

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

MCRETAIL, SGPS, S.A.

(Approved on July 21, 2026)

1. Purpose

- 1.1. MCretail, SGPS, S.A. (hereinafter referred to as the "Company" or "MC") adopts this Regulation, applicable throughout its organisation and to the companies belonging to its group, namely its subsidiaries and affiliates, with the purpose of, in addition to ensuring compliance with the applicable legal obligations, establishing a set of internal rules and procedures for the reception, registration and processing of reports of infractions, in accordance with the legal and regulatory provisions in force, as well as 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, registering and handling reports of Infractions occurring in the Company.
- 2.2. This Regulation does not exclude or substitute the report obligation under the terms that the criminal law and criminal procedure so determines.
- 2.3. For the purposes 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. Financial services, products and markets and prevention of money laundering and terrorist financing;
 - iii. Product safety and compliance;
 - iv. Transport safety;
 - v. Environmental protection;
 - vi. Radiation protection and nuclear safety;
 - vii. Food and feed safety, animal health and animal welfare;

- viii. Public health;
 - ix. Consumer protection;
 - x. Protection of privacy and personal data and security of network and information systems;
 - xi. Prevention of corruption and related offences;
 - xii. Artificial Intelligence.
- 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) **Denounced** 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 IGI governing bodies (iv) volunteers and interns (either remunerated or not).

4. Precedence of Internal Reporting and prohibition of public disclosure

- 4.1. .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. An act of retaliation is considered to be any act or omission (even if in the form of a threat or attempt) that, directly or indirectly, occurring in a professional context and motivated by internal or external reporting or public disclosure, causes or may cause property or non-property damage to the Whistleblower who, in good faith, and having serious grounds to believe that the information is, at the time of reporting or publicly disclosing the Infraction, you report or publicly disclose an Infraction. The following acts are presumed to be motivated by a complaint (internal or external) or public disclosure, until proven otherwise, when practiced within two years of such complaint or disclosure:
- a) Changes in working conditions, such as functions, hours, place of work or remuneration, non-promotion of the employee or failure to comply with work 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 of indefinite duration, where the employee had legitimate expectations of such conversion;
 - e) Non-renewal of a fixed-term employment contract;
 - f) Disciplinary sanctions, including dismissal;
 - g) Inclusion on a list, on the basis of a sector-wide agreement, which could lead to the reporting person being unable to find employment in the sector or industry concerned in the future;
 - h) Termination of a supply or service contract.

7. Whistleblower 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 retention of the complaints

The processing of personal data in connection with reports submitted through the Internal Reporting Channel shall be carried out in accordance with the provisions set out in Annex I hereto.

10. Receiving, recording and processing reports of Infractions

The communication of any complaints under and under the terms of this Regulation will be made through an Internal Reporting Channel, which may be made in writing:

- a) by letter sent to the postal address Rua João Mendonça, 529, 4464-501 Senhora da Hora, with the indication "confidential";
- b) by sending an e-mail to the e-mail address of the respective denounced company, namely:

- i. Asprela – Sociedade Imobiliária, S.A. – canaldenuncia_Asprela@mc.pt
- ii. BB Food Service, S.A. – canaldenuncia_bbfood@mc.pt
- iii. Bom Momento – Restauração, S.A. canaldenuncia_bommomento@mc.pt
- iv. Continobe – Real Estate of Castelo de Paiva, S.A.
canaldenuncia_continobe@mc.pt
- v. Continente Hipermercados, S.A. – canaldenuncia_ch@mc.pt
- vi. Cumulative – Sociedade Imobiliária, S.A. – canaldenuncia_cumulativa@mc.pt
- vii. ELERGONE ENERGIA, S.A. – canaldenuncias_elergone@mc.pt
- viii. GoWell – Event Promotion, Catering and Consulting, S.A. –
canaldenuncia_gonatural@mc.pt
- ix. Halfdozen Real Estate, S.A. – canaldenuncia_halfdozen@mc.pt
- x. IGI Investimentos e Gestão Imobiliária, S.A. – canaldenuncia_igi@mc.pt
- xi. MCMKT Brands, Lda. – canaldenuncia_mcmktbrands@mc.pt
- xii. MCretail, SGPS, S.A. – canaldenuncia_mcsgps@mc.pt
- xiii. MC Shared Services, S.A. – canaldenuncia_MCSharedServices@mc.pt
- xiv. Modelo Continente Hipermercados, S.A. – canaldenuncia_mch@mc.pt
- xv. Mundo Note – Papelaria, Livraria e Serviços, S.A.
canaldenuncia_mundonote@mc.pt
- xvi. Pharmacontinente – Saúde e Hygiene, S.A. – canaldenuncia_wells@mc.pt
- xvii. SOHI Meat Solutions – Distribuição de Carnes, S.A. canaldenuncia_sohi@mc.pt

it is at the discretion of the author of the communication to choose one of the possible means.

10.2. Communications received are registered by the competent department/area, which must contain:

- a) An Identification number;
- b) The date of receipt;
- c) A brief description of the nature of the report;
- d) and, where applicable:
- e) The measures taken with regard to the report;
- f) The status of the case.

10.3. Records of reports received will be kept up to date at all times.

10.4. If the Whistleblower has provided a contact, he or she will be notified, within seven days, of the receipt of the complaint, and informed of the requirements, competent authorities, form and admissibility of the external complaint, under the terms of paragraph 2 of article 7 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 will conclude by advancing or archiving the investigation.
- 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 reported 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.

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. Term

This Regulation shall enter into effect immediately after its approval.

