

# WHISTLEBLOWING CHANNEL TERMS AND CONDITIONS

## SUGAL GROUP

### 1. Introduction

The Whistleblowing Channel is a formal tool that allows employees, suppliers and other third parties to submit complaints regarding **infringements or irregularities**<sup>1</sup> that have occurred or are occurring in any company of the Sugal Group<sup>2</sup> (hereinafter “Sugal Group”) and to follow up the investigation process into them.

Sugal Group guarantees anonymity/confidentiality and the protection of whistleblowers who act in good faith<sup>3</sup>, and undertakes to investigate their allegations.

Any complaint received through the Whistleblowing Channel is automatically encrypted in order to protect the identification of the Whistleblower.

### 2. Scope and purpose

The purpose of these Terms and Conditions is to regulate and define the operation of the Sugal Group's Whistleblowing Channel, by establishing the procedures and policies applicable to complaints of infringements and irregularities. They are applicable to all natural or legal persons who maintain any sort of relationship with Sugal Group, namely:

- To the whistleblower and the entities listed in Article 6(4) of Law 93/2021 of 20 December;
- To the person(s) targeted in the complaint;
- To the manager of the Internal Whistleblowing Channel/Regulatory Compliance Officer and the affected team;
- Units/departments subject to inquiry as part of the investigation;
- External consultants and hired experts.

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<sup>1</sup> This Whistleblowing Channel **should not be used to report minor complaints, conflicts between colleagues or human resources issues**. The topics mentioned should be addressed directly with management and, if necessary, with the Legal or Human Resources teams.

<sup>2</sup> With the exception of Sugal Alimentos S.A. and Sugal Chile Limitada, which have autonomous Whistleblower Channels, which should be used to report offences or irregularities that have occurred or are about to occur in these companies.

<sup>3</sup> All those who have serious grounds to believe that the information is true at the time of the report or public disclosure.

Reports made abusively or in bad faith (if the whistleblower is aware of the falsity of the facts set out, or acts with manifest contempt for the truth, integrity or good faith) may give rise to disciplinary, criminal, administrative or civil liability for the whistleblower.

### 3. Whistleblowers

For the purposes of this Whistleblowing Channel and in accordance with Article 5 of Law 93/2021 of 20 December, a natural person who reports or publicly discloses an infringement based on information obtained in the course of their professional activity, regardless of the nature of this activity and the sector in which it is carried out, is considered to be a whistleblower.

Thus, the following may be considered whistleblowers:

- Workers employed by the Sugal Group;
- Service providers, contractors, subcontractors and suppliers, as well as any persons acting under their supervision and direction;
- Owners of shareholdings and persons belonging to administrative or management bodies or to tax or supervisory bodies of legal persons, including non-executive members;
- Volunteers and trainees, whether paid or unpaid.

### 4. Infringements and Irregularities

The following are deemed **reportable infringements**<sup>4</sup>: crimes or administrative offences concerning:

- Public procurement;
- Financial services, products and markets and the prevention of money laundering and terrorist financing;
- Product safety and conformity;
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and welfare;
- Public health;
- Consumer protection;
- Protection of privacy and personal data and security of the network and information systems;

As well as those which are:

- contrary to and detrimental to the financial interests of the European Union;

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<sup>4</sup> Article 2 of Law 93/2021 of 20 December, which establishes the general regime for the protection of whistleblowers. This legislation can be consulted at [https://www.pgdlisboa.pt/leis/lei\\_mostra\\_articulado.php?nid=3544&tabela=leis&ficha=1&pagina=1&so\\_miolo=S](https://www.pgdlisboa.pt/leis/lei_mostra_articulado.php?nid=3544&tabela=leis&ficha=1&pagina=1&so_miolo=S)

- contrary to the rules of the European internal market, including competition, state aid and corporate taxation rules;
- related to violent crime, especially violent and highly organised crime, as well as the crimes set forth in Article 1(1) of Law 5/2002 of 11 January, which establishes measures to combat organised and economic and financial crime;
- acts of corruption and related offences, i.e. crimes of corruption, improper receipt and offer of advantage, embezzlement, graft, extortion, abuse of power, transgression, influence peddling, laundering or fraud in obtaining or embezzlement of subsidies, grants or credit, as defined by the RGPC.

