



**NEOTALENT**  

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**CONCLUSION**

**Irregularity  
Reporting  
Policy by  
Conclusion  
Neotalent S.A.**





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## 1. Framework

- Under the terms of the applicable legislation and regulations in force, specific, independent, and autonomous means are required for receiving, processing and archiving reports of irregularities, guaranteeing the confidentiality of the identity of the Whistleblowers, those affected by the irregularity reported and any third parties mentioned in the report, and preventing unauthorized access.
- The purpose of this Policy is to define and regulate the principles to be observed by Conclusion Neotalent S.A. (hereinafter "Neotalent") within the scope of the process of receiving, processing and archiving reports of irregularities verified in the day-to-day running of the Company relating to compliance with the Law, the Articles of Association, governance policies or the principles and business ethics in force, including but not limited to those of promoting workers' rights, the values of social responsibility, preserving the environment, promoting and defending healthy competition, preventing money laundering, protecting privacy and personal data, and preventing corruption and related offenses.

## 2. Scope of Application

### 2.1. Objective

According to the system implemented, Whistleblowers have a direct and confidential channel at their disposal to report any practice that may indicate Irregularities at Neotalent.

For these purposes, Irregular Practices or Irregularities are considered the acts or omissions provided for in article 2, no. 1 of Law no. 93/2021, of December 20 and article 3 of the Annex to Decree-Law no. 109-E/2021, of December 9, namely in the following areas:

- i) public procurement;
- ii) financial services, products and markets;
- iii) prevention of money laundering and terrorist financing;
- iv) protection of privacy and personal data and security of the network and information systems;
- v) prevention of corruption and related offenses.

### 2.2. Subjective

- Under this Policy, irregularities of which they become aware may be reported:
  - a) employees and members of Neotalent's management and supervisory bodies;
  - b) Neotalent's service providers, contractors, subcontractors and suppliers, as well as any persons acting under their supervision and direction;
  - c) Neotalent's shareholders.





Employees who, by virtue of their duties at Neotalent, namely in the areas of Internal Audit, Risk Management or Compliance, have a special duty to report serious irregularities of which they become aware, under the terms and with the safeguards established in this Policy.

## **3. Participation Procedures**

### **3.1. Reporting Channels**

- The reporting of internal irregularities, the operation of which is regulated by the Neotalent Irregular Practices Reporting System ("IPS"), must be carried out by
- in writing, through the following channels:
  - i) By email, to [whistle@neotalentconclusion.com](mailto:whistle@neotalentconclusion.com) or
  - ii) By post, addressed to the "IPS Manager" at Alameda dos Oceanos, Lote 2.11.01, Fração M e N, 1990-225 Lisboa.
- Verbal reporting of irregularities is also admissible. To this end, the Whistleblower must request the scheduling of a meeting, which should take place as soon as possible, via the contacts mentioned in the previous paragraph.
- If irregularities are reported in a face-to-face meeting, once the Whistleblower's consent has been obtained, the meeting must be recorded in reliable minutes.
- In the cases referred to in the previous paragraph, the Whistleblower must be allowed to view, rectify, and approve the transcript or minutes of the meeting, collecting their signature or evidence of acceptance for this purpose.

### **3.2. Admissibility Requirements**

- Reports of irregularities can be made in a named or anonymous basis.
- When the report of irregularity is submitted named and the Whistleblower expressly requests this, it must be ensured that it is transmitted anonymously to all those involved in its management and processing.
- When Employees who, by virtue of their functions at Neotalent, namely in the Compliance areas, and given the mediated nature of the knowledge of the fact/situation reported, the reports must be nominative, otherwise they will not be admitted.
- In cases where it is necessary to obtain additional information from the Whistleblower to carry out the necessary investigation of the facts reported, the fact that no postal or electronic contact address is provided, or that the Whistleblower does not cooperate or does not provide the information requested, will lead to the irregularity reported being closed.
- All reports deemed irrelevant or inconsistent for the purposes set out herein will be closed outright by the Legal Department, on the proposal of the Head of the IPS, and will not be followed up. This will be the case when they consider that:
  - i) The irregularity complained of is minor, insignificant or manifestly irrelevant;
  - ii) The complaint is repeated and doesn't contain new elements justifying a different course of action to that taken in relation to a previous complaint; or



