

**REGULATION FOR INFRACTIONS' REPORT**  
**(WHISTLEBLOWING)**

## **1. Purpose**

- 1.1.** The Obligated Entities (hereinafter "Obligated Entities") hereby adopt this regulation (hereinafter the "Regulation") for the purposes of the German Whistleblower Protection Act (Hinweisgeberschutzgesetz - HinSchG) (hereinafter the "Law"), with the purpose of ensure compliance with the obligations arising from the said legislation and to establish a set of rules and procedures for the receipt, recording and handling of communications of reports of infractions relating to the matters identified in section 2 below (hereinafter the "Infractions"), in compliance with the legal and regulatory provisions applicable at each moment, as well as with the rules, principles and values set forth in the Code of Conduct and Anti-Corruption Guidelines of Sonae Sierra, SGPS, SA, when applicable.
- 1.2.** In pursuit of this objective, Infractions reported pursuant to this Regulation shall be submitted to a system which is effective, expeditious and appropriate for their detection, investigation and resolution in accordance with the highest ethical principles recognized by the Obligated Entities, preserving confidentiality and ensuring non-retaliation against the authors of the report (the "Whistleblower"), as well as in relations to other persons and third parties, including legal entities, who assist or are connected with the Whistleblower.

## **2. Scope of Application**

- 2.1.** This Regulation sets out the rules for receiving, recording and handling reports of Infractions occurring at the Obligated Entities.
- 2.2.** This Regulation does not exclude or substitute the report obligations pursuant to the terms set forth in the applicable framework of criminal law and criminal procedural law.
- 2.3.** For the purpose of this Regulation:
- a. Infractions** shall be deemed the acts or omissions, perpetrated maliciously or negligently, which are foreseen and described in Article 2 (1) of the Law, namely in the following areas (not exhaustive):
- i. Public procurement;
  - ii. Services, products and financial markets as well as anti-money laundering and terrorism financing;
  - iii. Security and conformity of products;
  - iv. Transport security;
  - v. Protection of the environment;

- vi. Protection against radiation and nuclear security;
- vii. Human and animal' food security, animal health and wellness;
- viii. Public health;
- ix. Consumer protection;
- x. Protection of privacy and personal data, and information network and system security;
- xi. Prevention of corruption and related offenses;
- xii. Violations of German criminal law;
- xiii. Violations that are subject to a fine if the violated regulation serves to protect life, limb or health or to protect the rights of employees or their representative bodies (e.g. occupational health and safety, health protection, violations of the Minimum Wage Act or provisions of the Temporary Employment Act).

**b. Internal Reporting Channel** is the channel identified in section 5 below, through which Infractions are reported, with the Whistleblower's identification or on an anonymous basis;

**c. Reported Person**, the person that is identified as the offender or perpetrator of the Infraction or associated thereon.

### **3. Subjective Scope of Application**

- 3.1.** For the purpose of this Regulation, Whistleblower shall be any natural person who reports an Infraction, based on information obtained within its professional activity, regardless of the nature or sector of activity (even if such information has been obtained within a professional relationship terminated at the time, or during the recruitment process or during a pre-contractual negotiation stage, regardless of which the professional relationship was thereon established or not).
- 3.2.** Whistleblowers may be, namely, (i) employees (ii) service providers, contractors, subcontractors and suppliers, including any people acting on its behalf or supervision, (iii) shareholders, members of the governing and auditing bodies of the Obligated Entities, and (iv) volunteers and interns (either remunerated or not).

### **4. Precedence of Internal Complaint**

- 4.1.** The Whistleblower shall prefer to report to the Internal Reporting Channel, especially in cases where the Infraction can be effectively addressed internally. Nevertheless, the whistleblower shall remain free to report to the Internal Reporting Channel or an external reporting channel.

**4.2.** The Whistleblower that, outside the scope of the applicable legal framework, publicly discloses an Infraction or inform the media or a journalist of it, will not benefit the protection afforded by the applicable Law.

