



**ENGIE ETHICS COMMITMENT IN
PORTUGAL_ MANUAL OF ETHICAL
RISK AND CORRUPTION CONTROL
MECHANISMS**

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ETHICAL RISK AND CORRUPTION CONTROL MECHANISMS**

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1. INTRODUCTION

In accordance with ENGIE's global commitment, the companies controlled by the ENGIE Group in Portugal (hereinafter "**ENGIE**") conduct all their activities in accordance with high standards of responsibility and professional ethics, guided by the principles of zero tolerance towards corruptive conduct (or other related infractions), compliance with laws and regulations, integrity and loyalty in relations with third parties, respect for human rights and commitment to environmental protection.

The policies, mechanisms and procedures globally defined by ENGIE are applicable in all companies controlled by the Group, which adopt and implement them, in order to comply with the legal and regulatory framework in force in the various countries in which the group operates, without prejudice to the specificities applicable in each specific jurisdiction.

ENGIE adopts and implements a regulatory compliance program with a view to preventing, detecting and sanctioning acts of Corruption and Related Infractions, carried out against or through ENGIE, under Decree-Law No. 109-E/2021, of December 9 ("**RGPC**") and Guide No. 1/2023 issued by MENAC on the RGPC Instruments.

This program includes the following instruments: (i) ENGIE's Plan for the Prevention of Risks of Corruption and Related Infractions ("**PPR**"), (ii) ENGIE's ethics policies in Portugal, among which the Code of Ethical Conduct stands out, (iii) a training program, and (iv) a global whistleblowing channel and a local whistleblowing channel, and its Policies (collectively "**Regulatory Compliance Program**").

This Manual on Ethical Risk and Corruption Control Mechanisms (hereinafter referred to as the "**Manual**") reinforces ENGIE's commitment to ethics in Portugal, and is intended more precisely to identify and compile the internal rules applicable to ENGIE, namely the measures adopted in terms of corruption prevention, and in terms of compliance with *Loi Sapin II*¹, in the cases expressly provided for in that law, and international good practices, either under the provisions of the General Regime for the Prevention of Corruption, established by Decree-Law No. 109-E/2021, of 08.12.2021 ("**RGPC**") and the General Regime for the Protection of Whistleblowers, established by Law No. 93/2021, of 20.12.2021 ("**RPDI**").

This Manual also presents notes on the adaptation of the existing policies and procedures of the ENGIE group to the Portuguese legal system, which should be read in accordance with the legislation in force in Portugal whenever there is any gap or contradiction.

¹ The ENGIE Group is headquartered in France, so the existing internal procedures at the Group level – and applicable to ENGIE Portugal – are, from the outset, oriented towards compliance with *Loi Sapin II*, a Law that introduced a system for the prevention and detection of corruption aimed at preventing and detecting acts of corruption or influence peddling. in France and other jurisdictions.



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In addition, the Manual also explains the consequences of non-compliance, listing in its **Annexes 3 and 4** the disciplinary and criminal sanctions that may be applied, the legal definitions of corruption crimes and related infractions, as well as the procedure in case of infraction.

The ultimate purpose of this document is to easily identify the measures and procedures adopted in terms of corruption prevention, considering the risks identified in ENGIE Portugal's Corruption Risk Prevention Plan, and to ensure effective internal control of the processes in force, promoting their improvement.

Nothing in this Manual should be read as ignoring the duties arising from the applicable internal rules, and the Manual should be interpreted in conjunction with them.

2. SCOPE OF APPLICATION

This Manual is applicable to all entities controlled by ENGIE in Portugal, as well as to their managers, employees and service providers (hereinafter jointly referred to as "Employees"), without prejudice to the provisions of the policies and procedures mentioned therein.

3. DEFINITIONS

Anti-Corruption: Prevention of Corruption and Related Infractions.

Public Procurement: Procedure for the formation of public contracts.

Employees and Members of the Governing Bodies: all ENGIE Employees, including trainees, Members of the Board of Directors and Members of the Governing Bodies.

Corruption and Related Offences: the offences listed in Annex 4 of the Manual, namely the crimes of corruption, undue receipt and offer of advantage, embezzlement, economic participation in business, concussion, abuse of power, malfeasance, influence peddling, laundering or fraud in obtaining or embezzling a subsidy, subsidy or credit, provided for in the Criminal Code, approved in annex to Decree-Law No. 48/95, of 15 March, as amended, in Law No. 34/87 of 16 July, as amended, in the Code of Military Justice, approved in annex to Law No. 100/2003 of 15 November, in Law No. 50/2007 of 31 August, as amended, in Law No. 20/2008 of 21 April, in its current wording, and in Decree-Law No. 28/84, of 20 January, in its current wording.

ENGIE Portugal: Companies controlled by the ENGIE Group with headquarters in Portugal.

Ethics Officer: The professional appointed by ENGIE, who serves as the Regulatory Compliance Officer appointed under the terms of the RGPC.



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ENGIE Group: Corporate group of which the companies that make up ENGIE Portugal are part.

Manual: This Manual of Procedures and Internal Mechanisms for the Control of Ethical and Corruption Risks.

MENAC: National Anti-Corruption Mechanism, created by Decree-Law No. 109-E/2021, of 08.12.2021

Partners: representatives, external auditors, customers, suppliers and other persons who provide services to ENGIE, in any capacity, on a permanent or occasional basis.

4. INTERNAL CONTROL SYSTEM

The internal control system implemented at ENGIE aims to comply with a set of objectives defined in the law that must be ensured in the context of the Regulatory Compliance Program for the Prevention of Corruption and Related Infractions.

These objectives are²:

- Compliance and legality of the deliberations and decisions of the members of the governing bodies;
- Respect for defined policies and objectives;
- Compliance with legal and regulatory provisions;
- Adequate management and mitigation of the risks of corruption and related infractions;
- Respect for the principles and values set out in the Code of Conduct for the Prevention of Corruption and Related Infractions (integrated in this Manual) and in the Code of Ethical Conduct implemented at ENGIE;
- Prevention and detection of situations of illegality, corruption, fraud and error;
- Asset safeguarding;
- Quality, timeliness, integrity and reliability of the information;
- Prevention of favoritism or discriminatory practices;
- Adequate mechanisms for planning, implementing, reviewing, controlling and approving operations;
- Transparency of operations.

² Cf. Article 15 of the RGPC, applicable *ex vi* Article 17(2) of the same law.



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5. MAPPING OF INTERNAL CONTROLS:

The mapping of the internal control procedures and mechanisms that cover the main corruption risks identified in the PPR can be found in **Annex 2** to this Manual.



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6. INTERNAL POLICIES AND PROCEDURES

