



Complaint Management Procedure

Approved on 1 April 2024

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1. VERSION HISTORY

Version	Approval date	Prepared by	Approved by	Notes
1	02/05/2023	ETH, C&IC and L&G	EBD	Initial Issue
2	01/04/2024	E&C	EBD	Review resulting from the reorganisation of the Ethics and Compliance areas

2. CONTEXT

EDP has long had firm principles, transcribed in internal codes and policies, which call for the importance of transparency and trust in the company's way of operating and its relationship with all stakeholders. These principles are complemented by procedures defining EDP's actions in this respect and by reporting channels through which stakeholders - employees, customers, suppliers and other third parties - can make complaints about observed or experienced behaviours that are perceived as breaches of the Code of Ethics or other internal regulations, or other legal or regulatory requirements.

With the publication in Portugal of Law No. 93/2021 of 20 December (Law No. 93), which establishes the general system for the protection of whistleblowers, transposing the European Directive in this respect, it was considered appropriate to add to the indispensable compliance with the abovementioned legislation, with the rationalisation of the procedures already in force and the corresponding updating of procedures, in order to foster even greater confidence of stakeholders in all EDP's actions in this field.

To this end, (i) the processes in question were redesigned, (ii) the responsibilities of the departments involved in their management were redefined, (iii) the IT platform that supports them was adjusted and (iv) the management of complaints was adapted, which resulted in the present Complaint Management Procedure (hereinafter "Procedure").

3. PURPOSE

This Procedure describes the rules applicable to the complaint handling process received from any EDP stakeholder through its *Speak up* channels as defined in Appendix I, II and III.

4. SCOPE

This Procedure is applicable to EDP - Energias de Portugal, S.A., as well as to companies over which EDP exercises control in Portugal, with the exception of companies controlled by EDP Renováveis, S.A. This procedure is still applicable to the Fundação EDP.

Considering the inherent specifics, and without prejudice to this Procedure being applicable to the group of entities indicated in the previous paragraph, it is important to bear in mind the following:

- 1) **Appendix I** describes the Design of the Complaint Management Process supported by the *Speak up* channel of EDP - Energias de Portugal, S.A. and Corporate;
- 2) **Appendix II** describes the Design of the Complaint Management Process supported by the *Speak up* Channel of the regulated entities (E-REDES - Distribuição de Eletricidade, S.A. and SU ELECTRICIDADE, S.A.);
- 3) **Appendix III** describes the Design of the Complaint Management Process supported by the *Speak up* Channel of the other obliged entities. Its scope only relates to matters covered by Law No. 93/2021, of 20 December (EDP Global Solutions - Gestão Integrada de Serviços S.A., EDP - Gestão da Produção Energia, S.A., EDP Comercial- Comercialização de Energia, S.A., LABLEC - Estudos, Desenvolvimento e Estudos Laboratoriais, S.A., TERGEN - Operação e Manutenção de Centrais Termoeléctricas, S.A. and EDP Mediadora, S.A.).

5. REFERENCES

The Procedure is specifically underpinned by the following main internal and external reference documents:

- EDP Code of Ethics
- EDP Ethics Committee Regulation
- *Speak up* Whistleblowing Regulation
- EDP Group Integrity Policy
- EDP Group Compliance Standard
- EDP Group Whistleblowing Management Standard
- Labour Code
- Law No. 83/2017 of 18 August, last amended by Law No. 99-A/2021 of 31 December, which establishes measures to combat money laundering and terrorist financing, partially transposing Directives 2015/849/EU of the European Parliament and of the Council of 20 May 2015 and 2016/2258/EU of the Council of 6 December 2016 (hereinafter Law No 83)
- Law No. 93/2021 of 20 December, which establishes general rules for the protection of whistleblowers, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of individuals reporting violations of European Union law (hereinafter Law No. 93)
- Decree Law No. 109-E/2021 of 9 December, which creates the National Anti-Corruption Mechanism and establishes a general regime for the prevention of corruption
- Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October, on the protection of individuals reporting violations of European Union law
- ISO 37002 - Whistleblowing management systems - Guidelines
- ISO 37301 - Compliance Management Systems - Requirements with guidance for use
- ISO 37001 - Anti-Bribery Management Systems

6. TERMS AND DEFINITIONS

For the interpretative purposes of this Procedure, and without prejudice to applicable and existing legal provisions, the following definitions are adopted:

- a) **Act of Retaliation:** act or omission, including threats or attempts that directly or indirectly, occurring in a professional context and motivated by an internal or external whistleblowing or public disclosure, which causes or may cause the whistleblower to unjustifiably suffer pecuniary or non-pecuniary damage.
- b) **Unlawful conduct:** any failure to comply with the law or regulations in force, as well as with EDP's internal standards.
- c) **Unethical conduct:** any failure to comply with the principles of EDP's Code of Ethics.
- d) **Complaint:** act of reporting unethical and/or unlawful conduct.
- e) **Ethical Complaint:** act of reporting unethical conduct.