**5. Receipt, recording and handling of the whistleblowing**

**5.1.** The communication of any complaint made pursuant to this Regulation shall be reported through an Internal Reporting Channel, which may be done via the whistleblowing portal. Complaints on actual or suspected violations can be reported to the following contact points::

- a.** Through the online whistleblowing portal: Available 24/7, anonymously if preferred, with any internet-enabled device (laptop, smartphone) – website: <https://app.whistle-report.com/report/3bda9985-6011-4553-921c-5eefce506889>; and/or
- b.** Via telephone channel of the whistleblowing portal: Mon. to Fri., 9 a.m. to 5 p.m.: from Germany: +49 800 3800 99; from other countries: +49 69 99998839.
- c.** For a personal appointment, please make an appointment using the whistleblowing portal available at <https://app.whistle-report.com/report/3bda9985-6011-4553-921c-5eefce506889>.

**5.2.** The report will include the following data:

- a.** any identification or contact data of the whistleblower provided in the report (such as first and last name, job title, country, telephone, e-mail address);
- b.** any different personal data the whistleblower reveals in its report;
- c.** any personal data of the informant the Obligated Entity may already have and which proves necessary for the adequate investigation and assessment of the violation reported;
- d.** a description of an actual or suspected violation (including place, time, persons involved (if any) and relationship to the persons involved as well as additional documents and information on the complaint).

**5.3.** The reports received are subject to registration by the competent department/area, and must contain:

- a.** Case identification number;
  - b.** The date of receipt;
  - c.** A brief description of the nature of the report;
- and, when applicable:

- d. The measures taken with regard to the report;
- e. The status of the case.

- 5.4.** Records of reports received shall be kept up-to-date at all times.
- 5.5.** If the Whistleblower has provided contact details, the Whistleblower shall be notified within seven days of the receipt of the complaint, to be informed of the requirements, the competent authorities and the form and admissibility of the external complaint, in accordance with Article 17 of the Law.
- 5.6.** If an external body is commissioned to operate the whistleblowing portal, this body can handle the recording and evaluation differently in accordance with its own procedure if this has been agreed with the Obligated Entity.
- 5.7.** Once recorded, reports shall undergo a preliminary analysis to certify their degree of credibility, the irregular and/or illegal nature of the conduct reported, the viability of the investigation and the identity of the persons involved or persons requiring cross-checking or questioning due to their knowledge of relevant facts.
- 5.8.** The preliminary analysis report shall decide whether the investigation should proceed or be closed.
- 5.9.** If it is concluded that the complaint lacks consistency, seriousness or truthfulness, or that it was made with the aim to jeopardize any person or entity, the report shall be closed, a summary of the reasons sent to the author of the complaint (except if the Whistleblower has not provided any contact details), the personal data involved immediately destroyed, and the statistical information and the information about the archive gathered.
- 5.10.** If the notification is deemed to be consistent, plausible and credible and the facts reported are likely to constitute an Infraction in the terms set forth in this Regulation, an investigation process shall be initiated, conducted and supervised by the competent authority, depending on the topic.
- 5.11.** Once the investigation phase provided for in the preceding paragraph has been concluded, a duly substantiated report on the analysis process performed during the investigation and the respective internal procedure followed, the fact found during the investigation and the respective duly founded decision shall be prepared. Such report shall also contain the proposal of measures to be adopted to minimize the identified risk as well as to prevent the recurrence of the Infraction(s) reported.

- 5.12.** If deemed necessary and appropriate, according to the type and nature of the Infraction, a report to the competent authorities shall be prepared, namely those listed in Article 12 (1) of the Law.
- 5.13.** The Whistleblower shall be informed (except if the Whistleblower haven't provided any contact details), within three months from the date of receipt of the complaint, of the measures envisaged or taken to follow up on the report and respective reasoning, pursuant the Article 18 No. 4 of the Law.
- 5.14.** The body, committee or individual responsible for the treatment of the complaint may be assisted by internal or external persons, including external auditors or experts to assist with the investigation process, if warranted by the particular nature of the process. These persons are bound by the applicable duty of confidentiality set forth in this Regulation.
- 5.15.** Whenever deemed necessary for the fulfilment of the provisions of this Regulation, any persons whose interviews are relevant to the investigation of the Infraction may be interviewed.

