



Whistleblowing Management Policy

Speak Up

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0. VERSION HISTORY

Version	Date approved	Prepared by	Approved by	Observations
1	09/12/2024	E&C, L&G	EBD	Initial issuance

1. FRAMEWORK

The EDP Group has long pursued a policy of trust and transparency in the way it carries out its activity and relates to all its *stakeholders*, making its options in this area clear through the Code of Ethics, the Integrity Policy and other highly relevant documents published over more than a decade, which define the company's principles and commitments in this area. This policy of trust and transparency naturally includes channels for reporting allegedly unethical behaviour, which all *stakeholders* - employees, customers, suppliers and other third parties - can use when they consider that the company's ethical and integrity principles may be at *stake*.

The developments we have seen in this area, with the proliferation of different types of legislation, but with the common denominator of regulating matters that were previously subject to ethical and moral judgement, confirm that EDP's early and determined decision to self-regulate on this type of issue was the right one.

Given the growing concern on the part of legislators to regulate matters that previously depended on the commitments defined by each company, EDP, maintaining its policies as always, has been implementing the necessary adaptations to fully guarantee compliance with this legislation.

In this position is Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of natural persons who report breaches of European Union law (hereinafter, "European Whistleblower Protection Directive" or "Directive"), which established the legal obligation to define and implement a whistleblowing channel for any legal person that employs 50 (fifty) or more workers, or that carries out certain activities provided for in the aforementioned Directive. Alongside the implementation of the established provisions, and to foster even greater stakeholder confidence in EDP's actions in this area, the company reviewed and updated its whistleblowing management process, the procedures arising from it and the technological support of its existing reporting channels. In compliance with the new legislation, the company has also created its own whistleblowing channels (henceforth "*Speak Up*" Channels).

This update of the whistleblowing management process now more clearly reflects the decisive importance of fulfilling EDP's compliance obligations, particularly regarding the intervention of Ethics & Compliance in investigating and proposing the resolution of issues that are now also based on specific legislation.

In this context, the purpose of this Policy, which is transversal to all EDP Group companies, is to establish the rules applicable to the procedure for receiving, processing, resolving and registering communications and complaints made through the *Speak Up* channels, in order to ensure strict compliance with the law for all whistleblowers, in compliance with strict business ethics, encouraging any founded complaint in good faith to be submitted in a safe and effective manner, without any fear of retaliation.

All those who submit complaints through the *Speak Up* channels are also guaranteed the confidentiality that the matter requires. A corporate *Speak Up* culture is only effective if it is underpinned by the utmost reserve, providing whistleblowers, defendants and interested parties with a procedure that complies with the highest standards of ethics and conduct, promoting trust and the effective reporting of situations that constitute violations of ethical principles and commitments.

2. PURPOSE

The purpose of this Policy is to establish the governance model, responsibilities and organisation of the whistleblowing management process, as well as the rules and principles applicable to the activity of managing whistleblowing received by all companies or entities that are part of the EDP Group, regarding allegedly unethical behaviour and/or behaviour that does not comply with the law and internal regulations in force, always in strict compliance with the legal framework applicable in the countries where the Group is present.

3. REFERENCES

This Policy is framed by the following main internal and external references:

- EDP Code of Ethics
- Regulations of the EDP Ethics Commission and the EDPR Ethics Commission
- Speak up Whistleblowing Management Procedure
- EDP Group Integrity Policy
- Criminal Compliance Policy
- EDP Group Compliance Standard
- European Whistleblower Protection Directive
- Local legislation transposing the European Whistleblower Protection Directive (as detailed in **Annex I**)
- Decree-Law no. 109-E/2021, of 9 December, creating the National Anti-Corruption Mechanism and establishing the general regime for the prevention of corruption
- Law no. 83/2017
- Foreign Corrupt Practices Act (FCPA) - United States of America
- Bribery Act - United Kingdom
- ISO 37002 - Whistleblowing management systems - Guidelines
- ISO 37301 - Compliance Management Systems - Requirements with guidance for use
- ISO 37001 - Anti-bribery Management Systems

