

PO-G-001-GR

PROCEDURE FOR REPORTING IRREGULARITIES

Operational Procedure

Approved by

Floene



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1. Introduction

O The new Code of Ethics and Conduct of the Floene Group (hereinafter "Code of Ethics") was approved by the Board of Directors of Floene Energias, S.A. ("Floene") on October 25, 2023, and subsequently by the boards of directors of the Affiliated Companies. It is within the competence of the Audit Board, as the corporate body responsible for overseeing the Society, to receive reports of irregularities submitted by employees and other stakeholders of Floene.

In accordance with the Code of Ethics, the Ethics and Conduct Committee of Floene ("ECC Floene"), appointed by the Audit Board on June 30, 2023, upon proposal of the Board of Directors, constitutes the internal structure that, with independence and impartiality, and reporting to the Audit Board, is responsible for monitoring the application and interpretation of the Code of Ethics, as well as for receiving, recording, and handling reports of irregularities received on the *ComunicaÉtica* channel (via the Whistleblower platform) under this procedure.

2. Object

This Procedure aims to implement the provisions of the Code of Ethics regarding the reporting of irregularities. Its purpose is to allow any stakeholder related to the Floene Group, including employees, members of corporate bodies, shareholders, bondholders, clients, suppliers, or partners, to communicate to the Audit Board, through communication addressed to the ECC Floene, their knowledge or well-founded suspicious of the occurrence of any irregularities or situations of non-compliance with the Code of Ethics, or with rules that develop it or relate to the topics listed therein.

3. Scope of Application

For the purposes of this Procedure, irregularities are considered to be all intentional or seriously negligent acts or omissions attributed to the conduct of employees or members of corporate bodies of Floene and Affiliated Companies, in the following areas:

- i. Public procurement;
- ii. Services, products, and financial markets, as well as the prevention of money laundering and the financing of terrorism;
- iii. Product safety and compliance;
- iv. Transport safety;
- v. Environmental protection;
- vi. Radiation protection and nuclear safety;
- vii. Food safety for human and animal consumption, animal health, and animal welfare;
- viii. Public health;
- ix. Consumer protection;
- x. Protection of privacy and personal data, and network and information systems security.



For the purposes of this Procedure, Affiliated Companies are those in which Floene directly or indirectly holds 50% or more of the share capital or in which it exercises management control.

The representatives appointed by Floene in the Affiliated Companies must promote the approval of this Procedure in those companies.

4. Reporting of Irregularities

- 4.1 The communication of irregularities by any interested party must be made in writing through the following channels:

ComunicaÉtica channel (floene.pt/en/whistleblowing).

Postal address: Floene Ethics and Conduct Committee
Rua Tomás da Fonseca
Torre C, 6º piso
1600-209 Lisboa, Portugal

For clarification requests or face-to-face meeting: comunicaetica@floene.pt

- 4.2 Floene's communication system must ensure an appropriate level of security for the confidentiality of the communicated information.
- 4.3 Reports of irregularities can be made anonymously or with identification of the author, whose identity will be kept confidential. These reports must contain a description of all facts and information that can support the assessment of the reported irregularity, or in the case of a suggestion, concrete elements that can prevent or reduce the likelihood of an irregularity.
- 4.4 For the purposes stipulated in this Procedure, contact with the ECC must be made through the communication channels mentioned above, without prejudice to the possibility of the ECC requesting in-person meetings necessary for the clarification of received information.
- 4.5 The employee who has reported irregularities is obliged to provide the ECC with all available information and to cooperate in the respective investigation process.

5. Confidentiality

- 5.1 Each process of reporting irregularities will be treated as confidential, and all individuals with access to information contained in the processes of alleged irregularities are obliged to maintain secrecy about it.
- 5.2 Due to its confidentiality, only members of the Audit Board, members of the ECC Floene, and, on a strictly necessary basis, members of the Executive Committee, as well as employees or external consultants expressly designated to support the work of the ECC Floene, have access to the processes of reporting irregularities.



6. Handling Reports of Irregularities

- 6.1** In the context of processing information transmitted under this procedure, it is the responsibility of the ECC Floene to:
- Receive and evaluate the information submitted to it;
 - Ensure that a record is kept of all the cases received and their respective treatment;
 - Initiate the necessary actions to confirm the received information or gather additional information;
 - Make a preliminary decision regarding the closure of processes, respecting the deadlines for retaining personal data processed within the same, as outlined in this procedure, or the continuation of the processes;
 - Initiate and conduct the processes of investigation, carrying out the necessary actions for the investigation process;
 - Decide on the closure of the investigation process, respecting the deadlines for retaining personal data processed within the same, as outlined in this procedure, or decide on the appropriate measures or actions to rectify the reported irregularities;
 - Decide on the measures or actions to propose/recommend to the Audit Board that are suitable for rectifying the reported irregularities.
- 6.2** Received communications that do not constitute irregularities according to the terms of this procedure are archived immediately.
- 6.3** The ECC Floene may contract the necessary services for the proper instruction of investigation processes.
- 6.4** Half-yearly, the ECC sends a report to the Audit Board of Floene containing an account of the received communications, the adopted procedures, and the proposed actions or measures.

7. Personal Data Protection

The general principles set forth in NT-020CE | Personal Data Protection will apply to the processing of personal data resulting from the application of this Procedure.

8. Periodic Suitability Verification

Revision	Date of Revision	Reason	Changes
02	See in footer	New corporate identity; Compliance with Law No. 93/2021 of December 20; Change of channel name	Overall review of the document

9. Final and Transitional Provisions

- 9.1** Without prejudice to the provisions of the Code of Ethics, this Irregularities Communication Procedure is of a voluntary nature, and its non-use does not entail penalties.



- 9.2** This Irregularities Communication Procedure was approved at the Audit Board meeting on November 13, 2023, subject to internal disclosure to all Floene employees and Affiliated Companies through normal communication channels, as well as external disclosure through the official Floene website.