

# Information document on assumptions, procedures and channels for handling whistleblowers' reports<sup>1</sup>

## 1 – Scope

In Italy, Legislative Decree no. 24 of 10 March 2023 was recently issued, transposing EU Directive 2019/1937, on the protection of persons who report the violation of rules of Union law or rules of national law.

The new Italian measure joins those of many other European Union countries that have already transposed, or are in the process of transposing, the EU Directive into their national legislation.

The new rules aim to introduce homogeneous mechanisms and measures of protection in favor of those who, in order to report facts or information relating to possible violations, may run the risk of being subject to acts of retaliation that may, directly or indirectly, cause damage to their private or professional life.

This document contains, in accordance with the express requirements of Article 5 of Legislative Decree 24/2023, the indications relating to the conditions for submitting a report, the procedures envisaged for the management of reports, and the corporate and public channels that can be used.

## 2 – Conditions

Protective measures provided for in D.Lgs. 24 apply when, at the time of the report, the reporter has reasonable grounds to believe that the information about the reported violations is true, was learned in his/her working context<sup>2</sup>

The violations reported must fall within the following material scope:

- administrative, accounting, civil and/or criminal offenses - including those relevant to the administrative/criminal liability of companies - committed in violation of the regulations in force in the countries in which the Enel Group operates, or otherwise applicable to it;
- violation of the organizational models for the prevention of criminal and anti-corruption risks of the Enel Group companies (e.g., Organizational Model pursuant to Legislative Decree 231/2001, or "Modelo de Prevención de Riesgos Penales y Antisoborno" etc.), where such prevention models are provided for by national regulations and applicable to Enel Group companies;
- violations of the Group's Compliance Programs, which include the Code of Ethics, the Human Rights Policy, the Zero Tolerance of Corruption Plan, the Enel Global Compliance Program and other equivalent documents applied in the various countries;
- violations of the work harassment policy, conflict of interest policies and procedures, health, safety and environment policies and, in general, any possible conduct, including omission, or practice that may cause economic damage or unfair prejudice, even if only in reputational terms, to Enel, Enel's people or third parties.

It is useful to point out that, in order for the whistleblower to enjoy the protections provided by law, the procedures arranged for the reporting channel must be followed. Furthermore, please note that – as expressly issued by Legislative Decree 24/2023 – the provisions on whistleblowing do not apply to disputes,

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<sup>1</sup> Document drawn up pursuant to Article 5 of Legislative Decree no. 24 of 2023

<sup>2</sup> Occupational or professional activities, present or past, through which, regardless of their nature, a person acquires information about violations and in the context of which he or she could be at risk of retaliation if reported.

claims or requests related to a personal interest pertaining exclusively to one's individual employment relationship, or inherent to one's employment relationships with hierarchically superior figures.

### 3 – Procedure for reporting

#### 3.1 – Whistleblower

Anyone can issue a report relating to the facts referred to in paragraph 2.

By way of example but not limited to, persons of the Group Companies, whether they are directors, employees and collaborators, former employees or persons involved in the recruitment process, self-employed workers, freelancers and consultants who hold a collaborative relationship with the Group companies; workers or collaborators who provide goods or services or perform works on behalf of the Group companies; volunteers, paid and unpaid, who provide their services; shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised merely de facto; representatives of communities or other stakeholders.

The protection guarantees are also extended to:

- a) individuals assisting a whistleblower in the reporting process and who work within the same work context, whose assistance must be kept confidential (so-called "facilitators");
- b) persons from the same work environment as the whistleblower and related to the reporter by a stable emotional bond or a kinship relationship within the fourth degree;
- c) co-workers of the whistleblower who work in the same environment and who have a regular and current relationship with him/her;
- d) entities owned by the whistleblower or for which the same person work, as well as entities operating in the same work environment as the aforementioned persons;
- e) any other person who should be considered having similar protection rights according to specific local regulations.