4. TERMS AND DEFINITIONS

The use of the terms identified *below* shall have the following definition within the scope of this Policy:

- a) **Act of retaliation:** an act or omission, including threats or attempts, which, directly or indirectly, occurring in a professional context and motivated by an internal or external complaint or public disclosure, causes, or may cause the complainant, in an unjustified manner, pecuniary or non-pecuniary damage.
- b) **Illicit conduct:** any failure to comply with the law or regulation in force, as well as EDP's internal rules.
- c) **Unethical conduct:** any failure to comply with the principles of the EDP Code of Ethics.
- d) **Whistleblowing:** the act of reporting unethical and/or illegal behaviour.
- e) **Reported person:** the person who, by virtue of the provisions of this Policy, is targeted by the whistleblower as having incurred in the alleged practice of unethical and/or illicit conduct.

- f) **Whistleblower:** for the purposes of this Policy, a whistleblower is the person who makes a complaint using the means made available for this purpose.
- g) **Obligated entities:** EDP Group companies that, by virtue of the transposition of the European Whistleblower Protection Directive and the local legislation in force in the countries where the EDP Group is present, are **obliged** to provide a dedicated channel for general complaints.
- h) **Stakeholder:** a person or organisation that may affect, be affected by, or perceive itself to be affected by a decision or activity, such as shareholders, workers, customers, suppliers, communities, etc.

In addition to the specific definitions mentioned above, the definitions contained in the EDP Group's Code of Ethics and Integrity Policy should be considered.

5. GUIDING PRINCIPLES

Within the scope of the procedure for receiving, processing, resolving, and registering complaints received by EDP Group companies, these will be governed by the following guiding principles:

- a) **Anonymity** - the whistleblower may, if they wish, request anonymity by selecting the respective option on the *Speak Up* Channel form at the start of the communication. Notwithstanding this option, anonymity does not prevent two-way communication between the person responsible for screening, analysing, and managing the processing process and the whistleblower, and the possibility of providing documentation to support the facts reported is maintained through the field created for this purpose on the Channel's support platform.
- b) **Good faith** - all communications must be made in good faith and with adequate justification, and the unjustified use of *Speak Up* Channels may constitute an offence of a disciplinary, civil, or criminal nature.
- c) **Confidentiality** - under the terms defined by this Policy, complaints are treated as confidential information by all those who receive information about the facts reported. Knowledge of its existence and the conclusions of the analysis will be limited to the team responsible, and which needs this information to carry out the respective tasks of receiving and following up communications reported by the Channels created for this purpose, as well as, once the analysis has been finalised and the Ethics Commission's position obtained, the areas or teams that implement the recommendations contained in the process. The identity of the whistleblower can only be disclosed with their consent, or in the context of compliance with a legal obligation or court decision, and in these situations must be preceded by written communication to the whistleblower stating the reasons for the disclosure of the confidential data in question, unless the provision of this information jeopardises ongoing investigations or related legal proceedings.
- d) **Voluntary nature** - this Policy is based on a voluntary whistleblowing scheme.
- e) **Record keeping** - all information relating to the various stages of the process of processing complaints received is recorded in the tools supporting the *Speak Up* Channels, in accordance with the principles described in the Channels' Privacy Policy. The record of reports received must be kept for the period necessary and proposed to fulfil the requirements imposed by the European Whistleblower Protection Directive, or