6.1 Code of Ethical Conduct

- Establishes the principles, values and rules of action in terms of professional ethics and the Prevention of Corruption and Related Infractions that guide ENGIE's performance, establishing its mission, the fundamental ethical principles of the ENGIE Group and rules of internal conduct.
 - This Manual should be read as a complement to the ENGIE Group's Code of Ethical Conduct, integrating the other legal requirements provided for in the RGPC, with regard to the Code of Conduct (cf. article 7 of the RGPC).
 - The **fundamental values and ethical principles** of the ENGIE Group are:
 - **Zero tolerance for corruptive acts or any related infractions**: The practice of any corruptive act regardless of its form, time, place, circumstance or value will not be tolerated.
 - **Respect for Human Rights**: ENGIE repudiates all forms of discrimination, advocating a policy of diversity, equity and inclusion. Forced or child labor is prohibited; freedom of association is respected; the practice of any discriminatory act or that constitutes, in any of its forms, harassment is prohibited; and the local communities where ENGIE operates must be systematically taken into account.
 - **Commitment to Environmental Protection**: Environmental protection is at the heart of ENGIE's concerns and its Corporate Social Responsibility commitments. The following are violations of the commitments assumed by ENGIE, among others: failing to carry out an impact assessment, whether environmental or social, or partially carrying it out; or even accept supplier practices that conflict with commitments related to sustainable development.
 - **Respect and compliance with applicable laws and regulations**: ENGIE only operates within the strict limits of legality. This also means respecting international sanctions and export control rules, being fair in commercial practices and respecting competition, are inalienable and imperative principles for ENGIE. Any agreement that restricts, favors or penalizes competition is prohibited. Protecting the company, its employees and its assets is everyone's obligation.
 - **Integrity and loyalty in relations with third parties**: ENGIE seeks to guide interactions with third parties (whether public or private entities) according to the highest standards of quality, integrity and transparency. Any unethical attitude aimed at influencing third parties, any donation action carried out
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- within the scope of a tender or contract renewal, among others, constitutes an obstacle to the ethical rules that are imposed by ENGIE on its Employees.
- The Code of Ethical Conduct also establishes a set of **actions** that, as values of action, must be followed at the level of the ENGIE Group to ensure that employees commit to adopting an ethical posture and preventing and combating acts of corruption:
 - **Commitment at all levels:** The ethical commitment and example that ENGIE intends to set concern all Employees. The Members of the Governing Bodies have a fundamental role to play, through their own conduct, ensuring that their teams respect the internal policies and procedures applicable at ENGIE.
 - **Information, training and prevention:** Underlines the importance of training and knowledge of internal policies at various levels, including due diligence when interacting with third parties and the existing rules on conflicts of interest, gifts, hospitality and technical travel. To combat corruption and related infractions, all Employees, especially those most exposed to these risks, must be sensitized and trained to be aware of the consequences of their actions, of ways to mitigate the occurrence of corruptive situations (or related infractions), so that they can quickly identify certain conducts within ENGIE, preventing their occurrence or implementation.
 - **Report:** Highlights the importance of reporting non-compliant behaviour, containing exemplifying lists of behaviours to adopt and not to adopt, making known the global reporting channel, available at the level of the ENGIE Group. Any employee who is faced with an unethical situation must report, and a whistleblowing channel is made available for this purpose at local and global level, which allows the safe submission and follow-up of complaints.
 - **Punish:** Any breach of the principles governing ENGIE may give rise to disciplinary³ and commercial consequences and may even lead to criminal or administrative offence proceedings.
 - As for the rules of action, they are set out throughout this Manual, as well as in the other policies implemented in the ENGIE Group, which should be read together with this Manual and the Code of Ethical Conduct, from the outset, the Policy for the Prevention of Conflicts of Interest, the Policy for Gifts, Hospitality and Technical Trips and the Internal Policy for Relations with Public Entities.

³ The Code of Ethical Conduct provides that "[a]ll acts of corruption will be sanctioned with dismissal", a disciplinary sanction that will always depend on a case-by-case analysis of the situation in question that must be proven, so that it can constitute just cause for dismissal.



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6.2 Conflict of Interest Prevention Policy

- This policy provides for appropriate measures to prevent and manage conflicts of interest, with the aim of allowing an Employee, autonomously, to make a prior assessment of a situation and to draw the appropriate conclusions, in order to avoid any violation of the ethical rules by which ENGIE is governed.
- All Employees and Members of ENGIE's Governing Bodies must comply with the conflict of interest rules established in the Code of Ethical Conduct, as well as in the Conflict of Interest Prevention Policy.
- ENGIE's Employees and Members of Governing Bodies must always act objectively and detachedly in order to be able to assess a possible situation of real or apparent conflict of interest.
- Employees and Members of the Governing Body must refrain from acting, at all times, according to their own motivations and from giving priority to their own economic or personal interests, or those of third parties, to the detriment of ENGIE's interests.
- Employees and Members of ENGIE's Governing Bodies must report any potential conflict to their superiors or to the Regulatory Compliance Officer.
- In this way, the policy describes, among other things, the types of conflicts of interest, how to identify a conflict of interest and how conflicts of interest should be managed.

This policy also contains the following annexes:

- **Annex 1:** Declaration of familiarity with the Policy for the Prevention of Conflicts of Interest and the existence or absence of conflicts of interest. All Employees and Members of ENGIE's Governing Bodies must complete and sign the Declaration contained in **Annex I of ENGIE's Conflict of Interest Prevention Policy** on the existence or non-existence of conflicts of interest;
- **Annex 2:** Examples of notification of abstention decision, request for resignation and notice of acceptance/appeal of the resignation;
- **Annex 3:** Questions and Answers regarding the impact on one's personal and professional spheres, and the impact of extending professional life on personal life.

6.3 Gifts, Hospitality and Technical Travel Policy

- This policy sets out the principles and procedures applicable to the receipt and offering of gifts, hospitality and technical travel.
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- With this policy, ENGIE formalized a global, unique and coherent approach at Group level and presented Employees with a harmonised digital tool developed and dedicated to the topic ("*My Gift & Hospitality Register*"). Without prejudice to the fact that global assumptions have been established, each Policy must be adapted to the local reality. In Portugal, this adaptation considered both the values to be considered for the levels of approval, as well as the more restrictive norms that result from the Portuguese legislation.
 - These instruments allow all Employees of any ENGIE Group entity to track and monitor gifts, hospitality and technical trips offered and received.
 - The policy aims to provide transparency, as well as effective monitoring and control, in order to prevent acts of corruption (or any related infraction), in accordance with the principle of zero tolerance applicable to the entire Group.
 - Among other things, the Policy provides:
 - the general principles applicable;
 - Prohibited conducts;
 - The procedure that must be adopted by the Employee (namely the use of the *My Gift & Hospitality Register platform*);
 - Different scenarios that Employees may face;
 - The restrictions applicable in the relationship with public officials;
 - The way in which compliance with the Policy is monitored;
 - the penalties provided for in the event of non-compliance;
 - The indication of ENGIE contacts, in case of doubt on the part of the Employee.
 - With regard to gifts, hospitality or other benefits, without prejudice to the principles and rules set out in the Gifts, Hospitality and Technical Travel Policy and in the Internal Policy on Relations with Public Entities, it is, in particular, absolutely prohibited:
 - Receive any gifts, hospitality or other benefits that are clearly inappropriate, especially of a manifestly high value (above €150);
 - Accept any gifts, hospitality or other benefits, regardless of their value, in return for preferential treatment of any third party, to influence an action or decision, or for any act or omission contrary to the duties of the office or that, in any way, and regardless of their intrinsic value, are objectively likely to condition the full exercise of the function, including the duties of impartiality, transparency and integrity, which are proper and inherent to the integral exercise of functions in an organization or entity;
 - Offer or accept, under any circumstances and regardless of value, cash, cheques and other goods subject to legal restrictions;
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- Obtaining any benefit or advantage for the company, for the employee or for third parties, through unethical practices or contrary to the duties of the position, namely through corrupt practices, undue receipt of advantage or influence peddling;
- Promising or offering, directly or through a third party, any type of remuneration, good, favor or service to an administrator, director or employee of any private entity, or to any third party with their knowledge, in return for the practice of an act or omission that favors ENGIE or its stakeholders and that is contrary to their duties;
- Requesting or accepting from any private entity, namely from ENGIE's suppliers and customers, any undue benefit for oneself or for a third party in return for the adoption of an act or omission thereof that is contrary to one's duties as an ENGIE employee.
- The offer and acceptance of any benefits can only occur **when they are socially appropriate and in accordance with uses and customs. A benefit is considered socially appropriate** when it is offered as a sign of courtesy and good practices, in accordance with local uses and customs, and to the extent that this benefit is related to the activity and has no intention or likelihood of conditioning, at the time or in the future, including the duties of impartiality, transparency and integrity that are inherent in the proper performance of one's duties.
- If any Employee and Member of ENGIE's Governing Bodies receives any gift, hospitality or other type of benefit, they must register it from the *My Gift & Hospitality Register* platform, under the terms of the Gifts, Hospitality and Technical Travel Policy.

6.4 Due Diligence Policies – Prior Risk Assessment Procedures

- ENGIE has internal procedures for the prior assessment of risk vis-à-vis third parties, namely:
 - Due Diligence for suppliers and subcontractors;
 - Due Diligence in recruitment process;
 - Guide for recruiters;
 - Business Consultants Policy;
 - Due Diligence Policy on Partners related to investment projects; and
 - *Due Diligence Policy in the context of Patronage and Sponsorships.*
 - The procedures listed above assess the risks associated with third parties with whom ENGIE interacts in the course of its activities, including, and when applicable, third parties acting on its behalf, including
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business *consultants*, suppliers, clients in investment projects, investment partners (in M&A and other transactions) and beneficiaries of donations and sponsorships.

- Although there is no specific policy for the evaluation of customers, ENGIE in Portugal applies the provisions of the "Due Diligence for suppliers and subcontractors" and/or "Due Diligence Policy on Partners related to investment projects" for the prior evaluation of Energy Solutions customers whose contract value exceeds 250,000 euros, as well as for the evaluation of customers of energy solution projects that require an investment by ENGIE ("*asset based*").
- The procedures in question make it possible to identify beneficial owners, risks in terms of image and reputation, as well as business relationships with third parties, in order to identify possible conflicts of interest.

