

# General Principles for Criminal Risk Prevention

Listed below are the code of behaviour and general conduct principles expected of Endesa Group employees. They are values that the company considers key for it to be able to achieve its business goals and prevent criminal risks materialising within the company.

Specifically, these behaviour guidelines are aimed at all staff, associates, consultants, natural or legal persons who carry out duties related to representation, administration, supervision, management or control, all persons who are hired on a permanent or temporary basis, and all those who act in the name of, or on behalf of the company. In addition, the Endesa Group requires that all its subsidiaries and investees, as well as major suppliers and partners, adopt a code of conduct consistent with the general principles set out below.

## In general

1. Endesa Group employees must respect and comply at all times with the principles set out in the Code of Ethics and the Zero Tolerance Plan Against Corruption, as well as with the values and standards of practice expected of employees in this respect.
2. Employees are not allowed, within their professional capacity, to offer, promise or accept gifts, services, fringe benefits or favours, in order to make personal gain or advantage, as established by the Code of Ethics and the Zero Tolerance Plan Against Corruption.
3. It is mandatory to observe the rules laid out in the "Protocol regarding acceptance and offering of gifts, presents or favours".
4. All Endesa Group personnel, partners, associates, suppliers and customers, have an Ethics Channel at their disposal, where, confidentially, they must report any behaviour or activity that violates the principles established in the company's ethics rules, whether it affects them directly or as third parties.
5. Endesa Group employees who identify possible fraud should act in accordance with the procedures laid out for this purpose. Under no circumstances should they act individually to try to resolve the possible incident, but they should notify the Audit Department.
6. All Endesa Group staff are required to receive training on ethical standards.
7. Transparency and honesty are values that must be assumed by all Endesa Group employees. Any conduct suspected of violating these principles must be reported to the appropriate person, using the channel provided for this purpose, as stated in the company's internal rules.
8. The segregation of duties is established as a guiding principle for the allocation of responsibilities.

9. Endesa Group employees should avoid situations that may lead to conflicts of interest and refrain from personally benefitting from information on business opportunities that come to their attention in the course of their work.

### **To ensure the integrity of financial information**

10. It is mandatory to observe the financial controls established by the Endesa Group.
11. Accounting must be carried out according to Generally Accepted Accounting Principles, as well as the principles of clarity and transparency. Similarly, tax assessments are to be performed in accordance with to current tax regulations.
12. Accounting staff will use accounting treatment procedures for transactions in accordance with the Endesa Accounting manual.
13. Accounting and tax personnel must keep and preserve all documentation used in the appropriate file used to carry out their work, for the period of time stipulated by the Group.
14. It is prohibited to take any action that impedes or hampers the work of verification and evaluation by the audit firm commissioned to conduct the mandatory audit of the accounts, or by Treasury officials in any requested review or inspection.

### **In relations with Spanish or foreign Public Administrations**

15. It is mandatory to observe the provisions in the "Protocol for dealing with civil servants and authorities".
16. People who have dealings with Public Administrations must be authorised by their superior to act on behalf of the Endesa Group.
17. Designated personnel must ensure that relationships with Public Administrations are managed in accordance with the law, corporate regulations, the Code of Ethics and the Zero Tolerance Plan Against Corruption.
18. All collaboration agreements and concession arrangements made by personnel assigned to Public Administrations must be made in writing, and all terms and conditions must be specified.
19. Personnel who have dealings with Public Administrations should keep and preserve all exchanged documentation, data and decisions taken, in writing.
20. The guiding principle in meetings with civil servants will be propriety and transparency, steering clear of any type of unlawful behaviour.
21. No employee may falsify information in order to help or harm the Endesa Group. If such action is proposed by the civil servant or Public Administration, it must be rejected and reported to the employee's superior and/or the Audit Department.
22. It is forbidden to offer, promise or accept gifts, services, benefits or favours (including promises of a job offer) to seek preferential treatment of any form in dealings with Public

Administrations, civil servants or public companies, in accordance with the provisions of the "Protocol for dealing with civil servants and authorities".

23. All documentation submitted to Public Administrations in order to obtain financing, funds, grants or subsidies should contain information that is perfectly true. When such funds are received, it is forbidden to use them for purposes other than those for which they were awarded.
24. No cash payments will be made to personnel from Public Administrations unless their procedures do not allow any other form of payment. In such a case, there must be express authorisation and adequate supporting documentation.

### **In the management of cash flows**

25. It is forbidden to cause or help to cause, engage in behaviour or take actions that may hamper the prevention of money laundering or involve in any way the financing of terrorism.
26. Individuals are required to comply with the legislation on the prevention of money laundering and must adhere to and respect the provisions of the law.
27. It is forbidden to accept payment in cash, except from customers involving small sums.
28. Cash payments are not allowed, unless no other form of payment is accepted. In this case, suitable documentary evidence is required.
29. To ensure transparency, all transactions must include information on the counterparty's registered address or domicile and the bank used.