- f) **Party accused of wrongdoing:** the person who, by virtue of the provisions of this Procedure, is seen by the whistleblower as having engaged in the alleged practice of unethical and/or unlawful conduct.
- g) **Whistleblower:** any person lodging a complaint through the means made available for that purpose.
- h) **Obligated entities:** EDP Group companies with their registered office in Portugal with 50 or more employees and, in certain cases, whose number of employees is lower than this threshold but whose company object or activity pursued nevertheless means they are obliged to provide a channel reserved for complaints in general under the provisions of Law No. 93, specifically:
- EDP Energias de Portugal, S.A. (hereinafter “EDP”)
 - E-REDES – Distribuição de Eletricidade, S.A. (hereinafter “E-REDES”)
 - SU ELETRICIDADE, S.A. (hereinafter “SU ELETRICIDADE”)
 - EDP Global Solutions – Gestão Integrada de Serviços S.A.
 - EDP - Gestão da Produção Energia, S.A.
 - EDP Comercial - Comercialização de Energia, S.A.
 - LABELEC - Estudos, Desenvolvimento e Actividades Laboratoriais, S.A.
 - TERGEN - Operação e Manutenção de Centrais Termoeléctricas, S.A.
 - EDP Mediadora, S.A.
- i) **Investigation Team (IT):** group of people responsible for examining and investigating complaints.
- j) **Stakeholder:** person or organisation that may affect, be affected by or be perceived to be affected by a decision or activity (for example, at EDP: Shareholders; employees; customers; suppliers; communities; etc.).

In addition to the specific definitions mentioned above, the definitions contained in the Code of Ethics, the EDP Group Integrity Policy, the *Speak up* Whistleblowing Regulation and the Whistleblowing Management Standard should be considered.

7. DESCRIPTION AND RESPONSIBILITIES

The whole complaint management process follows, at each stage, essential and binding guiding principles such as independence, impartiality and objectivity in the analysis and handling of registered cases, along with a guarantee of absolute confidentiality.

Complaints can be reported anonymously, and, notwithstanding this condition, the interaction that is deemed necessary for the whistleblower is guaranteed.

Moreover, it is a precondition of this procedure that complaints must be made in good faith, and the whistleblower has a serious reason to believe that the information supplied is true at the time of the complaint. Under the applicable legislation, the use of reporting channels, if carried out in bad faith, may constitute a disciplinary, civil and criminal offence.

The protection of and non-discrimination against whistleblowers who report grievances or complaints in good faith and in a justified manner shall be ensured, even if the facts reported are not precise or do not give rise to any disciplinary or judicial proceedings. No reprimands or acts of retaliation, directly or indirectly as a result of a complaint, which cause or are likely to cause the whistleblower any unjustifiable harm, shall be allowed.

7.1. General description of the complaint management process

Without prejudice to the details set out in point 7.2, the complaint management process shall follow the steps outlined below in a general and summary manner:

7.1.1. Preliminary Analysis

Preliminary analysis - After receiving the complaint, a preliminary analysis is carried out in order to assess whether the communication made constitutes a complaint that is seriously unsubstantiated, deliberate and manifestly unfounded (also referred to as a “false positive”), taking into account, inter alia, the content of the complaint, the grounds put forward and any evidence provided by the whistleblower. A communication without serious, deliberate grounds and thus manifestly unfounded (a “false positive”) will result in a decision to close the case. The whistleblower shall be informed of the closure or forwarding of the complaint, as applicable.

When faced with a communication of a type that does not fall within the scope of the areas covered by the respective channel, the communication should be forwarded to the relevant department, where it exists.

Any complaint concerning matters covered by this Procedure made via a channel other than the *Speak Up* Channel shall be registered on that channel and the receiver of the information shall ensure and maintain the confidentiality of that complaint.

Prior contact with the whistleblower and notification of receipt - where necessary, the whistleblower may be contacted to ascertain other information considered relevant for the preliminary analysis. In any event, the whistleblower shall always be notified, no later than seven (7) days after receipt of the communication, that the communication has been received in accordance with Appendix IV and V. This notification shall, in a clear and accessible manner and in the applicable situations, contain information concerning the requirements, the competent authorities, the form and admissibility of the external complaint, as legally provided.

7.1.2. Investigation

Definition – the process of gathering, analysing and investigating facts, conducted in a rigorous, independent and objective manner, in order to accurately determine the credibility of a complaint and

the circumstances that gave rise to it, identify the parties involved, assess whether the situation in question constitutes unlawful and/or unethical conduct, the respective root causes and the potential impacts/consequences of the unlawful and/or unethical conduct.

Contact with the whistleblower - Throughout the process, the investigator may request, preferably through the respective channel, more information or documentation in support of the whistleblower in order to better assess the facts relating to the complaint. The information exchanged shall be added to the process in the respective channel.

Urgent measures and immediate action - Without prejudice to the final decision on the process under investigation, in situations of manifest urgency and severity, appropriate measures must be adopted to protect the interests of EDP and/or stakeholders in the light of the irregularities detected.

7.1.3. Classification of the complaint and conclusion of the process

Classification of the complaint - As a result of the preliminary analysis and investigation carried out, the complaint is classified as:

- a) Unfounded: the investigations carried out do not confirm the infringement;
- b) Inconclusive: there is insufficient evidence to confirm the infringement;
- c) Well founded: the investigations carried out confirm the infringement reported.

The classification may require appropriate response measures to be taken, including:

- Changes to the control processes and methods or policies;
- Corrections or adjustments to documentation;
- Enhanced awareness-raising or training on specific subjects;
- Reporting to the competent entities, including the institutions, bodies, offices or agencies of the European Union, to investigate the infringement;
- Termination of contractual relations;
- Commencement of disciplinary procedure, or removal of a member of a governing body;
- Prosecution, filing of a criminal complaint or measure of a similar nature.

Conclusion of the process - The process is concluded when the complaint is filed in the management support tool (*Speak up* channels), and the whistleblowers are informed.