6.5 Group Internal Enquiry Guide

- The purpose of this Guide is to define a set of guidelines for internal investigations in all ENGIE Group entities and to provide practical advice on how to conduct an internal investigation, as well as to propose solutions to the difficulties that may be encountered in the absence of more restrictive national frameworks.
- Without prejudice to the existing procedures for disciplinary matters and for the reception and follow-up of complaints under the RPDI, the object of the investigation may correspond, in particular, to violations of legal obligations of a criminal or regulatory nature, acts or behaviours that may have a strong impact on the Group's reputation or non-compliance with the ethical principles by which ENGIE seeks to guide its conduct.
- Thus, the Guide foresees:
 - The principles of action;
 - The form of constitution of the team that will lead the internal investigation;
 - The manner in which the investigation is conducted; and
 - The conclusion of the proceedings and the preparation of the final report.

6.6 Internal Policy for Relations with Public Entities

- ENGIE conducts its activities by high standards of integrity, responsibility and professional ethics and by strict compliance with the applicable normative and regulatory framework, so that interactions with public officials, administrative officials, government agents and other public bodies are guided by the greatest integrity, loyalty, rectitude, transparency and compliance with all applicable legal standards and



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deontological duties. All Employees and Members of ENGIE's Governing Bodies must comply with the applicable rules on the prevention of corruption and related infractions, both national and international.

- Committed to these values, ENGIE created the Internal Policy for Relations with Public Entities, which establishes the rules applicable to the relationships maintained and established with public entities:
 - Establishing the general principles of action;
 - Listing good practices and prohibited conducts;
 - Identifying the persons who may establish contacts with public entities in the name and in the interest of ENGIE;
 - Providing specific guidelines for inspections, visits and/or regulatory inspections and participation in Public Procurement procedures; and
 - Establishing the consequences for non-compliance with the provisions of the Policy.
 - In the exercise of ENGIE's activity, there may be interactions with public officials, administrative officials, government agents and other public bodies, and such interactions must be guided by the utmost rectitude, transparency and compliance with all applicable legal rules and deontological duties, as well as by the provisions of the Internal Policy on Relations with Public Entities.
 - In relations with authorities or public officials, the following conducts are prohibited:
 - Promising or offering, directly or through a third party, any type of remuneration, good, favor or service, regardless of its economic value, to a public authority or official, or to any third party appointed by that authority or with its knowledge, with the explicit or implicit aim of having any public authority or official take a decision, for the benefit of ENGIE or any of its stakeholders or for him to omit or unjustifiably delay an act inherent to his position, for the benefit of ENGIE or any of its stakeholders.
 - Promising or offering, directly or through a third party, any type of remuneration, good, favor or service, regardless of the economic value, to an authority or public official, or to any third party appointed by the latter or with his knowledge, which constitutes, directly or indirectly, a reward for a decision previously adopted by an authority or public official for the benefit of ENGIE or its stakeholders.
 - Promising or offering to an authority or public official, or to any third party appointed by the latter or with his knowledge, any type of remuneration, good, favor or service, regardless of its economic value, under the condition that any other person, individual, authority or public official influences another authority or official, in order to obtain a decision for the benefit of ENGIE or any of its stakeholders.
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- Promising or offering, directly or through a third party, any type of remuneration, good, favor or service to any authority or public official, which, taking into account its economic value, exclusivity or other similar circumstance, does not fall within the common and courtesy social practices.
- Regardless of their economic value, any cash delivery, monetary delivery through other means of payment, payments or gifts of meals, travel, hotel stays, shows or other leisure events, as well as the attribution of any benefit, even non-patrimonial, to any authority or public official by virtue of their position are prohibited, and the promise of the aforementioned deliveries or gifts is also prohibited.
- To exert any type of influence on an authority or public official, directly or through third parties, hired or contacted for this purpose.
- Use any relationship of affinity with a specific authority or public official in order to obtain any benefit for ENGIE or its stakeholders.

6.7 Processing of personal data in the context of internal policies and procedures

- In the context of the application of the various internal policies and procedures, ENGIE will have to process personal data. Consequently, full compliance with the legislation applicable to the processing of this data and the existing internal policies in this regard must be ensured, in accordance with the limits set out herein and all the instructions that are issued in each of the documents, so that the risks of non-compliance are minimized.
 - As a rule, all data subjects must be informed that the data processing will take place and the terms under which it will take place. The internal policies and procedures under analysis here do not provide this information directly to the data subjects, so the procedure for each of the processes must be scrupulously observed, to ensure that all data subjects receive timely information.
 - As for the processing, the inclusion of data that is considered excessive and/or unnecessary for the pursuit of the purpose of the aforementioned policy should be avoided, as will be the example of biographical data of natural persons. In addition, the processing of data relating to criminal convictions or offences, such as the criminal record certificate, should be limited to situations where this is legally required.
 - The consultation and processing of personal data must be limited to ENGIE employees who have the competence and obligation to know and process them, and the retention of personal data must also be
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reduced to the minimum necessary for the verification of the purposes identified or under the terms provided for by law.

7. PLAN FOR THE PREVENTION OF RISKS OF CORRUPTION AND RELATED INFRACTIONS

The Corruption and Related Infractions Risk Prevention Plan ("**PPR**") identifies, analyses, classifies and grades the risks of corruption and related infractions to which the entity is exposed, taking into account its activity, the geographical location of operation and its internal areas.

The PPR covers the entire organization and activity of the Group's entities covered by the RGPC, including administration, management, operational and support areas, and is reviewed every three years or whenever necessary.

8. WHISTLEBLOWING CHANNEL

ENGIE Portugal has the ENGIE Group's global whistleblowing channel [via e-mail ethics@engie.com or toll-free mobile phone number 00 800 2348 2348, with service in Portuguese, and also a local whistleblowing channel, which exclusively serves entities obliged by the RGPC, which can be accessed through the following web address <https://report.whistleb.com/en/engie>.

Complaints are followed up by those responsible for the Internal Reporting Channels.

ENGIE has adopted a Policy for internal whistleblowing where the Employee can consult the deadlines and the procedure applicable to the complaint submitted, and follows up on reports of acts of corruption and related infractions, in accordance with the provisions of the legislation transposing Directive (EU) 2019/1937, of the European Parliament and of the Council, of 23 October 2019, on the protection of persons who report breaches of Union law.

9. TRAINING PLAN



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ENGIE Portugal implements a broad and robust Training Plan, aimed at managers and employees, which covers the applicable procedures and policies in terms of the prevention of corruption and related infractions, the use of the Whistleblowing Channel, among other aspects;

The content and frequency of training for managers and workers take into account the different exposure of managers and workers to the risks identified.

Training in the prevention of corruption and related offences will take place both in the context of initial training (onboarding) and in the context of continuous training, at least annually;

The training will have at least three complementary components: behavioral, normative and group work.



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10. Audit and Monitoring

- Internal Controls: annual internal controls are carried out in relation to ENGIE's Ethics matters
- External Audit: annual external audits are carried out by external auditors, namely of ENGIE Portugal's financial statements
- Monitoring:
 - Verification of the application of the values established in terms of sponsorships and donations
 - Inventory monitoring of stored assets on a periodic basis
 - Periodic and regular monitoring by the Directors of the tasks performed by the Employees

11. NON-COMPLIANCE

This Manual must be read carefully by its addressees, and knowledge and compliance with the rules provided for therein are mandatory for all Employees and Members of the Governing Bodies. Under no circumstances does ignorance of the rules set forth in this Manual or in ENGIE's ethics policies justify the lack of compliance.

Failure to comply with the rules contained in this Manual or ENGIE's Ethics Policies may have serious consequences for ENGIE and may constitute a disciplinary offense and/or a breach of contract that ENGIE will not fail to punish, under the legal and regulatory terms.

The measures to be adopted may imply changes in procedures, training needs and may also trigger disciplinary sanctions, appropriate and proportional to the infraction committed, or even civil and/or criminal liability of each Employee or Member of the Governing Bodies, from a contractual or legal source, before ENGIE or third parties.



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12. DISCIPLINARY AND CRIMINAL SANCTIONS

Depending on the seriousness of the infraction and the culpability of the offender for non-compliance with the provisions of this Manual and ENGIE's ethics policies, disciplinary and/or other sanctions may be applied, and in terms of the prevention of corruption and related infractions, such sanctions correspond to those provided for in **Annexes 3 and 4** of this Manual.