### **In commercial transactions and billing**

30. The principles of clarity and transparency apply to all employees, who must ensure that their actions may not be interpreted as deceptive to third parties.
31. All commercial transactions must be conducted with the utmost transparency, steering clear of any manner of preferential treatment.
32. It is forbidden to negotiate any contract or business on behalf of the Endesa Group without the relevant authorisation from the departments that are affected. This restriction applies equally to external sales personnel and distributors.
33. Whenever a non-standard commercial contract is to be arranged, the modified clauses should be checked by the Legal Department, and the Demand and Prices unit must be duly notified.
34. In the event of a manifest error in a customer's data, it is the customer who must amend the data using the procedures established for this purpose.
35. It is forbidden to act on behalf of customers without having received a simple mandate to do so from them.

36. The Legal Department and the Audit Department must be informed of any possible deceit discovered by an employee.
37. No transactions or asset disposals may be performed without authorisation from the affected department.
38. The procedures established by the company to prevent double billing or fraudulent billing must be upheld.
39. The procedures for reviewing the good working order of measurement devices must be upheld.

### **In the management of public information and inside information**

40. Operating procedures regarding information and/or documentation published in any form, spoken or written, must be implemented and upheld.
41. It is forbidden to provide data or proprietary information to the media without having submitted the documentation to the review body responsible for it.
42. Lines of Business and Corporate Areas that make external communications in the course of their duties and responsibilities must obtain prior clearance from the External Disclosure Unit, except in emergency cases (e.g. the filing of significant events).
43. It is forbidden to disseminate false or misleading information with the aim of manipulating the prices of shares, derivatives or underlying activities.
44. No Endesa Group employee may use, either for his/her own gain or for a third party's advantage, inside information to which they may have had access as a result of their professional activities or the duties undertaken on behalf of Endesa.
45. It is mandatory to comply with internal rules concerning the handling of information within the framework of professional development.

### **In the use of personal data**

46. It is vital to respect the personal and family privacy of everyone, whether company employees or other people whose information may be accessed, and to always act in accordance with the law.
47. It is forbidden, except under cases prescribed by law, to communicate or disseminate personal information without the consent of the interested party.
48. Personnel allowed access to personal data must comply strictly with the rules and established procedures as well as the applicable laws.
49. All authorisations for the use of personal data must correspond to specific requests, refer to specific data and have a specific time frame, and a record must be kept of what data each person can access and for what purpose they may do so.

50. All employees who use personal data must undergo training courses specifically related to compliance with personal data protection legislation.

### **In the use of software and IT tools**

51. Unauthorised use of IT systems and documentation belonging to the company is forbidden; the same applies to IT systems and documentation belonging to third parties, to which employees may have access during the course of their work.
52. It is mandatory to comply with internal rules concerning the handling of digital information and the use of software and the Internet, within the framework of professional development.

### **In the use of industrial or intellectual property**

53. It is forbidden to download from the Internet or install programmes without the express authorisation of the Systems and Telecommunications Department.
54. Endesa employees will use training material supplied by the company.
55. Images, texts and drawings that are protected by intellectual property rights that are not copyrighted by the company will not be used for profit.
56. Employees must use only the company's own software or software which they are authorised to use having acquired licenses.

### **In the use of third party information**

57. It is forbidden to bring into the company any physical or electronic information or documentation belonging to another company without having been given permission to do so by the company concerned.
58. It is forbidden to disclose, disseminate or transfer information concerning other companies obtained as the result of a particular relationship with said company. Where it is necessary to perform a specific task, disclosure of such information must be submitted to the Legal Department for approval.
59. In no case is it acceptable to use information about other companies that might be considered confidential or secret.

### **To ensure orderly town and landscape planning and protect the environment**

60. It is mandatory to adhere to and uphold the established procedures to ensure compliance with town planning and mining regulations.
61. All Endesa Group employees have a duty to notify their supervisors in the event of a breach of town planning or mining regulations.
62. All employees are governed by the principle of environmental protection, and must promote the proper use of natural resources to protect, preserve and restore the environment.

63. Any claim relating to the environment received from a customer, supplier, distributor or partner of the Endesa Group must be forwarded to the Environment and Sustainable Development Department. Even if the claim is resolved immediately by the person in charge, it must nonetheless be reported.
64. All subcontractors must adhere to the Endesa Group's commitments to environmental sustainability.
65. Suppliers are obliged to comply with all applicable legal requirements, as well as those of the Environmental Management System, where such a system is in place at the facility under contract.
66. The recommendations issued by national nuclear safety watchdogs should be studied by all Endesa Group employees to whom they might apply.
67. It is forbidden to falsify or omit information on any environmental issue.