

# ETHICAL CHANNEL REGULATIONS

## TABLE OF CONTENTS

1.OBJECTIVES OF THE DOCUMENT AND AREA OF APPLICATION .....	2
2.UNIT IN CHARGE OF THE DOCUMENT .....	2
3.REFERENCES.....	2
4.DEFINITIONS AND ACRONYMS .....	3
5.WHISTLEBLOWER.....	4
6. CONTENT OF THE REPORT.....	4
7. GUARANTEE OF ANONYMITY AND PROTECTION AGAINST "BAD FAITH" REPORTS.....	4
8. REPORT MANAGEMENT PROCESS.....	5
9. DISCIPLINARY MEASURES.....	7
10. REPORTING.....	7

# ETHICAL CHANNEL REGULATIONS

## 1. OBJECTIVES OF THE DOCUMENT AND AREA OF APPLICATION

The purpose of this document is to describe the process through which Enel Chile S.A. manages the reception, evaluation, in-depth analysis and feedback regarding the reports submitted by any person, including anonymous reports, as well as the commitments assumed by the company to guarantee the protection of the rights of the whistleblowers and the persons involved.

Enel Chile S.A. is committed to ensuring that reports are handled diligently and with the appropriate thoroughness, that each whistleblower receives a response within the time required by the applicable regulations, and that the information reported and the identity of the persons involved are handled respecting the requirements of confidentiality and protection. The Company undertakes to ensure that no retaliation against whistleblowers or any person with specific protection rights will be tolerated, unless it is proven that the whistleblower is reporting in bad faith.

The regulations shall be implemented and applied to the extent possible within the company and in compliance with applicable laws and governance rules, including any provisions relating to the stock exchange (including the Sarbanes-Oxley Act) and business segregation, which, in any event, prevail over the provisions contained herein.

## 2. UNIT RESPONSIBLE FOR DRAFTING THE DOCUMENT

LCA Chile

## 3. REFERENCES

- Code of Ethics of Enel Chile S.A.
- Zero Tolerance to Corruption Plan.
- Human Rights Policy.
- Criminal risk prevention model in accordance with Law No. 20.393/2009.
- Internal Audit Guidelines.
- Enel Global Compliance Program (EGCP).
- Policy No. 18 dated July 19, 2023, "Whistleblowing".
  
- Guidelines of the Enel Group's Internal Control and Risk Management System.
  
- Cybersecurity guidelines.
  
- Policy No. 344 "Application of the Privacy Policy within the Enel Group".
  
- Policy No. 431 Workplace Harassment.
  
- Policy No. 347 "Personal Data Breach Management".
  
- Organizational Procedure No. 593 "Preparation of the Group's Sustainability Report and Consolidated Non-Financial Statement".

