Corruption and Related Offences Risk Prevention Plan

EDP Group - Portugal

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I. Background

Following the approval of the National Anti-Corruption Strategy 2020–2024, Decree-Law no. 109-E/2021 was published in the Diário da República on December 9, 2021. This decree created the National Anti-Corruption Mechanism (MENAC) and approved the General Anti-Corruption Prevention Regime (RGPC).

With the objective of preventing, detecting, and sanctioning acts of corruption and related offences, the RGPC establishes for the obligated entities - both public and private—the duty to adopt and implement a Compliance Program that must include, at a minimum, the following elements: (i) a corruption and related offences risk prevention plan; (ii) a code of conduct; (iii) a whistleblowing channel; and (iv) a training program.

In line with the EDP Group's commitment to ethics and integrity in all business activities and partnerships, the Group has developed and implemented mechanisms in this area through a Specific Compliance Program - the Integrity/Anti-Corruption Compliance Program - which applies to the Group's various companies. This program reinforces the general principles of conduct and duties of the companies, their employees, and business partners with respect to unlawful acts, corrupt practices, or related offences, as defined in the EDP Group's Integrity Policy.

As a result of the work carried out over recent years, the EDP Group's Compliance Management System and its Integrity/Anti-Corruption Compliance Program have been formally recognized through the achievement and maintenance of certifications under the ISO 37301 – Compliance Management Systems and ISO 37001 – Anti-Bribery Management Systems, issued by AENOR, an accredited certification body.

This EDP Group Corruption and Related Offences Risk Prevention Plan (the "PPR") addresses the obligations set out in the RGPC and reflects the work carried out within the framework of the system already implemented, the experience gained in the application of the first PPR, initially issued in 2022 and subsequently revised in 2025, as well as the update reflected in this version following the risk review process conducted within the EDP Group with a view to consolidating and harmonizing the Compliance risk matrices.

In this context, and taking into account the review of the risk matrices, particularly the integrity matrix covering corruption and related offences risks, this PPR results from an analysis of the activities of the different EDP Group companies and sets out the identification and classification of the factors that may expose those entities to acts of corruption and related offences, as well as the control mechanisms in place to mitigate such risks.

II. Overview of the EDP Group

1. The EDP Group and its Context

The EDP Group is a vertically integrated multinational utility company with almost 50 years of history. It has established a strong presence in the global energy landscape, operating across the European, American, and APAC markets. With more than 11,800 employees, EDP is active across the entire electricity value chain—generation, transmission, distribution, and supply—as well as in the natural gas supply business.

In addition to these core activities, the Group is also involved in complementary areas such as engineering, laboratory testing, professional training, energy services, and asset management.

The EDP Group's mission is to promote a better tomorrow and decarbonize for a world with a positive climate impact. In order to reinforce this objective, the EDP Group is committed to achieving carbon neutrality by 2040.

The vision of the EDP Group is to lead the energy transition to create superior value, strengthening its commitment to a greener and more sustainable future, as well as creating value for all its stakeholders. As for its core values, the EDP Group is guided by a human-centered organizational culture, grounded in integrity, competence, excellence, responsibility, creativity, and the promotion of quality of life.

Since 2024, the EDP Group's operating model is based on a matrix structure composed of Platforms, Regions, Business Enablement Functions (BEFs), and Global Business Services (GBS). This model aims to ensure an integrated presence of EDP across different markets and a simplified governance model, with clear decision-making guidelines and responsibilities.

Platforms and Regions coexist to collaboratively drive results and act in a unified manner in the market, ensuring integrated guidance and cross-functional capabilities. BEFs simplify functional support through a single Corporate Center, while GBS develop and deliver a portfolio of high-quality services to drive efficiency, consistency, and cost optimization across the Group.

EDP, S.A. operates as a holding company, with the mission of promoting, coordinating, and managing transversal initiatives and activities aimed at enhancing the performance of all companies within the Group. Since 1997, EDP, S.A. has been listed on Euronext Lisbon, and EDP Renováveis is also publicly listed.

In Portugal, the EDP Group carries out activities in generation, energy management, distribution, and supply of electricity, as well as in the supply of natural gas. It complements its operations with services in engineering, laboratory testing, technological innovation, asset management, and cultural and social initiatives.

2. EDP's Commitment

The EDP Group is committed to conducting its activities in strict compliance with all applicable laws and regulations, while also promoting responsible conduct guided by the highest standards of ethics and integrity.

Compliance with national and international legislation applicable to each EDP Group entity, as well as with internally approved rules and policies, is mandatory. No acts or omissions that violate or disregard such norms will be tolerated.

Accordingly, the EDP Group adopts a zero-tolerance policy toward any conduct that is inconsistent with legal and regulatory standards and guarantees full cooperation with the authorities in the effort to eradicate such behavior.

In this context, and in line with the new matrix organizational structure, the Ethics & Compliance (E&C) function of the EDP Group operates as a Business Enablement Function (BEF). The E&C BEF is responsible for issuing guidelines and implementing procedures related to integrity matters, with the aim of preventing and mitigating the risk of criminal practices within the EDP Group's activities, such as corruption, misconduct in public office, money laundering, or insider trading. In addition, the EDP Group enforces control measures to detect such incidents and defines procedures to report them to the competent authorities.

The EDP Group also adopts the necessary procedures to ensure that its activities are aligned with the applicable legal and regulatory standards, in order to prevent any violations of the rules to which its entities and employees are subject.