Annex I – Information on the Processing of Personal Data

The processing of your personal data is carried out in strict compliance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Law No. 58/2019 of 8 August 2019 and other applicable legislation on the protection of personal data. The **Controller of your Personal Data** is the entity whose reporting channel you use, and its identity can be found in Appendix I to this document.

In strict compliance with the legal obligations arising from Law No. 93/2021, of 10 December (General Regime for the Protection of Whistleblowers) and Decree-Law No. 109-E/2021, of 9 December (General Regime for the Prevention of Corruption), we will process some categories of personal data, namely, **identification data and contact data**, as well as any other **information that you consider relevant to provide us**, for the purpose of receiving and following up on the report(s) you submit.

We will only keep your personal data for a legal period of 5 (five) years and, regardless of this period, during the pendency of judicial or administrative proceedings regarding the complaint(s). Your personal data may be transmitted to third parties (Subcontractors) whose participation is essential to ensure the regular functioning of the Internal Reporting Channel or the proper handling of complaints submitted. Whenever these third parties process your personal data, on our behalf, we guarantee the same level of security, confidentiality and privacy in such processing. The Controller may have to transmit some of your personal data to the Competent Authorities, by legal and/or judicial imposition.

As a holder of personal data, you may, at any time, exercise your data protection rights – **right of access, right of rectification, right of erasure, right of limitation, right of portability and right of opposition** – by request to the following email address: talentacquisition@mc.pt

We will carefully analyze your requests, assess their legitimacy and relevance, and undertake to respond within the legal deadline for this purpose. If you believe that we have not respected your rights, you can file a complaint with Comissão Nacional de Proteção de Dados (CNPd): Address: Av. D. Carlos I, 134 – 1.º, 1200-651 – Lisbon | Phone: +351 213 928 400 | Fax: +351 213 976 832 | E-mail: geral@cnpd.pt.

Appendix I

ASPRELA - SOCIEDADE IMOBILIÁRIA, S.A., headquartered at Lugar do Espido, Via Norte, 4470- 170 Maia, under NIPC 514365692.

BB FOOD SERVICE, S.A., headquartered at Rua João Mendonça, n.º 529, 4464-503 – Senhora da Hora, registered at the Commercial Registry Office of Porto, under NIPC 508 879 990.

BOM MOMENTO – RESTAURAÇÃO, S.A., headquartered at Rua João Mendonça, n.º 529, 4464-503 – Matosinhos, registered at the Commercial Registry Office of Porto, under NIPC 508 891 922.

CONTIMOB – IMOBILIÁRIA DO CASTELO DE PAIVA, S.A., headquartered in Boure, 4550-734 Castelo de Paiva, registered at the Commercial Registry Office of Castelo de Paiva, under NIPC 500210160.

CONTINENTE HYPERMERCADOS S.A., headquartered at Rua João Mendonça, n.º 529, 4460-334 Senhora da Hora, registered at the Cascais Commercial Registry Office, under NIPC 501 591 109

CUMULATIVA - SOCIEDADE IMOBILIÁRIA, S.A., headquartered at Lugar do Espido, Via Norte, 4470- 177 Maia, registered at the Commercial Registry Office of Maia, under NIPC 503271454.

ELERGONE ENERGIA, LDA., with registered office at Rua de Almeiriga, n.º 586, 4450-608 – Leça da Palmeira, registered at the Commercial Registry Office Porto, under NIPC 508 625 521.

GO WELL – PROMOTIONOF EVENTS, CATERING AND CONSULTING S.A., with registered office at Estrada da Outurela, n.º 118, EdifícioIompólis, Bloco D, 2790-114 – Carnaxide, registered at the Commercial Registry Office of Lisbon, under NIPC 505 831 929.

HALFDOZEN REAL ESTATE, S.A., headquartered at Lugar do Espido, Via Norte, 4470- 170 Maia, under the NIPC 515079928.

IGI INVESTIMENTOS E GESTÃO IMOBILIÁRIA, S.A., headquartered at Lugar do Espido, Via Norte, 4470-177 – Maia, registered at the Commercial Registry Office of Maia, under NIPC 501 913 246.

MCRETAIL, SGPS, S.A., with registered office at Rua João Mendonça, n.º 529, 4464-503 – Senhora da Hora, registered at the Commercial Registry Office of Porto, under NIPC 501 532 927.

MCMKT BRANDS, LDA., headquartered at Rua João Mendonça, n.º 505, 4464-501 – Senhora da Hora, registered at the Commercial Registry Office of Maia, under NIPC 509 744 907.

MC – SHARED SERVICES, S.A., headquartered at Lugar do Espido, Via Norte, 4470-177 – Maia, registered at the Commercial Registry Office of Maia, under NIPC 509 211 690.

MODELO CONTINENTE HIPERMERCADOS S.A., with registered office at Rua João Mendonça, n.º 505, 4464-503 – Senhora da Hora, registered at the Commercial Registry Office of Porto, under NIPC 502 011 475.

MUNDO NOTE – PAPELARIA, LIVRARIA E SERVIÇOS, S.A., headquartered at Rua João Mendonça, n.º 505, 4464-501 – Senhora da Hora, registered at the Commercial Registry Office of Maia, under NIPC 517 309 505.

PHARMACONTINENTE – SAÚDE E HIGIENE, S.A., with registered office at Rua João Mendonça, n.º 529, 4464-503 – Senhora da Hora, registered at the Commercial Registry Office of Porto, under NIPC 508 037 514

SOHI MEAT SOLUTIONS - DISTRIBUIÇÃO DE CARNES, S.A., headquartered in the Industrial Zone of Santarém – Quinta do Mocho, 2005-002 – Várzea, registered at the Commercial Registry Office of Porto, under NIPC 514 183 578.