201	872,266

Net deferred tax liabilities					
Thousand Euros	Balance as at 31 December 2025	Mov. results	Mov. reserves	Perimeter variations, exchange differences and others	Balance as at 30 June 2026
Financial instruments	58,556	-2,433	-21,712	-3,386	31,025
Property, plant and equipment	646,240	7,432	—	-78,941	574,731
Allocation of fair value to assets and liabilities acquired	446,665	-1,377	—	97	445,385
Institutional partnerships in North America	508,184	59,706	—	23,031	590,921
Other temporary differences	51,716	4,591	3,051	-56,880	2,478
Offset of deferred tax assets and liabilities	-771,433	-14,202	-464	120,141	-665,958
	939,928	53,717	-19,125	4,062	978,582

20. Debtors and other assets from commercial activities

Debtors and other assets from commercial activities are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Debtors and other assets from commercial activities - non-current		
Trade receivables	29,424	33,817
Deferred costs	20,692	20,683
Other receivables and sundry debtors	18,969	20,107
	69,085	74,607
Debtors and other assets from commercial activities — current		
Trade receivables and contract assets	500,065	384,919
Services rendered	20,178	14,317
Advances to suppliers	24,128	23,919
Deferred costs	72,810	55,680
Other receivables and sundry debtors	147,577	51,748
	764,758	530,583
Expected credit loss allowance recognised in accordance with IFRS 9	-4,109	-28,644
	829,734	576,546

The amount of Trade receivables and contract assets - current as at 30 June 2026 principally refers to Europe in the amount of 182,505 thousand Euros (128,451 thousand Euros as at 31 December 2025), North America in the amount of 231,447 thousand Euros (168,298 thousand Euros as at 31 December 2025) and APAC in the amount of 78,793 thousand Euros (36,105 thousand Euros as at 31 December 2025) mainly relating to amounts receivable from electricity sales.

Variation in Trade receivables - non-current is mainly explained by the evolution of the energy pool prices in the Spanish market related to the pool adjustment mechanism as a result of the publication of Royal Decree-Law 413/2014 and Order IET/1045/2014, and the regulatory reforms established by Royal Decree-Law 6/2022 and Royal Decree-Law 10/2022.

The balance of this caption as at 30 June 2026 amounts to 29,424 thousand Euros (31 December 2025: 33,523 thousand Euros), of which a credit amount of 60,801 thousand Euros refers to 2023-2025 period, a credit amount of 26,644 thousand Euros refers to the 2020-2021 and 2022 period, a credit amount of 6,749 thousand Euros refers to the 2017-2019 period and a debit amount of 1,619 thousand Euros refers to the 2014-2016 period. The movements during the period, which have been recorded under the revenues caption of the consolidated income statement, are mainly related to:

- Increase amounting to 397 thousand Euros as a result of the adjustment for the current six-month period of 2026;
- Decrease amounting to 116 thousand Euros as a result of the adjustment for the current period due to the definitive pool and capture rate published by CNMC for 2025;
- Increase amounting to 4,380 thousand Euros as a result of the straight-line basis recognition according to the EDPR accounting policy.

The caption Advances to suppliers mainly includes 24,128 thousand Euros resulting from projects under construction in Poland, Italy, Greece and China in 2026 (compared to 23,919 thousand Euros in 2025 from projects in Italy, Portugal, Brazil and China).

The fair values of current trade receivables and other current assets do not differ materially from their carrying amounts (see note 37).

The movement in the expected credit loss allowance mainly reflects the reversal of the allowance recognised in 2025 related to feed-in tariffs in Vietnam, amounting to 25 million Euros (see note 5).

21. Other debtors and other assets

Other debtors and other assets are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Other debtors and other assets - non-current		
Loans to related parties	331,768	372,958
Derivative financial instruments (see note 34)	317,170	477,220
Contingent consideration	28,482	28,522
Guarantees rendered to third parties	85,284	76,096
Other receivables and sundry debtors	3,391	3,383
	766,095	958,179
Other debtors and other assets — current		
Loans to related parties	406,721	176,818
Derivative financial instruments (see note 34)	89,130	100,449
Contingent consideration	227	12,980
Guarantees rendered to third parties	118,190	91,087
Other receivables and sundry debtors	346,444	486,313
	960,712	867,647
	1,726,807	1,825,826

Loans to related parties - non-current and current mainly include loans granted to Ocean Winds in the amount of 330,162 thousand Euros with maturity between 2028 and 2030 (31 December 2025: 372,222 thousand Euros) and 397,879 thousand Euros in the short-term (31 December 2025: 127,549 thousand Euros), under the agreement entered into with ENGIE in January 2020 to establish a co-controlled 50/50 joint venture, OW Offshore S.L., to jointly develop fixed and floating offshore wind business. These loans bear interest at market rates, either fixed or variable, with variable rates referenced to Euribor, plus a market spread.

The variation in Contingent consideration - current mainly includes the receipt of 12,753 thousand Euros resulting from the sale of a solar portfolio in Italy in 2025.

The variation in Other receivables and sundry operations - current mainly includes the recognition of 150,355 thousand Euros related to the sale of a solar and wind portfolio in Italy in the second quarter of 2026, the receipt of 225,644 thousand Euros related to the sale of the stake in Greek companies in 2025 and the receipt of 43,147 thousand Euros from the sale of a solar portfolio in the North America in October 2025.

22. Current tax assets

Current tax assets are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Income tax	104,118	111,994
Value added tax (VAT)	189,243	166,615
Other taxes	36,117	65,076
	329,478	343,685

23. Cash and cash equivalents

Cash and cash equivalents are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Cash	1,212	4,304
Bank deposits		
Current deposits	544,850	1,070,209
Term deposits	5,223	116,366
	550,073	1,186,575
Other short term investments	10,773	7,954
	562,058	1,198,833

Term deposits comprise short-term investments of surplus cash balances.

24. Assets and liabilities held for sale

This caption is analysed as follows:

	Jun 2026		Dec 2025	
Thousand Euros	Assets held for sale	Liabilities held for sale	Assets held for sale	Liabilities held for sale
Electricity generation - Wind, Solar and Other - Poland	201,851	40,743	—	—
Electricity generation - Wind, Solar and Other - Brazil	1,681,127	1,004,454	—	—
Electricity generation - Wind, Solar and Other - Other	14,138	3,236	14,693	8,070
	1,897,116	1,048,433	14,693	8,070

During the second quarter of 2026, the Group completed the disposal Sunlight in Hungary (see note 7).

During the third quarter of 2025, the EDPR Group initiated the asset rotation of a company in Greece. During the first quarter of 2026, the Group announced the completion of this transaction (see note 7).

During the second quarter of 2026, the EDPR Group initiated an asset rotation process involving a portfolio of wind, solar and grid connection infrastructure (cable pooling) projects in Poland.

During the second quarter of 2026, the EDPR Group signed an agreement to sell all EDPR's operating and development activities in Brazil, to EDP — Energias do Brasil S.A., a wholly owned subsidiary of EDPR's controlling shareholder EDP, S.A. (see note 4).

During the second quarter of 2026, the EDPR Group initiated several asset rotation processes in Asia and North America.

