

**Subject:** Whistleblowing Policy**Application Areas**Perimeter: *Europe*

Staff Function: -

Service Function: -

Business Line: *Global Power Generation***CONTENTS**

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THE HEAD OF POWER GENERATION EUROPE
Aristotelis Chantavas

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The aim of this document is to describe the process of receiving, analyzing and processing whistleblowing reports sent by anyone, including those that are confidential or anonymous.

This policy shall be implemented and applied to the extent possible within the Enel Green Power Hellas and in compliance with any applicable laws, regulations and governance rules.

2. DOCUMENT VERSION MANAGEMENT

Version	Data	Main changes description
01	01/09/2021	Issuing of Policy No.12

3. UNITS IN CHARGE OF THE DOCUMENT

Responsible for drawing up the document:

- Health, Safety, Environment and Quality Power Generation

Responsible for authorizing the document:

- People and Organization Power Generation

4. REFERENCES

- [Human Rights Policy](#);
- [The Code of Ethics of Enel Group](#);
- [The Enel Group Zero Corruption Tolerance Plan \(ZTC\)](#);
- [Enel Global Compliance Program \(EGCP\) and Organization and management model as per Italian Legislative Decree No. 231/2001](#)
- List of documents issued by external organizations (laws, guidelines, regulations):
 - ISO 9001:2015 Quality Management System – Requirements;
 - ISO 37001:2016 Anti-bribery management systems – Requirements with guidance for use;

5. ORGANIZATIONAL PROCESS POSITION IN THE PROCESS TAXONOMY

Level 1 Process: Health, Safety, Environment and Quality

Level 2 Process: Quality

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- Compliance Committee: committee composed of the Heads of HSEQ, and the Head of Legal and Corporate Affairs.
- Enel Compliance Programs: these include the Enel Code of Ethics, the Human Rights Policy, the Zero Tolerance of Corruption Plan, the Organization and management model as per 231 and any other equivalent documents adopted at Country level.
- Enel Personnel: directors, managers, members of corporate bodies and employees of Enel Group's companies.
- Report: any communication relating to conduct and practices in possible violation of the Enel Compliance Programs and/or that may cause damage or prejudice to Enel, including its reputation, which can be referred to Enel Personnel or Third Parties.
- Detailed report: a report that makes it possible to identify facts, events or circumstances enough to conduct an internal investigation (e.g. type of offence committed, reference period and amount if applicable, reasons for and purposes of the offence, company concerned, persons/organizational unit involved, etc).
- "Bad faith" report: a report without ground as resulting from the related investigation on the basis of objective elements proving the "bad faith" of the person who submitted the report for the purpose of damaging or causing prejudice to the person and/or company reported (e.g. in case of slander or defamation).
- Operational report: a report that can be transmitted to other relevant units, according to their functions and responsibilities (e.g. reports regarding commercial issues such as claims for billing).
- Third Party: external parties in relation of interest with Enel (e.g. partners, clients, suppliers, Enel independent auditors, consultants, advisors, co-workers and stakeholders in general).

7. GUARANTEE OF ANONYMITY AND PROTECTION AGAINST "BAD FAITH" REPORTS**7.1 Guarantee of anonymity**

Enel Personnel concerned with the receipt and processing of reports shall guarantee the utmost confidentiality using to this end communication criteria and means adequate to protect the identity and integrity of the people mentioned in the report as well as the anonymity of the person reporting in order to prevent any form of retaliation. In all cases, it shall avoid to pass on information and data acquired to parties not involved in the process described within this document.

7.2 Protection against "bad faith" reports

Enel Personnel, at every level, must collaborate in maintaining a climate of mutual respect for a person's dignity, honor and reputation.

Enel shall do its best to prevent attitudes that can be considered offensive, discriminatory or defamatory. Therefore, also in compliance with the values and principles included within the Enel Code of Ethics, Enel

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is committed to guarantee adequate protection against any report made in bad faith, reprimanding such conducts and informing persons/companies concerned in "bad faith" reports.