Any conduct contrary to the law, regulatory, statutory, ethical or professional standards, in particular those contained in the Sugal Code of Conduct or the rules contained in any internal documents or regulations, recommendations, directives or guidelines applicable to Sugal Group, are deemed **reportable irregularities**.

The infringements or irregularities may result from actions or omissions, be intentional or negligent.

The infringements or irregularities may already have been committed, are being committed or may reasonably be expected to be committed and, for the purposes of this Policy, any attempts to conceal them are also deemed infringements or irregularities.

## 5. Complaint submission procedure

These Terms and Conditions govern the complaints submitted on the Whistleblowing<sup>5</sup> Channel, through the following link <https://sugal-others.linea-etica.la/>, for which the system will request your acceptance.

The whistleblower may choose to identify himself or herself or to remain anonymous. If the whistleblower chooses to remain anonymous, a tracking code will be provided, which the whistleblower must keep in order to monitor the status of the complaint. Confidentiality and secrecy will always be safeguarded, pursuant to Article 10 of Law 93/2021 of 20 December.

The complaint may be submitted in writing and/or orally to the Regulatory Compliance Officer. When completing the form, the whistleblower must, as far as possible, identify the alleged wrongdoer, the Sugal Group company(ies) to which the infringement or irregularity relates, the place where the facts occurred, their relationship with the company and the type of event that occurred.

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<sup>5</sup> Complaints may also be submitted through the alternative means provided for and regulated in these Terms and Conditions.

The Complaint must be concrete and objective, describing in detail and clearly the facts reported (who, what, when, how, amounts in question), as well as any evidence that supports the situation that is being reported. The system allows the attachment of files, documents, photographs, screenshots, videos or other elements that contribute to the investigation.

## **6. Handling and investigation of complaints**

Each Complaint is meticulously and carefully assessed. Upon receipt of the Complaint, the Regulatory Compliance Officer will send, within a maximum of 7 (seven) days (calendar days) from the date of receipt of the Complaint, to the Whistleblower an acknowledgement of receipt and inform him/her in a clear and accessible manner of the requirements, competent authorities and form and admissibility of the external report, in accordance with the Law.

The Regulatory Compliance Officer, under the terms set out in these Terms and Conditions, will carry out:

- a **preliminary assessment** of the coherence and likelihood of the Complaint and the existence of sufficient and reasonable evidence to investigate the infringement or irregularity reported, leading to a **Preliminary Report**, which will include a decision to close or continue the Complaint handling process;
- if the process continues, an **investigation** will be carried out and will include the steps necessary and considered appropriate to investigate the commission of the infringement or irregularity, such as the collection or request of documents or information, confidential interviews with internal or external staff or any person it deems relevant to the investigation and allow the Whistleblower to be heard;
- a **Final Report**, which will be submitted to the Board of Directors or the Executive Committee of Sugal Group for approval, which summarises and synthesises the process of receiving and handling the Complaint and which, if its conclusions so justify, will include measures to end the reported practice and prevent such practices in future.

A whistleblower acting in good faith is entitled to be informed at any time of the process of handling their complaint and of the outcome thereof.

The whistleblower will also be notified, through the Whistleblowing Channel, of the measures planned or taken to follow up on the report and the respective grounds, within a maximum of 3 (three) months from the date of receipt of the Complaint or 6 (six) months when the complexity of the Complaint so warrants and only if the disclosure of such information does not conflict with the fulfilment of legal obligations or legitimate orders from the authorities.

## 7. Guarantees

Sugal Group guarantees the security, completeness, integrity and safekeeping of the Complaints submitted via the Whistleblowing Channel, access restricted solely to authorised persons and the independence, impartiality, confidentiality, data protection, secrecy and absence of conflicts of interest in the performance of the duties of those who are responsible for the receipt and handling of the Complaints.