Furthermore, the EDP Group is committed to periodically reviewing and updating its internal procedures and mechanisms and doing so immediately whenever they are found to be inadequate, thereby ensuring alignment with legal requirements and market best practices.

Entities within the EDP Group only enter and formalize business arrangements with third parties, partners, and clients that comply with their respective national laws and international best practices, adopt their own compliance procedures aligned with the EDP Group's internal policies and standards, and commit to upholding social responsibility practices within their value chain. Any actions that may constitute, or create the appearance of constituting, a criminal offense or breach of legal, regulatory, or integrity standards to which the EDP Group is bound are strictly prohibited.

III. Corruption and Related Offences Risk Prevention Plan

1. Scope of the Application

The Portuguese Penal Code establishes the crime of corruption in the context of public functions (Articles 372º to 374º-A), distinguishing the applicable penalties based on whether the conduct is passive or active—that is, whether the act or omission is carried out by the person who offers or promises an undue advantage, or by the person who accepts or requests it. In addition to corruption in the public sector, criminal liability for corruption committed in international business transactions and in the private sector is also provided for in specific legislation.

In general terms, corruption can be defined as the misuse of delegated power for purposes other than those for which it was granted - that is, the use of authority for private gain.

Other criminal offenses closely associated with corruption are also defined under criminal law, as they may similarly undermine the proper functioning of institutions and markets. Annex I to this PPR lists the criminal offenses related to corruption and associated infractions for which private sector legal entities may be held criminally liable, in accordance with Article 11º of the Penal Code.

The RGPC applies to legal entities based in Portugal that employ 50 or more workers, as well as to branches located in Portugal of foreign legal entities that employ 50 or more workers.

Taking this scope of application as a reference, the following EDP Group companies have been identified as entities subject to compliance with the aforementioned Regime:

- EDP, S.A.;
- EDP GEM PORTUGAL, S. A.;
- LABELEC - Estudos, Desenvolvimento e Actividades Laboratoriais, S.A.;
- EDP Gestão Produção Energia, S.A.;
- E-Redes – Distribuição de Eletricidade, S.A.;
- EDP Comercial - Comercialização de Energia, S.A.;
- SU ELETRICIDADE, S.A.
- EDP Global Solutions - Gestão Integrada de Serviços S.A.; e
- EDPR PT - Promoção e Operação, S.A.

Based on the entities identified above, the corresponding Platforms and Business Enablement Functions (BEFs) were associated with them, in accordance with the new matrix organizational structure. The associated

risk factors that may expose these entities to acts of corruption and related offences were identified, analyzed, and assessed. This mapping, along with the risk assessment, can be found in Annexes II and IV.

2. Functions and responsibilities

The responsibilities associated with the Integrity/Anti-Corruption Specific Compliance Program, and consequently with the Corruption and Related Offences Risk Prevention Plan (PPR), are primarily grounded in the commitment of the governing bodies of the EDP Group, which establish the tone at the top by promoting a culture of compliance.

As part of their commitment to the development, implementation, and continuous improvement of the program, the Governing Bodies of the EDP Group—namely, the Executive Board of Directors (EBD) for EDP S.A., and the Management Team for EDP Renováveis, S.A.—approve and support the implementation of the PPR. They ensure that anti-corruption requirements are integrated into business processes and promote awareness on integrity matters.

The General and Supervisory Board (GSB) of EDP S.A., through its Financial Matters Committee (FMC), and the Board of Directors of EDP Renováveis, S.A., through the Audit, Control and Related Parties Committee (AUDC), among other duties, oversee the risk culture established in matters of Ethics and Integrity, approving and ensuring the execution of the E&C Activity Plan.

The implementation of this Compliance Program, and specifically the Corruption and Related Offences Risk Prevention Plan, also relies on a clear definition of responsibilities. This allocation stems from the risk governance model adopted for Compliance management within the EDP Group, which is aligned with the concept of the three lines of defense within the organization (1st line: business; 2nd line: E&C; 3rd line: Internal Audit), complemented by a fourth external line of defense in the form of external audit and/or supervision.

In this context, E&C assumes the role of the second line of defense, supporting the business in the analysis and monitoring of risks. The first line of defense is responsible, among other matters, for the daily and proactive management of Compliance risks in accordance with the applicable regulations.

Within this scope, the EDP Group's E&C function is responsible for the following activities:

i. Leading the implementation of the EDP Group Integrity / Corruption Prevention Compliance Programme and monitoring its development;
ii. Coordinating the process of periodic analysis and assessment of risks and situations that may expose the entity to acts of corruption and related offences;
iii. Leading the handling of reports and investigation procedures received through the channels made available for that purpose;
iv. Monitoring, handling and proposing measures to resolve situations of non-compliance, as well as following up on their effective implementation;
v. Following up on audits and ensuring the implementation of corrective actions; and
vi. Managing ethics and Compliance training and communication plans.

The Compliance Officer formally designated as the Responsible Officer for Regulatory Compliance for the purposes of the RGPC, and who within the EDP Group performs the role of Ethics & Compliance Officer, is entrusted with ensuring and controlling the implementation of the RGPC compliance program.

The E&C function and the Compliance Officer are supported, namely, by the Legal & Governance (L&G) department, which provides legal advice regarding the interpretation and assessment of impacts on the Group's activities.

