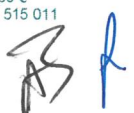


## RGPC WHISTLEBLOWING CHANNEL

Revision 00 - July 2025

### 1. BACKGROUND

- 1.1. The rules contained herein aim to concretise the procedures to be followed in terms of reporting irregularities that occur under the RGPC, within the scope of CONSULGAL, constituting the internal RGPC Whistleblowing Channel that allows the Policy for Reporting and Handling Whistleblowing to materialise.
- 1.2. CONSULGAL's fundamental standard of action in the national and international markets determines a serious and irrevocable commitment to policies for the prevention of corruption and related offences, in strict compliance with national law, European Union law, the national laws applicable in the countries where the companies that are part of the CONSULGAL Group operate, and the documents that make up the regulatory compliance programme of the RGPC.
- 1.3. With the implementation of the Whistleblowing Policy, CONSULGAL aims not only to comply with the law, but above all to encourage the reporting of irregularities, thus promoting a culture of effective transparency and creating mechanisms for the detection and prevention of irregularities.
- 1.4. Reporting irregularities consciously and carefully should not be seen as disloyalty on the part of the whistleblower, but rather as their contribution to achieving a greater good, namely integrity. In this way, whistleblowing is a fundamental tool in the fight against corruption, fraud and related offences, and plays a particularly important role in detecting and preventing irregular or illegal activities.
- 1.5. CONSULGAL provides this internal whistleblowing channel, in fulfilment of the provisions of article 8 of the General Regime for the Prevention of Corruption (RGPC).
- 1.6. The channel can be used by whistleblowers to report, autonomously and anonymously or otherwise, situations or well-founded suspicions of offences, irregularities and/or illegalities at CONSULGAL, with regard to the scope of the RGPC.
- 1.7. Complaints must be made consciously, thoughtfully and honestly, in good faith and on the serious basis that the information provided is true at the time of the complaint. Deliberate, malicious and unfounded use of the reporting channel may constitute a disciplinary, civil or criminal offence.
- 1.8. The identity of the whistleblower and any information that directly or indirectly makes it possible to deduce their identity is confidential and restricted to those responsible for receiving or following up on reports. The identity of the whistleblower is only disclosed as a result of a legal obligation or court decision.
- 1.9. Situations such as complaints, requests for information, suggestions, requests for rights under the GDPR or others that go beyond the scope of this Whistleblowing Policy will not be dealt with by this means.



## 2. COMMUNICATION AND COMPLAINT HANDLING POLICY

### 2.1. Objective

- 2.1.1. The purpose of this Whistleblowing Policy is to define the guiding principles relating to CONSULGAL's internal RGPC Whistleblowing Channel, namely the internal rules and procedures for receiving, registering, processing and storing complaints and protecting whistleblowers, in compliance with Law 93/2021 of 20 December (General Regime for the Protection of Whistleblowers).

### 2.2. Scope of application

- 2.2.1. This Whistleblowing Policy applies to all reports received through CONSULGAL's internal RGPC Whistleblowing Channel, available at [www.consulgal.pt](http://www.consulgal.pt).
- 2.2.2. Offences may only be reported through this channel. Any CONSULGAL employee who receives a complaint through channels other than the one identified should refer the Complainant to it, to centralise all occurrences there, to facilitate the flow of information, as well as the subsequent investigation.

### 2.3. Definitions

- 2.3.1. In this Whistleblowing Policy, unless the context or legislation clearly implies otherwise, these terms and expressions shall have the following meaning:
  - 2.3.1.1. Anonymity: The identity of the whistleblower is unknown. A whistleblower is anonymous when their identity is not known to any employee (including those responsible for receiving reports and authorised persons).
  - 2.3.1.2. Good faith: A complaint is made in good faith when it is not raised maliciously or for personal gain, and when it is based on facts and/or reasonable circumstances that allow the assumption that the complaint is sufficiently substantiated.
  - 2.3.1.3. Internal RGPC whistleblowing channel: CONSULGAL's internal whistleblowing channel is a computerised platform through which whistleblowers can make a complaint anonymously or confidentially, within the scope of the RGPC.
  - 2.3.1.4. Confidentiality: Confidentiality is the non-disclosure of certain information, such as the identity of the whistleblower, witnesses or the accused, the content of the complaint, as well as any other details relating to the complaint and/or its investigation. Information is shared only with authorised persons and only on a strict "need to know" basis.
  - 2.3.1.5. Whistleblowing: The written communication of information about offences at CONSULGAL.
  - 2.3.1.6. Whistleblower: Individual named in the report as the perpetrator of the offence.