In the case of Partners and other Third Parties, non-compliance with the rules contained in this Code may be grounds for penalties and/or discontinuation of commercial activity.

13. INFRINGEMENT PROCEDURE

The application of the rules defined in this Manual is monitored and followed up on an ongoing basis by the Ethics Officer.

For each infraction of this Manual that is confirmed, a report must be prepared. In the field of prevention of corruption and related offences, such a report shall be drawn up in accordance with the terms set out in the form set out in **Annex 5**.

14. DISSEMINATION AND TRAINING

The Manual and its revisions are disseminated to all Employees and Members of the Governing Bodies and interested parties through the intranet, newsletter, and the *www.engie.pt website*, when applicable.

ENGIE ensures that an internal training programme is carried out for all Employees and Members of the Governing Bodies, so that they know and understand the policies and procedures implemented in terms of the prevention of corruption and related infractions, under the terms provided for by law.



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15. REVIEW

The Manual must be reviewed every 3 years or whenever there is a change in ENGIE's attributions or organic or corporate structure that justifies the revision.

In addition, the policies and procedures adopted in compliance with the rules established in the RGPC may be reviewed, namely, on the following occasions:

- following regular or extraordinary audits carried out in matters covered by the RGPC
- following legal changes or the dissemination of guidance on matters covered by the RGPC

An alarm system may be implemented to monitor compliance with deadlines, namely those established in the RGPC.

Whenever such a review takes place, the revisions and/or amendments made will be disclosed through the official website *www.engie.pt* and the intranet, where applicable, within ten days of such review and approval.

16. RESPONSIBILITY

The responsibility for complying with the Procedures and Control Mechanisms described in this Manual lies with the Ethics Officer, who may be assisted by Employees and external entities.

17. FINAL PROVISIONS

This Manual enters into force on the date of its approval by ENGIE's management bodies.

Any amendment to this Code shall be approved by the management bodies.



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ANNEX 1 – POLICIES AND PPR

1. Code of Ethical Conduct
2. Conflict of Interest Prevention Policy
3. Gifts, Hospitality and Technical Travel Policy
4. *Due Diligence Policy for suppliers and subcontractors*
5. *Due Diligence in recruitment process*
6. *Guide for recruiters*
7. *Business Consultants Policy*
8. *Due Diligence Policy on Partners related to investment projects*
9. *Due Diligence Policy in the context of Patronage and Sponsorships*
10. *Group Internal Enquiry Guide*
11. *Internal policy for relations with public entities*
12. *Internal Whistleblowing Policy*
13. *Plan for the Prevention of Risks of Corruption and Related Infractions*

ANNEX 2 – MAPPING OF INTERNAL CONTROLS



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ANNEX 3 – EXAMPLES OF DISCIPLINARY DUTIES AND SANCTIONS

For the purposes of the Manual on Ethical Risk and Corruption Control Mechanisms, the following are some examples of duties and disciplinary sanctions for Employees:



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Conduct**

Base Legal	Duties	
Labour Code	Worker's Duties	
<i>Article 128</i>	Worker's Duties	<p>1 – Without prejudice to other obligations, the employee must:</p> <ul style="list-style-type: none"> a) Respect and treat the employer, superiors, co-workers and people who relate to the company, with politeness and probity; b) Attend work with assiduity and punctuality; c) To carry out the work with zeal and diligence; d) To participate diligently in professional training actions provided by the employer; e) Comply with the employer's orders and instructions regarding the execution or discipline of work, as well as safety and health at work, which are not contrary to their rights or guarantees; f) Maintain loyalty to the employer, namely by not negotiating on their own account or on behalf of others in competition with him, nor by disclosing information regarding his organization, production methods or business; g) To ensure the conservation and proper use of work-related assets entrusted to it by the employer; h) To promote or execute acts aimed at improving the company's productivity; i) To cooperate in the improvement of safety and health at work, in particular through the workers' representatives elected for that purpose; j) Comply with the prescriptions on safety and health at work that arise from law or collective bargaining agreement. <p>2 – The duty of obedience concerns both the orders or instructions of the employer and the employee's hierarchical superior, within the powers attributed to him by the latter.</p>

Note: To the violation of the duties provided for in article 128 of the Labour Code (Law no. 7/2009, of 12 February, with subsequent amendments) may/should add any other special or deontological/ethical duties established



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for certain sectors or activities.

Labour Code	Disciplinary Sanctions for breach of duties
Article 328	<p>Disciplinary Sanctions</p> <p>1 – In the exercise of disciplinary power, the employer may apply the following sanctions:</p> <ul style="list-style-type: none">a) Reprimand;b) Recorded reprimand;c) Financial penalty;d) Loss of vacation days;e) Suspension of work with loss of remuneration and seniority;f) Dismissal without compensation or compensation. <p>2 – The collective labour regulation instrument may provide for other disciplinary sanctions, provided that they do not prejudice the rights and guarantees of the worker.</p> <p>3 – The application of sanctions must respect the following limits:</p> <ul style="list-style-type: none">a) The financial penalties imposed on an employee for infractions committed on the same day may not exceed one third of the daily remuneration and, in each calendar year, remuneration corresponding to 30 days;b) The loss of vacation days may not jeopardize the enjoyment of 20 working days;c) Suspension of work may not exceed 30 days for each infraction and, in each calendar year, a total of 90 days. <p>4 – Whenever justified by the special working conditions, the limits established in subparagraphs a) and c) of the preceding paragraph may be increased by up to twice as much by collective labour regulation instrument.</p> <p>5 – The sanction may be aggravated by its disclosure within the company.</p> <p>6 – Violation of the provisions of paragraphs 3 or 4 shall constitute a serious administrative offence.</p>



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ANNEX 4 – CORRUPTION AND RELATED OFFENCES

Sanctions associated with corruption crimes and related offences (cf. Article 3 of the RGPC)

Penal Code

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
<i>Passive corruption (Article 373)</i>	<p>1 - An official who, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, or his promise, for the practice of any act or omission contrary to the duties of the position, even if prior to that request or acceptance, shall be punished with imprisonment from one to eight years.</p> <p>2 - If the act or omission is not contrary to the duties of the position and the advantage is not due to him, the agent shall be punished with imprisonment from one to five years.</p>	When a public official requests or receives an advantage, or his promise, in return for taking a decision or omitting an act, within the scope of his duties
<i>Active corruption (Article 374)</i>	<p>1 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to an official, or to a third party on the instructions or with the knowledge of the latter, a patrimonial or non-patrimonial advantage for the purpose indicated in paragraph 1 of article 373, shall be punished with a prison sentence of one to five years.</p> <p>2 - If the purpose is that indicated in paragraph 2 of article 373, the agent shall be punished with imprisonment of up to three years or a fine of up to 360 days.</p> <p>3 - The attempt is punishable.</p>	When a person gives or promises a public official an advantage in return for the taking of a decision or the omission of an act by the public official in the course of his or her duties
<i>Improper receipt and offer of advantage (article 372)</i>	<p>1 - An official who, in the exercise of his duties or because of them, by himself, or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, which is not due to him, shall be punished with imprisonment of up to five years or a fine of up to 600 days.</p> <p>2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to an official, or to a third party by indication or knowledge of the official, a patrimonial or non-patrimonial advantage, which is not due to him, in the exercise of his functions or because of them, shall be punished with imprisonment of up to three years or with a fine of up to 360 days.</p>	<p>When a public official, in the performance of his duties or because of them, requests or receives from another person, directly or indirectly, an advantage which is not due to him</p> <p>When someone gives or promises a public official, in the exercise of his duties or because of them, an advantage that is not due to him</p>



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3 - Conduct that is socially appropriate and in accordance with uses and customs is excluded from the preceding paragraphs.

Embezzlement (Article 375)

1 - An official who illegitimately appropriates, for his own benefit or that of another person, money or any movable or immovable thing or animal, public or private, which has been delivered to him, is in his possession or is accessible to him by reason of his duties, shall be punished with imprisonment of 1 to 8 years, if a more serious penalty does not fall to him by virtue of another legal provision.

When a public official appropriates assets or patrimonial values belonging to the organization where he performs functions

2 - If the valuables or objects referred to in the preceding paragraph are of a small value, in accordance with Article 202(c), the agent shall be punished with imprisonment of up to 3 years or a fine.

3 - If the official lends or pledges or encumbrances in any way amounts or objects referred to in paragraph 1, he or she shall be punished with imprisonment for up to 3 years or with a fine, if a more serious penalty is not applicable to him or her by virtue of another legal provision.