To further support the implementation of this Plan and the Integrity / Anti-Corruption Compliance Program, Ethics & Compliance Focal Points (FPEC) have been appointed across Platforms and Regions. As subject-matter experts within the respective EDP Group companies, these focal points assist business areas in implementing approved procedures and E&C guidelines and report any incidents or concerns back to the E&C function.

The 3rd line of defense (Internal Audit) is responsible, among other tasks, for conducting independent audits of the E&C activities and the Compliance Management System. These audits may also be carried out by independent external entities with recognized competence in this area.

Additionally, External Audit is responsible for performing independent audits of the Compliance Management System, and for conducting testing of the control mechanisms under the Corruption and Related Offences Risk Prevention Plan, both at global and process-specific levels. Key controls identified for risk mitigation are tested and assessed annually, and remaining controls are reviewed on a rotational basis over a three-year period, ensuring comprehensive coverage.

3. Risk Management and Assessment Methodology

3.1. Risk Identification and Analysis

The development of this Corruption and Related Offences Risk Prevention Plan is based on the following methodology:

1. Identification of risks and risk factors associated with critical processes in the area of corruption and related offenses;
2. Risk assessment based on a scale of low (L), medium (M), or high (H) risk, depending on the likelihood of occurrence and potential impact, followed by the assignment of an overall inherent risk level;
3. Identification and implementation of preventive measures/controls to avoid or reduce the likelihood and impact of risks (residual risk assessment); and
4. Monitoring and control of risks, with the implementation of corrective measures where necessary.

In the initial phase of risk identification, in addition to determining the criminal offenses for which private sector legal entities may be held criminally liable, risk factors are also defined. These factors represent the conditions or circumstances that may increase the likelihood of unlawful acts occurring within each area of activity.

The following have been identified as risk factors associated with the main activities of EDP Group companies operating in Portugal that may carry the risk of non-compliance with legislation relating to corruption and related offenses:

- Relationship with Politically Exposed Persons or equivalents
- Granting of sponsorships and donations;
- Acceptance of gifts and invitations to events;
- Offering gifts and invitations to events;
- Access to funds;

- Hiring third parties or operating in countries included in the sanctions and Embargoes lists;
- Business relations with individuals/entities from countries with high corruption index;
- Negotiation/contracting of private third-party entities (conflict of interest);
- Access to commercially sensitive/privileged or confidential information;
- Staff recruitment/management;
- Investments and joint ventures;
- Hiring of representatives or agents;
- Involvement with third parties associated with corruption or integrity risks;
- Economic extortion; and
- Intervention in legal proceedings.

The assessment of the applicability of risks and risk factors results from an analysis of the organization's context, in which both internal and external factors relevant to its purpose - and that may affect its ability to achieve the objectives of the Integrity / Anti-Corruption Specific Compliance Program - are identified. This assessment also considers national and international best practices and recommendations.

In the second phase of the process, the identified risk factor is analyzed considering the activity area in which it was deemed to exist.

The risk factor is assessed based on the following criteria:

a. **Likelihood of occurrence:** Evaluates how often a compliance breach has occurred or might occur within the organization;

b. **Impact:** Assesses potential economic, operational, and reputational impacts.

    - **Economic impact:** The monetary effect of non-compliance risk, primarily related to potential financial penalties;
    - **Operational impact:** The effect of non-compliance risk on business continuity. This may affect specific processes or even the maintenance of certain operations;
    - **Reputational impact:** The effect of non-compliance risk on the company's image and reputation among stakeholders.

Based on the impact and likelihood of each risk factor, an overall risk rating (inherent risk) is determined.

3.2. Control Mechanism

EDP Group plans and implements its Integrity / Anti-Corruption Compliance Program through the deployment of a set of control mechanisms, which include:

- Establishing procedures and policies that outline integrity and anti-corruption guidelines, detail operational processes and associated controls, as well as the necessary resources;
- Monitoring and measurement (when applicable) of indicators related to the Integrity / Anti-Corruption Compliance Program;

- Defining and maintaining documented information to ensure that processes and corresponding controls are carried out as planned and comply with the requirements of the Integrity / Anti-Corruption Compliance Program.

For all corruption and related offense risks identified within the organization's context and outlined in this Plan, preventive measures have been implemented and are executed to reduce the likelihood of occurrence and potential impact.

These measures are classified into global controls (codes, policies, cross-functional standards) and operational controls (procedures and processes at an operational level).

The cross-cutting global controls, i.e., those capable of mitigating any risk factor related to corruption or related offenses, are framed within a set of key documents (codes, standards, policies) that incorporate the fundamental principles to be upheld in matters of integrity compliance. The most notable among these include:

i. EDP Group Code of Ethics

ii. Code of Conduct for Senior Management and Senior Financial Officers

iii. EDP Group Integrity Policy

iv. Whistleblowing Management Policy

v. Social Investment Policy;

vi. Brand and/or Commercial Sponsorship Policy; and

vii. Ethics & Compliance Standard

The operational preventive measures (application controls) associated with the mitigation of each risk factor are listed in Annex III.

Following the identification and implementation of preventive measures, an assessment is conducted of the residual risk level for each factor - i.e., the level of risk that remains after the implementation of mitigating controls. This evaluation considers both the attributes of those controls and their effectiveness. If the results of the most recent assessment indicate that a given control is inadequate or ineffective, it is excluded from the residual risk assessment.