- other requirements imposed by the corresponding local law and, regardless of said period, during the pendency of judicial or administrative proceedings related to the report.
- f) **Independence and autonomy** - all persons who have, or are suspected of having, a conflicting interest or direct or indirect involvement with the situation being reported are excluded from the investigation and decision-making process, to ensure that the receipt, screening, analysis and filing of reports are handled independently and impartially, guaranteeing the absence of any actual or potential conflicts of interest in the exercise of these functions.
 - g) **Prohibition of retaliation** - EDP Group companies and other entities may not, in particular, dismiss, threaten, suspend, repress, harass, withhold or suspend payments of wages or benefits, demote, transfer or otherwise take any disciplinary or retaliatory action that causes or may cause the whistleblower, in an unjustified manner, pecuniary or non-pecuniary damage, as a result of the communication of an internal or external complaint or public disclosure made in good faith and with serious grounds, during the period specified by the applicable legislation in each case, after said communication. The prohibition of retaliation in any form extends to anyone who assists the whistleblower in the whistleblowing procedure and whose assistance must be confidential, including trade union representatives or employee representatives, to third parties who are linked to the whistleblower and who may be the target of retaliation in a professional context, and to legal persons or similar entities owned or controlled by the whistleblower, for whom the whistleblower works or to whom the whistleblower is professionally linked.
 - h) **Protection of the Whistleblower** - any procedural rights or guarantees recognised, in general terms, to persons who, in the complaint or in the public disclosure, are referred to as the perpetrators of the offence or who are associated with it, namely the presumption of innocence, the guarantees of defence in criminal proceedings and, as far as possible for the investigation of the complaint, the confidentiality of their identity, shall not be prejudiced.
 - i) **Data protection** - the mechanisms and procedures for receiving, registering, and processing complaints covered by this Policy comply with the data protection regulations in force in the countries where the EDP Group operates, as well as the information security regulations.
 - j) **Legal protection** - Whistleblowers, provided their reports are made in good faith, will be protected, and supported, in particular by being guaranteed legal protection and access to the courts to defend their rights.
 - k) **Misuse** - misuse and bad faith use of *Speak Up* channels may expose the whistleblower or other persons involved to possible disciplinary or legal proceedings.

6. SPEAK UP CHANNELS

The EDP Group offers the following *Speak Up* Channels for submitting complaints:

6.1 *Speak Up* EDP and Corporate Channel

A global and transversal channel, available at [Speak up | edp.com](https://speakup.edp.com) and on the *intranet* at [Speak Up | Page](#), which can be used by interested parties from any EDP Group company, or third parties not directly affected, and which welcomes the reporting of complaints about any non-compliance with the law or regulations in force, in particular with EDP's Code of Ethics and internal rules.

6.2 EDP Renováveis *Speak Up* Channel (EDPR)

A global and transversal channel, available on the EDP Renováveis website at [Speak Up | edpr.com](#), and on the Intranet at [Speak Up | Page](#), which stakeholders of any EDPR Group company can use and which gathers the communication of complaints about any non-compliance with the law or regulations in force, namely the Code of Ethics and EDPR's internal rules.

6.3 EDP Brasil *Speak Up* channel

EDP Brasil's whistleblowing channel, also known as the "[Ethics Channel](#)", which can be accessed by EDP Brasil's stakeholders via the link: www.canalconfidencial.com.br/edp/ and which gathers the communication of complaints about any non-compliance with the law or regulations in force, namely the Code of Ethics and EDP Brasil's internal rules.

6.4 Regulated Companies based in Portugal *Speak Up* Channels

Specific reporting channels of E-REDES and SU ELETRICIDADE with a view to reporting doubts and/or complaints about alleged breaches of EDP's Code of Ethics, internal policies, codes, and regulations, as well as doubts and/or complaints related to matters provided for in Law no. 83/2017, and Law no. 93/2021, allegedly verified only in the sphere of the respective company; available at:

- *Speak up* E-REDES: [Speak-up E-REDES | E-REDES](#) and on the *intranet*, at [Speak Up | Page](#);
- *Speak up* SU ELETRICIDADE: [SU ELETRICIDADE](#) and on the *intranet*, at [Speak Up | Page](#).

6.5 Obligated Companies *Speak Up* Channels

Specific whistleblowing channels for obligated entities (except EDP, EDPR, E-REDES and SU ELETRICIDADE) which, in accordance with local law transposing the European Whistleblower Protection Directive, must have their own internal whistleblowing channel to report queries and/or complaints about alleged offences related to the matters provided for in local law and solely within the scope of their company. For all matters not included in local legislation, the stakeholders of these entities must use the Corporate *Speak Up* Channel.