Embezzlement of use (article 376)

1 - An official who makes use of, or allows another person to use, for purposes other than those for which they are intended, immovable property, vehicles, other movable objects or animals of appreciable value, public or private, which are delivered, in his possession or are accessible to him by reason of his duties, is punishable by imprisonment for up to 1 year or a fine of up to 120 days.

When a public official uses in his favor, or authorizes third parties to do so, patrimonial assets, equipment or values, material or financial, belonging to the public organization where he performs functions or that are in his custody

2 - If the official, without special reasons of public interest justifying it, uses public money for a public use other than that to which it is legally allocated, he shall be punished with imprisonment of up to 1 year or a fine of up to 120 days

Economic participation in Business (Article 377)

1 - An official who, with the intention of obtaining, for himself or for a third party, unlawful economic participation, harms in a legal transaction the patrimonial interests which, in whole or in part, he or she is responsible for, by virtue of his or her function, to administer, supervise, defend or carry out, shall be punished with imprisonment of up to 5 years.

When a public official, in the exercise of his duties, makes decisions that benefit a particular interest, of his own or of a third party, harming the interest or causing damage to the organization or public entity for which he works

2 - An official who, in any way, receives, for himself or for a third party, a patrimonial advantage as a result of a civil legal act relating to interests of which he had, by virtue of his functions, at the time of the act, in whole or in part, the disposition, administration or supervision, even without harming them, shall be punished with imprisonment of up to 6 months or a fine of up to 60 days.



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3 - The penalty provided for in the preceding paragraph shall also apply to an official who receives, for himself or for a third party, in any way, a patrimonial advantage for the purpose of collection, collection, liquidation or payment who, by virtue of his functions, is in charge of ordering or doing, in whole or in part, provided that there is no prejudice to the Public Treasury or to the interests entrusted to him.

*Concussion
(Article 379)*

1 - An official who, in the exercise of his duties or de facto powers deriving therefrom, by himself or through an intermediary with his consent or ratification, receives, for himself, for the State or for a third party, by inducing error or taking advantage of the victim's error, a financial advantage that is not due to him, or is greater than that due, in particular contribution, fee, emolument, fine or fine, is punishable by imprisonment for up to 2 years or a fine of up to 240 days, if a more serious penalty is not applicable by virtue of another legal provision.

When a public official, in the exercise of his duties, appropriates a value or patrimonial asset that is not due, as a result of a circumstantial error or that has been deliberately induced by him

2 - If the act is committed by means of violence or threat of serious harm, the agent shall be punished with a prison sentence of 1 to 8 years, if a more serious penalty is not applicable to him by virtue of another legal provision.

*Denial of justice and
malfeasance
(Article 369)*

1 - An official who, in the context of a procedural inquiry, judicial proceeding, for an administrative offence or disciplinary offence, knowingly and against the law, promotes or does not promote, conducts, decides or does not decide, or performs an act in the exercise of powers arising from the position he holds, shall be punished with imprisonment of up to 2 years or a fine of up to 120 days.

When a public official, in the context of a proceeding, performs or omits an act knowingly and against the right in the exercise of the powers of his office

2 - If the act is committed with the intention of harming or benefiting someone, the official shall be punished with imprisonment of up to 5 years.

3 - If, in the case of paragraph 2, a person is deprived of liberty, the agent shall be punished with a prison sentence of 1 to 8 years.

4 - The penalty provided for in the preceding paragraph shall be incurred by an official who, being competent to do so, unlawfully orders or executes a measure involving deprivation of liberty, or omits to order or execute it in accordance with the law.

5 - In the case referred to in the preceding paragraph, if the act is committed with gross negligence, the agent shall be punished with imprisonment of up to 2 years or a fine.



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<i>Abuse of power (Article 382)</i>	An official who, other than in the cases provided for in the preceding articles, abuses powers or violates duties inherent to his duties, with the intention of obtaining, for himself or for a third party, an illegitimate benefit or causing damage to another person, shall be punished with imprisonment for up to 3 years or with a fine, if a more serious penalty does not apply to him by virtue of another legal provision.	When a public official takes advantage of his functional powers to obtain an illegitimate benefit or to cause harm to another person
<i>Influence peddling (art. 335)</i>	<p>1 - Whoever, by himself or through an intermediary, with his consent or ratification, solicits or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, or his promise, to abuse his influence, real or supposed, with any public entity, national or foreign, shall be punished:</p> <p>a) With a prison sentence of 1 to 5 years, if a more serious penalty does not apply to him by virtue of another legal provision, if the purpose is to obtain any unlawful favorable decision;</p> <p>b) With a prison sentence of up to 3 years or with a fine, if a more serious penalty does not apply to him by virtue of another legal provision, if the purpose is to obtain any lawful favorable decision.</p> <p>2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises a patrimonial or non-patrimonial advantage to the persons referred to in the preceding paragraph:</p> <p>a) For the purposes set out in subparagraph a), he shall be punished with imprisonment of up to 3 years or a fine;</p> <p>b) For the purposes set out in paragraph b), he shall be punished with imprisonment of up to 2 years or a fine of up to 240 days.</p>	When someone requests or receives an advantage, in exchange for abusing his influence with a public entity or service, with a view to obtaining a lawful or unlawful favorable decision
<i>Laundering (Article 368A)</i>	<p>(...) 3 - Whoever converts, transfers, assists or facilitates any operation of conversion or transfer of advantages, obtained by himself or by a third party, directly or indirectly, with the purpose of concealing his illicit origin, or to prevent the perpetrator or participant of such offences from being criminally prosecuted or subjected to a criminal reaction, shall be punished with imprisonment of up to 12 years.</p> <p>4 - The same penalty shall be incurred by anyone who conceals or conceals the true nature, origin, location, disposition, movement or ownership of the advantages, or the rights relating thereto.</p> <p>5 - The same penalty shall also be incurred by anyone who, not being the author of the typical unlawful act from which the advantages</p>	When someone acts in order to conceal the illicit origin of patrimonial, financial or material assets and values



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originate, acquires, holds or uses, knowingly, at the time of acquisition or at the initial moment of possession or use, of that quality. (...)

Definition of Public Employee

(Article 386)

- a) Civilian and military public employees;
 - b) Anyone who holds a public position by virtue of a special bond;
 - (c) Whoever, even provisionally or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or participate in the performance of an activity included in the administrative or judicial civil service;
 - d) The judges of the Constitutional Court, the judges of the Court of Auditors, the judicial magistrates, the public prosecutors, the Prosecutor General of the Republic, the Ombudsman of Justice, members of the Supreme Council of the Judiciary, members of the Superior Council of Administrative and Tax Courts and members of the Superior Council of the Ministry Public;
 - e) The arbitrator, the jury, the expert, the technician who assists the court in judicial inspection, the translator, the interpreter and the mediator;
 - f) The notary;
 - g) Whoever, even temporarily or temporarily, for remuneration or free of charge, voluntarily or compulsorily, performs or participates in the performance of a public administrative function or exercises functions of authority in a legal person of public utility, including private social solidarity institutions; e
 - h) Anyone who performs or participates in the performance of public functions in a public association.
- 2 - Members of a management or administration body or a supervisory body and employees of public companies, nationalised, with public capital or with a majority participation in public capital and also of companies that are concessionaires of public services, and in the case of companies with equal or minority participation in public capital, members of a management or administration body appointed by the State or by another entity shall be treated as public employees.
- 3 - For the purposes of the provisions of Articles 335 and 372 to 374, the following shall also be treated in the same way as a public employee:
- a) Judges, officials, agents and equivalent of organizations governed by public international law, regardless of nationality and residence;
 - b) Officials who are nationals of other States;
 - c) All those who perform functions identical to those described in paragraph 1 within the scope of any international organisation governed by public law of which Portugal is a member;
 - d) Magistrates and officials of international courts, provided that Portugal has declared that it accepts the jurisdiction of these courts;
 - e) All those who exercise functions within the scope of out-of-court dispute resolution procedures, regardless of nationality and residence;
 - f) National jurors and arbitrators from other States.