Whistleblowers will also benefit from the following guarantees:

- **Non-retaliation:** any act of retaliation<sup>6</sup> for Complaints made in good faith is forbidden, and Sugal Group will take appropriate steps to protect Whistleblowers from any act, motivated by Complaints, that adversely affects them. Whistleblowers who believe they are suffering any form of retaliation must report the situation to the Regulatory Compliance Officer;
- **Fair and equitable procedure:** the Alleged Wrongdoer is guaranteed a fair and equitable investigation and investigation procedure that safeguard their rights of defence, including the right to be heard, and the presumption of innocence.
- **Confidentiality:** the identity of the Whistleblower and the Alleged Wrongdoer and/or the perpetrator of the infringement or irregularity, as well as information that directly or indirectly allows their identity to be inferred, is of a confidential nature and is accessible only to persons responsible for receiving or following up on the Complaint. As such, it will not be disclosed to third parties, the Alleged Wrongdoer or their immediate superiors, unless there is a legal obligation arising from a court decision or in cases where the Whistleblower has given their express consent.

In order to benefit from the guarantees provided for in these Terms and Conditions, the Whistleblower may only resort to external reporting channels when:

- there is no internal Whistleblowing channel;
- the internal whistleblowing channel only admits the submission of complaints by employees, and the Whistleblower is not one;
- has reasonable grounds to believe that the offence or irregularity reported cannot be effectively known or resolved internally or that there is a risk of retaliation;

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<sup>6</sup> Sugal Group cannot, on the basis of internal, external or public disclosure, revoke or terminate a contract, threaten, suspend, intimidate, harass, persecute, withhold or suspend any payments and/or benefits, demote, transfer or otherwise adopt any behaviour or act that is omissive, discriminatory, retaliatory or threatening in relation (i) to a Whistleblower who makes a Complaint under the terms of this Policy or (ii) to any person who provides any information to or collaborates in any inquiries regarding a Complaint.

- have initially submitted an internal Complaint without being informed of the measures envisaged or adopted following the Complaint within the time limits defined in these Terms and Conditions; or
- the offence or irregularity constitutes a criminal offence or an administrative offence punishable by a fine of more than €50,000.00.

In order to benefit from the guarantees provided for in these Terms and Conditions, the Whistleblower may only publicly disclose an offence or irregularity when:

- has reasonable grounds to believe that the reported offence or irregularity may constitute an imminent or manifest danger to the public interest, that the reported offence or irregularity cannot be effectively known or resolved by the competent authorities, taking into account the specific circumstances of the case, or that there is a risk of retaliation including in the case of an external Whistleblower; or
- has lodged an internal complaint and an external complaint, or directly an external complaint under the terms referred to in the previous paragraph, without appropriate measures having been taken within the time limits laid down.

The guarantees granted to the Whistleblower are excluded when, apart from the cases referred to above, the Whistleblower makes a media organisation or journalist aware of an offence, without prejudice to the applicable rules on journalistic secrecy and the protection of sources.

The guarantees granted to the Whistleblower extend, *mutatis mutandis*, to:

- (i) any natural person who assists the Whistleblower in the Complaint procedure and whose assistance must be confidential, including trade union representatives or employee representatives;
- (ii) any third party who is connected to the Whistleblower, such as a co-worker or family member, who may be the target of retaliation in a professional context; and
- (iii) legal persons or equivalent entities which are owned or controlled by the Whistleblower, with which the Whistleblower works or with which s/he is in any way connected in a professional context.

## **8. Service Provider**

The Whistleblowing Channel is operated externally by an independent and renowned company in accordance with its operating rules. This Whistleblowing Channel serves as a means of communication between users/whistleblowers and investigators. It allows the submission of complaints and the exchange of contacts in a confidential, free and anonymous manner.

The Service Provider guarantees the independence and privacy of the Complaints, but it does not verify the authenticity of the facts reported.

#### **9. Personal Data**

The protection of the personal data of all parties involved throughout the process is ensured. The processing of personal data complies with the provisions of the General Data Protection Regulation, approved by Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Law 58/2019 of 8 August, which implements Regulation (EU) 2016/679 in national legislation, and Law 59/2019 of 8 August, which lays down rules on the processing of personal data for the purposes of prevention, detection, or the suppression of criminal offences or the imposition of criminal penalties.

#### **10. Complaint retention time**

Complaints will be kept confidential and with restricted access for 5 (five) years from receipt and, regardless of this period, while legal or administrative proceedings relating to the Complaint are ongoing.