



General and Supervisory Board

REGULATION ON WHISTLEBLOWING PROCEDURES

Approved on April 9, 2020



INDEX

1. Framework	3
2. Scope of application	3
3. Guiding Principles	Error! Bookmark not defined.
4. Procedures for receiving whistleblowing	4
5. Screening	Error! Bookmark not defined.
6. Investigation	Error! Bookmark not defined.
7. Conclusion of the process and Decision	5
8. Supervision and Report	6
9. Final provisions	6
ANNEX – Processing of Personal Data	Error! Bookmark not defined.



1. Introduction

The General and Supervisory Board (GSB), as supervisory body of EDP – Energias de Portugal, S.A., and the Financial Matters Committee/Audit Committee (“Committee”; “FMC/AUDC” or “FMC”), as a specialized committee of this body to carry out functions that are legally and statutorily assigned to it, permanently monitor and evaluate the internal procedures related to accounting and auditing matters, as well as the evaluation of effectiveness of the risk management system, the internal control system and the internal audit system, including the reception and handling of complaints and related doubts, received from employees or any other stakeholder of EDP Group.

The mechanisms and procedures for the reception, retention and treatment of whistleblowing communications, covered by this Regulation, comply with the data protection rules in force¹, as well as the information security rules.

2. Scope of application

2.1. Matters covered – This Regulation establishes the provisions applicable to the mechanisms and procedures for the reception, treatment and resolution of whistleblowing communications received by the Company, in matters of i) accounting, ii) internal accounting control, iii) auditing, iv) complaints, claims or other irregularities and (v) fight against corruption, banking and financial crime, which have been communicated by shareholders, employees, Statutory Auditor of the Company or others.

2.2. Matters excluded – Whistleblowing that exceeds the scope of “matters covered” identified in the previous item, namely those relating to money laundering or terrorist financing matters should be addressed to the competent services.

2.3. Voluntary nature – This Regulation is based on a system of voluntary whistleblowing.

3. Guiding principles

3.1. Anonymity – The author of the communication may, if he so wishes, request anonymity and must select this option on the Whistleblowing Channel form, at the beginning of such communication. Anonymity does not prevent bidirectional communication between the person responsible for screening, analysing and closure and the whistleblower, maintaining the possibility of delivering documentation that supports the reported facts, submitted through a field created for the purpose.

3.2. Confidentiality – Under the terms defined by this Regulation, whistleblowing communications are treated as confidential information, namely by the GSB, by the FMC and support personnel in charge of the

¹ Regulation (UE) 2016/679 of the European Parliament and Council, of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and Law no. 58/2019, of 8 August.



operational management of the mechanisms and procedures for receiving, retaining and handling whistleblowing communications. The knowledge of its existence and the conclusions of the analysis will be limited to those who need this information to carry out their professional duties.

3.3. Prohibition of retaliation – The Company may not dismiss, threaten, suspend, repress, harass, withhold or suspend salary and/or benefits, demote, transfer or take any other kind of disciplinary or retaliatory action related to the terms and conditions of the employment contract of an employee, agent or representative of the Company, to the extent that that person, legally communicates an irregularity or provides any information or assistance in analysis of the allegations.

3.4. Abusive use – Pursuant to the general terms of the law, the abusive and bad faith use of the whistleblowing mechanism may expose the author to disciplinary sanctions and legal proceedings.

3.5. Independence and autonomy – All persons who have a conflict of interest with the situation that is the subject of the communication are excluded from the investigation and decision process, in order to ensure that the reception, screening, analysis and closure of the whistleblowing communications are dealt with in an independent, autonomous and impartial way, avoiding existing or potential conflicts of interest.

4. Procedures for receiving whistleblowing communications

4.1. Communication channels – EDP has set up and maintains a whistleblowing communication reception mechanism through a communication channel with a form dedicated to this purpose available at the following internet address: <https://edp.whispli.com/pt-pt/comunicacaodeirregularidadesen> (“Channel”).

The whistleblower will receive an automatic confirmation of receipt of the complaint. This alert will specify that the confirmation of receipt does not presuppose its admissibility.

4.2. Disclosure – Information regarding whistleblowing channels is provided on EDP’s Intranet and Internet sites.

5. Screening

5.1. Screening process – Upon receipt of the whistleblowing communication, the GSB Chief of Staff and the FMC person responsible for its monitoring carry out a screening that aims to pre-evaluate this communication, to assess whether the reported situation is a false positive or whether is outside the scope of the channel. When faced with a communication whose nature does not potentially fall within the scope of the “covered matters”, the FMC Chairman must confirm this situation and determine the referral to the respective area, when it exists. A false positive will result in the preliminary closure.

