



# Whistleblowing Management Policy

Approved

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## 1. Record of versions

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1	22/02/2022	Corporate Compliance Department	Management Team (MT)	Initial issuance
1	14/02/2022	Corporate Compliance Department	Ethics Committee	Initial issuance
1	16/02/2022	Corporate Compliance Department	Audit Committee (CAUD)	Initial issuance
2	26/06/2023	Corporate Compliance Department	MT	Update in accordance with Spanish legislation (Law 2/2023 of February 20 regulating the protection of persons who report breaches of regulations and the fight against corruption) Name change: Regulation by Policy
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2	03/07/2023	Corporate Compliance Department	Ethics Committee	Update in accordance with Spanish legislation (Law 2/2023 of February 20 regulating the protection of persons who report breaches of regulations and the fight against corruption) Name change: Regulation by Policy
2	25/07/2023	Corporate Compliance Department	Board of Directors	Update in accordance with Spanish legislation (Law 2/2023 of February 20 regulating the protection of persons who report breaches of regulations and the fight against corruption) Name change: Regulation by Policy
3	01/04/2024	Ethics & Compliance Global Unit	Board of Directors	Review resulting from the reorganisation of the Ethics and Compliance areas

## 2. Framework

For some time now the EDPR Group has had a trust and transparency policy in place that deals with how it does business and engages with all of its stakeholders. Clear guidelines have been laid down regarding these matters, both by means of its Code of Ethics drafted in 2009, as well as through its Integrity Policy, not to mention other very important documents that define company principles and commitments in these matters. This trust and transparency policy naturally contains channels to report allegedly ethically questionable conduct that all stakeholders can use when they consider that company ethical principles and integrity may be compromised.

Increasing developments in these matters, such as the proliferation of different standards — albeit sharing the common aim of regulating issues heretofore subject to ethical and moral appraisal — attest to that fact that EDPR hit the mark with its early and resolute commitment to self-regulation regarding these issues.

Given the growing concern by lawmakers, both nationally and at EU level, to regulate issues that previously depended on the commitments undertaken by each company, EDPR has made the necessary amendments to these to ensure full compliance with this legislation.

A case in point is Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report breaches of Union law (hereinafter the **“European whistleblower protection directive”** or the **“Directive”**) that lays down the legal obligation for all legal entities employing fifty (50) or more workers, or that carry out certain activities as provided for in the Directive, to define and put in place a whistleblowing channel. In addition to implementing the established provisions and with a view to fostering even greater confidence for EDPR stakeholders as regards these matters, the company has reviewed and updated its whistleblowing management process, the procedures thereof and the technical support for its already existing whistleblowing channel. Under the new legislation, EDPR has also created special whistleblowing channels (hereinafter **“Speak Up Channels”**) for certain EDPR Group companies as obliged entities.

This updating of the whistleblowing management process clearly attests to the decisive importance EDPR gives to meeting its compliance obligations, particularly with respect to its intervention in investigating and resolving matters that are now grounded on specific, targeted legislation.

Mindful as the company is that business ethics is a discipline that seeks to ensure appropriate conduct in the organization, an issue EDPR addressed very early on by way of self-regulation, it is recommended that the Ethics and Compliance units act harmoniously and seamlessly to maintain the solid culture of ethics and integrity that has always characterized EDPR.

Accordingly, this Policy seeks to establish the rules that apply to the procedure to receive, process, settle and register communications and reports made over Speak Up channels to ensure

all whistleblowers of full compliance with the law regarding strict, ethical business conduct, while also making sure that all well-founded reports of a breach that are submitted in good faith will be presented securely and effectively, without fear of retaliation.

Furthermore, the confidentiality required in these matters is assured for all those who make reports on Speak Up channels. A corporate Speak Up culture can only be effective if it is based on maximum discretion, offering whistleblowers, reported and interested parties a procedure that meets the highest ethical and behavioral standards, thereby fostering trust and the effective reporting of situations that are in breach of ethical principles and commitments.

### 3. Purpose

This policy lays down the rules that apply to the procedure to receive, process, settle and register communications received by EDPR Group companies about alleged unethical conduct that breaks the law or current internal company rules.

### 4. Terms and definitions

The following terms as used in this policy will have the meaning given below:

- a) **Retaliation:** any act or omission, (including threats and attempts of retaliation), which occurs directly or indirectly in a work-related context, prompted by internal or external reporting or by public disclosure, and which causes or may cause unjustified property damage or pain and suffering to the reporting person.

Acts of retaliation shall be in accordance with the provisions of each applicable local law.