3.3. Risk Assessment Results

Based on the current risk and control matrix, available in Annex IV of this document, results in a total of 245 risk factors that were identified across the different business areas, and assessed according to the probability of occurrence (PO), degree of impact (DI), final inherent risk level (RL), residual risk.

As shown in the chart below, regarding the assessment and inherent risk classification of each risk factor included within each activity area, 90 factors were identified with a high-risk profile and 155 with a medium risk level. After implementation of control mechanisms, it was possible to reduce the assessment of the different risk factors to levels considered acceptable. Approximately 91% of the residual risks are low, with the highest assessed residual risk reaching a medium level, as shown in the chart below:

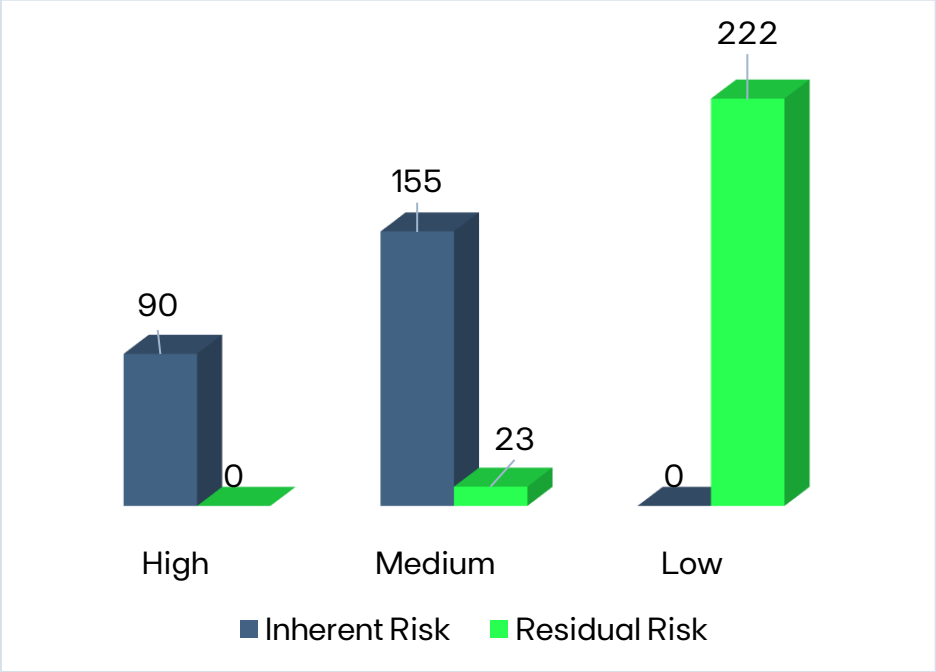

Chart 1 – Comparison between Inherent Risk and Residual Risk

The most relevant risk factors, with a medium residual risk rating, are detailed in the table below:

Risk	Risk factor	Plataform	Process
Acceptance of gifts and invitations to events	Passive corruption (private sector)	Business Enablement Functions	Procurement
Acceptance of gifts and invitations to events	Passive corruption (private sector)	GBS	GBS Procurement & Logistics Services
Acceptance of gifts and invitations to events	Passive corruption (private sector)	Renewable Generation Assets	Business Development; Engineering & Construction
Acceptance of gifts and invitations to events	Passive corruption (private sector)	Client Solutions	Business Development; Engineering & Construction
Access to commercially sensitive/privileged or confidential information	Passive corruption (private sector)	Business Enablement Functions	Strategy & M&A Investor Relations & ESG; Procurement; Accounting; Consolidation & Tax; Hydrogen (and Data Centers); Risk; Internal Audit; Digital; CEO Office & Corporate Affairs; Support to the General and Supervisory Board

Risk	Risk factor	Plataform	Process
Access to commercially sensitive / privileged or confidential information	Passive corruption (private sector)	Global Business Services	GBS - Procurement & Logistics Services
Access to commercially sensitive / privileged or confidential information	Passive corruption (private sector)	Global Business Services	Risk; GBS - Finance & Risk Services
Access to commercially sensitive / privileged or confidential information	Passive corruption (private sector)	Networks	Management of Readings and Consumption Data
Access to commercially sensitive / privileged or confidential information	Passive corruption (private sector)	Energy Management	Energy Management
Access to commercially sensitive / privileged or confidential information	Passive corruption (private sector)	Client Solutions	Retail
Through investments and joint ventures	Active corruption (public sector)	Business Enablement Functions	Innovation
Through investments and joint ventures	Active corruption (private sector)	Business Enablement Functions	Innovation

Table 1 – Medium Residual Risks

The residual risk evaluated as medium is mitigated through the reinforcement of various Compliance mechanisms, following a logic of continuous improvement — namely through strengthened monitoring of the implemented control measures, as well as awareness and training initiatives.

Given the preventive mechanisms currently implemented and executed, no additional mitigation mechanisms have been identified as necessary.

IV. Monitoring

The monitoring of the Integrity / Anti-Corruption Compliance Program is ensured in accordance with the Governance Model, namely through:

- Documentation, periodic review of controls, and evidence-based implementation and recording of their execution;
- Ongoing monitoring of the Program's development and reporting on the implementation and progress of the respective initiatives;
- Internal consolidation and reporting of information on Program implementation progress, including (i) analysis of relevant risks; (ii) control implementation; (iii) instances of non-compliance; (iv) results of assessments or audits conducted by the Internal Audit Department or by a contracted external specialized entity, and (v) the degree of implementation of identified improvement opportunities;
- Periodic evaluation of the existence and implementation of improvement opportunities.

