

REGULATION FOR INFRACTIONS' REPORT
(WHISTLEBLOWING)

MCRETAIL, SGPS, S.A.

(Approved on 7 June 2022)

1. Purpose

- 1.1. **MCretail, SPGS S.A.** (“MC” or the “Company”) adopts this Regulation, with the purpose of, besides fulfilling a legal obligation, establishing a set of rules and internal procedures for receiving, recording and handling Infractions reported to the Company, under the applicable legal and regulatory framework in force at any given time, together with the rules, principles and values laid out in the MCretail, SGPS, S.A. Policy for Prevention of Corruption.
- 1.2. In pursuit of this objective, Infractions reported following 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 recognised by the Company, 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 MC.
- 2.2. This Regulation does not exclude or substitute the report obligations under the terms 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 Law no. 93/2021 of 20 December, as well as in Article 3 of Decree-Law no. 109-E/2021, namely in the following areas:
 - 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 offences.
- b. **Internal Reporting Channel** is the channel identified in section 10 below, through which Infractions are reported, with the Whistleblower's identification or on an anonymous basis.
- c. **Reported Person**, the person who is identified as the offender or perpetrator of the infraction or associated thereon.

3. Subjective Scope of Application

- 3.1. For the purposes of this Regulation, Whistleblower shall be any natural person who reports an Infraction, based on information got 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 and members of MC governing bodies *(iv)* volunteers and interns (either remunerated or not).

4. Precedence of internal complaint and prohibition of public disclosure

- 4.1. Since there is an Internal Reporting Channel, the Whistleblower shall not resort to external complaint channels or public disclosure of the Infraction, except as set forth in paragraphs 2 and 3 of article 7 of Law no.93/2021, 20th December.
- 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. Confidentiality

- 5.1. Any reporting of Infractions under this Regulation shall be treated as confidential.
- 5.2. Access to information regarding the notification of any Infractions, including the identity of the Whistleblower, and information that may enable his/her identification, is only allowed to the individuals/bodies of the Company, responsible for receiving and handling the complaints made under this Regulation. 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.

- 5.3. 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.

6. Whistleblowers' Protection

6.1. 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 or disclosure, true. The following acts, when performed up to two years after a complaint or public disclosure of an Infraction, are presumed to be motivated by any such complaint, until proven otherwise:

- a) Changes in working conditions, such as duties, hours, workplace or remuneration, failure to promote the employee or non-fulfilment of labour 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.

7. Whistleblower's Assistants

The warranties set forth in the previous section are also applicable, *mutatis mutandis*, to:

- a) The natural persons who assists the Whistleblower in the complaint procedure and whose assistance must be confidential, including trade union representatives or employees' 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.
- 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.

8. Whistleblower's liability

- 8.1. 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.
- 8.2. Notwithstanding the set forth in 8.1 above, 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.

9. Processing of personal data and complaint's retention

- 9.1. Personal Data collected pursuant to this Regulation will be processed by MC, pursuant to the General Data Protection Regulation.
- 9.2. The purpose of processing the information communicated under this Regulation is the receipt and follow-up of complaints submitted through the Internal Report Channel.
- 9.3. The Whistleblowers are granted the rights to access, to rectify (wrong, incomplete or misconstrued data) and to delete their personal data through the communication channels herein provided for in section 10, except if the exercise of such rights collides with any prevailing rights.
- 9.4. It is also ensured to the Whistleblowers the right to access information regarding the notified facts concerned to them, except if such right collides with any prevailing rights.

- 9.5. Personal data that are manifestly not relevant to the treatment of the complaint will not be retained, being immediately deleted.
- 9.6. Complaints submitted under this Regulation are subject to registration and safekeeping for a minimum period of 5 years and, regardless of that period, pending judicial or administrative proceedings regarding the complaint.

10. Receipt, recording and handling of whistleblowing

- 10.1. Any complaints made pursuant to this Regulation shall be reported through an Internal Reporting Channel, in writing:
- a) Through registered post to Rua João Mendonça, 529, 4464-501 Senhora da Hora, marked as “confidential”;
 - b) Through email to the email address canaldenuncia_mcsgps@mc.pt.
 - c) Being the method chosen at the Whistleblower’s discretion.
- 10.2. Reports received are subject to registration, and must contain:
- a) An identification number;
 - b) The date of receipt;
 - c) A brief description of the nature of the report;
 - a. And, where applicable:
 - d) The measures taken with regard to the report;
 - e) The status of the case.
- 10.3. Records of reports received shall be kept up-to-date at all times.
- 10.4. 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 7(2) and Articles 12 and 14 of Law no. 93/2021 of 20 December.
- 10.5. Once recorded, reports shall undergo a preliminary analysis to certify their degree of credibility, the irregular 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.
- 10.6. The preliminary analysis report shall decide whether or not to proceed with the investigations.
- 10.7. If it is concluded that the complaint lacks consistency, seriousness or truthfulness, or that it was made with the aim to jeopardise any person or entity, the report shall be closed, a summary of the reasons send to the author of the complaint (except if

the Whistleblower is anonymous), and, if appropriate, the personal data involved shall be immediately destroyed in legal terms, and the statistical information and the information about the archive gathered.

- 10.8. 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.
- 10.9. 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 adopted (or to be adopted) measures to minimise the identified risk as well as to prevent the recurrence of the Infraction(s) reported.
- 10.10. 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 Law no. 93/2021 of 20th December.
- 10.11. The Whistleblower shall be informed, 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.
- 10.12. 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.
- 10.13. 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.

11. Effectiveness

This Regulation shall enter into effect immediately after its approval.