- b) **Unlawful conduct:** any breach of current laws or regulations, as well as of internal EDPR rules.
- c) **Unethical conduct:** any breach of the principles set forth in the EDPR Code of Ethics.
- d) **Report:** the act of reporting any unethical or unlawful conduct.
- e) **Person concerned:** any person who under the provisions of this Policy is identified by the reporting person as being an author and/or party to alleged unethical and/or unlawful conduct.
- f) **Reporting person:** the person who submits a report through the means of communication put in place for this purpose.
- g) **Obligated entities:** EDPR Group companies which, by virtue of the transposition of the European whistleblower protection directive in the country where the company is located, are obliged to put in place a whistleblowing channel under local law.

- h) **Stakeholder:** a person or organization that may affect, be affected by or believe itself to be affected by a decision or activity (e.g., in EDPR: shareholders, employees, customers, suppliers, communities; etc.).

## 5. Guiding principles

This procedure to receive, process, settle and register reports received by EDPR Group companies under this policy will be governed by the following guiding principles:

- a) **Anonymity** - reporting persons can, if they so wish, request that they remain anonymous by marking the corresponding option in the Speak Up Channel form. Notwithstanding this option, anonymity does not prevent two-way communication between the person in charge of selecting, analyzing and managing the processing process and the reporting person, thereby leaving open the possibility of attaching supporting documentation on the reported acts by means of the field created for this purpose on the channel support platform.
- b) **Good faith** - all reports must be submitted in good faith and duly substantiated. Any unjustified use of Speak Up channels may be considered a disciplinary or legal.
- c) **Confidentiality** - under the terms defined in this policy, reports will be treated as confidential information by all those who receive information on the reported events. Knowledge of its existence and the findings of the examination will be restricted to the report management team and to those who require such information to receive and monitor the reports submitted over the reporting channels in place. The identity of the reporting person can only be disclosed with the consent of that person or in compliance with a legal obligation or court decision. In such situations the reporting person will receive a written communication indicating the reasons for the disclosure of the confidential data in question, unless any disclosure of this information might compromise ongoing investigations or related court proceedings.
- d) **Voluntary** - this policy is based on a voluntary reporting scheme.
- e) **Record keeping** - all information related to the different report processing phases are registered on Speak up Channel tools in accordance with Privacy Policy principles. Reports will be stored for no longer than it is necessary and proportionate in order to comply with the requirements imposed by the Directive, or other requirements imposed by local law and regardless of this, for any period pending court or administrative proceedings related to them.
- f) **Independence and autonomy** - all those persons who have or are suspected of having a conflict of interest or direct or indirect involvement in the reported situation will be excluded from the investigation and decision process to ensure that the receipt,

screening, examination and filing of the reports is done independently and impartially, while also ensuring the absence of any real or potential conflict of interest in the performance of those functions.

- g) **Prohibition of retaliation** - EDPR Group companies and other entities must not lay off, threaten, suspend, reprimand, bully, retain or suspend wage or benefit payments, demote, transfer or take any other disciplinary action or reprisal that causes or may cause the reporting person unjustified property damage or pain and suffering as a result of submitting an internal or external report or of making a public disclosure in good faith and for serious reasons during the period specified by the applicable legislation in each case after making the report. This prohibition of retaliation extends in all its forms to any person that helps the reporting person in the reporting process and whose help must be kept confidential, including trade union representatives or employee representatives, or any third party related to the reporting person that may be subjected to retaliation in a professional context and those legal persons or similar entities owned or controlled by the reporting party, or for which the reporting party works or is professionally related.
- h) **Protection of person concerned data** - generally accepted rights and guarantees protected by due process of law will be ensured for those persons concerned by the report or public disclosure. In other words, they shall enjoy benefit of the doubt, criminal process defense guarantees and confidentiality regarding their identity.
- i) **Data protection** - the report reception, registration and processing procedures under this policy are in keeping with current data protection rules and information security standards.
- j) **Legal protection** - as long as the reports are made in good faith, reporting persons will be specifically protected and supported by the assurance of legal protection and access to tribunals to defend their rights.
- k) **Misuse** - misuse and bad faith in the use of whistleblowing channels may leave the reporting person or other people involved open to disciplinary or legal proceedings.

## 6. Controller of the Complaint Management System

The governing bodies of the EDPR Group have designated the collegiate body, the Ethics Committee, as the Controller of the Complaint Management System (hereinafter the “**Channel Controller**”), while the *Ethics & Compliance Officer* (hereinafter the “**ECO**”) has been designated as the individual to manage the Complaint Management System for the purposes of notifications and liaising with the competent public authorities in these matters. The Compliance Officer will also act as the internal liaison person at EDPR.

## 7. Speak Up Channels

The EDPR Group has the following Speak Up Channels in place for reporting purposes:

### 7.1. EDPR and Corporate Speak Up Channel

Global and across the board channel available on the website <https://www.edpr.com/en/speak-up> and on the intranet at <https://edpon.edp.com/Speak-Up>, which can be used by stakeholders from any EDPR Group company. This channel receives reports on any breach of current laws and regulations, of the Code of Ethics and of EDPR internal rules.