7.2 Steps in the process of managing complaints in the different *Speak up* channels

7.2.1 Based on the process set out in Appendix I, the management of a complaint submitted in the **EDP and Corporate *Speak up*** channel proceeds as follows:

- a. The Ethics & Compliance Officer (hereinafter “ECO”) receives the complaint through the channel and:
 - i) Sends to the whistleblower a message to confirm that it has been received and that an investigation will begin within a maximum of seven (7) days, in accordance with the content

laid down in Appendix IV and V, depending on whether or not the matters in question are those envisaged in Law No. 93;

- ii) Complaints regarding financial matters are also forwarded to the Committee for Financial Matters /Audit Committee (hereinafter “FMC/AC”), which may recommend actions complementary to those provided for in the investigation process.
 - iii) If the complaint could constitute a **case of bullying and/or sexual harassment** a preliminary analysis of the situation is carried out and, if it is confirmed, the complaint should be referred for parallel analysis by the Labour section of the Legal & Governance Global Unit (hereinafter “L&G”).
 - iv) The ECO carries out a prior analysis to assess the ethical potential of the complaint.
 - v) If the ECO considers that the content of the complaint does not relate to unethical conduct, he/she refers the case to the competent and/or interested company, requesting analysis and a report of findings. If these conclusions confirm the unethical content of the complaint, the ECO should inform the whistleblower of the conclusions and close the case, without prejudice to the possibility of the whistleblower continuing with the competent and/or interested company.
 - vi) If, on the other hand, in his/her prior analysis, he/she considers that the case concerns non-ethical conduct, the investigation shall be pursued by his/her own means or, if necessary, with the support of IT. Once the ethical content of the complaint has been confirmed with this in-depth analysis, the ECO prepares a Report with an Opinion for the Ethics Committee (hereinafter “EC”).
 - vii) In the situation described under (vi), the EC examines the ECO Opinion, requesting further clarification if necessary, and deliberates on the classification of the submitted complaint, issuing its recommendation. The ECO then informs the whistleblower of the EC's findings (up to 15 days after the deliberation) and, if appropriate, sends the EC recommendation to the management body of the company concerned.
 - viii) As a result of the above procedure, the ECO closes the complaint in the channel.
- i)
- b. If the subject matter of the complaint is related to **bullying and/or sexual harassment**:
- i) Without prejudice to the ethical investigation, the head of L&G, to whom the complaint should be made known, should ensure compliance with the requirements of the Labour Code and Appendix VI of the EDP Group Collective Labour Agreement (ACT-EDP) in this respect;
 - ii) The findings of the analysis shall be assessed together for a decision as to whether or not unethical conduct is involved in the complaint, without prejudice to the necessary individual handling of the case of bullying and/or sexual harassment under labour law;
 - iii) The continuation of the ethical process shall subsequently follow the procedure set out in points (vi) and following.
- d) The investigation phase of the complaints should respect the guiding principles for managing complaints listed above and the EDP Whistleblowing Management Standard, following the lines of action in the Working Instructions presented in Appendix VI.

- e) Complaints concerning financial matters must be forwarded by the ECO to the Financial Matters Committee f/Audit Committee, which may recommend the development of actions complementary to those foreseen in the investigation process, and the investigation shall be notified of the decision taken by the Ethics Committee.
- f) In the case of matters covered by Law No. 93, and even if reported via the corporate *Speak up* channel, the ECO informs the whistleblower of the measures planned or adopted to follow up the complaint and the reasons for it, no later than three (3) months after the date of receipt of the complaint. The whistleblower may also request, at any time, that the outcome of the investigation be communicated to them within fifteen (15) days of its completion.
- g) Complaints which do not fall under Law No. 93, and which concern unregulated obliged entities must be submitted through the *Speak up* EDP and Corporate channel.

7.2.2 On the basis of the procedure set out in Appendix II, the management of a complaint lodged in the ***Speak up*** channel **of regulated companies (E-REDES and SU ELETRICIDADE)** is as follows:

- a. The ECO receives the complaint through the channel and:
 - i) Sends to the whistleblower a message recording his/her communication and initiating an investigation within a maximum of seven (7) days, in accordance with the content laid down in Appendix IV and V, depending on whether or not the matters referred to in Law No. 93 are concerned; for complaints concerning matters covered by Law No. 93, this communication is sent in conjunction with the specific person responsible from the company concerned who is part of the channel management team (hereinafter "RE");
 - ii) Complaints regarding financial matters are also forwarded to the Committee for Financial Matters /Audit Committee, which may recommend actions complementary to those provided for in the investigation process;
 - iii) If the matter is related to matters of Law No. 93 or to specific matters in the Code of Conduct of the company concerned, the complaint is received by the RE, which will jointly undertake the respective investigation process.
 - iv) If the case does not fall within the scope of (ii) and (iii) above, the ECO shall conduct a prior analysis to assess the ethical potential of the complaint.
 - v) If it is considered that the content does not relate to unethical conduct, the ECO and the RE should inform the whistleblower of their conclusions and close the case in the respective channel.
 - vi) If, on the other hand, the ECO considers in his/her preliminary analysis that the case concerns non-ethical conduct, the ECO shall continue the investigation by his/her means or, if necessary, with the support of the IT. Once the ethical content of the complaint has been confirmed with this in-depth analysis, the ECO prepares a Report with an Opinion for the EC.
 - vii) In the situation described under (vi), the EC examines the ECO Opinion, requesting further clarification, if necessary, deliberates on the classification of the complaint, and issues its recommendation. Then, depending on whether it is a matter within the scope of Law No.