#### 4. DEFINITIONS AND ACRONYMS

- **Compliance Programs:** these include the Code of Ethics, the Human Rights policy, the Zero Tolerance to Corruption Plan, Enel's global compliance program, the Criminal Risk Prevention Model in accordance with Law No. 20,393/2009 and any other equivalent document adopted at country level.
- **Directors' Committee:** with respect to whistleblowing, this corporate body composed of Company Directors (comprised of three independent directors), supervises, among other matters, the management by the Internal Audit Function of reports of violations in the areas of accounting or auditing, in accordance with Section 301 of the Sarbanes-Oxley Act (SOX).
- **Board of Directors:** with respect to reports, this corporate body shall supervise the management of the Internal Audit Function with respect to all the reports indicated in Chapter 5 of these Regulations, with the exception of those matters that should be the exclusive responsibility of the Directors' Committee, in accordance with the provisions of Section 301 of the Sarbanes Oxley Act (SOX).
- **Whistleblowing:** any communication regarding conduct, even by omission, or practice that may cause economic damage or unfair prejudice, even if only in terms of reputation, to the Company, Enel Chile S.A. personnel or third parties.
- **Detailed report:** report that makes it possible to identify facts, events or circumstances sufficient to carry out an internal investigation (e.g. type of violation committed, reference period and amount if any, reasons and objectives of the violation, company concerned, persons/organizational unit involved, etc.).
- **Bad faith report:** false or unfounded report, as a result of a related investigation based on objective elements, which demonstrate the "bad faith" of the person who filed the report with the purpose of damaging or causing patrimonial or moral damage to the person and/or company about whom the report was filed (e.g. in case of libel or defamation).
- **Operational reports:** reports that may be passed on to other relevant units, according to their roles and responsibilities (e.g. reports about commercial issues such as billing reports).
- **Third parties:** external parties with a relationship of interest with the Company (e.g. customers, suppliers, external auditors independent of the company, consultants, advisors, collaborators and stakeholders in general).
- **Work context:** Work or professional activities, present or past, through which, regardless of their nature, a person acquires information about violations and in the context of which he or she may be at risk of retaliation if he or she reports them.
- **Control body:** A collegiate or unipersonal body endowed with autonomous powers of initiative and control responsible for supervising the operation of and compliance with the Criminal Risk Prevention Model.
- **P&L:** Management of people and organization.
- **LCA:** Legal and corporate affairs management.
- **Personal Data:** (i) any information relating to a Data Subject with particular reference to name, identification number, location data, an online identifier or to one or more of the characteristic elements of his or her physical, physiological, genetic, mental, economic, cultural or social identity, or (ii) any information relating to a Data Subject that is regulated by the applicable Data Protection Law.
- **Data protection law:** The data protection law applicable to a legal entity of the Enel Group in relation to personal data and related processing activities carried out.

## 5. WHISTLEBLOWER

This Regulation applies to any person who files a report related to the violations mentioned in the following paragraph. By way of example, but not limited to, it applies to persons within the company, whether directors, officers, executives, managers, employees and collaborators, former employees or persons involved in the hiring process, external personnel, freelancers and consultants who maintain a collaborative relationship with the company; workers or collaborators who supply goods or services or carry out works on behalf of the company; volunteers, paid or unpaid, who provide their services; shareholders and persons with administrative, management, control, supervisory or representative functions, even if such functions are exercised merely de facto; representatives of communities or other interested parties.

For the purposes of this document, reports shall refer to:

- Administrative, accounting, financial, civil and/or criminal offenses, including those related to the criminal liability of legal entities.
- Violations of the Enel Chile S.A. Criminal Risk Prevention Model.
- Violations of the Enel Group Compliance Program, which includes the Code of Ethics, the Human Rights Policy, the Zero Tolerance to Corruption Plan and the Enel Group Global Compliance Program.
- Violations of the workplace harassment policy, of the policies and procedures on conflicts of interest, of the health, safety and environmental policies and, in general, any possible conduct, including by omission, or practice that may cause economic damage or unfair prejudice, even if only in terms of reputation, to Enel Chile S.A., to Enel Chile S.A.'s people or to third parties.

## 6. CONTENT OF THE REPORT

For management purposes, complainants must provide any information that may be useful to allow a verification to corroborate the facts reported. Therefore, the report must contain the following elements:

- a. The identity of the whistleblower in case he/she does not prefer to remain anonymous, in which case the report will be analyzed and investigated.
- b. A clear and complete description of the facts complained of and the reasons why it considers the conduct to be unlawful or non-compliant.
- c. If known, the circumstances of time and place in which the acts were committed.
- d. If known, the personal data or other elements that allow the identification of the person or persons who allegedly perpetrated the denounced acts.
- e. The indication of other persons who can testify about the facts denounced.
- f. The indication of any document that may confirm the basis of these facts.
- g. The indication of any other subjects among those indicated in letters a) to e) of paragraph 7.1 to whom the protections provided for the whistleblower should be extended.
- h. Any other information or document that may provide useful information on the existence of the reported facts.