The closure will only occur after the resolution of the whistleblowing communication by the responsible area.



The whistleblower will be informed of either the closure and the forwarding.

5.2. Prior contact with the whistleblower – Whenever necessary, a prior contact with the whistleblower can be carried out, through the chat existing in the Channel tool, to better determine the information considered relevant for the screening.

5.3. Screening report – The screening shall be based on the preliminary information obtained and should be the subject of a report that considers the following factors:

- a) The nature of the communication, determining whether it falls under “matters covered”;
- b) The irregular nature of the behavior subject to communication.

6. Analysis

6.1. Analysis process – The analysis process is conducted by the FMC, being supported, when necessary, by other EDP employees, with possible recourse to hiring external auditors or other experts to help before or during the analysis, in accordance with the rules provided for in the Internal Regulations of the GSB.

6.2. Contact with the whistleblower – Throughout the entire investigation process, the person responsible for the analysis may request, through the existing chat on the channel tool, more information or supporting documentation to the whistleblower, for a better appreciation of the facts related to the complaint.

6.3. Legality of the process – When conducting the investigation, compliance with the current law and EDP internal rules must be ensured.

6.4. Right to defense - Those implicated in any analysis shall be advised of their right to hire legal counsel before speaking to anyone responsible for the analysis.

6.5. Urgent measures – Without prejudice to the final decision on the analysis process, in situations of obvious urgency and seriousness, the FMC shall promote or take appropriate measures to protect the Company’s interests in view of the irregularities detected.

7. Conclusion of the process and Decision

7.1. Classification of the conclusion and adoption of measures – As a result of the analysis that may have been carried out and the assessment and final evaluation of the respective results, the FMC/AUDC decides on the classification of the conclusion according to any of the following types:

- a) Dismissed (factual findings do not confirm the reported irregularity or there are not enough factual findings to confirm the reported irregularity);
- b) Well-founded (factual findings confirm the reported irregularity).

The “Well-founded” classification may give rise to the decision to adopt appropriate response measures,



namely:

- i. Changes to the Company's control processes and methods or policies;
- ii. Corrections or adjustments to documents;
- iii. Report to the competent regulatory authorities;
- iv. Termination of contractual relations;
- v. Institution of disciplinary proceedings, or loss of the status of member of a corporate body;
- vi. Institution of judicial proceeding, criminal complaint or similar measures.

If the FMC so decides, the Executive Board of Directors will be informed of the source of the complaint.

7.2. Closing of the process – The closing of the process occurs with the closure of the complaint in the Channel tool, and the whistleblowers are informed accordingly.

8. Supervision and Report

The FMC will provide the GSB with a six-monthly report on its activities under these regulations, namely:

- a) The number of communications received over the period and a summary of the allegations;
- b) The files subject to preliminary closure and a brief description of the content of those communications as well as the grounds for the closure decision;
- c) The cases under investigation and a summary of the allegations underlying those processes;
- d) The urgent measures taken by the FMC pursuant to this Regulation.

9. Final provisions

Record keeping – The FMC ensures the registration and upload of all information related to the various stages of the irregularity treatment process in the Whistleblowing Channel tool, in accordance with the principles described in Annex of this Regulation.



ANNEX

PROCESSING OF PERSONAL DATA

The information communicated under this Regulation implies the processing of personal data that will be carried out under the following terms:

A. Responsible for processing: The person responsible for processing the referred data to EDP, a company headquartered at Av. 24 de Julho, 12, 1249-300 Lisbon, with the email address «*audit@edp.pt*».

B. Purpose of processing and legal basis: The personal data collected is intended for the management of internal communications of irregular practices in matters of (i) accounting, (ii) internal Accounting controls, (iii) auditing, (iv) complaints, denunciations or other irregularities and (v) fight against corruption, banking and financial crime, based on the fulfillment of a legal obligation.

C. Recipients: The processing of personal data may be carried out by a suitable service provider, hired by EDP. The aforementioned service provider will treat data exclusively for the purposes established by EDP and in compliance with the instructions issued by it, strictly complying with the legal rules on the protection of personal data, confidentiality, information security and other applicable rules.

EDP may also transmit the data to other entities, which qualify themselves as responsible for processing the data, using it for their own purposes, if the conditions of law provided for in the General Data Protection Regulation (GDPR) are met, that is, public authorities, such as, for example, Tax Authorities, Judicial Courts or competent Regulatory Entities.