8. REPORTS MANAGEMENT PROCESS**8.1 Receipt of reports**

In accordance with the Enel Compliance Programs, Enel provides specific communication channels to submit reports :

1. By telephone: +30 2111808500
2. By e-mail: egphcompliance@enel.com
3. Inside a box which is placed at the 6th floor (Gravias 4, Marousi) in order to submit handwritten reports
4. By post to the address of the Company, "ENEL GREEN POWER HELLAS SA, Gravias 4, 15125, Marousi, under the auspices of the Compliance Committee "

Enel Personnel who receives a report from outside the official channels provided, shall promptly forward the original and any attachments to the above channels of communication, in accordance with the highest standards of confidentiality and with appropriate procedures to safeguard the person who submitted the report and the identity and integrity of the persons reported.

Compliance Committee receives and analyzes the reports and ensures that the necessary investigations are conducted, in accordance with the Enel Compliance Programs and the local legislation.

Examples of reports include but are not limited to:

- illegal conduct, such as theft, violence or threatened violence, and criminal damage against property;
- fraud, money laundering or misappropriation of funds;
- offering or accepting a bribe;
- financial irregularities;
- failure to comply with, or breach of, legal or regulatory requirements;

A sample of the report can be found in Annex 1.

8.2 Analysis and investigation of reports

Compliance Committee files each report received by updating the report management, monitoring and reporting system, and performs a preliminary analysis of its content.

Upon the preliminary analysis, Compliance Committee identifies:

- the reports that are not relating to a possible violation of the Enel Compliance Programs and that can be transmitted to other relevant unit, according to their functions and responsibilities (operational reports);
- report that makes it possible to identify facts, events or circumstances sufficient to conduct an internal investigation, within the scope of the Enel Compliance Programs (detailed reports).

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Once the preliminary analysis is concluded, Compliance Committee:

- stores the non-detailed reports and those clearly unfounded as well as the reports that have already been subject of investigation and stored in the past (where new information, facts or circumstances requiring additional investigation do not arise);
- submits to the BoD any report containing facts or events relevant to a possible prosecution and those for which a consultation is deemed necessary before conducting an investigation;

Within the investigation activity – aimed at identifying, analyzing and evaluating any possible element proving the validity of the events reported – Compliance Committee:

- defines a specific plan of investigation for detailed reports and, for this purpose, identifies the most appropriate investigation methods and tools, including technical/advisory services provided internally or by external bodies;
- can directly perform in-depth analysis and obtain information directly from organizational structures concerned and/or through personnel involved.

The analysis and investigation activities shall be concluded within 90 days, unless type and subject of the analysis require additional time.

The Compliance committee conducting the investigation ensures the traceability of the data and information, and is in charge of properly storing all documentation collected (whether in hard copy or electronic format) for five years from the closing date of the investigation, without prejudice for specific provisions established by the local legislation.

In order to guarantee the proper management of the reports and their related investigations, Compliance Committee prepares and updates a report management, monitoring and reporting system with indication of the reports received, their classification and the progress status.

Following the investigation activity, Compliance Committee shall prepare a report file about the activities carried out including, when a violation is proved, recommendations for corrective actions.

9. DISCIPLINARY MEASURES

Without prejudice for any legal action in defense of the company and in accordance with the provisions of the collective labor agreement or other applicable national laws, Enel will take proper disciplinary measures against:

- authors of bad faith reports;
- people responsible for violating the internal procedure system or relevant applicable laws, and/or
- intentionally failing to detect or report any breaches or carrying out threats or retaliations against persons submitting reports.

Disciplinary measures will be proportionate to the extent and severity of the misconduct ascertained and may go as far as termination of employment.



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10. REPORTING

According with the Enel Code of Ethics provisions, Compliance Committee provides statements regarding the violations ascertained by investigation, and informs (at least):

- once a year, the top management

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Annex1

GENERAL INFO	
Report by*:	
Date and Time:	
INVOLVED PARTIES	
Name of the person / associate who committed the alleged violation:	
Position of the person or relationship with the accomplice who committed the alleged violation:	
Others involved:	
EVENT INFO	
Source (How was the event identified? E.g. reports / complaints of employees, during inspection by the relevant administrators):	
Event Category: (Bribery, Corruption, Ethical, Regulatory Compliance etc):	
Brief description of the event:	

* It may not be filled in case of an anonymous report