## 7. GUARANTEE OF ANONYMITY AND PROTECTION AGAINST "BAD FAITH" REPORTS.

### 7.1 Guarantee of anonymity

The Company's personnel involved in the reception and management of reports will guarantee maximum confidentiality, using for this purpose, communication criteria and adequate means to protect the identity and integrity of the persons mentioned in the report, as well as the anonymity of the person making the report, in order to avoid any form of retaliation. In all cases, the information and data acquired shall not be transmitted to parties not involved in the process described in this document.

Enel Chile S.A. assures its commitment to guarantee that no act of retaliation will be carried out due to a report, unless it is a Bad Faith report.

Any act that may give rise to the mere suspicion of being a form of arbitrary discrimination or criminalization, or any behavior, action or omission, even in the degree of attempt or threat, that causes or may cause unfair prejudice to the complainant, directly or indirectly, will not be tolerated, unless it is a Bad Faith report.

These protection guarantees shall also extend to:

- a) Persons who assist the whistleblower in the whistleblowing process and who work in the same work context, whose assistance must be kept confidential (so-called "facilitators").
- b) Persons in the same work environment as the whistleblower and who are related to him/her by a stable affective or family relationship within the fourth degree.
- c) Co-workers of the whistleblower who work in the same environment and who have a regular or current relationship with the complainant.
- d) Entities owned by the whistleblower or for which the same person works, as well as entities operating in the same work environment as the aforementioned persons.
- e) Any other person who should be considered as having similar protection rights according to specific local regulations.

## **7.2 Protection against allegations of "bad faith".**

Company personnel, at all levels, must collaborate in maintaining a climate of mutual respect for the dignity, honor and reputation of the individual.

The company will make every effort to prevent attitudes that may be considered offensive, arbitrarily discriminatory or defamatory. Therefore, and also in compliance with the values and principles included in the Code of Ethics, the company undertakes to ensure adequate protection against any allegations made in bad faith, to reprimand and sanction such conduct and to inform the persons/companies involved in allegations of "bad faith".

## **8. REPORT MANAGEMENT PROCESS**

### **8.1 Receipt of reports**

The company provides specific communication channels for submitting reports. Reports received through Enel Chile S.A.'s internal whistleblowing channel are handled by the Audit Function. Reports can be submitted in the following ways:

- In writing, via web, through the online report system that will be available for this purpose.
- By telephone by calling the numbers accessible through the above website.
- At the request of the complainant, by means of a direct meeting set within a reasonable period of time through the aforementioned channels.

As part of the management of the internal reports channel, the corresponding Audit Unit shall acknowledge receipt of the report to the whistleblower within 7 days from the date of receipt.

Whoever receives a report outside the internal reporting channels, shall transmit it to the Audit Function, preferably through the internal reporting channels, as soon as possible, and in any case within 7 days, in original and with any attachments, respecting the criteria of maximum confidentiality in compliance with the Data Protection Act, with the appropriate methods to protect the complainant, the identity, honorability of the persons reported, and taking care to simultaneously notify the whistleblower of its transmission to the Audit Function.

The Company undertakes not to use the reports beyond what is necessary for their adequate follow-up.

The processing of Personal Data related to the management of the reports shall be carried out adopting the appropriate security measures in compliance with the Data Protection Law.

## 8.2 Report analysis and investigation

The Internal Audit Function files each report received by updating the report management, monitoring and reporting system, and conducts a preliminary analysis of its content.

As part of its analysis and verification activities, the Audit Function maintains dialogue with the obligated entity, and may request, if necessary, extensions to the reports.

After preliminary analysis, the Internal Audit Function identifies:

- Reports that are not related to a possible violation of Chapter 5 of these Regulations and that may be forwarded to the corresponding unit, in accordance with its functions and responsibilities (operational reports).
- Unfounded, manifestly unfounded reports and reports that have already been subject to specific verification activities in the past and have already been archived (when no new data, facts or circumstances arise that require additional verifications).
- Report where it is possible to identify facts, events or circumstances sufficient to carry out an internal investigation (non-operational -detailed- reports).