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- 2.3.1.7. Whistleblower: An individual who communicates information about irregularities or offences, obtained in the course of their professional activities, through CONSULGAL's internal RGPC Whistleblowing Channel or publicly.
- 2.3.1.8. RGPC Whistleblowing Channel Manager: Employee appointed to manage the admission and follow-up of complaints sent through the internal RGPC Whistleblowing Channel.
- 2.3.1.9. Offences or Irregularities: Acts or omissions attributable to any employee or member of CONSULGAL's management body, whether committed wilfully or negligently in the exercise of their duties and/or positions, which violate the Law in force, the Code of Ethics and Conduct, any documents included in the RGPC process or, furthermore, any policy or regulation of CONSULGAL, good management practices, whether in the accounting or financial field or other internal control mechanisms in the field of auditing and the fight against corruption, money laundering, terrorist financing and financial crime, namely, but not limited to, offences considered under Article 2 of Law no. 93/2020. Article 2 of Law 93/2021 of 20 December.
- 2.3.1.10. Retaliation: Any act or omission, direct or indirect, that occurs in a professional context, motivated by an internal or external complaint or public disclosure and that causes or may cause unjustified damage to the complainant.

## 2.4. Guiding principles

### 2.4.1. Duty to report

- 2.4.1.1. All employees and other persons identified in point 2.6 below have a duty to report all actual or potential irregularities of which they become aware.

### 2.4.2. Good faith

- 2.4.2.1. The decision to report must be made consciously, thoughtfully and honestly. It is assumed that it is made in good faith and on the serious grounds that the information provided is true at the time of the report.
- 2.4.2.2. Reports must be adequately substantiated, including the information available and indispensable to the promotion of an investigation. Insufficient information could jeopardise the investigation of the complaint and it could be closed without conclusions.
- 2.4.2.3. Deliberate and manifestly unfounded use of the RGPC Whistleblowing Channel may constitute a disciplinary, civil or criminal offence.

### 2.4.3. Confidentiality and Anonymity

- 2.4.3.1. The identity of the complainant, the accused or the third party or parties mentioned in the complaint, as well as the information that directly or indirectly makes it possible to deduce their identities, are of a confidential nature and are known only to the



person responsible for the RGPC Complaint Channel and the people strictly necessary to deal with the specific case.

- 2.4.3.2. Even if the whistleblower has not opted for anonymity, the strictest confidentiality will be ensured regarding the identity of the whistleblower, as well as in any case regarding identity of the person(s) being whistleblown against, as well as third parties mentioned in the complaint.
- 2.4.3.3. Without prejudice to the guarantee of confidentiality, the complainant may choose to request that their identity be revealed.
- 2.4.3.4. Except in the cases referred to in the previous point, the identity of the whistleblower will only be disclosed if legally required, namely as a result of a legal obligation or court decision.
- 2.4.3.5. The disclosure of information is preceded by written communication to the whistleblower, stating the reasons for the disclosure of the confidential data in question, unless the provision of such information jeopardises the related investigations or legal proceedings.
- 2.4.3.6. The complainant can also choose to remain anonymous if they wish, by ticking the "Report anonymously" box. In this case, your complaint will be kept anonymous and at no time during the process will you be asked for personal information, so you should not mention any data that could make it easier to recognise your identity.
- 2.4.3.7. Anonymity is guaranteed through the encryption of messages and other security routines ensured by the system, but this does not make it impossible to exchange information, as it is possible for the whistleblower, exclusively through the RGPC Whistleblowing Channel, to monitor the status of the complaint or messages sent, which are accessible by clicking on the "Monitor existing complaint" button.

#### 2.4.4. Independence and impartiality

- 2.4.4.1. CONSULGAL ensures that complaints are processed in an independent, autonomous and impartial manner, excluding from the investigation and decision process all persons who may have a conflict of interest with the subject matter of the complaint.