The whistleblowing channels of the obligated entities, available for the presentation of alleged offences related to the matters provided for in the local legislation transposing the European Whistleblower Protection Directive, and solely within the scope of the respective companies, can be accessed via the following *links*:

- **EDP Global Solutions** - [Speak up | edp.com](#) and on the *intranet* at [Speak Up | Page](#);
- **EDP Produção** - [Speak up | edp.com](#) and on the *intranet* at [Speak Up | Page](#);
- **EDP Comercial** - [Who we are | EDP](#) and on the *intranet* at [Speak Up | Page](#);
- **Labelec** - [Speak up | edp.com](#) and on the *intranet* at [Speak Up | Page](#);
- **Tergen** - [Speak up | edp.com](#) and on the *intranet* at [Speak Up | Page](#);
- **EDP Mediadora** - [Speak up | edp.com](#) and on the *intranet* at [Speak Up | Page](#);
- **EDPR PT - Promoção e Operação, S.A.** - [Speak up | edp.com](#) and at *intranet* at [Speak Up | Page](#);
- **EDP Energia Italia SRI** - www.edpenergia.it/

7. GENERAL DESCRIPTION OF THE WHISTLEBLOWING MANAGEMENT PROCESS

7.1 Types of complaint

Complaints can be submitted through internal or external reporting channels.

7.1.1 Internal whistleblowing - Internal whistleblowing is submitted through an internal channel made available by EDP Group companies and in the following terms:

- Access via the *Speak Up* Channels identified in Point 6;
- Filling in the relevant form with all the information requested for the correct investigation of the case, in particular a description of the facts.

7.1.2. External complaints - without prejudice to the possibility of interested parties submitting complaints through EDP's *Speak Up* channels, they may also submit external complaints to the competent authorities, as detailed in **Annex II** to this Policy.

7.2 Screening/preliminary analysis process

Once the complaint has been received, the person designated or competent for this purpose (as explained in point 7.3. *iii*), carries out a screening process to pre-assess whether the situation reported constitutes a complaint without serious, deliberate and manifestly unfounded grounds, considering, in particular: the content of the irregularity reported, the grounds given, and any evidence provided by the complainant. A report without serious, deliberate and manifestly unfounded grounds gives rise to a decision to definitively close the case, and the complainant is informed of this.

A communication concerning a request for information, or a suggestion will be dealt with expeditiously and then closed.

If a conflict-of-interest situation arises for the *Ethics & Compliance Officer* (ECO), the case in question should be referred to the Chairman of the corresponding Ethics Commission, who will be in charge of managing it.

7.3 Investigation

Once the origin of the complaint is confirmed, the investigation phase begins. This consists of the process of collecting, analysing, and investigating facts, conducted in a rigorous, independent, and objective manner, to accurately determine the credibility of a complaint, the circumstances that gave rise to it, the identification of the parties involved, whether the situation in question constitutes unethical and/or illicit conduct, the respective root causes and the potential impacts/consequences arising from it.

i. **Contacting the whistleblower**

Throughout the process, the investigating officer may request, via the *Speak Up* Channel, additional information or supporting documentation from the complainant, even if they choose to remain anonymous, to better assess the facts of the complaint.

ii. Urgent measures and immediate action

Without prejudice to the final decision on the complaint submitted, in situations of manifest urgency and seriousness, appropriate measures must be adopted to protect the interests of EDP and/or interested parties in the face of the irregularities detected.

iii. Governance model / Competence

Complaints submitted to the *Speak Up* Channels are accessed by the following actors according to the issues in question:

- a) All complaints are accessed by the ECO, who will promote the respective investigation process; they are also accessed simultaneously by the three (3) members of the Ethics Commission.
- b) If the accused is a member of EDP's *management (senior directors, executive directors, and senior executive directors, including ECO)*, regardless of the issue in question, the complaint will be handled exclusively by the Chairman of the Ethics Commission, and if necessary, with the support of an internal or external investigation team to be appointed by the Chairman.
- c) Where local legislation so requires, complaints relating to situations that could constitute moral and/or sexual harassment, after confirmation of their qualification through the preliminary analysis, are referred for parallel analysis by the *Labour* area of *Legal & Governance (L&G)*.
In the specific case of EDP Spain, regarding acts of harassment and violence at work, ECO refers the complaint to the Commission for the Investigation of Harassment and Violence at Work (CIAVL), provided for in that company's Collective Labour Agreement, so that it can promote the respective investigation.
- d) Complaints concerning financial matters (accounting, internal accounting controls and audits) are also forwarded to the Financial Matters Commission (FMC), which may recommend the development of complementary actions to those foreseen in the investigation process.
- e) Complaints submitted through the *Speak Up* channels of the Obligated Companies (excluding EDP and EDPR) and the *Speak Up* channels of the Regulated Companies regarding matters covered by the European Whistleblower Protection Directive and, in the case of the Regulated Companies, matters covered by their respective Codes of Conduct, are accessed by the ECO and the person specifically responsible for the company in question, who promote the respective investigation process.

7.4. Classification of the complaint, conclusion of the procedure and decision

As a result of analysing and investigating each of the complaints submitted about unethical and/or illegal conduct, the ECO will send a proposal for an opinion to the Ethics Commission, which will issue the respective decision. This decision may consider the complaint:

- a) **Founded:** the enquiries carried out confirm the offence complained of.
- b) **Unfounded:** the enquiries carried out confirm that the complaint lodged does not constitute an offence.
- c) **False/without merit:** the steps taken confirm that the complaint is false or without merit.

- d) **Inconclusive:** the steps taken do not allow us to determine whether the complaint is founded, unfounded or false/without merit, considering the lack of sufficient evidence and/or information.
- e) **Not investigated:** The information or evidence obtained does not allow an adequate investigation process to be conducted and concluded.
- f) **Withdrawal:** the complainant has decided to drop the complaint.

As a result of the recommendations or proposals for corrective measures issued by the Ethics Commission on the complaints submitted, the management body or the respective area of the company in question will be competent to adopt and implement the decisions that seem appropriate given the situation reported.

In the case of complaints about financial matters, the FMC is notified of the position adopted by the Ethics Commission.

At EDP Spain, in the event of reports of harassment and violence in the workplace, the CIAVL will act in accordance with the procedure defined in the Collective Labour Agreement, communicating the result of its actions to the ECO, coordinating the investigation process with the latter.

The process is finalised when it is registered in the *Speak Up* Channel support tool, and the whistleblower is informed of this within the legally prescribed time limits.

8. SUPERVISION AND REPORTING

Ethics & Compliance periodically reports on its activity in the context of the complaints it deals with.

9. FINAL PROVISIONS

Ethics & Compliance, in coordination with *Legal & Governance*, is responsible for reviewing this Policy on a biannual basis, or whenever there are relevant changes in the applicable legal framework and in the context of the activities carried out by the EDP Group, and whenever new elements arise that demonstrate its inadequacy, submitting the proposed changes to the EDP Executive Board of Directors for approval.

10. DISCLOSURE

This Policy is publicised on the *websites* of the EDP Group companies, on the *websites* of the Obligated Entities that have them, and on the *websites* of the Regulated Companies, together with the respective *Speak Up* channels.