- iii) the complaint, if anonymous, does not contain sufficient evidence to trigger an investigation; or
  - iv) The complaint does not reveal any evidence of an infringement.
- A report of irregularities is considered false or made in bad faith if it is deliberate and manifestly unfounded, or if it misrepresents the identity of the Whistleblower, if it is not anonymous, or if it indicates facts that are not true, or involves people who had no connection with the events reported. The submission of a report under these conditions must be dealt with in accordance with the legal and/or disciplinary provisions in force for this purpose, whenever the seriousness of the matter justifies it.

#### **4. Treatment of Irregularities**

- In terms of reporting irregularities, Neotalent's Legal Department is responsible for managing and dealing with irregularities received under this Policy.
- Once a report of irregularities has been received, it will be registered, with sequential numbering, on a specific electronic form, its admissibility will be verified and the procedure to be carried out to investigate the facts reported will be decided, if applicable.
- To investigate the facts reported, any investigative measures deemed necessary may be carried out, including contacting the Whistleblower, if known, as well as resorting to other Neotalent departments that may contribute to the respective investigation.
- If the person(s) concerned by the reported irregularity has (have) a relationship of kinship or affinity with any Neotalent Employee involved in the respective management, processing or investigation, the latter is unable to intervene in the process and must be replaced by another Employee who does not depend hierarchically on him/her.
- When the report is made in writing, a communication will be sent to the Whistleblower within a maximum of 7 (seven) days of receipt, noting the admissibility/inadmissibility of the report, except in cases where the report is anonymous, and no postal or electronic contact address has been provided.
- Likewise, if this transmission does not jeopardize the purposes of the whistleblowing procedure, the reported irregularity will be transmitted to the higher hierarchical level of those concerned by the complaint and, where appropriate, to the respective competent supervisory authority.
- Once the investigation into the report of irregularity has been completed, a report will be drawn up containing the measures taken (or, where appropriate, the justification for not taking any measures), the conclusions and the reasons for them.
- Once the period of 15 (fifteen) days has elapsed following the conclusion of all the steps taken to manage the report of irregularity, the response must be sent to the Complainant, if he/she has expressly requested it.
- In any case, if within 3 (three) months of receiving the report of irregularity the necessary investigative steps and management acts that are necessary in the specific case have not been completed, the Whistleblower (if known) and the Audit Committee (in the case of a serious irregularity) shall be informed of the continuation of the steps aimed at investigating the facts.
- Reports of irregularities received, as well as the reports to which they have given rise, must be kept on paper format, or on another durable medium that allows their full reproduction,



for a period of 5 (five) years from the date of receipt or 7 (seven) years in the case of reports under Article 20(5) of Law 83/2017.

- Regardless of the time limits referred to in the previous paragraph, reports of irregularities received will also be kept during the pendency of any judicial or administrative proceedings that may have been filed in relation to them.