#### 2.4.5. Whistleblower protection

- 2.4.5.1. The whistleblower who submits a complaint through CONSULGAL's RGPC Complaint Channel and under this Policy for the Communication and Treatment of Complaints is guaranteed protection, if they act in good faith and have serious and truthful grounds.
- 2.4.5.2. When the whistleblower so requests, they will be guaranteed the possibility of reporting any irregularity in such a way as to maintain their anonymity.
- 2.4.5.3. This does not prevent the whistleblower from being contacted as part of the processing of their complaint, via the RGPC Whistleblowing Channel platform, with a view to obtaining information that is relevant to establishing the facts.

- 2.4.5.4. The whistleblower is guaranteed the right of access, rectification and possible deletion of the data they have communicated, within the scope of the investigation into the irregularity report they have submitted.
- 2.4.5.5. Reporting infractions does not in itself lead to any act of retaliation, intimidation or discrimination, including disciplinary proceedings, with suspension of work or suspension of payments, termination of a service contract or its suspension, or even failure to convert a fixed-term employment contract into an open-ended contract, if the employee/complainant had legitimate expectations of such conversion.
- 2.4.5.6. The same applies to the non-renewal of a fixed-term contract when the conditions that led to its conclusion continue to apply.
- 2.4.5.7. This protection extends to anyone who provides information or assistance as part of the investigation of a complaint.
- 2.4.5.8. To this end, it will be important to take into account the legislation currently in force contained in Article 21 of Law 93/2021 of 20 December.
- 2.4.5.9. Similarly, complaints made may not serve as grounds for discriminatory practices by employees towards the complainant or the accused.
- 2.4.5.10. The measures applied under this Whistleblowing Policy may not cause unintended negative effects that go beyond the purpose of the measure adopted.
- 2.4.5.11. Please be advised that, under the terms of the law in force, the whistleblower must give precedence to the RGPC Whistleblowing Channel provided by CONSULGAL (internal whistleblowing channel), and should only resort to external whistleblowing channels (provided by the competent authorities) or public disclosure, when the conditions set out in paragraphs 2 and 3 of article 7 of Law no. 93/2021, of 20 December, are met.

#### 2.4.6. Whistleblower protection

- 2.4.6.1. The regime contained in this Whistleblowing Policy, as well as that resulting from Law no. 93/2021, of 20 December, does not affect the rights and procedural guarantees recognised under the general terms of the law, to the persons who are the subject of the complaint and referred to as the perpetrators of the infringement/irregularity.

#### 2.4.7. Whistleblower's duties

- 2.4.7.1. The whistleblower must refrain from reporting any irregularities whose falsity or misrepresentation they could not reasonably have been unaware of.
- 2.4.7.2. Failure to do so could result in the whistleblower being misused in bad faith and rendering them liable to civil and/or criminal prosecution.

- 2.4.7.3. The complainant's motives in submitting a particular complaint will not be taken into account, provided that the facts complained of prove to be true or that the complainant has reasonable grounds for believing them to be true.

## 2.5. Object and content of the complaint

- 2.5.1. For the purposes of this Whistleblowing Policy, a whistleblower is a communication made through the internal RGPC Whistleblowing Channel whose content refers to acts or omissions, wilful or negligent, practised within the scope of CONSULGAL's activity, which constitute breaches of an ethical or legal nature with a material impact, in particular, but not limited to, those provided for:
  - 2.5.1.1. Article 2 of Law no. 93/2021, of 20 December.
  - 2.5.1.2. In the General Regime for the Prevention of Corruption (RGPC), published in Decree-Law no. 109-E/2021, of 9 December.
  - 2.5.1.3. That violate CONSULGAL's Code of Ethics and Conduct, or any documents included in CONSULGAL's PPR.
  - 2.5.1.4. That violate any CONSULGAL policy or regulation.
- 2.5.2. Communications submitted that exceed the scope set out above will not be processed by this RGPC Whistleblowing Channel.
- 2.5.3. For situations such as complaints, exercising rights under the Labour Code and the GDPR, suggestions or requests for information, there are specific communication and processing channels, published internally and on CONSULGAL's website ([www.consulgal.pt](http://www.consulgal.pt)).
- 2.5.4. Complaints must be specific and objective, describing the facts in detail and clearly. It must meet the criteria of relevance of the facts, substantiality, veracity and good faith.
- 2.5.5. The complaint must contain as much information as the complainant considers necessary and sufficient for the subsequent investigation. Only information that is relevant to the processing of the complaint should be included in the complaint, and it may be accompanied by documents and/or other means of proof that are necessary to establish the facts.
- 2.5.6. Reporting offences or irregularities is not compulsory, except when the irregularity involves the commission of crimes for which the criminal and criminal procedure law in force requires disclosure, under penalty of the offence of concealment.