As at 30 June 2026 the following assets and liabilities were reclassified as held for sale:

	Electricity generation – Wind, Solar and Other		
Thousand Euros	Poland	Brazil	Other
Assets			
Property, plant and equipment (see note 15)	159,199	1,410,493	12,478
Right-of-use assets	9,968	17,867	—
Intangible Assets	—	2,541	—
Debtors and other assets from commercial activities	6,122	31,433	185
Other assets	14,995	19,348	1,068
Collateral deposits associated to financial debt	—	72,408	—
Cash and cash equivalents	11,567	127,037	407
Assets Held for Sale	-201,851	-1,681,127	-14,138
Liabilities			
Financial debt	—	825,557	2,664
Provisions (see note 29)	3,663	9,406	185
Lease liabilities	10,973	20,262	—
Trade payables and other liabilities from commercial activities	7,455	116,025	377
Current tax liabilities	10,722	13,192	7
Other liabilities	7,930	20,012	3
Liabilities Held for Sale	-40,743	-1,004,454	-3,236

25. Share capital and share premium

On 13 April 2026, the Annual General Shareholders' Meeting approved for 2025 profits distribution through a scrip dividend to be executed as a share capital increase, through the issuance of new ordinary shares, with a par value of 5 Euros, without share premium. The scrip dividends were executed by the 92.3% of the Shareholders. As a result, the Company has increased its share capital by issuing 8,665,849 new shares with a par value of 5 Euros against the share premium. The new shares are fungible with EDPR's other shares and will confer on their holders, as from the date of the respective issue, the same rights as the other shares existing prior to the capital increase. The capital increase has been completed on 2 June 2026. The shareholders who did not elected this option have sold their subscription rights to the Company for a total amount of 9,977 thousand Euros, receiving this amount as a dividend charged against the EDPR's share premium.

Accordingly, the share capital of EDPR as at 30 June 2026 amounted to 5,298,494,827 Euros, represented by 1,059,698,965 shares of 5 Euros par value each, all of a single class and series. As at 31 December 2025 the share capital of EDPR amounted to 5,255,165,580 Euros, represented by 1,051,033,116 shares of 5 Euros par value each, all of a single class and series.

EDP Renewables, S.A. shareholder structure as at 30 June 2026 is analysed as follows:

	No. of shares	% capital	% voting rights
EDP, S.A. - Sucursal en España (EDP Branch)	756,308,480	71.37%	71.37%
Other*	303,390,485	28.63%	28.63%
	1,059,698,965	100.00%	100.00%

EDP Renewables, S.A. shareholder structure as at 31 December 2025 is analysed as follows:

	No. of shares	% capital	% voting rights
EDP, S.A. - Sucursal en España (EDP Branch)	749,615,485	71.32%	71.32%
Other*	301,417,631	28.68%	28.68%
	1,051,033,116	100.00%	100.00%

* Shares listed on Euronext Lisbon

Movements in Share capital and Share premium during 2026 are as follows:

Thousand Euros	Share capital	Share premium
Balance as at 1 January 2026	5,255,166	2,111,444
Movements during the period (net of transaction costs)	43,329	-53,313
Balance as at 30 June 2026	5,298,495	2,058,131

Earnings per share attributable to the equity holders of the parent are analysed as follows:

	Jun 2026	Dec 2025
Profit attributable to the equity holders of the parent (in Thousand Euros)	265,744	215,801
Profit from continuing operations attributable to the equity holders of the parent (in Thousand Euros)	265,744	215,801
Weighted average number of ordinary shares outstanding	1,052,477,424	1,047,307,368
Weighted average number of diluted ordinary shares outstanding	1,052,477,424	1,047,307,368
Earnings per share (basic) attributable to equity holders of the parent (in Euros)	0.25	0.21
Earnings per share (diluted) attributable to equity holders of the parent (in Euros)	0.25	0.21
Earnings per share (basic) from continuing operations attributable to the equity holders of the parent (in Euros)	0.25	0.21
Earnings per share (diluted) from continuing operations attributable to the equity holders of the parent (in Euros)	0.25	0.21

The EDPR Group calculates its basic and diluted earnings per share attributable to equity holders of the parent using the weighted average number of ordinary shares outstanding during the period.

The Company does not hold any treasury stock as at 30 June 2026 and 31 December 2025.

The average number of shares was determined as follows:

	Jun 2026	Dec 2025
Ordinary shares issued at the beginning of the period	1,051,033,116	1,039,855,871
Effect of shares issued during the period	1,444,308	7,451,497
Weighted average number of shares	1,052,477,424	1,047,307,368
Average number of shares during the period	1,052,477,424	1,047,307,368
Weighted average number of diluted shares	1,052,477,424	1,047,307,368

26. Other comprehensive income, reserves and retained earnings

This caption is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Other comprehensive income - reserves		
Fair value reserve (cash flow hedge)	-102,600	62,768
Fair value reserve (equity instruments at fair value)	-8,362	-7,001
Exchange differences - Currency translation arising on consolidation	44,700	-227,190
Exchange differences - Net investment hedge	-566,318	-480,502
Exchange differences - Net investment hedge - Cost of hedging	-17,089	-39,155
	-649,669	-691,080
Other reserves and retained earnings		
Retained earnings and other reserves	3,290,221	3,107,553
Additional paid in capital	60,666	60,666
Legal reserve	214,828	214,828
	3,565,715	3,383,047
	2,916,046	2,691,967

Exchange differences arising on consolidation

This caption reflects the amount arising on the translation of the financial statements of subsidiaries and associated companies from their functional currencies into Euros. The most significant exchange rates used in the preparation of the condensed consolidated financial statements are as follows:

		Exchange rates at 30 Jun 2026		Exchange rates at 31 Dec 2025	
		Closing rate	Average rate	Closing rate	Average rate
US Dollar	USD	1.139	1.167	1.175	1.130
Polish Zloty	PLN	4.296	4.243	4.227	4.240
Brazilian Real	BRL	5.900	6.013	6.436	6.307
New Leu	RON	5.244	5.143	5.099	5.043
Pound Sterling	GBP	0.862	0.867	0.873	0.857
Canadian Dollar	CAD	1.622	1.607	1.609	1.579
Mexican Peso	MXN	19.918	20.371	21.147	21.666
Colombian Peso	COP	3,937.056	4,262.792	4,412.503	4,575.386
Hungarian Forint	HUF	356.300	372.259	385.150	397.767
Vietnamese Dong	VND	30,612.000	31,127.097	31,402.000	29,973.066
Singapore Dollar	SGD	1.475	1.491	1.511	1.476
Japanese Yen	JPY	185.080	184.459	184.090	169.043
Australian Dollar	AUD	1.654	1.661	1.758	1.752
Chinese Yuan	CNY	7.731	8.007	8.226	8.119

27. Non-controlling interests

This caption is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Non-controlling interests in income statement	63,648	91,961
Non-controlling interests in share capital and reserves	1,883,252	1,813,881
	1,946,900	1,905,842

Non-controlling interests, by subgroup, are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
EDPR NA	1,648,278	1,599,258
EDPR EU	211,046	218,785
EDPR SA	60,603	53,815
EDPR APAC	26,973	33,984
	1,946,900	1,905,842

The movements in the EDPR Group's non-controlling interests mainly relate to:

Thousand Euros	Jun 2026	Dec 2025
Balance as at the beginning of the period	1,905,842	1,272,270
Dividends distributions	-22,854	-38,415
Net profit for the period	63,648	91,961
Exchange differences arising on consolidation	50,336	-136,804
Acquisitions and sales without change of control	—	781,828
Increases/(Decreases) of share capital	-48,755	-74,818
Other changes	-1,317	9,820
Balance as at the end of the period	1,946,900	1,905,842

28. Financial debt

Financial debt current and Non-current is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Financial debt - non-current		
Bank loans:		
- EDPR EU	4,980	4,980
- EDPR NA	227,366	349,015
- EDPR APAC	167,862	189,943
- Other **	—	579,611
Loans received from EDP Group entities:		
- EDP Renewables Servicios Financieros, S.L.	7,586,570	6,069,585
Other loans:		
- EDPR EU	36	6
- EDPR APAC	1,027	1,019
Total Debt and borrowings - Non-current	7,987,841	7,194,159
Collateral Deposits - Project Finance and others*	-2,719	-36,715
Total Collateral Deposits - Non-current	-2,719	-36,715

Thousand Euros	Jun 2026	Dec 2025
Financial debt - current		
Bank loans:		
- EDPR EU	169,274	133,614
- EDPR NA	78,239	22,655
- EDPR APAC	62,916	28,762
- Other **	—	32,459
Loans received from EDP Group entities:		
- EDP Renewables Servicios Financieros, S.L.	851,517	1,691,887
Non-convertible bond loans:		
- Other **	—	116,464
Other loans:		
- EDPR EU	100	100
- EDPR APAC	127	116
Interest payable	96,593	151,525
Total Debt and borrowings — Current	1,258,766	2,177,582
Collateral Deposits - Project Finance and others*	-65	-31,571
Total Collateral Deposits — Current	-65	-31,571
Total Debt and borrowings — Current and non-current	9,246,607	9,371,741
Total Debt and borrowings net of collaterals — Current and non-current	9,243,823	9,303,455

* Collateral deposits mainly refer to amounts held in bank accounts to comply with obligations under project finance agreements entered into by certain EDP Renewable subsidiaries.
** In December 2025 the caption "Other" included Brazil.

The variation of Bank Loans non-current for EDPR NA includes a decrease of 72,097 thousand Euros due to the termination of MUFG agreement (and the related Module Purchase Order — see note 15).

Loans received from EDP Group entities current and non-current as of 30 June 2026, including accrued interests and net of debt origination fees, per counterparty, are as follows:

Thousand Euros	Jun 2026	Dec 2025
Non-current		
EDP Finance B.V.	2,953,754	2,907,458
EDP Servicios Financieros España S.A.	4,632,816	3,162,127
Total - Non-current	7,586,570	6,069,585
Current		
EDP Finance B.V.	28,717	39,090
EDP Servicios Financieros España S.A.	912,701	1,763,844
Total - Current	941,418	1,802,934
Total Loans received from EDP Group entities - Current and Non-current	8,527,988	7,872,519

The weighted average remaining maturity of the long-term loans is approximately 4.36 years and these loans bear interest at weighted average fixed market rates of 3.92% for EUR loans and 4.21% for USD loans. As at 30 June 2026, EDPR holds a cash pooling position of 652,517 thousand Euros (31 December 2025: 1,316,887 thousand Euros), and received 1,450,000 thousand Euros in new corporate loans from EDP Group in 2026 (2025: no new corporate loans were received from EDP Group). The purpose of these corporate financings is to fund the growth of EDPR either through new project acquisitions and the development and construction of the EDPR project pipeline.

As at 30 June 2026, future repayments of debt and borrowings, together with accrued interest,by type of loan and currency, and origination fees are analysed as follows:

Thousand Euros	Jun 2027	Dec 2027	Dec 2028	Dec 2029	Dec 2030	Following years	Total
Bank loans							
Euro	69,983	—	5,000	—	—	—	74,983
American Dollar	82,121	10,364	20,541	19,672	20,079	85,356	238,133
Canadian Dollar	10,217	3,141	7,444	7,613	7,863	78,583	114,861
Singapore Dollar	26,486	—	—	—	—	—	26,486
Other	128,300	7,830	22,057	29,643	20,401	59,335	267,566
	317,107	21,335	55,042	56,928	48,343	223,274	722,029
Loans received from EDP Group							
Euro	766,654	—	500,000	948,431	787,929	1,024,773	4,027,787
American Dollar	97,201	116,835	87,765	287,871	663,737	2,473,265	3,726,674
Singapore Dollar	3,707	—	677,782	—	—	—	681,489
Other	73,855	—	—	—	—	18,182	92,037
	941,417	116,835	1,265,547	1,236,302	1,451,666	3,516,220	8,527,987
Other loans							
Euro	107	—	—	—	—	36	143
Other	135	—	—	—	—	1,028	1,163
	242	—	—	—	—	1,064	1,306
Origination fees	—	—	—	—	—	-4,715	-4,715
	1,258,766	138,170	1,320,589	1,293,230	1,500,009	3,735,843	9,246,607

The Group has project finance facilities that include the customary security arrangements for this type of financing, including pledges, or undertakings to grant pledges, over bank accounts and project assets. As at 30 June 2026, these financings amount to 461,570 thousand Euros (31 December 2025: 1,028,928 thousand Euros), which are included within the financial debt caption. At 30 June 2026 and 31 December 2025, the Group was in compliance with all covenants of the Project Finance Portfolio under the Facilities Agreements.

29. Provisions

Provisions are analysed as follows:

	Non-Current		Current	
Thousand Euros	Jun 2026	Dec 2025	Jun 2026	Dec 2025
Employee Benefits	483	482	171	400
Provision for legal and labour matters and other contingencies	608	548	86	84
Provision for dismantling and decommissioning	518,227	557,908	—	—
Provision for other liabilities and charges	50,692	14,274	104,634	99,204
	570,010	573,212	104,891	99,688

The movements in provisions, by nature, for the six-month period ended 30 June 2026 are presented as follow:

Thousand Euros	Provision for legal and labour matters and other contingencies	Dismantling and decommissioning provisions	Provision for other liabilities and charges
Balance as at 31 December 2025	632	557,908	113,478
Charge for the period	301	—	154
Feed-in Tariffs - Vietnam (see note 5)	—	—	61,323
Reversals	-101	—	-2,657
Increase of the responsibility	—	6,408	—
Reduction of the liability — Colombia (see note 15)	—	-59,928	—
Unwinding (see note 13)	2	8,733	120
Exchange differences	3	16,048	3,077
Reclassification to held for sale (see note 24)	-2,203	-9,192	-1,859
Perimeter variations and other	2,060	-1,750	-18,310
Balance as at 30 June 2026	694	518,227	155,326

EDP Renewables believes that the provisions recognised in the consolidated statement of financial position adequately cover the foreseeable obligations described in this note. Therefore, it is not expected that they will give rise to liabilities in addition to those recorded.