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Law No. 34/87 of 16 July (crimes of responsibility of political office holders)

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
<p><i>Passive corruption</i> (Article 17)</p>	<p>1 - The holder of a political office who, in the exercise of his functions or because of them, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, or his promise, for the practice of any act or omission contrary to the duties of the office, even if prior to that request or acceptance, it is punished with a prison sentence of 2 to 8 years.</p> <p>2 - If the act or omission is not contrary to the duties of the office and the advantage is not due to him, the holder of a political office shall be punished with a prison sentence of 2 to 5 years.</p>	<p>When a political office holder requests or receives an advantage, or his promise, in return for taking a decision or omitting an act, within the scope of his duties</p>
<p><i>Active corruption</i> (Article 18)</p>	<p>1 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to a holder of a political office, or to a third party by indication or with the knowledge of the latter, a patrimonial or non-patrimonial advantage for the purpose indicated in paragraph 1 of article 17, shall be punished with imprisonment of 2 to 5 years.</p> <p>2 - If the purpose is that indicated in paragraph 2 of article 17, the agent shall be punished with a prison sentence of up to 5 years.</p> <p>3 - The holder of a political office who, in the exercise of his functions or because of them, by himself or through an intermediary, with his consent or ratification, gives or promises to an official, to a holder of a high public office or to another holder of a political office, or to a third party with the knowledge of the latter, a patrimonial or non-patrimonial advantage that is not due to him, for the purposes set out in Article 17, shall be punished with the penalties provided for in that Article.</p>	<p>When someone gives or promises an advantage to a political office holder, in return for the taking of a decision or the omission of an act by the public official, in the context of his duties</p> <p>When the holder of a political office gives or promises to an official, a holder of a high public office or another holder of a political office an advantage, or his promise, to make a decision or omit an act, within the scope of his functions</p>
<p><i>Improper receipt and offer of advantage</i> (Article 16)</p>	<p>1 - The holder of a political office who, in the exercise of his functions or because of them, by himself, or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, which is not due to him, shall be punished with imprisonment of 1 to 5 years.</p> <p>2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to a holder of a political office, or to a third party by indication or knowledge thereof, a patrimonial or non-patrimonial advantage that is not due to him, in the exercise of his functions or because of them, shall be punished with imprisonment of up to 5 years or a fine of up to 600 days.</p>	<p>When a political office holder, in the exercise of his functions or because of them, requests or receives from another person, directly or indirectly, an advantage that is not due to him</p> <p>When someone gives or promises to a political office holder, in the exercise of his functions or because of them, an advantage that is not due to him</p>



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	<p>3 - The holder of a political office who, by himself or through an intermediary, with his consent or ratification, gives or promises to another holder of a political office, to a holder of a high public office or to an official, or to a third party with their knowledge, a patrimonial or non-patrimonial advantage, or his promise, which is not due to him, in the exercise of his functions or because of them, he shall be punished with the penalties provided for in the preceding paragraph.</p> <p>4 - Conduct that is socially appropriate and in accordance with uses and customs is excluded from the preceding paragraphs</p>	<p>When the holder of a political office gives or promises to another holder of a political office, a holder of a high public office or an official, in the exercise of his functions or because of them, an advantage that is not due to him</p>
<p><i>Embezzlement (Article 20)</i></p>	<p>1 - The holder of a political office who, in the exercise of his functions, unlawfully appropriates, for his own benefit or that of another person, money or any movable or immovable property, public or private, which has been delivered to him, is in his possession or is accessible to him by reason of his functions, shall be punished with imprisonment of three to eight years and a fine of up to 150 days, if a more serious penalty does not fall to him by virtue of another legal provision.</p> <p>2 - If the offender lends, pledges or in any way encumbers any objects referred to in the preceding paragraph, with the knowledge of harming or being likely to harm the State or its owner, he shall be punished with imprisonment from one to four years and a fine of up to 80 days</p>	<p>When the holder of political office appropriates assets or patrimonial values belonging to the entity or organization where he performs functions</p>
<p><i>Embezzlement of use (art. 21)</i></p>	<p>1 - The holder of a political office who makes use of or allows another person to use, for purposes other than those for which they are intended, immovable property, vehicles or other movable things of appreciable value, public or private, which are delivered to him, are in his possession or are accessible to him by reason of his functions, shall be punished with imprisonment of up to two years or a fine of up to 240 days.</p> <p>2 - The holder of a political office who gives public money a destination for public use other than that to which it is legally allocated shall be punished with imprisonment of up to two years or a fine of up to 240 days.</p>	<p>When the holder of a political office uses in his favor, or authorizes third parties to do so, patrimonial assets, equipment or values belonging to the entity or organization where he performs functions, or that are in his custody</p>
<p><i>Embezzlement due to the error of another (article 22)</i></p>	<p>The holder of a political office who, in the exercise of his functions, but taking advantage of the error of another, receives, for himself or for a third party, fees, emoluments or other amounts not due, or higher than those due, shall be punished with imprisonment of up to three years or a fine of up to 150 days.</p>	<p>When the holder of political office, in the exercise of his functions, appropriates an amount or asset that is not due, as a result of a circumstantial error or that has been deliberately induced by him</p>



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<p><i>Economic participation in business (article 23)</i></p>	<p>1 - The holder of a political office who, with the intention of obtaining, for himself or for a third party, an unlawful economic participation, harms in a legal transaction the patrimonial interests that, in whole or in part, he or she is responsible for, by virtue of his or her functions, administering, supervising, defending or carrying out, shall be punished with imprisonment of up to 5 years.</p> <p>2 - The holder of a political office who, in any way, receives a patrimonial advantage as a result of a civil legal act relating to interests of which he has, by virtue of his functions, at the time of the act, in whole or in part, the disposition, administration or supervision, even without harming them, shall be punished with imprisonment of up to 6 months or a fine of up to 150 days.</p> <p>3 - The penalty provided for in the preceding paragraph shall also apply to the holder of political office who receives, in any way, an economic advantage for the purpose of collection, collection, liquidation or payment which, by reason of his functions, he or she is responsible for ordering or making, provided that there is no economic damage to the Public Treasury or to the interests thus effected.</p>	<p>When the holder of a political office, in the exercise of his functions, makes decisions that benefit a certain particular interest, of his own or of a third party, harming the interest or causing damage to the public entity or organization for which he works</p>
<p><i>Abuse of powers (Article 26)</i></p>	<p>1 - The holder of a political office who abuses his powers or violates the duties inherent to his functions, with the intention of obtaining, for himself or for a third party, an illegitimate benefit or to cause damage to others, shall be punished with imprisonment from six months to three years or a fine from 50 to 100 days, if a more serious penalty does not apply to him by virtue of another legal provision.</p> <p>2 - The penalties provided for in the preceding paragraph shall be incurred by the holder of political office who fraudulently makes concessions or enters into contracts for the benefit of a third party or to the detriment of the State.</p>	<p>When the holder of political office takes advantage of his functional powers to obtain an illegitimate benefit or to cause harm to another person</p>
<p><i>Prevarication (Article 11)</i></p>	<p>The holder of a political office who knowingly conducts or decides against law a process in which he intervenes in the exercise of his functions, with the intention of thereby harming or benefiting someone, shall be punished with imprisonment from two to eight years.</p>	<p>When the holder of political office makes functional decisions within the scope of a process that deliberately benefit or harm someone</p>
<p><i>Political positions (Article 3)</i></p>	<ul style="list-style-type: none"> - The President of the Republic; - The President of the Assembly of the Republic; - The Member of the Assembly of the Republic; - The member of the Government; - The Member of the European Parliament; - The representative of the Republic in the autonomous regions; - The member of the self-government body of the autonomous region; 	



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- The member of a representative body of a local authority;
- Holders of political offices in organisations governed by public international law, as well as holders of political offices in other States, regardless of nationality and residence, when the offence has been committed, in whole or in part, in Portuguese territory.