## 2.6. Whistleblower

- 2.6.1. Under this Whistleblowing Policy, CONSULGAL employees, regardless of their employment relationship, as well as any natural person who, within the scope of their professional activity, is in any way related to CONSULGAL, may report whistleblowing:
  - 2.6.1.1. Employees.



- 2.6.1.2. Former employees.
- 2.6.1.3. Paid or unpaid trainees.
- 2.6.1.4. Candidates in the recruitment process.
- 2.6.1.5. People belonging to the administrative, management or supervisory bodies, including people holding non-executive and/or advisory positions to the administrative, management or supervisory bodies.
- 2.6.1.6. Suppliers, as well as persons acting under their supervision and direction.
- 2.6.1.7. Service providers or those contracted in any other way, subcontractors, as well as persons acting under their supervision and direction.
- 2.6.1.8. Clients.
- 2.6.1.9. Partners.
- 2.6.1.10. Bidders in procurement processes.
- 2.6.1.11. Entities carrying out works that are managed and supervised by CONSULGAL.
- 2.6.1.12. Any other persons who, having had dealings with CONSULGAL, have real and substantiated knowledge of a situation of irregularity.

## 2.7. Competences

- 2.7.1. The procedures relating to CONSULGAL's RGPC Whistleblowing Channel are defined in this Whistleblowing Policy and are implemented and ensured by the person responsible for the RGPC Whistleblowing Channel: Ana Isabel Lameiras Felizardo Madeira, Member of the Executive Committee (COMEX) and Director who oversees the Contractual and Legal and Operations and Production Departments, appointed by the Board of Directors at a meeting on 28 July 2025, which enables the provisions of article 8 of the RGPC to be met.

## 2.8. Complaint processing

### 2.8.1. Receipt of complaint

- 2.8.1.1. Complaints are received exclusively through CONSULGAL's internal RGPC Complaints Channel platform, available at [www.consulgal.pt](http://www.consulgal.pt).

### 2.8.2. Preliminary analysis

- 2.8.2.1. After receiving a complaint, the RGPC Whistleblower Channel Manager has 5 (five) working days to notify the complainant of receipt of the complaint, via the RGPC Whistleblower Channel platform, informing them, in a clear and accessible manner, of the requirements, competent authorities and form and admissibility of the complaint, under the terms of Article 7(2) and Articles 12 and 14 of Law 93/2021 of 20 December.

- 2.8.2.2. Once the complaint has been received, the RGPC Whistleblower Channel Manager will make a preliminary analysis of it, sorting it and categorising it by the nature of the offence.
- 2.8.2.3. If the reported irregularity involves the RGPC Whistleblower Officer, this fact, because it could involve a conflict of interest that potentially jeopardises the handling of the complaint, must be reported to the Supervisory Board/Single Auditor and the Chairman of the Board of Directors.
- 2.8.2.4. If the RGPC Whistleblower Officer deems it necessary to request further clarification from the whistleblower, he/she may do so, but the whistleblower is free to provide it.
- 2.8.2.5. In any case, whenever the information contained in the complaint made by the whistleblower proves to be insufficient for understanding the facts and/or initiating the investigation, the whistleblower must be asked to provide the relevant additional information to enable understanding of said facts and/or initiation of the investigation.
- 2.8.2.6. If the whistleblower does not provide the RGPC Whistleblower Channel Manager with the necessary information within a maximum period of 15 (fifteen) working days from the date of the request, the RGPC Whistleblower Channel Manager may determine its intention to close the investigation into the complaint, but must inform the whistleblower of this fact, giving it an additional period of 5 (five) working days to provide the necessary information and avoid closing the investigation.
- 2.8.2.7. If it falls within the scope of this Whistleblowing Policy, the complaint will be subject to a preliminary enquiry by the RGPC Whistleblower Channel Manager.
- 2.8.2.8. If the complaint does not fall within the scope of this Whistleblowing Policy, it must be closed and the complainant notified, with the respective grounds.
- 2.8.2.9. If it falls under situations with their own channels for communication and handling, outside the scope of the RGPC, it will be forwarded internally and the whistleblower informed accordingly.
- 2.8.2.10. The person responsible for the RGPC Whistleblowing Channel must keep a record of all reports of irregularities received, as well as the progress of their analysis and all the procedures carried out to investigate them.