## **5. Whistleblower Protection**

- Any type of reprisal (in whatever form), retaliation, discrimination, or any other type of unfair treatment against the Whistleblower is expressly prohibited and will not be tolerated.
- Considering the provisions of the previous paragraph, reports of irregularities made under this Policy may not, in themselves, serve as grounds for Neotalent to initiate any disciplinary, civil, or criminal proceedings or other discriminatory employment practices against the Whistleblower or the Employees who have been involved in the investigation of irregularities, without prejudice to the provisions of the following paragraph.
- The acts provided for in Article 21 of Law 93/2021 of December 20 are presumed to be motivated by the reporting of irregularities, until proven otherwise.
- The disciplinary sanction applicable to the Whistleblower up to two years after reporting irregularities is presumed to be abusive unless it is based on facts unrelated to the complaint.
- The duty of protection referred to in the terms of the law and this Policy will be waived in situations where, during investigations, it is concluded that the Whistleblower or Employees who have been involved in the investigation of irregularities:
  - a) were involved in the reported irregularities;
  - b) acted in bad faith.
- In the situations described in the previous paragraph, once the Whistleblower and the Employees who have been involved in the investigation of irregularities have been heard, Neotalent shall deal with the matter in accordance with the legal and/or disciplinary provisions in force for this purpose, whenever the seriousness of the matter justifies it.
- In the context of a report of irregularities, if the Whistleblower and the Accused work in the same workplace, Neotalent will assess the need to adopt measures to eliminate this fact.
- In any case, the protection afforded by this Policy extends to Employees who assist the Whistleblower in the reporting procedure and whose assistance must be confidential, as well as to Employees who have been involved in the investigation of irregularities and may be the target of retaliation in a professional context.

## **6. Confidentiality and Protection of Personal Data**

- Under the terms of the applicable legislation, the confidentiality of the identity of the Whistleblower (if known), of those involved in the irregularity reported and of any third parties mentioned in it is guaranteed.



- For the purposes of the previous paragraph, the identity of the persons referred to will only be provided to the Employees involved in the investigation of the facts reported and only when this information proves essential for this purpose.
- Exceptions to the provisions of the previous paragraph are the communication of personal data collected in the context of the reporting of irregularities to supervisory authorities or police and judicial authorities, in the context of compliance with legal and regulatory obligations or judicial decisions. In these situations, the disclosure of information must be 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 jeopardizes the related investigations or legal proceedings.
- Personal data that is clearly not relevant to the processing of reports of irregularities is not retained and must be deleted immediately, in accordance with the provisions of the Data Protection Policy in force at Neotalent.
- The retention period of the data is limited to the minimum and they are kept for the periods necessary for the purposes for which they are collected and processed, as well as to meet the legal and regulatory obligations applicable to Neotalent, or to defend Neotalent in legal proceedings.

## **7. Approval, Monitoring and Publication of the Policy**

- It is the responsibility of the Legal Department to initiate the review of this Policy, submitting to the Board of Directors any comments or proposals for its review that it deems appropriate.
- This Policy should be reviewed at least every three years, or whenever there are significant changes in the legal or regulatory framework, business strategy or organizational structure of Neotalent.
- To enable continuous follow-up and monitoring, Neotalent's Legal Department, together with the IPS Manager, will periodically draw up a report on the management and treatment of internal and external reports of irregularities received.
- This Policy will be published on Neotalent's website and intranet.

## **8. Annex 1: Definitions**

For the purposes of this Policy, the following definitions apply:

### **Reporting channels:**

- Internal irregularities may be reported in writing through the following channels:
  - i) By email to [whistle@neotalentconclusion.com](mailto:whistle@neotalentconclusion.com) or
  - ii) By post to: Alameda dos Oceanos, Lote 2.11.01, Fração M e N, 1990-225 Lisboa.
- Reports of irregularities relating to the Code of Ethics, Anti-Corruption Policy, Money Laundering Policy, or any other internal policy or rule applicable to Neotalent can be submitted through this channel.