### 7.2. Speak Up Channels for Obligated Companies

Specific obliged companies' whistleblowing channels which, in accordance with local laws that transpose the European whistleblower protection directive, must have their own internal whistleblowing channel to deal with inquiries about and/or report alleged breaches related to matters covered under the local law solely within the context of the company in question. Stakeholders in these entities are obliged to resort to the Corporate and EDPR and Speak Up Channel for matters not covered by local legislation.

Annex I to this Policy lists the links that provide access to these channels. General description of the whistleblowing management procedure

## 8. General description of the whistleblowing management procedure

### 8.1. Types of reports

The reporting person can report through internal and external whistleblowing channels.

**8.1.1 Internal reporting** - Internal reports must be made through the internal channel put in place by EDPR companies as follows:

- Accessing through the Speak Up Channels described in Point 7;
- Selecting the subject matter of the report to be made;
- Completing the respective form with information identifying the reporting person, email and contact details (unless the anonymous option is selected); the subject matter of the report; identification of the company involved (if using the Corporate Speak Up Channel); and a description of the facts.

**8.1.2 External reporting** - regardless of the fact that stakeholders make a report over the EDPR Speak Up Channel, they can also do so externally via the competent authorities.



## 8.2. Preliminary screening/examination process

After the report has been received, the designated manager or competent individual for this purpose (as explained in Point 8.3 (iii)), will screen it to assess in principle whether or not the reported situation is a report lacking serious grounds and deliberately and clearly unfounded by considering: the content of the reported breach, the grounds on which it is based and, any possible evidence provided by the reporting person. Any report that is not seriously substantiated and is deliberately and clearly unfounded will entail the provisional shelving of the report, duly notifying the reporting party.

If the case involves a conflict of interest for the ECO, the case will be redirected to the President of the Ethics Committee.

## 8.3. Investigation

If the report is considered to be well founded, the investigation phase will begin. This process involves collecting, examining and investigating the facts rigorously, independently and objectively to accurately establish the credibility of the report and the surrounding circumstances; to identify the parties involved; to assess whether or not the issue constitutes unethical conduct or some type of irregularity that infringes the applicable regulations; and the root causes and potential repercussions/consequences arising thereof.

### *i.* **Contact with the reporting person**

Throughout the process, the investigation manager may request additional information and/or supporting documentation of the reporting person over the Speak Up Channel to better assess the reported facts, even though the reporting person decides to remain anonymous.

### *ii.* **Urgent measures and immediate action**

Without prejudice to the final decision taken regarding the report made, appropriate measures must be adopted in clearly urgent and serious situations to protect EDPR interests and/or of stakeholders against the detected irregularities.

### *iii.* **Competent bodies**

Reports made through the Speak Up Channels are received by the ECO, that will investigate them.

As a particular case, and with respect to reports related to financial matters will be sent by the ECO to the CAUD, which manages these reports. Accordingly, the ECO will conduct the investigation under the direction and guidance of the CAUD.

In addition, the CAUD may have the support of Internal Audit area for the management of the reports related to financial matters.

#### **8.4. Classification of the report, procedure conclusion and decision**

Based on the examination and investigation of each report of alleged unethical behavior or conduct in breach of the applicable regulation, the ECO will send a decision proposal to the Channel Controller, which will issue the respective decision.

Where the reports deal with financial issues, the ECO will send the decision proposal to the CAUD, which will issue the respective decision, notifying the Channel Controller of the said decision for its information.

This decision can find the report:

- a) **founded**, if unethical conduct or a breach of the applicable regulation has been confirmed. A report classified as “founded” can lead to the presentation of recommendations to adopt the appropriate response measures.
- b) **unfounded**, if the investigations fail to confirm the existence of unethical conduct or a breach of the applicable regulation, or when there is not enough evidence to confirm the breach.
- c) **inconclusive**, there is not enough evidence to confirm the existence of unethical conduct or a breach of the applicable regulation.

Where the findings of the report classify it as founded, the Channel Controller and/or the Audit Committee, if the report involves a financial matter, can adopt measures they deem appropriate taking into account the reported situation.

The procedure is concluded by closing register on the Speak Up Channel support tool, with the reporting person being duly informed. Information will also be provided on the measures planned, or that have already been taken, within the legally provided terms for this purpose.

#### **9. Supervision and communication**

The ECO will regularly inform the Channel Controller about their activity related to the reports considered.

Likewise, the ECO will regularly inform the Audit Committee and the Boards of Directors of its whistleblowing related activity.