#### 3.2 – Internal reporting channels

Enel provides whistleblowers with the internal reporting channel, managed by the Audit department, through which reports can be made in the following ways:

- in written form, via the web, through the online reporting system available at the following link: [EthicsPoint](#);
- orally by telephone by contacting the numbers reachable through the above web page;
- or, at the request of the whistleblower, through a direct meeting set within a reasonable time through the aforementioned channels.

#### 3.3 – Procedure for managing internal reports

##### 3.3.1 – Content

For management purpose, whistleblowers should provide any information that may be useful to enable verification to substantiate the facts reported. Therefore, the report should contain the following elements:

- the identity of the reporter in case he/she does not prefer to remain anonymous;
- a clear and complete description of the facts being reported and the reasons why he/she considers the conduct to be illegal or not compliant;
- if known, the circumstances of time and place in which the acts were committed;

- if known, the personal details or other elements that allow the identification of the person(s) who allegedly perpetrated the reported facts;
- the indication of any other persons who may testify about the facts being reported;
- the indication of any documents which may confirm the substantiation of those facts;
- the indication of any other subjects among those indicated in letters a) to e) of paragraph 3.1 to whom the protections provided for the whistleblower should be extended;
- any other information or document that can provide useful feedback on the existence of the facts reported.

### *3.3.2 – Receipt, analysis and verification of reports*

Audit Function receives and analyzes the reports and ensures that the necessary verifications are conducted, guaranteeing homogeneity at Group level, in compliance with the provisions contained in the Enel Compliance Programs and by local regulations.

Within its analysis and verification activities, the Audit Function maintains interlocution with the reporting person, and may request, if necessary, further additions to the report.

It is the responsibility of the Audit Function to give notice of receipt of the report and feedback to the whistleblower, respectively within seven and ninety days from the reception date of the report.

Enel undertakes to manage reports in compliance with the criteria of maximum confidentiality, in compliance with the Data Protection Law, and with methods suitable to protect the whistleblower and the identity and honorability of the reported persons.

### 3.3 – Reports in bad faith

Enel hopes that its people, at all levels, will cooperate in maintaining a climate of mutual respect for the dignity, honor and reputation of each person and reserves the right to consider the adoption of disciplinary measures if a report proves to be unfounded and produced in bad faith for the sole purpose of unfairly damaging the reputation or integrity of a person or legal entity.

## 4 – External whistleblowing channels

### 4.1 – Access methods

The national laws of the countries that have transposed EU Directive 2019/1937 provide for the possibility, under certain conditions, that reports of possible violations can be submitted, as well as through internal company channels, through a public external reporting channel, normally entrusted to specific national authorities delegated to do so by law.

For Italy, Legislative Decree 24/2023 attributed this competence to ANAC – National Anti-Corruption Authority.

The link to access the reporting channel managed by ANAC is as follows:

<https://www.anticorruzione.it/-/whistleblowing>

#### 4.2 – Conditions for external reporting

In the case of Enel Group companies – which have an active internal whistleblowing channel – the conditions for submitting a report to the public channel derive from the occurrence of one of the following possible circumstances:

- a) the reporting person has already made use of the internal corporate channel, but the report has not been followed up by the designated person or office. To this end, please note that the whistleblower is entitled to receive a notice of taking charge of the report within seven days, and a communication of feedback within ninety days. "Feedback" means – as expressly provided for by Italian law – the communication to the reporting person of information relating to the follow-up that is given or intended to be given to the report;
- b) the reporting person has reasonable grounds to believe, on the basis of concrete circumstances and information actually acquired, and therefore not on mere allegations, that if he made an internal report effective follow-up would not be given, or that the report could determine the risk of retaliation;
- c) the reporting person has reasonable grounds to believe that the violation may constitute an imminent or manifest danger to the public interest.

#### 4.3 – Reporting of retaliatory acts

For those who consider that they have been subject to retaliation, they may report such circumstances to the national authorities responsible for the protection of persons reporting breaches.