In addition, the implementation of the Corruption and Related Offenses Risk Prevention Plan (PPR) is subject to the following monitoring procedures:

a) Preparation of an interim evaluation report in October for situations identified as high or maximum risk;

b) Preparation of an annual evaluation report in April of the following year, including the status of preventive and corrective measures identified, as well as the monitoring results of their actual implementation.

The PPR is reviewed every three years or whenever there are changes in responsibilities, organizational, or corporate structure that justify the revision of any of its components.

V. Final Provisions

The PPR and its interim and annual evaluation reports shall be made available to EDP Group employees via the intranet and EDP's official website within 10 days of their implementation, revision, or issuance.

VI. Annexes

Annex I

Applicable Crimes/Offenses	Legislation/Risk	Legal Prevision
Corruption and Related Offenses in the Public Sector	**Active Corruption** (e.g., Art. 374.º of the Criminal Code)	"1 - Whoever, personally or through another person with their consent or ratification, gives or promises to a public official, or to a third party indicated by or with the knowledge of said official, a pecuniary or non-pecuniary advantage with the purpose indicated in Article 373(1), shall be punished with imprisonment from one to five years. 2 - If the purpose is that of Article 373(2), the offender shall be punished with up to three years of imprisonment or a fine up to 360 days. 3 - Attempt is punishable."
	Trading in Influence (Art. 335.º of the Criminal Code)	"1 - Whoever, personally or through another person with their consent or ratification, solicits or accepts for themselves or a third party, a pecuniary or non-pecuniary advantage, or its promise, to abuse their real or supposed influence over any public entity, is punished: a) With imprisonment from 1 to 5 years, if no more severe penalty applies, when the purpose is to obtain an unlawful favorable decision; b) With imprisonment up to 3 years or a fine, if the purpose is to obtain a lawful favorable decision. 2 - Whoever gives or promises such advantages as described above, is punished with imprisonment up to 3 years or a fine."
	Undue Receipt of Advantage (Art. 372.º of the Criminal Code)	2 - "Whoever, personally or through another person with their consent or ratification, gives or promises to a public official, or to a third party indicated by or known to said official, a pecuniary or non-pecuniary advantage not legally due, in the exercise of or due to their duties, shall be punished with up to 3 years of imprisonment or a fine up to 360 days."
Corruption and related offences in the private sector	**Active Corruption Harmful to International Trade** (Art. 7.º of Law No. 20/2008, of April 21)	"Whoever, personally or through another person with their consent or ratification, gives or promises to a national or foreign public official, or to an international organization official, or to a political office holder, or to a third party with their knowledge, a pecuniary or non-pecuniary advantage not legally due, in order to obtain or retain a business, contract, or other undue advantage in international trade, shall be punished with imprisonment from one to eight years."
	Passive Corruption (Art. 8.º of Law No. 20/2008, of April 21)	"1 - A private sector employee who, personally or through another person with their consent or ratification, solicits or accepts for themselves or a third party, a pecuniary or non-pecuniary advantage or its promise, not legally due, for any act or omission that constitutes a breach of their duties, shall be punished with imprisonment up to five years or a fine up to 600 days. 2 - If the act or omission is likely to distort competition or cause economic harm to third parties, the offender shall be punished with imprisonment from one to eight years."
	Active corruption (Art. 9.º of Law No. 20/2008, of April 21)	"1 – Whoever, personally or through another person with their consent or ratification, gives or promises to the person referred to in the previous article, or to a third party with their

Applicable Crimes/Offenses	Legislation/Risk	Legal Prevision
		knowledge, a pecuniary or non-pecuniary advantage not legally due, in pursuit of the objective stated therein, shall be punished with up to 3 years of imprisonment or a fine. 2 – If the conduct referred to in the previous paragraph aims to or can distort competition or causing economic harm to third parties, the offender shall be punished with up to 5 years of imprisonment or a fine of up to 600 days. 3 – Attempt is punishable.”
Bribery	**Bribery** (Art. 363.º of the Criminal Code)	“Whoever persuades or attempts to persuade another person, through a gift or promise of a pecuniary or non-pecuniary advantage, to commit the acts set out in Articles 359 or 360 (False testimony or statement and False testimony, expert opinion, interpretation or translation, respectively), even if such acts are not carried out, shall be punished with up to 2 years of imprisonment or a fine up to 240 days.”
Illegal Financing of Political Parties	**Illegal Financing of Political Parties** (Arts. 8.º and 29 of Law No. 19/2003, of June 20)	Art. 8.º: “Political parties may not receive anonymous donations or receive monetary or in-kind donations or loans from domestic or foreign legal persons, except as provided in the following paragraph.” Art. 29.º: “Legal persons that violate the provisions of Chapter II (Political Party Financing) are subject to a minimum fine equivalent to twice the amount of the prohibited donation and a maximum fine of up to five times that amount.”