93 and Code of Conduct, or other matters, the RE or the ECO, respectively, informs the whistleblower of the EC's conclusions (up to 15 days after the deliberation), and, if appropriate, sends the EC recommendation to the management body of the company concerned.

viii) As a result of the above procedure, the ECO closes the complaint in the channel.

- b. If the matter is related to **bullying and/or sexual harassment**:
 - i) Without prejudice to the investigation into the ethical component, the head of L&G, who is made aware of the complaint, shall ensure that the requirements of the EDP Group Collective Labour Agreement (ACT-EDP) Labour Code and Appendix VI in this respect are met.
 - ii) The findings of the analysis shall be assessed jointly for a decision as to whether or not unethical conduct is involved in the complaint, without prejudice to the necessary individual handling of the case of bullying and/or sexual harassment under labour law.
 - iii) The continuation of the ethical process subsequently follows the procedure in point (vi) and following.
- c. The investigation phase of the complaints should respect the guiding principles for managing complaints listed above, in the *Speak up* Whistleblowing Regulation and the EDP Whistleblowing Management Standard, following the lines of action in the Working Instructions presented in Appendix VI.
- d. Complaints concerning financial matters must be forwarded by the ECO to the Financial Matters Committee / Audit Committee, which may recommend the development of actions complementary to those foreseen in the investigation process, and that shall be notified of the decision taken by the Ethics Committee.
- e. In the case of matters covered by Law No. 93, the whistleblower shall be informed of the measures planned or taken to pursue the complaint and its respective grounds within three months of the date of receipt of the complaint. The whistleblower may also request, at any time, that the outcome of the investigation be communicated to them within fifteen (15) days of its completion.

7.2.3 On the basis of the procedure set out in Appendix III, the management of a complaint lodged in the ***Speak up*** channel **of the obligated companies** related to matters covered by Law No. 93 (with the exception of EDP and the regulated entities of the EDP Group, which have their own channels) is as follows:

- a. RE receives the complaint through the channel and:
 - i) Sends a message to the whistleblower to record his/her communication and to initiate its investigation within 7 (seven) days, in accordance with the content of Appendix V.
 - ii) The complaint is also accessed by the ECO, which immediately undertakes its investigation.

- iii) By consulting the complaint management support tool, the RE can follow the investigation stage.
 - iv) The final conclusions of the investigation will be communicated by the ECO to the respective RE.
 - v) Based on the analysis performed, the ECO, in conjunction with the RE, evaluates if it relates to unethical conduct. If so, a proposal for an opinion is drawn up by the ECO for the EC.
 - vi) If the analysis carried out concludes that the situation is not related to unethical conduct, only the respective management body of the company concerned is made aware of the situation and the RE is to inform the whistleblower of the findings.
 - vii) In the situation described under (v) above, the EC analyses the ECO Opinion, requesting further clarification, if necessary, deliberates on the classification of the complaint, and issues its recommendation. In any event, the ECO in liaison with the RE informs the whistleblower of the conclusions of the EC or the management body of the company concerned, within fifteen (15) days of the decision.
 - viii) As a result of the above procedure, the ECO closes the complaint in the channel.
- b. The investigation phase of the complaints should respect the guiding principles for managing complaints listed above, in the *Speak up* Whistleblowing Regulation and the EDP Whistleblowing Management Standard, following the lines of action in the Working Instructions presented in Appendix VI.
- c. Complaints concerning financial matters must be forwarded by the ECO to the FMC/AC, which may recommend the development of actions complementary to those foreseen in the investigation process, and that shall be notified of the decision taken by the Ethics Committee.
- d. As regards complaints that do not concern matters of Law No. 93, as well as those that fall within the competence of the FMC/AC, they should be submitted on the EDP and Corporate *Speak up* channel, according to point 7.2.1.
- e. If the complaint is well founded, the whistleblower shall be informed of the measures planned or taken to follow up with the complaint and the respective grounds, within three (3) months of the date of receipt of the complaint. The whistleblower may also request, at any time, that the outcome of the investigation be communicated to him within 15 days of its completion.

7.3. FOLLOW-UP OF COMPLAINTS

7.3.1. Corrective Actions

Of the measures identified and recommended for correction - or possible punishment - of possible unlawful and/or unethical behaviour found in the complaints analysed in the EC, a status update will be carried out every three months by the Ethics & Compliance Global Unit (E&C) - with the collaboration, where appropriate, the competent companies - in order to confirm that they have been implemented.

7.3.2. Protection of whistleblowers

In order to ensure that acts of retaliation are prohibited against whomsoever lodges a complaint in good faith in accordance with the approved procedures, the following actions shall be carried out regularly:

- a. The ECO will follow up with the whistleblowers in the two (2) years following the complaints and confirm that they have not been the target of any retaliatory acts, notably through an analysis of behaviour and a periodic performance evaluation with the People & Organisational Development or the People Management department of the respective Company. If retaliatory action is confirmed, the ECO will present the case to the EC for analysis and consideration of the measures to be taken. If any retaliatory action is found to have taken place, the ECO will present the case to the EC for analysis and consideration of the measures to be taken.
- b. Any allegation of retaliation will be investigated, and if appropriate, suitable disciplinary action will be taken.
- c. Until proven otherwise, and when committed within two (2) years of the denunciation or public disclosure of facts relating to the matters provided for in Law No. 93, acts of retaliation shall be presumed to be those acts identified in Article 21(6) of Law No. 93.
- d. Whenever reports are made in good faith, whistleblowers shall be protected and supported in particular by:
 - (i) The full confidentiality of their reporting;
 - (ii) Absolute care in the use of information that could be used to deduce their identity;
 - (iii) A guarantee of legal protection;
 - (iv) Guaranteed access to the courts to defend their rights.
- e. The annual plans for communication and training in Ethics & Compliance will necessarily incorporate content that regularly raises awareness among all employees, especially leaders at the various levels of responsibility, of the need to comply scrupulously with the non-retaliatory principles set out in EDP's internal regulations.