### 2.8.3. Preliminary enquiry

- 2.8.3.1. The Head of the RGPC Whistleblowing Channel will begin the preliminary enquiry. They will carry out the internal steps and procedures necessary to verify the allegations contained in the complaint and may have contact with the complainant via the platform.
- 2.8.3.2. Within a maximum of 22 (twenty-two) working days from the date of receipt of the complaint or receipt of the complainant's response, if the complainant has been



contacted to provide additional information, the RGPC Whistleblower Officer must draw up a preliminary report setting out the situation complained of, and the most significant preliminary facts ascertained during the investigation.

- 2.8.3.3. In this preliminary report, the person responsible for the RGPC Whistleblowing Channel must make a preliminary conclusion about the pertinence and relevance of the complaint, as well as the existence of serious indications of a violation of CONSULGAL's Code of Ethics and Conduct and other documents included in the RFP.
- 2.8.3.4. After analysing the preliminary report drawn up by the RGPC Whistleblower Officer, the Board of Directors<sup>1</sup> must decide on the existence of a potential infraction, request additional information and open an internal investigation or decide to immediately close the case, stating the reasons for its decision and communicating it in writing to the RGPC Whistleblower Officer within a maximum of 10 (ten) working days from the date of receipt of the preliminary report sent by the RGPC Whistleblower Officer.
- 2.8.3.5. In turn, if the decision of the Board of Directors is to immediately close the whistleblowing process, duly substantiated, the RGPC Whistleblowing Channel Manager must update the communications log with the justification for closing the process and not investigating, informing the whistleblower within a maximum of 5 (five) working days of receipt of the Board of Directors' decision.

#### 2.8.4. Formal Investigation/Inquiry

- 2.8.4.1. The RGPC Whistleblower Channel Manager will carry out a thorough and careful analysis of all the facts, documents or any other data resulting from the complaint, on which it has been decided by the Board of Directors to carry out a formal investigation/inquiry in order to ascertain whether the complaint effectively and concretely constitutes a violation of the Code of Ethics and Conduct or of the other documents included in the RMP.
- 2.8.4.2. At this stage, the RGPC Whistleblower Channel Manager may involve the external Legal Department (AJU) or other internal or external resources that are relevant to analysing the facts.
- 2.8.4.3. The RGPC Whistleblower Channel Manager may also notify the accused person(s) to make a statement about the facts. The statements made must be recorded or minutes drawn up, signed by the accused, which will inform the investigation.
- 2.8.4.4. If it is necessary to hear witnesses, the same procedure must be followed of recording or drawing up minutes of the witness's statements, which will be validated and signed by the witness. The identity of the complainant will not be disclosed by CONSULGAL to any witnesses, unless the complainant has given their prior consent.

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<sup>1</sup> If the complaint concerns a CONSULGAL Group company other than the parent company, whenever the Board of Directors is referred to in this context, it should be understood as the highest management body of that company.

- 2.8.4.5. All evidence gathered will be archived in digital format on the whistleblowing platform.