Annex II

Platforms/BEFs	EDP Group covered entities
RENEWABLE GENERATION ASSETS	EDP Gestão Produção Energia, S.A. EDPR PT - Promoção e Operação, S.A
GLOBAL ENERGY MANAGEMENT	EDP GEM PORTUGAL, S. A.
CLIENT SOLUTIONS	EDP Comercial - Comercialização de Energia, S.A. SU ELETRICIDADE, S.A.
NETWORKS	E-REDES – Distribuição de Eletricidade, S.A. LABELEC - Estudos, Desenvolvimento e Actividades Laboratoriais, S.A.
GLOBAL BUSINESS SERVICES	EDP Global Solutions - Gestão Integrada de Serviços S.A Transversal to the various Group companies in Portugal
Legal & Governance	EDP, S.A. Transversal to the various Group companies in Portugal
Brand	EDP, S.A. Transversal to the various Group companies in Portugal
Communication	EDP, S.A. Transversal to the various Group companies in Portugal
Social & Foundations	EDP, S.A. Transversal to the various Group companies in Portugal
Investor Relations & ESG	EDP, S.A. Transversal to the various Group companies in Portugal
Regulation, Markets & Stakeholders	EDP, S.A. Transversal to the various Group companies in Portugal
People & Organization	EDP, S.A. Transversal to the various Group companies in Portugal
Ethics & Compliance	EDP, S.A. Transversal to the various Group companies in Portugal
Accounting, Consolidation & TAX	EDP, S.A. Transversal to the various Group companies in Portugal
Procurement	EDP, S.A. Transversal to the various Group companies in Portugal
Corporate Finance	EDP, S.A. Transversal to the various Group companies in Portugal
Financial Planning & Analysis	EDP, S.A. Transversal to the various Group companies in Portugal
Strategy & M&A	EDP, S.A. Transversal to the various Group companies in Portugal
Hydrogen (and Data Centers)	EDP Gestão Produção Energia, S.A.
Risk	EDP, S.A. Transversal to the various Group companies in Portugal
Safety, Security & Business Continuity	EDP, S.A. Transversal to the various Group companies in Portugal
Digital	EDP, S.A. Transversal to the various Group companies in Portugal
CEO Office & Corporate Affairs	EDP, S.A. Transversal to the various Group companies in Portugal
Global Acceleration Office	EDP, S.A. Transversal to the various Group companies in Portugal

Annex III

Risk Factors	Preventive and Corrective Measures

Relationship with Politically Exposed Persons and equivalents	• Ensure compliance with the Procedure on Relationships with Politically Exposed Persons and Equivalents, and Conflict of Interest Prevention and Management;
	  • Report interactions with Politically Exposed Persons as per Procedure;
	  • Annual conflict of interest declaration by Decision-Makers and PEP-classified employees;
	• Conflict of interest analysis for PEPs, close members, or associated persons - employees and candidates.

Involvement with third parties with issues in matters of corruption	• Third parties establishing business relations with an EDP Group entity (with exceptions defined in the procedure) undergo Integrity Due Diligence and contract adaptation per DDI opinion recommendations • Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.
Offering gifts and invitations to events	• Offering of gifts or event invitations is subject to top management approval when exceeding set thresholds.
Acceptance of gifts and invitations to events	• Receiving gifts or event invitations is subject to top management approval when exceeding set thresholds.
Granting of Sponsorships and Donations	• Risk analysis in terms of integrity, with an opinion assigning a final risk rating to the potential beneficiary entity of the donation or sponsorship. Subsequent inclusion/adaptation of specific clauses to mitigate the identified risk(s), namely accountability, monitoring, and compliance. • Ongoing monitoring of the effectiveness of donations and sponsorships to ensure that the execution of the projects/actions complies with the objectives set out in the signed protocol/contract. • Approval workflow for the submission, analysis, and decision of project and initiative proposals related to Brand and/or Commercial Sponsorships, in accordance with the Brand and/or Commercial Sponsorship Procedure. • Approval workflow for the submission, analysis, and decision of project/initiative proposals within the scope of social investment, in accordance with the Social Investment Management Procedure.
Access to funds	• Internal Control over Financial Reporting (ICFR) system, composed of a consolidated matrix of risks and controls for relevant processes and Platforms/BEFs, detailing the risks that affect the preparation of financial information and the controls in place to mitigate them.
Embargoes Hiring third parties or operating in countries included in the sanctions and Embargoes lists	• Third parties with whom a business relationship is intended to be established with an EDP Group entity (with exceptions defined in the applicable procedure) are subject to an Integrity Due Diligence process and contractual alignment with the recommendations issued in the Due Diligence Opinion. • Compliance risk analysis is conducted regarding the EDP Group's entry into new countries or investment decisions, with implementation of the corresponding risk management mechanisms, in accordance with the Integrity Due Diligence Procedure for Third Parties. • Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.
Business relations with individuals/entities from countries with high corruption index	• Third parties with whom a business relationship is intended to be established with an EDP Group entity (with exceptions defined in the applicable procedure) are subject to an Integrity Due Diligence process and contractual alignment with the recommendations issued in the Due Diligence Opinion.

Risk Factors	Preventive and Corrective Measures
	• Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.