Legality and compliance of the process - During the investigation of the alleged facts, full compliance with the applicable legal framework and with EDP's internal policies, procedures and other rules must be ensured.

7.4. MANAGEMENT INFORMATION

On a monthly basis, the E&C prepares an Information Scorecard for the EC on the entire complaint management process described in this Procedure, including:

- a. Total number of complaints received, by subject and by origin (type of whistleblower and relevant company).
- b. Mention of potentially ethical complaints.
- c. Mention of the potentially ethical complaints deemed well founded.

- d. Deliberated measures and their status.

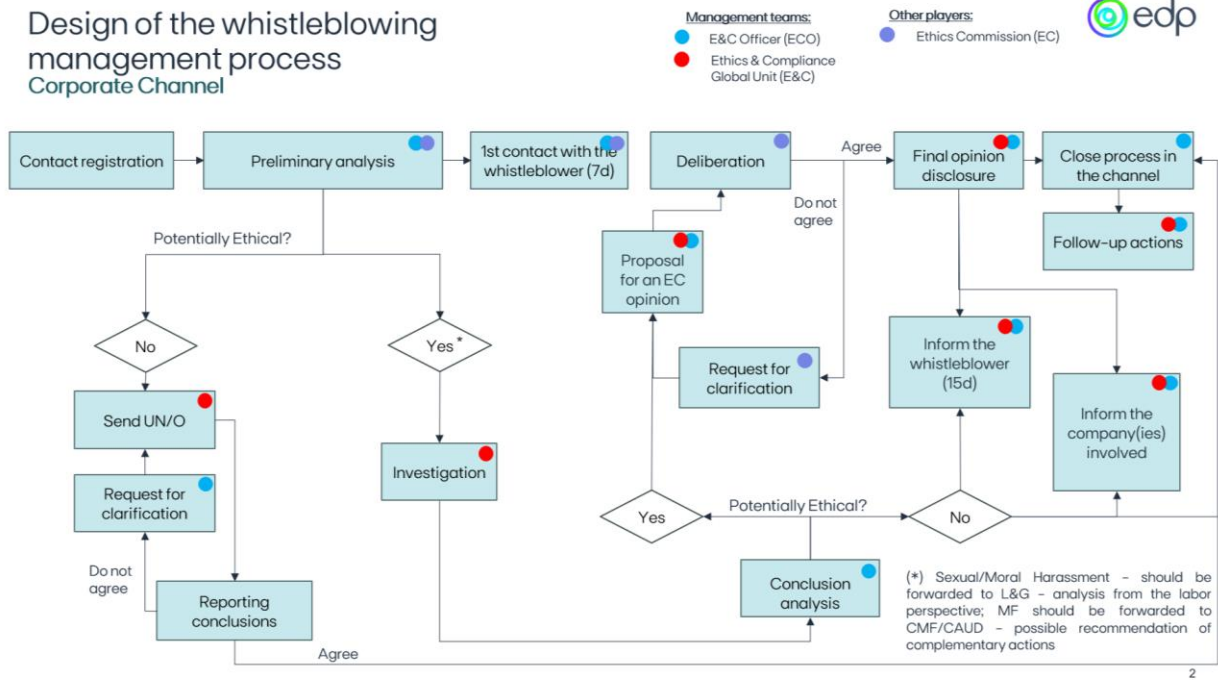
A relevant summary of the aforementioned Scorecard with information for employees will be published regularly on the Intranet.

8. FINAL PROVISIONS

The ECO, in coordination with the L&G, is responsible for reviewing this Procedure every two years or whenever there are relevant changes in the applicable legal framework, the activities carried out by the EDP Group, and whenever new elements arise that demonstrate that it is inadequate. He or she must submit the proposed changes for the approval of EDP's Executive Board of Directors, after informing the CE.

APPENDIX I - Design of the Complaint Management Process supported by the EDP - Energias de Portugal, S.A. and Corporate channel Speak up