#### 2.8.5. Conclusion

- 2.8.5.1. As a result of the enquiry carried out and the final assessment and evaluation of its findings, the RGPC Whistleblower Officer will draw up a final report describing the complaint and indicating the person(s) complained of, as well as the enquiry/investigation steps taken.
- 2.8.5.2. In this final report, all the proven and unproven facts must be indicated, as well as any limitations and obstacles encountered during the enquiry/investigation and, finally, an indication of possible associated risks.
- 2.8.5.3. In this final report, the Head of the RGPC Whistleblowing Channel proposes to CONSULGAL's Board of Directors:
- a) The closure of the situation, or
  - b) The adoption or promotion of appropriate measures, namely:
    - Changes to CONSULGAL's processes and control methods or policies;
    - Corrections or adjustments to documents;
    - Reporting to the higher hierarchical level of the person(s) concerned by the communication of irregularities, unless this report is likely to jeopardise the opening of any disciplinary proceedings;
    - Initiation of disciplinary proceedings;
    - Reporting to the competent judicial authorities, if applicable.
- 2.8.5.4. CONSULGAL's Board of Directors undertakes to ensure, in its assessment of the results of the analysis and investigation of the complaint, swift and timely treatment, to guarantee that the appropriate measures are implemented in a timely manner and with useful effect.
- 2.8.5.5. The person responsible for the RGPC Whistleblowing Channel should also suggest, if appropriate, the adoption of preventive measures to prevent, eliminate and/or mitigate the occurrence of similar situations, as well as recommending the development of inspection actions to rule out the possibility of suspicion of similar facts occurring at CONSULGAL.
- 2.8.5.6. The closure of the enquiry/investigation that culminates in the final report must be communicated to the whistleblower via the platform, obviously containing the outcome of the investigation, as well as clear and precise information, if applicable, on the procedures that the whistleblower can follow to make the complaint to an external channel, i.e. to the competent authorities designated in Article 12 of Law 93/2021, 20 December, namely:
- The Public Prosecutor's Office;
  - Criminal police bodies;
  - The 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 and public associations;
- MENAC.

2.8.5.7. The Board of Directors should share this final report with CONSULGAL's Statutory Auditor.

#### 2.8.6. Communication to the whistleblower

2.8.6.1. The person responsible for the RGPC Whistleblowing Channel, within a maximum of 3 (three) months from the date of receipt of the complaint, communicates to the whistleblower, via the platform, the measures planned or adopted to follow up on the complaint and the respective grounds.

### 2.9. Retention of complaints and processing of personal data

2.9.1. CONSULGAL, in strict compliance with the provisions of the General Regime for the Protection of Whistleblowers (Law no. 93/2021, of 20 December), keeps a record of the complaints received and retains them for at least 5 (five) years and, regardless of this period, during the pendency of judicial or administrative proceedings relating to the complaint, without prejudice to the archival retention rules of the judicial courts and administrative and tax courts.

2.9.2. The person responsible for the RGPC Complaint Channel also ensures that personal data that is clearly not relevant to the processing of the complaint is not kept and is immediately deleted.

2.9.3. The processing of personal data under this Whistleblowing Policy, including the transmission of personal data by CONSULGAL, complies with the provisions of the General Data Protection Regulation (GDPR) (Law no. 58/2019, of 8 August) and Law no. 59/2019, of 8 August, which approves the rules on the processing of personal data for the purposes of the prevention, detection, investigation or prosecution of criminal offences or the execution of criminal penalties.

### 3. RGPC WHISTLEBLOWING CHANNEL PLATFORM

3.1. CONSULGAL's internal RGPC Whistleblowing Channel is supported by an IT platform provided by Whistleblower Software ApS, which guarantees:

3.1.1. The confidentiality of the whistleblower or their anonymity.

3.1.2. Communication with the whistleblower, even if anonymous.

3.1.3. The recording of communications and the archiving of all documents relating to the complaint.

3.1.4. The security of all information, in accordance with the GDPR.

3.2. The RGPC Whistleblowing Channel Platform Manual will be available at [www.consulgal.pt](http://www.consulgal.pt).



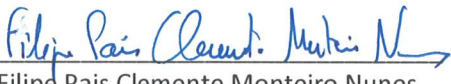
#### 4. DISCLOSURE

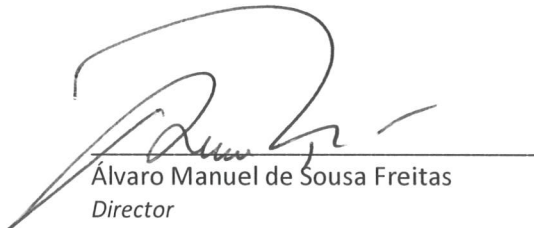
- 4.1. This Whistleblowing Policy will be published on CONSULGAL's website ([www.consulgal.pt](http://www.consulgal.pt)), as well as included in the specific communication addressed to all employees under the PPR.

#### 5. ENTRY INTO FORCE

- 5.1. This Whistleblowing Policy comes into force the day after it is signed.

Carcavelos, 29th July 2025

  
Filipe Pais Clemente Monteiro Nunes  
Chairman of the Board of Directors

  
Álvaro Manuel de Sousa Freitas  
Director