



Annual Evaluation Report of the Corruption Risk Prevention Plan and Related Offenses – 2024

EDP Group – Portugal

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I. Framework

Following the approval of the National Anti-Corruption Strategy 2020-2024, on December 9, 2021, Decree-Law No. 109-E/2021 was published in the Official Gazette, establishing the National Anti-Corruption Mechanism (MENAC) and approving the General Regime for Corruption Prevention (RGPC).

In order to prevent, detect, and sanction acts of corruption and related offenses, the RGPC establishes the obligation for entities, both public and private, required to comply with it, to adopt and implement a Compliance Program that must include a corruption and related offenses risk prevention plan (hereinafter "PPR").

EDP has been maintaining and improving mechanisms in this area through its Specific Compliance Program, the Integrity/Anti-Corruption Compliance Program, applicable to various companies within the Group, headquartered in Portugal¹. In January 2025, EDP Energias de Portugal S.A. will once again certify its Compliance Management System, initially obtained in January 2022, as well as the Integrity Compliance Program, in accordance with ISO 37301 – Compliance Management Systems and ISO 37001 – Anti-Bribery Management Systems, respectively, with certifications issued by AENOR, an independent entity.

In June 2022, in accordance with the provisions of the RGPC, the RPP was formalized and disclosed, reflecting the work carried out within the already implemented system, identifying and classifying factors that may expose entities of the EDP Group, based in Portugal, to corruption and related offenses. It also includes control mechanisms, preventive and corrective measures to mitigate these risks, and is subject to review every three years or whenever a significant change occurs that justifies an update.

This Annual Evaluation Report, for the year 2024, aims to respond to the obligation established in the RGPC to monitor the implementation of the RPP. The RPP is available through the provided [link](#) or can be accessed via the Intranet or the official EDP website. This report presents the quantification of the implementation degree of the identified preventive and corrective measures, as well as their current status of progress, in a continuous improvement approach.

¹ As it is integrated into the EDP Renováveis Group, the RPP and respective reports for EDPR PT – Promoção e Operação, S.A. are presented in separate documents.

II. Control Mechanisms

As mentioned in the RPP, for all identified risks of corruption and related offenses, preventive and corrective measures have been implemented to reduce the likelihood of occurrence and the associated impact. Even though the need for additional mitigation mechanisms was not identified, various Compliance actions were reinforced in a continuous approach to improvement.

In this sense, throughout the year 2024, the following initiatives were carried out:

a) Training and Awareness

Regarding the awareness of employees on the topic of corruption risk prevention, and as part of the training plan for 2024, several initiatives were developed with the aim of reinforcing the ethics and compliance culture within the EDP Group.

The training "How I Met Integrity II" was launched as a continuation of the previous edition, "How I Met Integrity I", which started in 2022. This training recreates everyday professional situations in which employees face integrity dilemmas. In each scenario, participants are challenged to apply the integrity policy and corresponding procedures, demonstrating their understanding of the fundamental principles of these documents. The main goal of this training is to encourage reflection on situations that may involve illegal acts or inappropriate/ unethical behavior, ensuring that employees understand how to act in compliance with the EDP Group's Integrity Policy.

In this sense, within the scope of the training plan, the "Avoiding Harassment Training" was launched, aimed at empowering employees to identify and prevent harassment in the workplace. This training aims to raise awareness about EDP's commitment to preventing harassment, clarify the consequences associated with such behaviors, and inform about the appropriate channels to report such situations.

Additionally, awareness and sensitization actions on Ethics and Compliance topics were carried out, with highlights including the celebration of International Anti-Corruption Day and Compliance Officer Day.

Furthermore, the process of identifying internal training needs was maintained, resulting in the delivery of online training sessions on integrity policies and procedures, targeted at areas where there was a need to strengthen certain aspects. These initiatives reflect EDP's ongoing commitment to reinforcing the culture of integrity and compliance within the organization.

b) Review of Internal Regulations

Based on the risk assessment, as well as the experience gained from the application of various internal Compliance regulations (policies, standards, and procedures) relevant to corruption prevention, a review of a set of regulations was reviewed, including the following: Whistleblowing Policy, Social Investment Policy, Compliance Standard, Internal Control System for Financial Reporting, Integrity Compliance Specific Program Manual, Offers and Events Procedure, Social Investment Procedure, and a new Compliance Due Diligence Procedure for entry into new geographies was approved.

c) Monitoring and Auditing

In addition to the continuous monitoring and supervision of the implemented mitigation measures, from September to November 2024, in order to strengthen the monitoring of their effective implementation and in compliance with the procedure for maintaining the certification of EDP – Energias de Portugal, S.A. in accordance with ISO 37001 Standard – Anti-Bribery Management Systems, an internal audit was conducted on the Integrity Compliance Specific Program / Anti-Bribery Management System. The objectives were to (i) identify any compliance gaps with the standards, including reviewing the adequacy of the risk and control matrix, (ii) performing tests on the implemented controls/mitigation measures based on a defined testing plan to assess their adequacy and effectiveness in mitigating risk, and (iii) identify any recommendations/opportunities for improvement. The findings were as follows:

- The Specific Integrity Compliance Program / Anti-Bribery Management System is aligned with the requirements of ISO 37001 standard.
- The methodology adopted for identifying corruption risks and their respective impact analysis/assessment is adequate.
- The controls / mitigation measures tested were considered adequate and effective.

Similarly, in January 2025, the entity AENOR conducted an external audit for the maintenance of the Compliance Management System and the Anti-Bribery Management System certification of EDP – Energias de Portugal, S.A. and confirmed the implementation of the systems in accordance with the requirements specified in the corresponding ISO standards, with no non-conformities identified.

III. Conclusion

Overall, based on the continuous monitoring of the control mechanisms / risk mitigation measures implemented within the RPP, as well as the results of the internal and external audits conducted by independent entities on the Specific Integrity Compliance Program of EDP – Energias de Portugal, S.A., it is possible to conclude that, in all materially relevant aspects, the identified preventive and corrective measures have been implemented adequately and effectively.

Therefore, the residual risk assessment of the risk factors identified in the RPP remains valid and at levels considered acceptable, with no situation of high risk identified.

IV. Final Provisions

The publication of this Annual Evaluation Report is ensured for the employees of the EDP Group, through the intranet and the official EDP website.