30. Institutional partnerships in North America

As at 30 June 2026, the caption Income from institutional partnerships in North America in the Income Statement, amounting to 260,933 thousand Euros (30 June 2025: 219,103 thousand Euros), includes revenue recognition related to production tax credits (PTCs), investments tax credits (ITCs) and other tax benefits, mostly from accelerated tax depreciation related to projects Sol VIII, Sol XI, Sol XIII, Sol XVII, Vento XV, Vento XVIII, Vento XXII and Vento XXV.

The caption Institutional partnerships in North America in the Financial Position Statement is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Deferred income related to tax benefits provided	1,757,195	1,699,060
Liabilities arising from institutional partnerships in North America	1,164,255	1,216,449
	2,921,450	2,915,509

The movements in Institutional partnerships in North America are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Balance at the beginning of the period	2,915,509	2,972,735
Proceeds received from institutional investors	186,122	776,043
Deferred transaction costs	-4,884	-6,633
Cash paid to institutional investors	-62,213	-157,589
Income	-260,933	-421,000
Unwinding (see note 13)	49,253	97,094
Exchange differences	89,100	-355,771
Others	9,496	10,630
Balance at the end of the period	2,921,450	2,915,509

Under these partnerships, EDPR Group provides operating guarantees to institutional investors in wind and solar projects, which are typical of this type of structure. As at 30 June 2026, the liabilities associated with these guarantees are not expected to exceed the amounts already recognised under the caption Liabilities arising from institutional partnerships.

31. Trade and other payables from commercial activities

Trade and other payables from commercial activities are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Trade and other payables from commercial activities - Non-current		
Government grants / subsidies for investments in fixed assets	452,260	448,193
Electricity sale contracts - EDPR NA	1,502	1,791
Property, plant and equipment suppliers	78,320	86,966
Other creditors and sundry operations	30,907	41,887
	562,989	578,837
Trade and other payables from commercial activities – Current		
Suppliers	254,490	186,613
Property, plant and equipment suppliers	700,730	1,202,565
Other creditors and sundry operations	162,879	222,477
	1,118,099	1,611,655
	1,681,088	2,190,492

Property plant and equipment suppliers - Non-current and Current mainly include success fee payables both for long term and short term acquisitions of certain projects in North America for a total amount of 13,604 thousand Euros (31 December 2025: 14,647 thousand Euros) and Europe for a total amount of 79,560 thousand Euros (31 December 2025: 77,124 thousand Euros).

The movement in suppliers reflects the normal course of business.

Property, plant and equipment suppliers - Current mainly mainly refer to amounts to be paid regarding wind and solar farms in construction in North America in the amount of 515,302 thousand Euros (31 December 2025: 910,676 thousand Euros) Europe in the amount of 121,853 thousand Euros (31 December 2025: 187,839 thousand Euros) and APAC in the amount of 5,611 thousand Euros (31 December 2025: 14,218 thousand Euros).

The fair values and carrying amounts of current trade and other payables do not differ significantly (see note 37).

32. Other liabilities and other payables

Other liabilities and other payables are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Other liabilities and other payables — Non-current		
Amounts payable relating to changes in the perimeter	85,478	95,809
Loans from non-controlling interests	3,070	3,029
Derivative financial instruments (see note 34)	496,616	451,172
Lease liabilities	829,089	827,439
Other creditors and sundry operations	297,440	298,961
	1,711,693	1,676,410
Other liabilities and other payables — Current		
Amounts payable relating to changes in the perimeter	31,285	30,887
Derivative financial instruments (see note 34)	148,330	102,025
Loans from non-controlling interests	1,508	488
Lease liabilities	74,476	79,408
Other creditors and sundry operations	58,569	49,539
	314,168	262,347
	2,025,861	1,938,757

The movements in Lease Liabilities - Non-Current and Current are as follows:

Thousand Euros	Jun 2026	Dec 2025
Balance at the beginning of the period	906,847	1,047,031
Additions arising from new lease contracts	31,025	70,049
Unwinding (see note 13)*	22,728	42,169
Payment of leases	-39,800	-69,750
Exchange differences	20,266	-84,475
Transfers	-31,235	—
Changes in the perimeter and other changes	-6,266	-98,177
Balance as at the end of the period	903,565	906,847

*Includes 1,189 thousand Euros relating to Brazil, classified as a discontinued operation.

The new lease contracts mainly relate to assets located in North America, Europe and the Asia-Pacific region.

Exchange differences are mainly generated by the variation in the exchange rate of the US Dollar.

Transfers mainly refer to the reclassification of certain assets as held for sale, including EDPR's operating and development activities in Brazil and solar and wind portfolios in Poland (see notes 4 and 24).

The decrease under the caption Changes in the Perimeter and other changes mainly relates to decreases due to the sale of a portfolio in Italy (see note 7).

The nominal value of Lease Liabilities, by maturity, is as follows:

	Jun 2026				
		Capital outstanding by maturity			
Thousand Euros	Total	Less than 5 years	From 5 to 10 years	From 10 to 15 years	More than 15 years
Lease Liabilities	1,629,929	363,033	349,672	319,446	597,778

The fair values and carrying amounts of current trade and other payables do not differ significantly (see note 37).

33. Current tax liabilities

This caption is analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Income tax	34,465	48,040
Withholding tax	3,894	3,922
Value added tax (VAT)	34,234	26,980
Other taxes	112,121	93,511
	184,714	172,453

The increase in the caption Other taxes mainly relates to the property taxes and municipalities.

34. Derivative financial instruments

As of 30 June 2026, the fair value of derivative financial instruments is analysed as follows:

	Jun 2026		Dec 2025	
Thousand Euros	Assets	Liabilities	Assets	Liabilities
Net investment hedge				
Cross currency rate swaps	26,863	-14,933	56,898	-8,193
Currency forwards	3,093	-3,008	5,606	-7,058
	29,956	-17,941	62,504	-15,251
Fair value hedges				
Cross currency rate swaps	—	-3	533	-4,938
	—	-3	533	-4,938
Cash flow hedge				
Power price swaps	316,124	-523,509	406,942	-397,051
Interest rate swaps	7,241	-15,137	18,275	-20,079
Currency forwards	2,215	-530	117	-648
	325,580	-539,176	425,334	-417,778
Trading				
Power price swaps	46,544	-79,169	81,230	-108,452
Interest rate swaps	13	-13	13	-13
Cross currency rate swaps	—	—	—	-98
Currency forwards	4,207	-8,644	8,055	-6,667
	50,764	-87,826	89,298	-115,230
	406,300	-644,946	577,669	-553,197

The fair value of derivative financial instruments is recognised under Other debtors and other assets (see note 21) or Other liabilities and other payables (see note 32), if the fair value is positive or negative, respectively.

During 2026 and 2025, the following market inputs were considered for the fair value calculation:

Instrument	Market input
Cross currency interest rate swaps	Fair value determined using the following interest rate benchmarks: Euribor 3M, daily brazilian CDI, Wibor 3M and SOFR-1D; and exchange rates: EUR/PLN, EUR/CAD, USD/BRLand EUR/USD.
Interest rate swaps	SORA 1D, SOFR-3M, CORRA-1D, TAIBOR-3M, TIBOR-6M, TONAR-1D, SOFR-1D and TIBOR-1M.
Foreign exchange forwards	EUR/AUD, EUR/CAD, EUR/GBP, EUR/HUF, EUR/JPY, EUR/PLN, EUR/RON, EUR/SGD, EUR/TWD, EUR/USD, SGD/CNY, SGD/JPY, USD/CAD, USD/JPY, USD/PLN and USD/SGD.
Power price swaps	Fair value determined using the price of electricity.