## **6. Confidentiality**

- 6.1.** Any reporting of Infractions under this Regulation shall be treated as confidential.
- 6.2.** Access to information regarding the notification of any Infractions, including the identity of the Whistleblower, and information that may allow his/her identification, is only allowed to the individuals of the Obligated Entity, responsible for receiving and handling the complaints made under this Regulation and in respect of the "need to know" principle. The confidentiality obligation applies to all persons who have received information about the complaints, even if they are not the ones responsible for their reception and handling.
- 6.3.** The identity of the Whistleblower may only be disclosed as a result of a legal obligation or a court decision and is preceded by written communication to the Whistleblower stating the reasons for disclosure, unless the provision of this information compromises the investigation or related court cases.

## **7. Whistleblowers Protection**

- 7.1.** Acts of Retaliation shall be deemed as any act or omission (even by threat or attempt) that, directly or indirectly, in a professional context and driven by internal or external complaint or public disclosure, causes or can cause damages to the Whistleblower who, in good-faith, and

having serious reasons to believe that the information reported was, at the time of complaint, true. The following acts, when performed up to three years after a complaint of an Infraction, are presumed to be motivated by any such complaint, until proven otherwise:

- a. Changes in working conditions, such as duties, hours, place of work or remuneration, failure to promote the worker or non-fulfilment of labor duties;
- b. Suspension of the employment contract;
- c. Negative performance evaluation or negative reference for employment purposes;
- d. Failure to convert a fixed-term employment contract into a contract without term, where the employee had legitimate expectations on that conversion;
- e. Non-renewal of a fixed-term employment contract;
- f. Disciplinary sanctions, including dismissal;
- g. Inclusion in a list, based on a sectoral-wide agreement, which may lead to the impossibility of the Whistleblower finding a job in the sector or industry in question in the future;
- h. Termination of a supply or service contract.

#### **8. Whistleblower's Assistants**

The warranties set forth in the previous section are also applicable, with due adaptations, to:

- a. The natural persons who assist the Whistleblower in the complaint procedure and whose assistance must be confidential, including trade union representatives or workers' representatives
- b. Third party related to the Whistleblower, namely a co-worker or a family member, that may be subject to retaliation in a professional context; and
- c. Corporate entities owned or controlled by the Whistleblower, to which the Whistleblower works or with which he/she is in any way connected in a professional context.

#### **9. Whistleblower's liability**

**9.1.** The Whistleblower cannot be held disciplinary, civil, administrative or criminally responsible for the complaint or public disclosure of an Infraction made in accordance with this Regulation, nor can be held responsible for obtaining or accessing the information that motivates the complaint or public disclosure, unless obtaining or accessing it constitutes a crime.

**9.2.** Without prejudice to the provisions of the preceding paragraph, the conduct of those reporting, falsely or in bad faith, evidence of Infractions, together with the disregard for the

duty of confidentiality associated with the report, shall constitute an infraction, subject, as applicable, to appropriate and proportional disciplinary sanctions or penalties or termination of contract, notwithstanding any civil and/or criminal liability that may apply to the perpetrator of this conduct.

## **10. Processing of personal data and complaint's retention**

**10.1.** Personal Data collected pursuant to this Regulation will be processed by the respective Obligated Entity, being this Entity the controller pursuant to the General Data Protection Regulation. The Obligated Entity may involve an external body as a processor for the operation of a whistleblowing portal.

**10.2.** Complaints submitted under this Regulation are subject to registration and safekeeping for the period of 3 years and, regardless of that period and when applicable, during pending judicial or administrative proceedings regarding the complaint.

**10.3.** All the information regarding the Processing of Personal Data of the relevant Obligated Entity may be consulted in the website.

## **11. Effectiveness**

This Regulation shall enter into effect immediately after its approval.