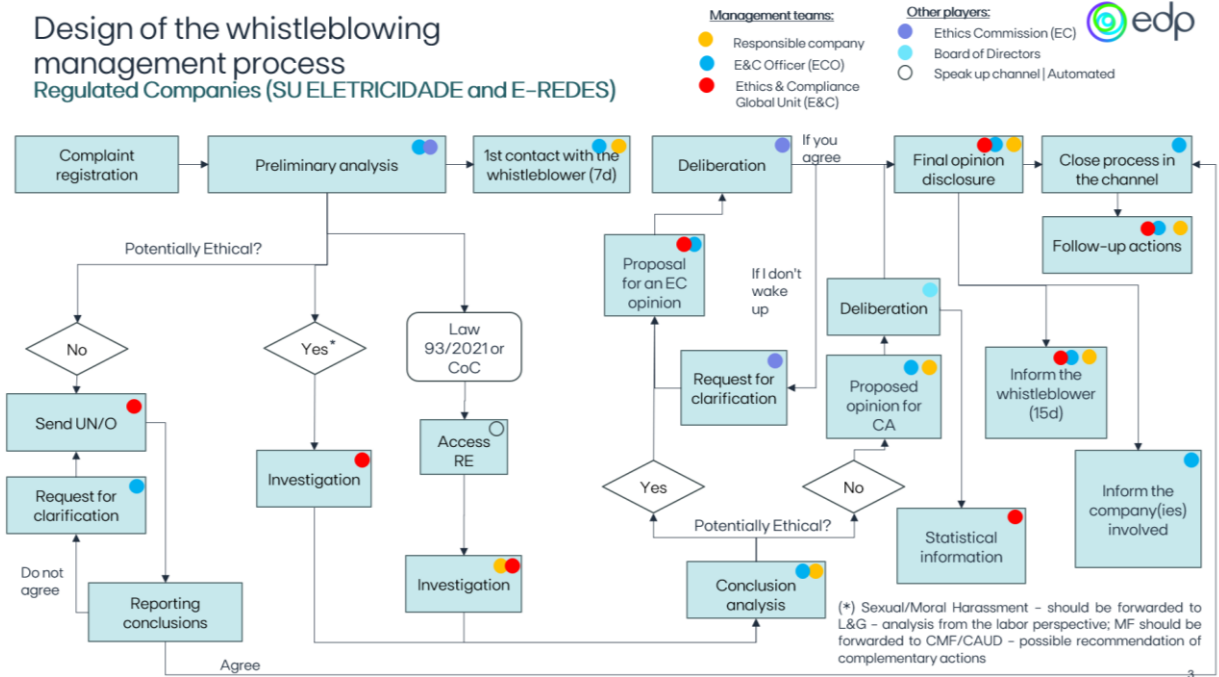
Design of the whistleblowing management process Corporate Channel



Note: Consider Follow Up 90 days after registration, if the process is still ongoing

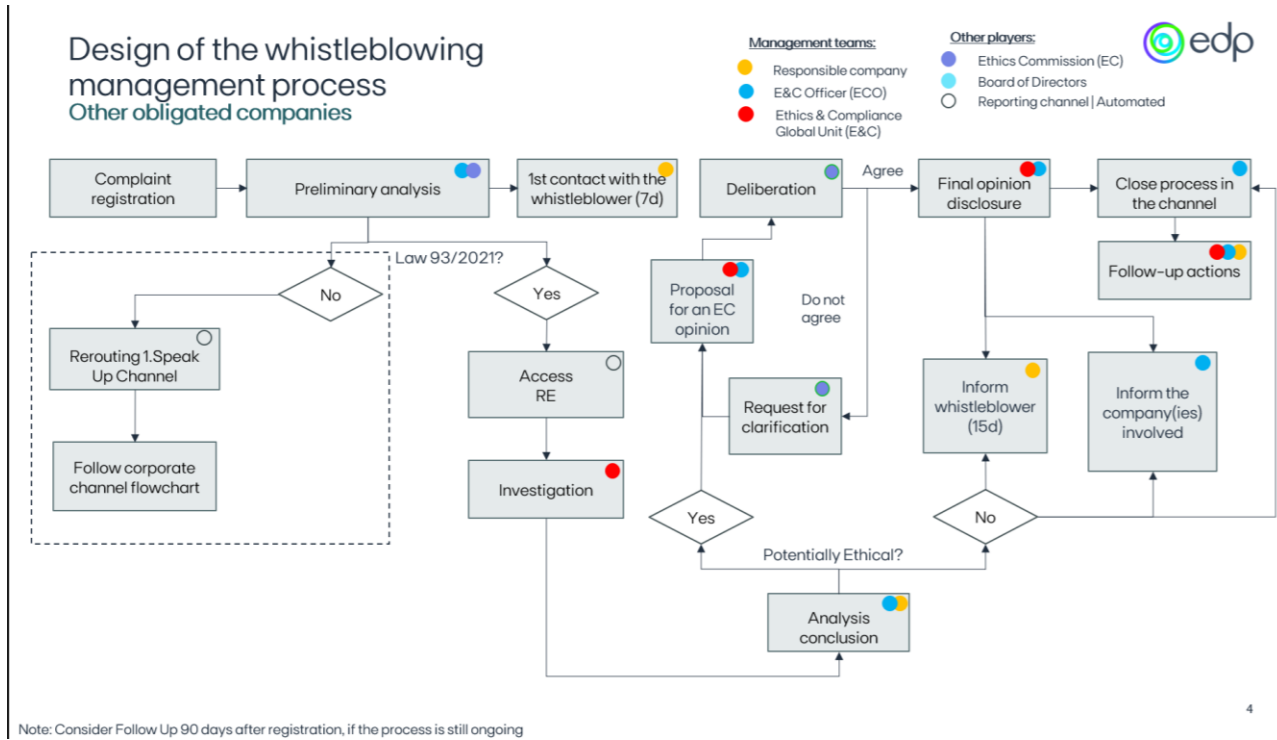
APPENDIX II - Design of the Complaint Management Process supported by the Speak up Channel of the regulated entities (E-REDES and SU ELECTRICIDADE)

Design of the whistleblowing management process
Regulated Companies (SU ELETTRICIDADE and E-REDES)



Note: Consider Follow Up 90 days after registration, if the process is still ongoing

APPENDIX III - Design of the Complaint Management Process supported by the *Speak up* obliged entities channel (excluding EDP - Energias de Portugal, S.A. and regulated companies)



APPENDIX IV - Basic text of the initial response to the whistleblower for matters under Law No. 93

Dear Sir/Madam,

We hereby inform you that your complaint was received and sent for internal review.