Negotiation/contracting private third-party entities (conflicts of interest)	• Ensure compliance with the Procedure for the Prevention and Management of Conflicts of Interest;
	  • Members of the governing bodies of companies/entities under control and all Employees must report any apparent, potential, or actual Conflict of Interest to the Ethics & Compliance BEF. Based on this report, the Ethics & Compliance BEF issues an opinion with appropriate recommendations;
	  • Annual signing by Decision-Makers and employees classified as Politically Exposed Persons (PEPs) of a Declaration of Absence of Conflict of Interest prior to initiating the contracting procedure;
	• Third parties with whom a business relationship is intended to be established with an EDP Group entity (with the exceptions defined in the applicable procedure) are subject to an Integrity Due Diligence process and contractual alignment with the recommendations issued in the Due Diligence Opinion;
	• Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.
	• Set of control mechanisms implemented at the procurement process level;
	• Set of control mechanisms associated with the selection of consultants/law firms.

Access to commercially sensitive/privileged or confidential information	• Internal Financial Reporting Control System, composed of a consolidated matrix of risks and controls across relevant processes and Platforms/BEFs, detailing the risks affecting financial information preparation and the controls in place to mitigate them; • Specific confidentiality clause, establishing the employee's obligation to strictly observe confidentiality regarding the Company's activities; • Information Security Policy (access control), aimed at: – Establishing rules for controlling access to information; – Defining a process to manage user access authorizations and prevent unauthorized access to information systems; – Preventing unauthorized users from accessing and compromising or stealing information and the infrastructure responsible for its processing; • Registration and monitoring of the list of employees/areas with access to privileged information.
Staff recruitment/management	• Set of control mechanisms associated with the recruitment and internal mobility process, namely, multiple screening phases and interviews with different interlocutors, as well as control mechanisms over the approval of employee expenses. • Candidates to whom an employment offer is made in a given recruitment process are subject to an Integrity Due Diligence process and contractual wording is adjusted to the recommendations issued in the IDD opinion. • Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.
Investments and Joint Ventures	• Third parties with whom a business relationship is intended to be established with an EDP Group entity (with the exceptions defined in the respective procedure) are subject to an Integrity Due Diligence process and contractual alignment based on the recommendations issued in the DDI Opinion.

Risk Factors	Preventive and Corrective Measures
	• Analysis of compliance risks associated with the EDP Group's entry into new countries or investment decisions, and implementation of the respective risk management mechanisms in accordance with the Integrity Due Diligence Procedure for Third Parties. • Monitoring of entities and individuals / job candidates in the Integrity Due Diligence portfolio.
Hiring Representatives or Agents	• Third parties with whom a business relationship is intended to be established with an EDP Group entity (with the exceptions defined in the respective procedure) are subject to an Integrity Due Diligence process and contractual alignment based on the recommendations issued in the DDI Opinion. • Procedure for Agreements with Intermediaries that defines the guidelines and duties to be observed to ensure that commercial relationships with intermediaries comply with applicable legal requirements and best practices regarding transparency, ethical behavior, and integrity. • Agreement based on the approved Intermediary Agreement template, with clearly defined terms and remuneration, including compliance clauses ensuring compliance with applicable laws, especially anti-corruption laws.
Economic extortion	• This risk is generally associated with the action of third parties in the field and is mitigated, among other mechanisms, by Integrity Due Diligence (IDD) controls, which clarify responsibilities, allow for the application of contractual sanctions and reduce reliance on informal intermediaries. • Intermediary Agreements Procedure.
Intervention in legal proceedings	• Validation levels are applied to the selection of lawyers/law firms, including a procedure for Integrity Due Diligence analysis.

Annex IV

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
RENEWABLE GENERATION ASSETS	Business Development	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	H	H	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	M	H	L
		Active corruption (private sector)	Offering gifts and invitations to events	H	M	H	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	M	H	M
		Active corruption (public sector)	Representatives or agents	H	M	H	L
		Active corruption (private sector)	Representatives or agents	H	M	H	L
		Active corruption (public sector)	Through investments and joint ventures	H	L	M	L
		Active corruption (private sector)	Through investments and joint ventures	H	L	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	M	H	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	M	H	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	M	H	L
		Illegal financing of political parties	Relationship with Politically Exposed Persons or equivalents	H	H	H	L
		Illegal financing of political parties	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
RENEWABLE GENERATION ASSETS		Economic extortion	Economic extortion	H	L	M	L
		Active corruption (public sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Sanctions and Embargoese s	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	L	M	L
	Engineering & Construction	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	M	H	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	L	M	L
		Active corruption (private sector)	Offering gifts and invitations to events	H	L	M	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	M	H	M
		Active corruption (public sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Sanctions and	EmbargoesHiring third parties or operating in countries included	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
		Embargoeses	in the sanctions and Embargoes lists				
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
	Lifecycle Asset Management	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	M	H	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	H	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	M	L
		Active corruption (public sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Sanctions and Embargoeses	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	L	M	L
GLOBAL ENERGY MANAGEMENT	Energy Management	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	M	H	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Active corruption	Business relations with individuals/entities from	H	M	H	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
		(public sector)	countries with a high corruption index				
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Sanctions and Embargoese s	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	M	H	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Active corruption (public sector)	Representatives or agents	H	M	H	L
		Active corruption (private sector)	Representatives or agents	H	M	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
	Business/Client Development	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	H	H	L
		Active corruption (private sector)	Offering gifts and invitations to events	H	M	H	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	M	H	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	L	M	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Through investments and joint ventures	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Passive corruption	Acceptance of gifts and invitations to events	H	M	H	M