#### **10. Final provisions**

The ECO is in charge of reviewing this policy every two years or whenever pertinent changes are made to the applicable legal framework or arise in the context of the activities conducted by the EDPR Group, as well as when new factors arise that attest to their inadequacy. All proposed changes must be submitted for approval to the Channel Controller, the Management Team and the Audit Committee.

### **11. Distribution**

This Policy is posted on the EDPR website and intranet, along with the respective Speak Up Channels.

## **ANNEX I – WHISTLEBLOWING CHANNELS FOR OBLIGED ENTITIES**

### **– EDPR PT - Promoção e Operação, S.A. –**

- Website link: [EDPR PT PO - Speak Up](#)
- Intranet link: [EDPR PT PO - Speak Up](#)

## ANNEX II – EXTERNAL CHANNELS OF THE COMPETENT AUTHORITIES

- **Spain:**
  - Anti-corruption Channel enabled on the Transparency Portal of the Regional Government of the Principality of Asturias.
    - Information about the Channel: Anti-corruption Channel - Regional Government of the Principality of Asturias
    - Dedicated mailbox: [INFOFRAUDEASTURIAS@asturias.org](mailto:INFOFRAUDEASTURIAS@asturias.org)
- **Portugal:**
  - External complaints are presented to the authorities that, according to their duties and competencies, should or may know about the matter in question in the complaint, including:
    - The Public Ministry;
    - Criminal police bodies;
    - Banco de Portugal;
    - Independent administrative authorities;
    - Public institutes;
    - General inspections and similar entities and other central services of direct State administration with administrative autonomy;
    - Local authorities;
    - Public associations.

*(\*) In cases where there is no competent authority to hear the complaint or in cases where the complaint targets a competent authority, it must be directed to the National Anti-Corruption Mechanism and, this being the targeted authority, to the Public Prosecutor's Office, which carries out the follow-up, namely through the opening of an investigation whenever the facts described in the complaint constitute a crime.*

*(\*) If the infraction concerns a crime or misdemeanour, external complaints can always be submitted through the external reporting channels of the Public Prosecutor's Office or criminal police bodies, in relation to the crime, and the competent administrative authorities or police and supervisory authorities, regarding the administrative offense.*

- **Italy:**
  - National Anti-Corruption Authority (ANAC) external reporting channel:
    - Information and channel to report: [Whistleblowing - www.anticorruzione.it](http://www.anticorruzione.it)
- **Hungary:**
  - Hungarian National Authority for Data Protection and Freedom of Information external reporting channel.
  - Protected electronic system of public interest reports operated by the Commissioner of Basic Rights: <http://www.ajbh.hu/ugyinditas-azonositas-nelku>
- **Romania:**
  - The competent authorities to receive external reports on violations of the law are:
    - the public authorities and institutions that, according to the special legal provisions, receive and resolve reports regarding violations of the law, in their field of competence;
    - The National Integrity Agency;
    - other authorities and public institutions to which the Agency sends reports for competent resolution.
- **Greece:**

- National Transparency Authority:
  - Information about the Channel: [Εθνική Αρχή Διαφάνειας - ΚΑΤΑΓΓΕΛΙΑ \(aead.gr\)](#)
  - Electronic platform: [External NTA Whistleblowing Platform \(aead.gr\)](#)
  - Dedicated mailbox: [external.whistle@aead.gr](mailto:external.whistle@aead.gr)
  - by post at the NTA headquarters (Lenorman 195 & Amfiaraou, 10442, Athens)
  - through a personal meeting, which is carried out at the request of the petitioner on the telephone line 2132129870 or at the e-mail address [external.whistle@aead.gr](mailto:external.whistle@aead.gr).
- **France:**
  - The Sapin II Law allows external reporting to:
    - the competent authority among those designated by the decree provided for in the sixth paragraph of this II;
    - the Defender of Rights, who directs them to the authority(ies) best placed to know about them;
    - the judicial authority;
    - an institution, body or agency of the European Union competent to collect information on violations falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

*(\*) When an external authority receiving a report considers that it does not fall within its competence or that it also concerns the competence of other authorities, it transmits it to the competent external authority or to the Defender of Rights, in conditions set by decree in the Council of State. This decree also specifies the conditions under which external authorities can exchange information with a view to processing the report.*
- **Germany**
  - The Germany Law allows external reporting to:
    - the Federal Office of Justice
    - the Federal Financial Supervisory Authority (BaFin)
    - the Federal Cartel Office.
- **Poland - Still not approved, according to the draft version**
  - The reporting party may submit an external report without first submitting an internal report to:
    - A public authority.
    - The National Labor Inspectorate if the reporting person cannot determine the public authority competent to accept the report
    - The police – if it is an external report regarding a crime
    - The prosecutor – if it is and external report of a breach of law relating to the application of European Union acts, the financial interests of the Union or corporate tax, which may constitute a criminal offence.