35. Commitments

As at 30 June 2026 and 31 December 2025, the financial commitments not recognised in the statement of financial position in respect of financial and operational guarantees provided, are analysed as follows:

Thousand Euros	Jun 2026	Dec 2025
Guarantees of operational nature		
EDP Renewables, S.A.	2,182,916	1,752,202
EDPR NA	1,473,382	1,540,249
EDPR EU	10,395	12,031
EDPR SA	44,459	38,441
EDPR APAC	—	79
Total	3,711,152	3,343,002

The above operational guarantees, which are not included in the consolidated statement of financial position or in the Notes, as at 30 June 2026 and 31 December 2025, mainly refer to Power Purchase Agreements (PPA), interconnection, permits and market participation guarantees.

The obligations covered by PPA guarantees depend on the status of the project and typically cover related risks of development and construction, correct operation and maintenance of the projects and compliance with payment obligations. These guarantees amount to 2,107,689 thousand Euros as at 30 June 2026 of which 1,142,354 thousand Euros refer to guarantees granted by EDP to EDPR companies and 221,388 thousand Euros refer to guarantees granted by EDP and EDPR to Joint Ventures (31 December 2025: 1,662,350 thousand Euros, of which 501,075 thousand Euros refer to guarantees granted by EDP to EDPR companies and 247,800 thousand Euros refer to guarantees granted by EDP and EDPR to Joint Ventures).

Related to entities that have been sold, the Group has provided parent company guarantees to cover non-payment of obligations that may arise from the sale agreement and related to the operational performance of the projects, which the Group assesses as very unlikely to materialize.

In 2026, the above guarantees include an amount of 53,455 thousand Euros that refer to guarantees of an operating nature related to entities sold for which EDP assumes the responsibility temporarily until they are effectively replaced.

There are additional financial and operational guarantees granted by EDPR Group for which the related liabilities are already recognised in the Consolidated Statement of Financial Position and/or disclosed in the Notes. EDPR does not expect any significant liability arising from the above commitments related to financial and operational guarantees provided.

The EDPR's Group future cash outflows not reflected in the measurement of the lease liabilities and purchase obligations by maturity date are as follows:

	Jun 2026				
	Capital outstanding by maturity				
Thousand Euros	Total	Up to 1 year	1 to 3 years	3 to 5 years	More than 5years
Future Cash Outflows not reflected in the measurement of the Lease Liabilities	163,962	15,535	16,829	10,514	121,084
Purchase obligations	3,871,716	2,605,535	736,601	145,843	383,737
Other long term commitments	1	1	—	—	—
	4,035,679	2,621,071	753,430	156,357	504,821

Purchase obligations include commitments relating to debts related with long-term agreements of property, plant and equipment, as well as operational and maintenance contracts, and the supply of products and services related to the Group's operational activity.

36. Related parties

As at 30 June 2026, the Members of the Board of Directors and its delegated Committees hold 362 shares of EDPR, compared to 359 shares as of 31 December 2025.

Pursuant to Article nr 229 of "Ley de Sociedades de Capital" (Spanish Companies Law), the members of the Board of Directors of EDP Renewables have not communicated, nor does the parent company have knowledge, of any conflict of interest or incompatibility that could affect the performance of their duties.

Remuneration of the members of the Board of Directors and Management Team

In accordance with the Company's by-laws, the remuneration of the members of the Board of Directors is proposed by the Appointments, Remunerations and Corporate Governance Committee to the Board of Directors on the basis of the overall amount of remuneration authorised by the General Meeting of Shareholders. The Board of Directors approves the distribution and the exact amount to be paid to each Director based on this proposal. The average number of members of the Board of Directors during the six-month periods ended 30 June 2026 and 2025 was nine.

The remuneration paid for the services rendered by the members of the Board of Directors in 2026 and 2025 was as follows:

Thousand Euros	Jun 2026	Jun 2025
Board members	483	483
	483	483

The above amount remunerates the activities carried out by them as members of the Board of Directors and their membership/chairmanship of the Delegated Committees. Further, EDPR signed an Executive Management Services Agreement with EDP, under which EDP provided management services through its Executive and Non-Executive Directors, which are Miguel Stilwell d'Andrade (CEO) and Rui Teixeira (CFO). EDP bore the corresponding personnel costs for the services rendered, and issued a service fee to EDPR. This corporate governance practice of remuneration is in line with the model adopted by the EDP Group, in which the executive Directors of EDP do not receive any remuneration directly from the group companies on whose governing bodies they serve, but rather through EDP.

Under this contract, EDPR is due to pay an amount to EDP, for the services rendered by the Executive Directors and the Non-executive Directors. The amount due under said Agreement for the management services rendered by EDP for the six-month period ended 30 June 2026 is 455 thousand Euros (956 thousand Euros in 2025).

As per the Management Team, there is a retirement savings plan for the members indicated which, acts as an effective retirement supplement with a range between 3% to 6% of the annual fixed management fee amount. The percentage is defined according to the retirement savings plan applicable in their home country.

During the six-month period ended 30 June 2026, the Management Team has been composed by Miguel Stilwell d´Andrade - CEO; Rui Teixeira - CFO; Duarte Bello - CEO Europe; Sandhya Ganapathy - CEO North America; Pedro Vasconcelos - CEO Iberia (until April 2026), Ana Paula Marques - CEO Renewable Generation Assets and Vera Pinto Pereira CEO Client Solutions

The remuneration as of 30 June 2026 for those members included in the services agreements with EDP is 835 thousand Euros. This is the amount corresponding to the services provided and invoiced by EDP, S.A. to EDPR. These members are Miguel Stilwell d´Andrade, Rui Teixeira, Pedro Vasconcelos (until April 2026), Vera Pinto Pereira and Ana Paula Marques, who also are members of the Executive Board of Directors of EDP, S.A.

The remuneration as at 30 June 2026 for those members not included in the services agreements with EDP is as follows:

Thousand Euros	Jun 2026
Salaries and other allowances	1,486
Retirement savings plans	23
Life insurance premiums	2
	1,511

Additionally, they received the following non-monetary benefits: a retirement savings plan (as described above), and health insurance in the amount of 26 thousand Euros as at 30 June 2026 (31 December 2025: 27 thousand Euros).