Law No. 100/2003 of 15 November 2003 (Code of Military Justice)

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
<p><i>Passive corruption</i> (Article 36)</p>	<p>1 - Anyone who, integrated into or in the service of the Armed Forces or other military forces, by himself or through an intermediary with his consent or ratification, requests or accepts, for himself or for a third party, without being due, a patrimonial or non-patrimonial advantage or his promise, in return for an act or omission contrary to the duties of the office and resulting in a danger to national security, is punishable by imprisonment from 2 to 10 years.</p> <p>2 - If the agent, before the act is committed, voluntarily repudiates the offer or promise that he had agreed upon or restitutes the advantage or, in the case of a fungible thing, its value, it shall be exempt from penalty.</p> <p>3 - Civilians who are their employees, within the meaning of article 386 of the Criminal Code, shall be considered to be in the service of the Armed Forces or other military forces, and the persons referred to in article 4 shall be integrated .</p>	<p>When the military requests or receives an advantage, or its promise, in exchange for making a decision or omitting an act, within the scope of its functions, that unduly benefits the person who offered or promised the advantage</p>
<p><i>Active corruption</i> (Article 37)</p>	<p>1 - Anyone who, by himself or through an intermediary, with his consent or ratification, gives or promises to any person integrated into or in the service of the Armed Forces or other military forces, or to a third party with knowledge of the former, a patrimonial or non-patrimonial advantage that is not due to him, for the purpose indicated in the previous article and which results in a danger to national security, is punishable by imprisonment from 1 to 6 years.</p> <p>2 - If the agent of the crimes referred to in the preceding paragraph is an officer of a higher rank than the military officer whom he seeks to corrupt or exercise command or leadership functions over the same, the minimum limit of the applicable penalty shall be doubled.</p>	<p>When someone gives or promises a military officer an advantage, or his promise, in exchange for making a decision or omitting an act, within the scope of his duties, that unduly benefits the person who offered or promised him the advantage</p>



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Law No. 14/2024, of January 19 (legal regime for the integrity of sport and the fight against unsportsmanlike behavior)

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
<i>Passive corruption (Article 14)</i>	The sports agent who, by himself, or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, without being due to him, patrimonial or non-patrimonial advantage, or his promise, for any act or omission intended to alter or falsify the result of a sporting competition, even if prior to that request or acceptance, is punishable by imprisonment from 1 to 8 years.	When a sports agent requests or receives an advantage, or its promise, for an act or omission intended to alter or falsify the result of a sporting competition
<i>Active corruption (Article 15)</i>	Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to a sports agent, or to a third party with knowledge of the same, a patrimonial or non-patrimonial advantage, which is not due to him, for the purpose indicated in the previous article, shall be punished with a prison sentence of 1 to 5 years.	When someone gives or promises a sports agent an advantage, or his promise, for an act or omission intended to alter or falsify the result of a sports competition
<i>Influence Peddling (art. 16)</i>	<p>1 - Whoever, by himself or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, or his promise, to abuse his influence, real or supposed, with any sports agent, in order to obtain any decision aimed at altering or distorting the result of a sporting competition, he is punished with imprisonment from 1 to 5 years, if a more serious penalty does not fall under another legal provision.</p> <p>2 - Whoever, by himself or through an intermediary, with his or her consent or ratification, gives or promises to another person a patrimonial or non-patrimonial advantage, for the purpose referred to in the preceding paragraph, shall be punished with imprisonment for up to 3 years or with a fine, if a more serious penalty is not applicable to him by virtue of another legal provision.</p> <p>3 - The attempt is punishable.</p>	<p>When a person requests or receives an advantage in return for abusing his influence with a sports agent, with a view to obtaining any decision intended to alter or distort the result of a sporting competition</p> <p>When a person gives or promises another person an advantage in order to abuse his influence with a sports agent, with a view to obtaining a decision designed to alter or falsify the result of a sporting competition</p>
<i>Undue offer or receipt of advantage (art. 17)</i>	<p>1 - A sports agent who, in the exercise of his functions or because of them, by himself, or through an intermediary, with his consent or ratification, requests or accepts, for himself or for a third party, a patrimonial or non-patrimonial advantage, which is not due to him, shall be punished with imprisonment of up to 5 years or with a fine of up to 600 days.</p> <p>2 - Whoever, by himself or through an intermediary, with his consent or ratification, gives or promises to a sports agent, or to a third party by indication or knowledge of the latter, a patrimonial or non-patrimonial advantage, which is not due to him, in the exercise of his functions or</p>	<p>When a sports agent requests or accepts from another person, directly or indirectly, an advantage that is not due to him, in the performance of his duties or because of them</p> <p>When someone gives or promises a sports agent, directly or indirectly, an advantage that is not due to him, in the exercise of his duties or because of them</p>



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because of them, shall be punished with imprisonment of up to 3 years or with a fine of up to 360 days.

3 - Conduct that is socially appropriate and in accordance with uses and customs is excluded from the preceding paragraphs.

Definitions (Article 2)

- a) "Sports agent" means the natural or legal persons referred to in the following paragraphs, as well as those who, even temporarily or temporarily, for remuneration or free of charge, voluntarily or compulsorily, individually or as part of a group, participate in a sporting competition or sporting event;
- b) "Sports referee or judge" means anyone who, in any capacity, principal or auxiliary, appreciates, judges, decides, observes or evaluates the application of the technical and disciplinary rules specific to the sport;
- c) "Sports competition" means the sporting activity regulated, organised and carried out under the aegis of sports federations or professional leagues, associations and groups of clubs affiliated to them or of the international bodies of which those legal persons are members;
- d) "Sports director" means the head of the body or the representative of the sports legal person, whoever has the authority to exercise control over the activity and the sports director or equivalent;
- e) "Sports entrepreneur" means the natural or legal person who, being duly accredited, carries out the activity of representation or intermediation, occasional or permanent, in the conclusion of sports contracts;
- f) "Sports event" means an organized meeting that encompasses a series of individual and/or collective competitions that takes place under the aegis of the same sports entity;
- g) "Incidents" means all actions or happenings of any sporting event, event or competition, susceptible to sports betting at odds, online or territorially, namely as to the winner, the result, the number of goals or points, the number of cards, the number of corners and the number of free kicks, both final and partial;
- (h) 'sports legal persons' means sports clubs, sports societies, sports federations, professional leagues, associations and groups of clubs affiliated to them, as well as legal persons, civil societies or associations representing any of the categories of sports agent referred to in points (b), (d), (e) and (i);
- i) "Sports coach" means the coach, the technical advisor, the physical trainer, the doctor, the masseur, their assistants and who, in any capacity, guides sports practitioners in the performance of their activity;
- (j) 'manipulation of sporting competitions' means an intentional agreement, act or omission aimed at irregularly altering the outcome or conduct of a sporting competition in order to eliminate, in whole or in part, the unforeseeable nature of that sporting competition with a view to obtaining undue advantages for oneself or others.

Law No. 20/2008 of 21 April 2008 (criminal regime for corruption in international trade and the private sector)

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
Active corruption to the detriment of international trade (Article 7)	Whoever, by himself or, by means of his consent or ratification, through an intermediary, gives or promises to an official, national, foreign or of an international organization, or to a holder of a national or foreign political office, or to a third party with knowledge thereof, a patrimonial or non-patrimonial advantage, which is not due to him, to obtain or retain a business, a contract or other undue advantage in international trade, is punished with a prison sentence of one to eight years	When someone gives or promises a public official of an international entity or organization an advantage to obtain or retain a business, a contract or other undue advantage in international trade



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<p><i>Passive corruption in the private sector</i> (Article 8)</p>	<p>1 - An employee in the private sector who, by himself or, by means of his consent or ratification, through an intermediary, requests or accepts, for himself or for a third party, without being due, a patrimonial or non-patrimonial advantage, or his promise, for any act or omission that constitutes a breach of his functional duties, shall be punished with imprisonment of up to five years or a fine of up to 600 days.</p> <p>2 - If the act or omission provided for in the preceding paragraph is likely to cause a distortion of competition or property damage to third parties, the agent shall be punished with a prison sentence of one to eight years.</p>	<p>When a private sector worker requests or accepts an advantage that is not due to him or his promise, in order to violate his functional duties</p>
<p><i>Active corruption in the private sector</i> (Article 9)</p>	<p>1 - Whoever, by himself or, by means of his consent or ratification, through an intermediary, gives or promises to the person referred to in the preceding article, or to a third party with knowledge of the former, a patrimonial or non-patrimonial advantage, which is not due to him, to pursue the purpose indicated therein, shall be punished with imprisonment of up to three years or with a fine.</p> <p>2 - If the conduct provided for in the preceding paragraph is intended to obtain or is likely to cause a distortion of competition or property damage to third parties, the agent shall be punished with imprisonment of up to five years or a fine of up to 600 days.</p> <p>3 - The attempt is punishable.</p>	<p>When someone gives or promises a private sector worker an advantage that is not due to him or his promise, in order to violate his functional duties</p>

Decree-Law No. 28/84 of 20 January (regime on anti-economic offences and offences against public health)

Legal provision	Legal definition and punitive framework	Illustrative examples of situations
<p><i>Fraud in obtaining a subsidy or subsidy</i> (Article 36)</p>	<p>1 - Whoever obtains a subsidy or subsidy:</p> <p>a) Providing the competent authorities or entities with inaccurate or incomplete information about themselves or third parties and relating to facts important for the award of the subsidy or subsidy;</p> <p>b) Omitting, contrary to the provisions of the legal regime of the subsidy or subsidy, information on facts important for its award;</p> <p>c) Using a document justifying the right to the subsidy or subsidy or facts important for its award, obtained through inaccurate or incomplete information;</p> <p>He will be punished with imprisonment of 1 to 5 years and a fine of 50 to 150 days.</p>	<p>A person who obtains a subsidy or subsidy by submitting inaccurate or incorrect information regarding facts that are important for the decision to award that subsidy or subsidy</p>



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2 - In particularly serious cases, the penalty shall be imprisonment of 2 to 8 years.