D. International data transfers: In cases where the processing of personal data implies its communication to third parties established in countries outside the territory of the European Economic Area (EEA), EDP will ensure that they have adequate guarantees to process personal data, given the exposure to risk by Data subjects.

E. Retention period: The personal data that is the subject of the complaint will be immediately destroyed if they prove to be inaccurate or useless; when there is no place for disciplinary or judicial proceedings, the data that have been subject to proof will be destroyed after a period of 6 (six) months from the end of the investigations; in case of disciplinary or judicial proceedings, the data will be kept until the end of that



procedure.

F. Exercise of Rights:

1) From the Whistleblower: the data owner, in relation to the data that respect him, can, at any time and free of charge, exercise his rights of access, rectification, elimination and limitation of the treatment, or the right to oppose the treatment, and must for that purpose send your request, in writing, through the contacts indicated above in **item “A”** of this Annex.

2) From the Denounced: the data subject may, at any time and free of charge, exercise his rights of access, rectification, deletion of data and limitation of processing, or the right to object to processing, and for this purpose he must send his request, by in writing, through the contacts indicated above in **item “A”** of this Annex.

Under the terms of the RGPD, the content of the Data Subject’s Rights is clarified:

Right of access:

Under legal terms, the data subject has the right to obtain confirmation as to whether his personal data is processed by EDP; the holder also has the right to access his personal data, as well as to obtain the following information or additional explanations:

- I. Reasons why your personal data is processed;
- II. Types of personal data that are processed;
- III. Entities to whom your personal data may be transmitted, including entities located in countries outside the European Union or international organizations, being, in this case, informed of the guarantees applied to the transfer of your data;
- IV. Period of retention of your data or, if this is not possible, the criteria for setting that period;
- V. Rights they enjoy in relation to the processing of your personal data;
- VI. If the personal data has not been supplied by them, information about their origin;
- VII. Existence of automated individual decisions, including profiling, and, in this case, information on the logic underlying this treatment, as well as on the importance and expected consequences of it.

Right of rectification:

Whenever the owners consider that their personal data is incorrect or incomplete, they can request its rectification, or have it completed.



Right to disposal:

Under legal terms, the data owners have the right to request the deletion of their personal data when one of the following situations occurs:

- I. Personal data is no longer necessary for the purpose for which it was collected or processed;
- II. The data subject opposes the processing of the data and there are no prevailing legitimate interests that justify the processing, or the data is processed for the purposes of direct marketing (sending unsolicited communications);
- III. Personal data is processed illegally;
- IV. Personal data must be deleted under a legal obligation to which EDP is subject; or
- V. Personal data has been collected in the context of the provision of information society services.

The right to disposal does not apply when treatment is necessary for the following purposes:

- I. exercise of freedom of expression and information;
- II. compliance with a legal obligation that requires treatment and that applies to EDP;
- III. reasons of public interest in the field of public health;
- IV. purposes of public interest archives, purposes of scientific or historical research or statistical purposes, insofar as the exercise of the right to deletion seriously impairs the attainment of the objectives of such treatment; or
- V. declaration, exercise or defense of a right in a judicial process.

Right to limitation of treatment:

The data owners may request to limit the processing of their personal data, if one of the following situations applies:

- I. if they dispute the accuracy of their personal data, for a period that allows EDP to verify its accuracy;
- II. if the processing is illegal and if the data owners oppose the deletion of their personal data and requests, in return, the limitation of processing;
- III. if EDP no longer needs personal data for processing purposes, but if that data is necessary for the purposes, but if that data is necessary for the purposes of declaring, exercising or defending a right in a judicial process; or
- IV. if the data owners have objected to the processing, until it is verified that EDP's legitimate interests prevail over their own.



Right to oppose treatment:

Under legal terms, the owners have the right to object to the processing of their personal data at any time, for reasons related to their particular situation, in the following situations:

- I. When the treatment is based on the legitimate interest of EDP, without prejudice to EDP being able to present compelling and legitimate reasons for such treatment that prevail over the interests, rights and freedoms of the data owners, or for the purposes of declaration, exercise or defense a right in a judicial process; or
- II. When processing is carried out for purposes other than those for which the data were collected, but which are compatible with them.
- III. They can therefore oppose the processing of their data for direct marketing purposes at any time and without justification, including the definition of profiles that are related to that marketing, without compromising the lawfulness of the treatment based on consent previously given.

Within the scope of this procedure, if you consider that EDP has violated or may have violated your rights under the applicable data protection legislation, you can file a complaint with the National Data Protection Committee.

For any question related to the information, the data owner may also contact the data protection officer (DPO) of EDP, which email address is: dpo.pt@edp.com