Balances and transactions with EDP Group companies

In the ordinary course of business, EDPR Group companies establish commercial transactions and operations with other Group companies, whose terms reflect current market conditions. As at 30 June 2026, assets and liabilities with related parties, are analysed as follows:

	Assets		
Thousand Euros	Loans and interests receivable	Others	Total
EDP - Energias de Portugal, S.A. Sucursal en España (EDP Branch)	—	51,035	51,035
EDP España S.A.U.	—	25,280	25,280
EDP Finance B.V.	—	15,165	15,165
EDP GEM Portugal, S.A.	—	97,103	97,103
EDP Global Solutions	—	173,016	173,016
EDP S.A.	—	21,984	21,984
SU Eletricidade, S.A.	—	39,210	39,210
Joint Ventures and Associated companies	738,489	28,296	766,785
Other EDP Group companies	—	6,471	6,471
	738,489	457,560	1,196,049

	Liabilities		
Thousand Euros	Loans and interests payable	Others	Total
EDP - Energias de Portugal, S.A. Sucursal en España (EDP Branch)	—	4,339	4,339
EDP Finance B.V.	2,982,471	6,054	2,988,525
EDP GEM Portugal, S.A.	—	142,572	142,572
EDP Global Solutions	—	130,575	130,575
EDP S.A.	—	36,336	36,336
EDP Servicios Financieros España, S.A.U.	5,545,517	15,036	5,560,553
Joint Ventures and Associated companies	2,171	31,103	33,274
Other EDP Group companies	—	2,909	2,909
	8,530,159	368,924	8,899,083

The caption Loans and interests receivable includes: i) the loans granted to companies consolidated by the equity method, mainly to Ocean Winds in the total amount of 728,041 thousand Euros (31 December 2025: 537,271 thousand Euros) (see note 21).

The caption Others includes: i) receivable amounts to EDP Global in respect of management fees, as it is the entity responsible for invoicing these services ii) derivative financial instruments entered into with EDP, S.A. and EDP GEM Portugal, S.A. whose fair value as at 30 June 2026 amounts to 19,977 thousand Euros (31 December 2025: 37,702 thousand Euros) and 85,911 thousand Euros (31 December 2025: 96,492 thousand Euros), respectively (see note 34).

The caption Loans and interest payable includes: i) loans obtained by EDP Renewables S.A. and by EDP Renováveis Servicios Financieros S.A. from EDP Finance BV in the amount of 2,982,912 thousand Euros, including accrued interest and net of debt origination fees (31 December 2025: 2,946,547 thousand Euros) and from EDP Servicios Financieros España S.A. in the amount of 5,545,517 thousand Euros (31 December 2025: 4,925,971 thousand Euros) (see note 28), including the cash-pooling in the amount of 651,517 thousand Euros as at 30 June 2026 (31 December 2025: 1,316,887 thousand Euros).

The caption Others includes derivatives contracted with EDP, S.A. whose fair value as at 30 June 2026 amounts to 35,976 thousand Euros (31 December 2025: 37,554 thousand Euros), with EDP Finance B.V. which fair value as at 30 June 2026 amounts to 6,054 thousand Euros (31 December 2025: 1,716 thousand Euros) and with EDP GEM Portugal, S.A. which fair value as at 30 June 2026 amounts to

132,003 thousand Euros (31 December 2025: 113,722 thousand Euros), mainly related to power price derivatives and cross-currency rate swaps (see note 34).

Transactions with related parties for the period ended 30 June 2026 are analysed as follows:

Thousand Euros	Operating income	Financial income	Operating expenses	Financial expenses
EDP - Energias de Portugal, S.A. Sucursal en España (EDP Branch)	1,531	—	-3,048	-468
EDP España S.A.U.	97,495	—	-1,704	-12
EDP Finance B.V.	—	15,165	—	-75,299
EDP GEM Portugal, S.A.	53,506	—	-12,446	—
EDP Global Solutions	38,505	—	-64,990	—
EDP S.A.	52	45,018	-650	-96,755
EDP Servicios Financieros España, S.A.U.	619	—	—	-97,417
EDP Trading Comercialização e Serviços de Energia, S.A.	27,315	—	-4,790	—
SU Eletricidade, S.A.	119,762	—	-593	—
Joint Ventures and Associated companies	22,961	23,478	-12,688	—
Other EDP Group companies	2,903	—	-1,974	—
	364,649	83,661	-102,883	-269,951

Operating income mainly includes electricity sales to SU Eletricidade, S.A. (which is a supplier of last resort in Portugal due to regulatory legislation), to EDP España S.A.U. as the commercial agent in Spain and to EDP Trading Comercialização e Serviços de Energia.

Operating transactions with EDP GEM Portugal, S.A. mainly relate to commodity derivatives financial instruments.

Financial Income is mainly explained by the derivative financial instruments of EDP, S.A. and EDP Finance B.V. as well as interest accrued with Joint Ventures and Associated companies.

Financial expenses with EDP Finance B.V., EDP, S.A. and EDP Servicios Financieros España S.A., mainly comprise interest on loans granted to EDP Renewables S.A. and EDP Renováveis Servicios Financieros, S.A. referred to above, and the income/expenses related to derivative instruments.

Operating income and expenses with EDP Global Solutions is related to the management fees of the group, as it is the entity responsible for invoicing these services.

As part of its operational activities, the EDP Renewables Group must present guarantees in favor of certain suppliers and in connection with renewable energy contracts. As at 30 June 2026, EDP, S.A. - Sucursal en España granted operational guarantees to suppliers in favour of EDP Renewables S.A. and EDPR NA in the amount of 1,142,354 thousand Euros (31 December 2025: 563,080 thousand Euros). The operational guarantees are issued following the commitments assumed by EDPR EU and EDPR NA in relation to Power Purchase Agreements (PPA), interconnection, permits and market participation.

37. Fair value of financial assets and liabilities

The fair value of financial assets and liabilities is as follows:

	Jun 2026			Dec 2025		
Thousand Euros	Carrying amount	Fair value	Difference	Carrying amount	Fair value	Difference
Financial assets						
Equity instruments at fair value through Other comprehensive income	10,501	10,501	—	13,592	13,592	—
Debtors and other assets from commercial activities (see note 20)	829,734	829,734	—	576,546	576,546	—
Other debtors and other assets (see note 21):						
Derivative financial instruments	406,300	406,300	—	577,669	577,669	—
Loans to related parties Non Current - OW FS	330,162	349,244	19,082	372,222	367,887	-4,335
Other	990,345	990,345	—	875,935	875,935	—
Collateral deposits associated to financial debt (see note 28)	2,784	2,784	—	68,286	68,286	—
Cash and cash equivalents (see note 23)	562,058	562,058	—	1,198,833	1,198,833	—
	3,131,884	3,150,966	19,082	3,683,083	3,678,748	-4,335

Thousand Euros	Jun 2026			Dec 2025		
	Carrying amount	Fair value	Difference	Carrying amount	Fair value	Difference
Financial liabilities						
Financial debt (see note 28)	9,246,607	8,866,167	-380,440	9,371,741	9,756,806	385,065
Trade and other payables from commercial activities (see note 31):						
Suppliers	1,033,540	1,033,540	—	1,476,144	1,476,144	—
Other	647,548	647,548	—	714,348	714,348	—
Institutional partnerships in North America (see note 30)	2,921,450	2,921,450	—	2,915,509	2,915,509	—
Other liabilities and other payables (see note 32):						
Derivative financial instruments	644,946	644,946	—	553,197	553,197	—
Other	1,380,915	1,380,915	—	1,385,560	1,385,560	—
	15,875,006	15,494,566	-380,440	16,416,499	16,801,564	385,065

According to IFRS 13 requirements, EDPR Group established how the methodology used to determine the fair value of its financial assets and liabilities. The fair value hierarchy is presented below:

Thousand Euros	Jun 2026			Dec 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets						
Equity instruments at fair value through Other comprehensive income	5,514	—	4,987	8,143	—	5,449
Derivative financial instruments	—	367,070	39,230	—	569,637	8,032
	5,514	367,070	44,217	8,143	569,637	13,481
Financial liabilities						
Derivative financial instruments	—	577,507	67,439	—	493,016	60,181
	—	577,507	67,439	—	493,016	60,181

There were no transfers between levels during 2026 or 2025.