ANNEX I - LOCAL LEGISLATION TRANSPOSING THE DIRECTIVE

- **Decree-Law no. 93/2021, of 20 December**, establishing the general regime for the protection of whistleblowers (Portugal).
- **Law no. 2/2023, of 20 February**, regulating the protection of people who report breaches of the **law** and the fight against corruption (Spain).
- **Decree No. 2022-1284 of 3 October 2022** on the procedures for collecting and processing complaints issued by whistleblowers and establishing the list of external authorities provided for by Law No. 2022-401 of 21 March 2022 to improve the protection of whistleblowers (**France**).
- **Law No. 4990/2022** on the Protection of Whistleblowers under EU Law - Transposition of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (L 305) and other urgent legislation (**Greece**).
- **Legislative Decree No. 24 of 10 March 2023** implementing 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 and laying down provisions for the protection of persons who report breaches of national law (**Italy**).
- **Amendment of the Whistleblowers' Chamber Act and certain other laws to implement Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019** (DO 2019, L 305) and certain other amendments (**Netherlands**).
- **Law no. 361 of 16 December 2022** on the protection of whistleblowers in the public interest (**Romania**).
- Law on better protection for whistleblowers and on the application of the Directive on the protection of whistleblowers who report breaches of EU law - Hinweisgeberschutzgesetz - HinSchG (**Germany**).
- **Law of 8 December 2022** on whistleblowing channels and protection of whistleblowers in federal public sector bodies and in the integrated police, and the Law of 28 November 2022 on the protection of whistleblowers against violations of national or Union legislation established within a legal entity in the private sector, published on 15 December 2022, which entered into force on 15 February 2023 (**Belgium**).
- **Act CLXV of 2013 on Complaints and Public Interest Disclosures** (**Hungary**)

ANNEX II - EXTERNAL WHISTLEBLOWING CHANNELS

External complaints are submitted to the authorities that, in accordance with their powers and competences, should or could have knowledge of the specific matter in question:

Spain:

- Anti-corruption channel available on the Transparency Portal of the Regional Government of the Principality of Asturias: <https://transparencia.asturias.es/transparencia>

Portugal:

- Public Prosecutor's Office;
- Criminal police forces;
- Bank of Portugal;
- Independent administrative authorities;
- Public institutes;
- General inspectorates and similar bodies and other central services of the State's direct administration with administrative autonomy;
- Local authorities;
- Public associations.

In cases where there is no competent authority to receive/analyse the complaint, or in cases where the complaint is aimed at a competent authority, it should be addressed to the National Anti-Corruption Mechanism. If the latter is the target, the complaint should be made to the Public Prosecutor's Office, which will open an enquiry whenever the facts described in the complaint constitute a criminal offence.

Italy:

External complaints channel of the National Anti-Corruption Authority ("ANAC"):

[Whistleblowing - www.anticorruzione.it](http://www.anticorruzione.it)

Hungary:

- External reporting channel of the Hungarian National Authority for Data Protection and Freedom of Information;
- Secure electronic public interest reporting system operated by the Commissioner for Basic Rights: <http://www.ajbh.hu/ugyinditas-azonositas-nelkul>

Romania:

- Public authorities and institutions that, under special legal provisions, receive and resolve complaints about violations of the law within their sphere of competence;

- National Integrity Agency; and
- Other public authorities and institutions to which the National Integrity Agency sends reports for competent resolution.

Greece:

National Transparency Authority available via the following link:

[Εθνική Αρχή Διαφάνειας - ΚΑΤΑΓΓΕΛΙΑ \(aead.gr\)](https://www.aead.gr/)

Electronic platform: [External NTA Whistleblowing Platform \(aead.gr\)](https://www.aead.gr/)

Email address: external.whistle@aead.gr

Lenorman 195 & Amfiaraou, 10442, Athens

Through a face-to-face meeting, which takes place at the request of the applicant via the telephone line 2132129870 or the e-mail address: external.whistle@aead.gr.

France:

According to the Sapin II Law, external complaints can be submitted to the following authorities:

- Competent authorities among those designated by the Sapin II Law;
Defender of Rights, who forwards them to the authority(ies) best placed to recognise them;

Judicial authorities;
- European Union institution, body, or agency competent to collect information on infringements falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019.

Germany

- Federal Office of Justice
- Federal Financial Supervisory Authority (BaFin), and
- Bundeskartellamt

Poland

- Public authorities;
- National Labour Inspectorate, if the complainant is unable to determine the public authority competent to accept the complaint;
- Police - if it's a report of a crime; and
- Prosecutor - if it is an external complaint of a violation of the law on the application of European Union laws, the financial interests of the Union or corporate tax, which may constitute a criminal offence.