No later than three (3) months after the date of receiving the complaint, we shall inform you of the outcome of our analysis and, if so, of the measures planned or taken to follow it up and the reasons on which they are based. At any time, we may request that you be informed of the outcome of the analysis of the complaint within fifteen (15) days of its conclusion.

We hereby inform you that, under the provisions of [Law No. 93/2021, of 20 December](#), you can only resort to external complaint channels as provided for in this law. This law also regulates the other requirements, competent authorities and form of external complaint.

Yours sincerely,

APPENDIX V - Basic text of the initial response to the whistleblower for matters not provided for in Law 93

Dear Sir/Madam,

We hereby inform you that your complaint was received and sent for internal review.

Once the analysis procedure is completed, we will inform you of the outcome of the analysis and, if appropriate, of the measures planned or taken to follow up on your complaint, together with the reasons on which they are based.

Yours sincerely,

APPENDIX VI - Work Instruction on the “Investigation” stage of the Complaints Management Process

I GENERAL MATTERS

In accordance with the Complaints Management Process set out in Appendix I, II and III of this Procedure, the Investigation stage is one of the crucial steps to be taken in the run-up to the closing of the case.

This stage is triggered at two points in the process:

1. When, on receiving a complaint relating to matters not covered by Law No. 93, Law No. 83 or financial matters, and after prior analysis, the ECO considers that this is a contact with a potential ethical character; **Or**,
2. When a complaint is received concerning matters referred to in Law No. 93, Law No. 83, or financial matters, where the prior analysis confirms this.

In 1, the ECO carries out an investigation by his/her own means - or with the competent complementarity of L&G if it is a matter potentially related to the issue of “Bullying/sexual harassment” or to the support of the competent/interested company - or, if deemed necessary, resorts to the support of the IT. In 2), the ECO undertakes the investigation of the complaint received or with recourse to the IT.

II WORKING CONDITIONS AND POWERS OF THE INVESTIGATION TEAM

In order to carry out the investigation work, it is necessary to ensure that the appropriate instruments and working conditions are in place, in particular as regards the information support systems.

In addition, the composition of the IT should include persons having, inter alia, the following personal and professional characteristics:

- a) Recognised integrity of conduct.
- b) Independence and impartiality, so that there are no prior or unfounded judgments on the situation under consideration.
- c) Distance which allows an objective and appropriate assessment of the information obtained and of different scenarios of action.
- d) Guarantee of discretion, confidentiality, data protection and confidentiality.
- e) Technical competence and knowledge of the operations concerned, to be able to involve workers who can provide the necessary skills and knowledge.
- f) Absence of conflicts of interest under the Conflict of Interest Prevention and Management Procedure.
- g) Seniority level appropriate to the complexity and/or severity of the complaint concerned.

III INVESTIGATION WORK

- a) Preliminary Analysis

Any complaint shall be subject to a preliminary analysis by the respective departments responsible, with the aim of obtaining information to enable a pre-assessment of the complaint as to its credibility, and analysing the following:

- The objectivity of the information collected;
- The surrounding aspects that make the reported complaint credible;
- The information and evidence available;
- The associated financial and reputational risks;
- The urgency of the investigation, the need to suspend the ongoing conduct and to communicate its verification immediately to the competent authorities when legally required, and the potential impact of not investigating;
- The employees and all persons alleged to be involved (natural or legal persons), as well as the companies potentially involved;
- The applicable policies, procedures, controls, laws and regulations that may have been violated; and
- The information to be clarified by carrying out any investigation.

This preliminary analysis will verify whether the complaint:

- i) is properly addressed, otherwise it should be referred to the respective responsible department;
- ii) is a “false positive”, taking into account the information collected, such as irrelevant content, insufficient information or information that lacks truthfulness, credibility or clarity. In this case, if the information or evidence collected is insufficient to carry out a proper investigation, the complaint should be filed and closed for lack of grounds or documentary relevance to justify an investigation, and the whistleblower will be informed in accordance with the procedures defined;
- iii) whether it can in fact result in misconduct or unlawful acts. In this case, the department responsible should carry out a full analysis of the facts set out, involving the relevant stakeholders in the investigation process.

The results of the preliminary analysis, as well as all supporting information, are documented and filed on the respective *Speak up* channel, according to the procedures defined in this regard and the applicable legal framework.

b) Urgent measures and immediate action

If there is evidence in the preliminary analysis of reputational or non-compliance risks deemed to be serious, the department responsible for the analysis shall immediately notify the EBD, or the relevant Committees of the General Supervisory Board (GSB), depending on the nature of the incident, and if so determined, initiate the investigation process.

Where it is deemed necessary to define immediate measures to be taken, and without prejudice to the investigation procedure, in situations of manifest urgency and seriousness which may result in damage to or harm to the physical or moral integrity of persons, entities or property, the necessary measures shall be taken to ensure that the risk activity ceases immediately.

c) Decision to open an investigation

The decision to proceed with an investigation when the requirements for archiving are not met is up to the respective responsible department, based on the following guiding criteria:

- Quantitative relevance: whether the situation complained of has a material impact on the company's financial statements, including the possibility of sanctions, fines or penalties being imposed or of demonstrating a material weakness of the internal controls imposed;
- Qualitative relevance: Whether the situation complained of is likely to have a negative impact on the image, brand name or reputation of the company;
- Scope: Whether the situation complained of is likely to correspond to current practice or a widespread cultural problem.

d) Investigative steps

Once the investigator or Investigation Team has decided to investigate the complaint, it may, as part of the investigation of the facts, take such steps as it considers appropriate and proportionate to obtain sufficient evidence to enable it to take a reasoned position on the matter. These include consulting internal documents or records, external public data, examining internal procedures and procedures, or conducting interviews with the relevant parties, within the limits of applicable laws and policies.