38. Relevant or subsequent events

EDPR signs Asset Rotation deal for a 384 MW solar and storage portfolio in USA

On 27 July 2026, EDP Renewables, S.A., has signed an agreement to sell an 80% common equity stake in a 384 MW portfolio in the United States of America to an Ares Infrastructure Equity fund.

39. Operating segments report

The Group generates energy from renewable resources. As at December 2025, the Group had four reportable segments which represented the Group's operating segments: Europe, North America, South America and APAC.

The Executive Board of Directors regularly reviews segmental reports, using Operating Information to assess each business operating performance, as well as to allocate resources. In this sense, the Executive Board of Directors considered that, given the agreement for the sale of EDP Renováveis Brasil, S.A., which comprises all of EDPR's operating and development activities in Brazil (see note 4), the South America operating segment was no longer considered reportable. Accordingly, the results of the companies operating in Chile are now reported within Other Segments.

The operating segments operate in different geographies regions and are managed separably because their characteristics are quite different. For each operating segment, the Group's CEO reviews internal management report on at least a quarterly basis.

Information regarding the results of each reportable segment is included in Annex II. Performance is based on segment operating profit measures, as included in the internal management reports that are reviewed by the Management. Segment operating profit is used to measure performance as management believes that such information is the most relevant in evaluating the results of certain segments relative to other entities that operate within these industries. Inter-segment pricing is determined on an arm's length basis.

An operating business segment is an identifiable component of the Group, aimed at providing a single product or service, or a group of related products or services, and it is subject to risks and returns that can be distinguished from those of other operating segments.

The Group generates energy from renewable sources in several locations and its activity is managed based on the following business segments:

- Europe: refers to companies that operate in Spain, Portugal, Belgium, France, Italy, Germany, Netherlands, Poland, Romania, United Kingdom, Hungary and Greece;
- North America: refers to companies that operate in United States of America, Canada and Mexico;
- APAC: refers to companies that operate in South Korea, Singapore, Vietnam, Thailand, Cambodia, China, Taiwan, Australia and Japan.

Operating Segment Information for the years ended 30 June 2026:

Thousand Euros	Europe	North America	APAC	Segments total
Revenues	413,725	585,752	75,201	1,074,678
Income from institutional partnerships in North America	—	260,933	—	260,933
	413,725	846,685	75,201	1,335,611
Other operating income	76,342	27,100	4,628	108,070
Supplies and services	-134,153	-118,010	-12,016	-264,179
Personnel costs and Employee benefits expenses	-21,927	-55,946	-9,574	-87,447
Other operating expenses	-35,591	-81,584	24,491	-92,684
	-115,329	-228,440	7,529	-336,240
Joint ventures and associates	523	17,809	145	18,477
Gross operating profit	298,919	636,054	82,875	1,017,848
Provisions	-128	—	-61,322	-61,450
Amortisation and impairment	-134,318	-308,623	-27,364	-470,305
Operating profit	164,473	327,431	-5,811	486,093
Assets	6,572,967	15,431,500	1,699,620	23,704,087
Operating Investment	210,730	419,679	33,914	664,323

Note: The Segment "Europe" includes: i) revenues in the amount of 118,152 thousand Euros from Spanish companies; ii) assets from Spanish companies in the mount of 2,195,133 thousand Euros.

Reconciliation between the Segment Information and the Financial Statements:

Thousand Euros	
Revenues of the Reported Segments	1,335,611
Revenues of Other Segments	39,503
Elimination of intra-segment transactions	-22,948
Revenues of the EDPR Group	**1,352,166**
Gross operating profit of the Reported Segments	1,017,848
Gross operating profit of Other Segments	5,084
Elimination of intra-segment transactions	151
Gross operating profit of the EDPR Group	**1,023,083**
Operating profit of the Reported Segments	486,093
Operating profit of Other Segments	-1,762
Elimination of intra-segment transactions	48,343
Operating profit of the EDPR Group	**532,674**
Assets of the Reported Segments	23,704,087
Not Allocated Assets:	6,460,291
Financial Assets	2,472,459
Deferred tax assets and Tax assets	1,201,745
Other assets	1,726,806
Assets of Other Segments	988,645
Elimination of intra-segment transactions	11,853
Assets of the EDPR Group	**31,164,876**
Investments in joint ventures and associates	**1,467,821**
Operating Investment of the Reported Segments	664,323
Operating Investment of Other Segments	21,232
Operating Investment of the EDPR Group	**685,555**

Thousand Euros	Total of the reported segments	Other segments	Elimination of intra-segment transactions	Total of the EDPR group
Income from institutional partnerships in North America	260,933	—	—	260,933
Other operating income	108,070	46,446	-47,945	106,571
Supplies and services	-264,179	-34,736	67,450	-231,465
Personnel costs and Employee benefits expenses	-87,447	-37,570	-2	-125,019
Other operating expenses	-92,684	-9,225	3,682	-98,227
Provisions	-61,450	-2,430	4,860	-59,020
Amortisation and impairment	-470,305	-9,276	48,192	-431,389
Joint ventures and associates	18,477	580	—	19,057

Operating Segment Information for the consolidated income statement and consolidated statement of financial position ended 30 June 2025*:

Thousand Euros	Europe	North America	APAC	Segments total
Revenues	506,677	570,579	69,194	1,146,450
Income from institutional partnerships in North America	—	219,103	—	219,103
	506,677	789,682	69,194	1,365,553
Other operating income	23,767	43,461	341	67,569
Supplies and services	-126,739	-121,861	-12,268	-260,868
Personnel costs and Employee benefits expenses	-24,869	-60,103	-12,562	-97,534
Other operating expenses	-61,809	-73,502	-15,513	-150,824
	-189,650	-212,005	-40,002	-441,657
Joint ventures and associates	444	19,103	-3,157	16,390
Gross operating profit	317,471	596,780	26,035	940,286
Provisions	-204	—	—	-204
Amortisation and impairment	-135,826	-293,536	-26,578	-455,940
Operating profit	181,441	303,244	-543	484,142
Assets	6,799,481	14,503,333	1,574,654	22,877,468
Operating Investment	289,125	671,046	46,029	1,006,200

Note: The Segment "Europe" includes: i) revenues in the amount of 177,982 thousand Euros from Spanish companies; ii) assets from Spanish companies in the amount of 2,247,697 thousand Euros.
*Includes the restatement originated by the sale of 100% of EDPR subsidiary EDP Renováveis Brasil, S.A. to EDP - Energias do Brasil S.A.