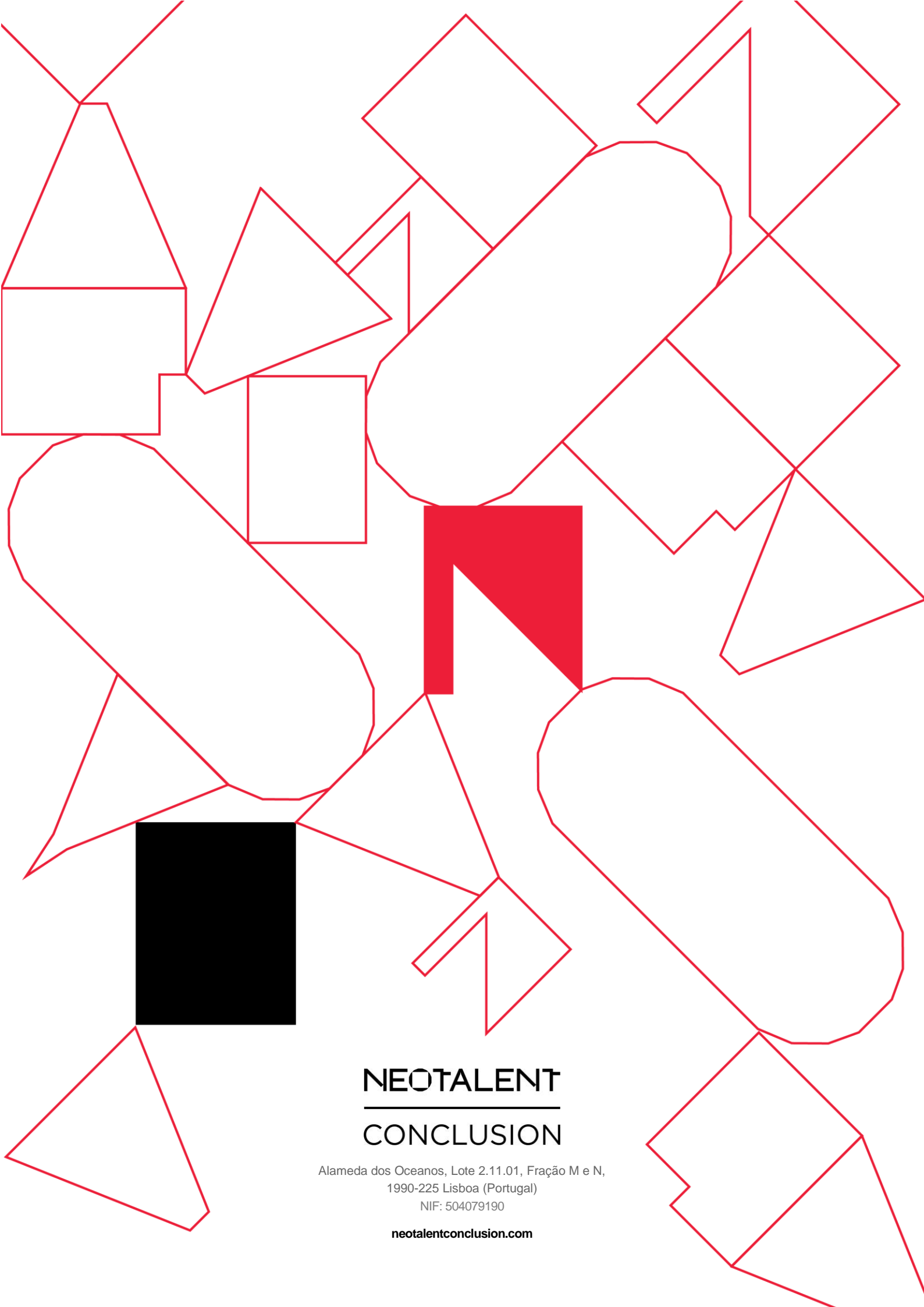
**Whistleblower**

- A natural person who reports or publicly discloses an infringement based on information obtained during their professional activity. A natural person may not be considered a Whistleblower if the whistleblowing or public disclosure of an infringement is based on information obtained during a professional relationship that has since ended, or during the recruitment process or other pre-contractual negotiation phase of an established or unestablished professional relationship.

**Retaliatory act or omission**

- An act or omission which, directly or indirectly, is taking place in a professional context and motivated by a report of irregularities, causes or is likely to cause the Whistleblower unjustified damage to property or non-pecuniary loss. Threats and attempted acts and omissions are also considered acts of retaliation.





# NEOTALENT

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## CONCLUSION

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