The steps to be taken shall aim to clarify, inter alia, the following issues:

- WHAT principles, legal rules, policies, procedures and other internal instruments could have been violated?
- WHO is involved or implicated?
- HOW and in what form did the alleged unethical and/or unlawful conduct occur?
- WHEN did the possible irregularity occur? Is it still in progress?
- WHERE did the alleged unethical and/or unlawful conduct occur (EDP Group department and entity)?
- WHY did the possible unethical and/or unlawful conduct occur? And why wasn't it detected earlier?
- WHAT is the nature and impact of the alleged unethical and/or unlawful conduct?

In all cases, the investigation must always respect the applicable laws, as well as policies, procedures and rules internal to the EDP Group, in order to ensure a fair process with all procedural guarantees for all involved.

All documentation, actions taken, and evidence obtained in the investigation process will be retained in the corresponding file.

e) Interviews - guidelines

In cases where interviews are justified, either with those responsible in the areas relevant to the investigation process, with parties accused of wrongdoing or whistleblowers (where they show an interest in conducting such interviews and within the limits of applicable laws), the following guidelines should be followed:

- They must be conducted by technically qualified persons;
- When conducted by EDP Group employees, whenever possible, they should include at least one other employee, in addition to the interviewer and the interviewee;
- They must take place in an appropriate environment, which guarantees the privacy and confidentiality of the identity of those involved;

- The issues addressed and the results obtained shall be recorded in writing. These documents should be filed as working documents to support the investigation;
- They shall ensure that the interviewee is protected from exposure to any form of retaliation, constraint, coercion, deprivation and harassment;
- They shall provide guarantees of confidentiality as to the content of the evidence collected;
- They shall comply with the applicable laws and legal and constitutional principles, including the recognition of the privilege against self-incrimination.

f) Use of external investigators

The use of external investigators may be considered by decision of the responsible department, the EBD, or the relevant Committee of the GSB, whenever the requirements defined for hiring are met or when there is a conflict of interest in an internal investigation, in which an independent and duly qualified third party entity is sought to establish the facts and obtain evidence to substantiate, as far as possible, the alleged occurrence or not of unethical conduct. External investigators may therefore be requested in situations which include, but are not limited to:

- The complexity of the scenario described, or of the analysis procedures to be applied;
- A perception of the severity of the risks identified, according to defined criteria;
- The need to demonstrate and strengthen independence in establishing the facts.

Such recourse to external investigators should be governed, where applicable, by the following procedures:

- The structure and presentation of the scope of the analysis by the specialised entity hired;
- Approval of the scope of the review by the EBD, or the relevant GSB Committee, depending on the nature of the case;
- The provision of information and evidence to the specialised external entity only as permitted by law;
- Carrying out the analysis by the specialised external entity;
- Making the results of the analysis available to the department handling the incident, unless it is in a position of conflict of interest, in which case the results shall be delivered directly to the EBD, or the relevant GSB Committee, depending on the nature of the case.

The format of the reporting of results by the contracted third party will be defined at the time of contracting.

g) Final report and corrective actions

The findings of the investigation will be reflected in a final, factual, accurate and clear Report which should contain information on:

- Background and Context: submission of the reported complaint (Business Unit affected, date or time period, nature of the complaint, form of complaint, persons involved and whistleblowers, description of the facts) and the reasons justifying the need for an investigation procedure;
- Scope of work carried out: procedures and steps taken in analysing the incident;
- Main observations and basis of evidence collected: detailed analysis of all information collected, and steps taken during the investigation process.

- Conclusion: description of the results obtained from the analysis carried out, including the identification of the causes of the reported unethical conduct (error, accident, system failure, misconduct, lack or inadequacy of procedures, internal control failure or otherwise) and the actual or potential consequences of the occurrence of the irregularity (if confirmed);
- Recommendations: indication of corrective actions.

Corrective actions may result in (i) changes to control processes and methods or EDP Group policies and procedures; (ii) termination of contractual relations with third parties; (iii) the initiation of disciplinary proceedings or the loss of membership of a governing body, in accordance with the legal procedures and internal policies in force; (iv) prosecution, filing of a criminal complaint or similar measure and (v) other measures deemed necessary and appropriate to prevent or eliminate the occurrence of similar incidents.

The Final Report shall be prepared in accordance with this procedure.

h) Monitoring and Reporting

The ongoing internal investigation processes, as well as the conclusions reached in the final reports and the related recommendations/corrective measures of completed cases (which have to be implemented by the corresponding departments), are regularly followed up by the departments responsible for these investigation processes, including, inter alia, the monitoring of the overall status of the investigations and the corrective actions decided, their age and the identification of potential patterns (recurrence of the same type of incident, of whistleblower, persons or matters involved, etc.).

As part of this follow-up, further interviews may also be conducted with the parties concerned in order to (i) assess whether the implementation of the corrective actions identified has effectively led to improvements that allow better mitigation of the risks involved and (ii) verify the absence of potential retaliatory situations associated with the lodging of a complaint or participation in the investigation process.

The monitoring of the status of investigations and the corrective actions identified shall be regularly reported to the EBD, to the relevant GSB Committee and to the Ethics Committee, depending on the nature of the case.

The department responsible shall retain the information produced on the follow-up activities carried out.