3 - If the acts provided for in this article are committed in the name and in the interest of a legal person or company, exclusively or predominantly constituted for their practice, the court, in addition to the financial penalty, shall order their dissolution.

4 - The sentence shall be published.

5 - For the purposes of paragraph 2, cases in which the agent:

(a) obtains for himself or for a third party a subsidy or subsidy of a considerable amount or uses false documents;

b) Commits the act with abuse of his functions or powers;

c) Obtains assistance from the holder of a public office or job who abuses his functions or powers.

6 - Anyone who practices the acts described in paragraph 1(a) and (b) with negligence shall be punished with imprisonment of up to 2 years or a fine of up to 100 days.

7 - The agent shall be exempt from penalty if:

a) Spontaneously prevents the award of the subsidy or subsidy;

(b) if they are not granted without his assistance, he has made spontaneous and serious efforts to prevent them from being granted.

8 - The following facts are considered important for the granting of a subsidy or subsidy:

a) Declared important by the law or entity granting the subsidy or subsidy;

b) On which the authorization, granting, reimbursement, renewal or maintenance of a subsidy, subsidy or advantage resulting therefrom depends.

*Credit Fraud
(Article 38)*

1 - Whoever, when submitting a proposal for the granting, maintenance or modification of the conditions of a credit intended for an establishment or undertaking:

Anyone who presents, in a proposal for granting, maintaining or modifying the conditions of a credit, false or



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<p>(a) provide inaccurate or incomplete written information intended to be credible or relevant to the decision on the application;</p> <p>b) Using inaccurate or incomplete documents relating to the economic situation, namely balance sheets, profit and loss accounts, general descriptions of assets or expert opinions;</p> <p>c) Conceal the deterioration of the economic situation that has occurred in the meantime in relation to the situation described at the time of the credit application and that is important for the decision on the application;</p> <p>He will be punished with imprisonment for up to 3 years and a fine of up to 150 days.</p> <p>2 - If the agent, acting in the manner described in the preceding paragraph, obtains a credit of a considerably high amount, the penalty may be increased by up to 5 years in prison and up to 200 days of fine.</p> <p>3 - In the case of the preceding paragraph, if the crime has been committed in the name and in the interest of a legal person or company, the court may order the dissolution of such crimes.</p> <p>4 - The agent shall be exempt from penalty:</p> <p>a) If it spontaneously prevents the creditor from delivering the desired performance;</p> <p>b) If, in the event that the service has not been delivered without his assistance, he has made a serious and spontaneous effort beforehand to prevent the delivery.</p> <p>5 - The sentence shall be published.</p>	<p>incorrect elements, with a view to obtaining that credit improperly</p>
<p>1 - Anyone who uses benefits obtained as a subsidy or subsidy for purposes other than those for which they are legally intended shall be punished with imprisonment of up to 2 years or a fine of not less than 100 days.</p> <p>2 - Anyone who uses a loan obtained as a subsidised credit for a purpose other than that provided for in the credit line determined by the legally competent authority shall be punished with the same penalty.</p>	<p>Anyone who misappropriates or gives a different meaning to a subsidy, subsidy or subsidized credit that has been legally granted to him</p>

Deviation of subsidy, subsidy or subsidized credit (Article 37)



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3 - The penalty shall be imprisonment from 6 months to 6 years and a fine of up to 200 days when the amounts or damages caused are considerably high.

4 - If the acts referred to in this article are repeatedly committed in the name and in the interest of a legal person or company and the damage has not been spontaneously repaired, the court shall order their dissolution.

5 - The sentence shall be published.



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Definitions:

Sports agent: The following are considered sports agents, according to article 2 of Law No. 50/2007:

- Holders of bodies or representatives of sports legal persons, as well as sports directors;
- The coach, the technical advisor, the physical trainer, the doctor, the masseur, the respective assistants and who, in any capacity, guides sports practitioners in the performance of their activity;
- Sports referees, that is, those who, in any capacity, main or auxiliary, assess, judge, decide, observe or evaluate the application of the technical and disciplinary rules of the sport;
- Sports entrepreneurs, i.e., those who carry out the activity of representation, intermediation or assistance, occasional or permanent, in the negotiation or conclusion of sports contracts;
- Sports legal persons, i.e. sports clubs, sports federations, professional leagues, associations and groups of clubs affiliated to them, as well as legal persons, civil or associations.
- Natural or legal persons who, even temporarily or temporarily, for remuneration or free of charge, voluntarily or compulsorily, individually or as part of a group, participate in a sporting competition or are called upon to perform or participate in the performance of a sporting competition.

Political positions: According to Article 3 of Law No. 34/87, the following are considered political positions:

- That of President of the Republic;
 - The President of the Assembly of the Republic;
 - That of member of the Assembly of the Republic;
 - That of member of the Government;
 - that of Member of the European Parliament;
 - Representative of the Republic in the autonomous regions;
 - A member of a self-government body of an autonomous region;
 - A member of a representative body of a local authority;
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- Holders of political offices in organisations governed by public international law, as well as holders of political offices in other States, regardless of nationality and residence, when the offence has been committed, in whole or in part, in Portuguese territory.

CJM: Code of Military Justice

CP: Penal Code

Decree-Law No. 28/84: Regime of Anti-Economic and Public Health Offences

Public Employee: For the purposes of criminal law, and in accordance with Article 386 of the Penal Code, the following are considered to be public employees:

- The civil servant;
 - The administrative agent;
 - Arbitrators, jurors and experts;
 - Whoever, even temporarily or temporarily, for remuneration or free of charge, voluntarily or compulsorily, has been called upon to perform or participate in the performance of an activity falling within the scope of the administrative or judicial public service, or, in the same circumstances, to perform duties in or participate in public-benefit bodies;
 - For the purposes of committing the crimes of corruption, influence peddling and undue receipt of advantage:
 - Judges, officials, agents and equivalent of organisations governed by public international law, regardless of nationality and residence;
 - Officials who are nationals of other States, when the offence has been committed, in whole or in part, in Portuguese territory;
 - All those who perform functions identical to those described in paragraph 1 within the scope of any international organisation governed by public law of which Portugal is a member, when the offence has been committed, in whole or in part, in Portuguese territory
 - Magistrates and officials of international courts, provided that Portugal has declared that it accepts the jurisdiction of these courts;
 - All those who exercise functions within the scope of out-of-court dispute resolution procedures, regardless of nationality and residence, when the offence has been committed, in whole or in part, in Portuguese territory
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- Jurors and arbitrators who are nationals of other States, when the infraction has been committed, in whole or in part, in Portuguese territory.

Law No. 34/87: Regime of Crimes of Responsibility of Holders of Political Offices

Law No. 50/2007: Criminal Liability Regime for Unsportsmanlike Conduct

Law No. 20/2008: Criminal Liability Regime for Crimes of Corruption in International Trade and Private Activity.



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ANNEX 5 – REPORT OF INFRACTIONS FOR NON-COMPLIANCE WITH THE MANUAL

Report of infractions for non-compliance with the Manual of Ethical Risk and Corruption Control Mechanisms

Article 7, paragraph 3 of Decree-Law no. 109-E/2021, of 9 December

On [●], it came to the attention of the signatory, in his capacity as Ethics Officer, that there had been an infringement of the Manual on Mechanisms for the Control of Ethical and Corruption Risks which, for the purposes of article 7 of the General Regime for the Prevention of Corruption ("RGPC"), established in Decree-Law No. 109-E/2021, of 9 December, must be read in conjunction with the Code of Ethical Conduct...

The offence in question was committed on [date/period] and consists of a breach of the provisions of point [●] of ENGIE's Manual on Ethical Risk and Corruption Control Mechanisms, which refers to [●].

[The sanction applied to the offender was [●].]

The following measures [have been/will be implemented] with a view to preventing similar situations and raising awareness among ENGIE employees and Members of the Governing Bodies of the need and importance of complying with the Manual on Ethical Risk and Corruption Control Mechanisms:

[●];

[●].

Date: [●]

Ethics Officer,



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