Upon completion of the preliminary analysis, the Internal Audit Function:

- It stores non-detailed reports and those manifestly unfounded, as well as reports that have already been subject to investigation and have been stored in the past (where no new information, facts or circumstances arise that require further investigation);
- Submits to P&L and LCA Managers and/or their delegates any reports containing facts or events relevant to possible prosecution and those for which consultation is deemed necessary prior to conducting a verification;
- It submits to the competent Control Bodies the reports that fall within its competence, respecting the limits of protection of the confidentiality of the persons involved.

As part of the investigation activity aimed at identifying, analyzing and evaluating any possible element that proves the validity of the reported events, the Internal Audit Function:

- Defines a specific investigation plan for the detailed allegations and, to this end, identifies the most appropriate investigation methods and tools, including advisory/technical services provided internally or by external agencies;
- You can directly perform an in-depth analysis and obtain information directly from the organizational structures concerned and/or through the personnel involved.

The analysis and investigation activities will be concluded within 90 days from the receipt of the report by the internal audit function, ensuring that the reporter receives an appropriate response within the same period.

The Internal Audit Function conducting the investigation ensures the traceability of data and information, and is responsible for properly storing all documentation collected (whether in paper or electronic format) for five years from the date of closure of the investigation.

In order to ensure the proper management of reports and related investigations, the Internal Audit Function prepares and updates a report management, monitoring and reporting system with an indication of the reports received, their classification and progress status.

Following the investigation activity, the internal audit area will prepare a report closure form, incorporating the activities carried out, including, when a violation is proven, recommendations for corrective actions previously validated with Management.

The storage of reports and related documentation is subject to appropriate security measures in accordance with applicable Data Protection Law and Enel's Cybersecurity Guidelines.

## 9. DISCIPLINARY MEASURES

Without prejudice to any legal action in defense of the company and in accordance with the provisions of the collective bargaining agreement or other applicable national laws, the company will take appropriate disciplinary and legal action against:

- Perpetrators of "bad faith" reports, as provided for in Chapter 7 of these Regulations.
- Those who have omitted or delayed the transmission of a report received erroneously in accordance with the provisions of Chapter 7 of these Regulations.
- Persons responsible for violating the system of internal procedures or relevant applicable laws, and/or intentionally failing to detect or report any violations or making threats or retaliating against persons who file reports other than Bad Faith Reports.

Any other hypothesis of improper use or intentional instrumentalization of the institute of the report subject to this procedure is also a source of liability, both in disciplinary proceedings and in other competent venues.

Disciplinary measures shall be proportionate to the extent and seriousness of the misconduct found and may go as far as termination of employment.

## 10. REPORTING

In accordance with the provisions of the Code of Ethics and the legislation applicable to the company, the Internal Audit Function shall prepare a report on the violations verified during the investigation activity, which:

- submits to the Directors' Committee, on a semi-annual basis, exclusively the allegations of violations in the areas of accounting or auditing, in accordance with the provisions of Section 301 of the Sarbanes Oxley Act (SOX), indicating the allegations received and the related monitoring within the reporting period, providing adequate information on proven violations;

- at least once a year, is submitted to Sustainability Country for the purposes of the Sustainability Report and/or the Group's Consolidated Non-Financial Statement, always taking

care to provide statistical information and not details that could compromise the confidentiality of the reports and their proper processing;

- It submits to the Controlling Bodies the cases submitted to them at the end of the preliminary analysis and, in all cases within the competence of the Controlling Bodies and the Board of Directors.

Within the scope of whistleblowing activities, all information that can trace, even indirectly, the identity of the whistleblower and all persons involved in the whistleblowing is anonymized.

**Santiago, Chile, September 7, 2023**