Reconciliation between the Segment Information and the Financial Statements:

Thousand Euros	
Revenues of the Reported Segments	1,365,553
Revenues of Other Segments	95,603
Elimination of intra-segment transactions	-84,630
Revenues of the EDPR Group	**1,376,526**
Gross operating profit of the Reported Segments	940,286
Gross operating profit of Other Segments	-27,434
Elimination of intra-segment transactions	4,308
Gross operating profit of the EDPR Group	**917,160**
Operating profit of the Reported Segments	484,142
Operating profit of Other Segments	-31,783
Elimination of intra-segment transactions	-231
Operating profit of the EDPR Group	**452,128**
Assets of the Reported Segments	22,877,468
Not Allocated Assets:	5,229,483
Financial Assets	1,677,333
Deferred tax assets and Tax assets	1,132,869
Other assets	1,522,766
Assets of Other Segments	1,990,098
Elimination of intra-segment transactions	-22,843
Assets of the EDPR Group	**30,074,206**
Investments in joint ventures and associates	**1,160,470**
Operating Investment of the Reported Segments	1,006,200
Operating Investment of Other Segments	123,792
Operating Investment of the EDPR Group	**1,129,992**

Thousand Euros	Total of the reported segments	Other segments	Elimination of intra-segment transactions	Total of the EDPR group
Income from institutional partnerships in North America	219,103	—	—	219,103
Other operating income	67,569	4,686	-1,057	71,198
Supplies and services	-260,868	-49,583	79,074	-231,377
Personnel costs and Employee benefits expenses	-97,534	-36,556	-2,174	-136,264
Other operating expenses	-150,824	-29,094	13,093	-166,825
Provisions	-204	—	—	-204
Amortisation and impairment	-455,940	-4,349	-4,539	-464,828
Joint ventures and associates	16,390	-12,488	—	3,902

Members of the Board of Directors of the Company EDP Renewables, S.A.

DECLARE:

To the extent of our knowledge, the information referred to in article 29-J of the Portuguese Securities Code, approved by Decree-Law no. 486/99 of 13 November, and in sub-paragraph a) of paragraph 1 of article 11 of the Royal Decree 1362/2017 of 19 October for the development of the Spanish Securities Market Act, both partly transposing Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market, as well as other documents relating to the submission of Condensed Interim Consolidated Financial Statements required by current regulations have been prepared in accordance with applicable accounting standards and principles, reflecting a true faithful and appropriate view of the assets, liabilities, financial position and results of EDP Renewables, S.A., and the companies included in its scope of consolidation and the Condensed Interim Consolidated Management Report fairly presents the business evolution, performance, business results and position of EDP Renewables, S.A., and the companies included in its scope of consolidation, containing a description of the principal risks and uncertainties that they face.

Consequently, the Board of Directors has drawn up the Condensed Interim Consolidated Financial Statements and the Condensed Interim Consolidated Management Report for the six-month period, ended 30 June 2026, under the resolutions passed by means of the procedure in writing and without meeting on July 29, 2026.

Antonio Sarmento Gomes Mota
Chairman

Miguel Stilwell de Andrade
Vice Chairman

Rui Manuel Rodrigues Lopes Teixeira
Director

Manuel Menéndez Menéndez
Director

Rosa María García García
Director

José Manuel Félix Morgado
Director

Laurie Fitch
Director

Ana Paula Serra
Director

Gioia Ghezzi
Director

Mrs. María González, Secretary of the Board of Directors of EDP Renewables, S.A. (hereinafter, the "Company")

CERTIFIES:

That, the documentation submitted is a hard copy of the Condensed Interim Consolidated Financial Statements and the Condensed Interim Consolidated Management Report for the six-month period, ended 30 June 2026, drawn up by the Board of Directors on July 29th, 2026, and the relevant Auditor's Report (the "Interim Report 1H2026").

Mr. Manuel Menendez attended the Board Meeting by videoconference, in accordance with the Articles of Association of the Company. He expressly approved the Interim Report 1H2026, although he was not able to sign the Interim Report 1H2026 due to the lack of e-signature.

This certification is issued in Madrid, on July 29th, 2026.

VºB CHAIRMAN	**SECRETARY**
Antonio Sarmento Gomes Mota	María González

EDP Renewables, S.A. and its subsidiaries

Report on limited review
Condensed consolidated interim financial statements
For the six-month period ended 30 June 2026
Consolidated interim management report

Report on limited review of condensed consolidated interim financial statements

To the shareholders of EDP Renewables, S.A.

Introduction

We have performed a limited review of the accompanying condensed consolidated interim financial statements (hereinafter, the interim financial statements) of EDP Renewables, S.A. (hereinafter, the Parent company) and its subsidiaries (hereinafter, the Group), which comprise the statement of financial position as at 30 June 2026, and the income statement, statement of comprehensive income, statement of changes in equity, statement of cash flows and related notes, all condensed and consolidated, for the six-month period then ended. The Parent company's directors are responsible for the preparation of these interim financial statements in accordance with the requirements of International Accounting Standard (IAS) 34, Interim Financial Reporting, as adopted by the European Union, for the preparation of condensed interim financial statements, as provided in Article 12 of Royal Decree 1362/2007. Our responsibility is to express a conclusion on these interim financial statements based on our limited review.

Scope of review

We conducted our limited review in accordance with International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A limited review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A limited review is substantially less in scope than an audit conducted in accordance with legislation governing the audit practice in Spain and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on these interim financial statements.

Conclusion

Based on our limited review, that cannot be considered as an audit, nothing has come to our attention that causes us to believe that the accompanying interim financial statements for the six-month period ended 30 June 2026 have not been prepared, in all material respects, in accordance with the requirements of International Accounting Standard (IAS) 34, Interim Financial Reporting, as adopted by the European Union, as provided in Article 12 of Royal Decree 1362/2007, for the preparation of condensed interim financial statements.

Emphasis of matter

We draw attention to note 2 to the interim financial statements, in which it is mentioned that these interim financial statements do not include all the information required in a complete set of consolidated financial statements prepared in accordance with International Financial Reporting Standards, as adopted by the European Union, and therefore the accompanying interim financial statements should be read together with the consolidated annual accounts of the Group for the year ended 31 December 2025. Our conclusion is not modified in respect of this matter.

Other matters

Consolidated interim management report

The accompanying consolidated interim management report for the six-month period ended 30 June 2026 contains the explanations which the Parent company's directors consider appropriate regarding the principal events of this period and their impact on the interim financial statements presented, of which it does not form part, as well as the information required under the provisions of Article 15 of Royal Decree 1362/2007. We have verified that the accounting information contained in this management report is in agreement with that of the interim financial statements for the six-month period ended 30 June 2026. Our work as auditors is limited to checking the consolidated interim management report in accordance with the scope mentioned in this paragraph and does not include a review of information other than that obtained from EDP Renewables, S.A. and its subsidiaries' accounting records.

Preparation of this review report

This report has been prepared at the request of the Board of Directors in relation to the publication of the half-yearly financial report required by Article 100 of Law 6/2023, of March 17, on Securities Markets and Investment Services.

PricewaterhouseCoopers Auditores, S.L.

Antonio Velasco Dañobeitia

29 July 2026

INSTITUTO DE CENSORES JURADOS DE CUENTAS DE ESPAÑA

PRICEWATERHOUSECOOPERS AUDITORES, S.L.

2026 Núm. 01/26/18737
SELLO CORPORATIVO: 30.00 EUR

Sello distintivo de otras actuaciones

EDPR 1H26 Interim Report