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
CLIENT SOLUTIONS		(private sector)					
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Sanctions and Embargoese s	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	L	H	L
		Active corruption (private sector)	Representatives or agents	H	M	H	L
	Engineering & Construction (DG & Client serv)	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Active corruption (private sector)	Offering gifts and invitations to events	H	L	M	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	M	H	M
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Sactions and Embargoes	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	L	H	L
	Lifecycle Asset Management (DG)	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
	Lifecycle Asset Management (DG)	Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
	Retail	Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	H	H	L
NETWORKS	Electricity distribution network management	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	H	H	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	M	M	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	H	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
	Management of Readings and Consumption Data	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
	Electricity distribution network management	Active corruption (private sector)	Through investments and joint ventures	H	M	H	L
	Labelec - Provision of Technical and Laboratory Services	Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	H	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	H	L
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Bribery	Intervention in legal proceedings	H	M	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
	Legal	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
	Brand	Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Offering gifts and invitations to events	H	M	M	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	L	M	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
	Communication	Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
BUSINESS ENABLEMENT FUNCTIONS		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
	Social Impact	Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	L	M	L
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
	Investor Relations & ESG	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
BUSINESS ENABLEMENT FUNCTIONS	Regulation, Markets & Stakeholders	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
BUSINESS ENABLEMENT FUNCTIONS	People & Organization	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Staff recruitment/management	H	M	M	L
		Passive corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Staff recruitment/management	H	M	M	L
	Ethics & Compliance	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
	Accounting, Consolidation & TAX	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Access to funds	H	M	M	L
		Active corruption (private sector)	Access to funds	H	M	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
BUSINESS ENABLEMENT FUNCTIONS	Procurement	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Illegal financing of political parties	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Illegal financing of political parties	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	M	H	M
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
	Corporate Finance	Active corruption (public sector)	Access to funds	H	H	H	L
		Active corruption (private sector)	Access to funds	H	H	H	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
	Strategy & M&A	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	M	M	L
		Active corruption (public sector	Through investments and joint ventures	H	L	M	L
		Active corruption (public sector)	Involvement with third parties with issues in matters of corruption	H	M	M	L
		Active corruption (public sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	M	M	L
		Sanctions andEmbargo eses	EmbargoesHiring third parties or operating in countries included in the sanctions and Embargoes lists	H	M	H	L
		Active corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	M	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
BUSINESS ENABLEMENT FUNCTIONS		Active corruption (private sector)	Access to funds	H	L	M	L
		Active corruption (private sector)	Through investments and joint ventures	H	L	M	L
	Hydrogen (and Data Centers)	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	M	M	L
		Active corruption (public sector)	Representatives or agents	H	L	M	L
		Active corruption (public sector)	Through investments and joint ventures	H	L	M	L
		Active corruption (private sector)	Through investments and joint ventures	H	L	M	L
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	H	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
	Risk	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
	Safety, Security & Business Continuity	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
	Financial Planning & Analysis	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	L	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
	Innovation	Active corruption (public sector)	Business relations with individuals/entities from countries with a high corruption index	H	M	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
		Active corruption (public sector)	Through investments and joint ventures	H	M	M	M
		Active corruption (private sector)	Through investments and joint ventures	H	H	H	M
	Internal Audit	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	M
	Digital	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	M	M	L
	CEO Office & Corporate Affairs	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
	Global Acceleration Office	Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
	Apoio ao Conselho Geral e de Supervisão	Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
GLOBAL BUSINESS SERVICES	GBS procurement & Logistic Services	Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Active corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	H	H	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Involvement with third parties with issues in matters of corruption	H	M	H	L
		Passive corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Illegal financing of political parties	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Illegal financing of political parties	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
GLOBAL BUSINESS SERVICES		Passive corruption (private sector)	Acceptance of gifts and invitations to events	H	M	H	M
		Passive corruption (private sector)	Business relations with individuals/entities from countries with a high corruption index	H	L	M	L
	Contabilidade, Consolidação & TAX (GBS Record to report services)	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	H	H	M
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
GLOBAL BUSINESS SERVICES		Active corruption (public sector)	Access to funds	H	M	M	L
		Active corruption (private sector)	Access to funds	H	M	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
	Corporate Finance - GBS Finance & Risk Services	Active corruption (public sector)	Access to funds	H	H	H	L
		Active corruption (private sector)	Access to funds	H	H	H	L
		Active corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	L	M	L
		Illegal financing of political parties	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (public sector)	Granting of Sponsorships and Donations	H	L	M	L
		Active corruption (private sector)	Granting of Sponsorships and Donations	H	L	M	L
	RISK - GBS Finance & Risk Services	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Access to commercially sensitive/privileged or confidential information	H	M	M	M
	GBS Safety, Security and Environment	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (public sector)	Offering gifts and invitations to events	H	L	M	L

Platform/BEF	Processes /Activity-area	Risk	Risk Factor	DI	PO	RL	Residual Risl
	GBS PEOPLE SERVICES	Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Passive corruption (private sector)	Staff recruitment/management	H	M	M	L
		Passive corruption (private sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L
		Active corruption (private sector)	Staff recruitment/management	H	M	M	L
	GBS Real Estate Services	Passive corruption (private sector)	Negotiation/contracting private third-party entities (conflicts of interest)	H	L	M	L
		Active corruption (public sector)	Relationship with Politically Exposed Persons or equivalents	H	L	M	L

PO – Probability of Occurence
DI – Degree of Impact
RL – Risk Level