



## **IP GROUP POLICY FOR REPORTING IRREGULARITIES**

### **1. FRAMEWORK**

The Policy for Reporting Irregularities, revised in accordance with the legal framework recently approved by Law No 93/2021 of 20 December 2021, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, reflects the commitment of IP group companies to implement the best practices resulting from the recommendations of the Corporate Governance Code of the Portuguese Institute of Corporate Governance (Chapter I, Recommendation 1.2.4). It aims to reinforce the transparency and risk management practices implemented in the IP Group, and to provide a mechanism for receiving and handling reports of irregularities made by employees and other stakeholders, with a guarantee to protect complainants and safeguard the confidentiality of the entire process.

### **2. PURPOSE**

The purpose of this Policy is to govern the reporting of irregularities by employees or any other stakeholder, involving IP Group companies, allegedly resulting from actions or omissions by employees.

### **3. SCOPE OF SUBJECTIVE APPLICATION**

This policy applies to all IP Group employees regardless of the type of contract or the position they occupy within the organization, including managers and the members of corporate bodies of IP Group companies.

### **4. SCOPE OF OBJECTIVE APPLICATION**

4.1. For the purposes of applying this Policy, “irregularities” shall be considered to be:

- a) the breaches referred to in Article 2 of Law No 93/2021 of 20 December 2021.
- b) situations actually detected or situations where there is a suspicion that they violate or prejudice:
  - (i) compliance with legal, regulatory, deontological or ethical principles or internal guidelines or rules;
  - (ii) the integrity of financial information and accounting practices used by IP Group companies;



(iii) IP Group company assets;

(iv) the image of IP Group companies or good management practices (including areas such as conflicts of interest, wasteful use of funding, poor management, abuse of authority, etc.).

**4.2.** Pursuant to Article 2 of Law No 93/2021 of 20 December 2021, “infringements” are considered to be acts or omissions contrary to national and/or European Union rules in the fields of public procurement, product services and financial markets and prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, protection against radiation and nuclear safety, food and animal safety, public health, consumer protection, protection of privacy and personal data and security of network and information systems.

**4.3.** For the purposes of implementing this Policy, complaints regarding the quality of services and/or the road/railway infrastructure, provided by or under the management of the IP Group, shall not be considered as “irregularities”, neither shall any other incident not falling under the categories set out in previous paragraphs, which can be registered and dealt with via the platform available to all customers where suggestions and complaints may be submitted <sup>1</sup>.

## 5. PRINCIPLES

The Policy for Reporting Irregularities is based on the following principles:

**5.1. Principle of confidentiality** whereby confidentiality is ensured with respect to the identity of complainants, third parties mentioned in the complaint, those cooperating in the investigation and the person concerned in the complaint. In accordance with this principle, and if applicable, the anonymity of complainants is further guaranteed;

**5.2. Principle of good faith** whereby complainants only submit a report based on serious grounds which lead them to believe that the information is true;

**5.3. Principle of presumption of innocence** whereby the person concerned in the complaint, in a similar manner as to defendants in criminal proceedings, enjoys the presumption of innocence;

**5.4. Principle of opposition** or the hearing of the person who is the object of the complaint and of the other persons involved, taking into account that the guarantees of defense in criminal proceedings apply in the reporting of irregularities and, to that extent, the person who is the

<sup>1</sup> [Suggestions and complaints](#)



object of the complaint and all persons involved therein shall have the right to provide the clarifications they deem necessary;

**5.5. Principle of data protection and information security** whereby data and information are processed in compliance with the General Data Protection Regulation and the means through which complaints are submitted are dedicated and provide security measures such as confidentiality, integrity of information and restricted access.

## **6. GUARANTEES**

### **Protection in accordance with Law No 93/2021 of 20 December 2021**

**6.1.** Employees or any complainant under the terms as defined in the Law, who submit a complaint or cooperate in the respective investigation, those who assist the complainant, or are in any way connected to the complainant, more specifically, co-workers or family members who may be targets of workplace retaliation, as well as anonymous complainants who are later identified, shall be afforded protection as conferred by Law No 93/2021 of 20 December 2021, provided that the protection conditions are met, namely:

- a) that they act in good faith;
- b) there are solid grounds to believe that the information is true at the time of the complaint;
- c) the information relates to a breach which may be the subject of a complaint, pursuant to Article 2 of Law No 93/2021 of 20 December 2021;
- d) the complaint is made through the channels for reporting irregularities set out in this Policy.

### **Confidentiality**

**6.2.** The mechanisms and procedures for receiving and handling the reporting of irregularities form part of an effective, fast and appropriate system, with regard to the detection, investigation and resolution of any irregularities, in accordance with the high ethical standards followed by IP Group companies.

**6.3.** The channels for reporting irregularities are exclusively for this purpose.



**6.4.** All parties responsible for the procedures of receiving, registering, handling and investigating, as well as all those who have received information relating to complaints, although not holding responsibility or competency for receiving or handling the said complaint, are subject to the duty of confidentiality with regard to the identity of the complainant, the person who is the object of the complaint, third parties mentioned in the complaint, and also with respect to the facts and information they may become aware of in the performance of duties covered by this Policy, without prejudice to compliance with other legal duties to which they are subject.

**6.5.** The identity and personal information relating to the complainant, the person who is the object of the complaint and the third parties mentioned therein, may only be disclosed as a result of legal obligations or judicial decision and after prior notification, with the exceptions as legally provided for.

**6.6.** Although the identity of complainants is confidential, they may be contacted by persons responsible for analyzing or investigating the complaint, enabling such persons to obtain further clarification and clarify information already provided with a view to establishing the facts as part of the complaint analysis procedure.

#### **Analysis and investigation**

**6.7.** Irregularities reported by duly identified or anonymous complainants shall be subject to analysis and subsequently investigated if they are found to have due grounds and information that so justify and allow the investigation to be continued.

#### **Information and follow-up of the complaint**

**6.8.** The complainant is informed that the complaint has been received and of the respective follow-up in accordance with the provisions of Law No 93/2021 of 20 December 2021.

#### **The speed of the process and the suitability of the measures to be implemented**

**6.9.** In their assessment of the results of the analysis and investigation of the irregularity, the bodies with maximum decision-making power undertake to provide a prompt and timely response to ensure that appropriate measures are implemented in good time which will enable suitable effects to be achieved.

#### **Prohibition of retaliation**

**6.10.** Retaliatory acts against the complainant are not permitted in accordance with and for the purposes of Law No 93/2021 of 20 December 2021. An act of retaliation is considered to be an act or omission that, directly or indirectly, takes place in a professional setting and is motivated by a complaint, and causes or may cause the complainant unjustifiable property or personal damages.



## Personal Data Protection

**6.11.** In compliance with the General Data Protection Regulation, it is hereby ensured that:

**6.11.1.** Information communicated under this Policy for the reporting of irregularities shall be used exclusively for the purposes set out therein;

**6.11.2.** The sharing of special categories of data (or other) that are not relevant to the investigation in question will be avoided in order to prevent excessive collection of personal data or jeopardize the principles of data protection;

**6.11.3.** The right to access, rectification, erasure, opposition, limitation, and portability may be exercised by notifying the Data Protection Officer [dpo@infraestruturasdeportugal.pt](mailto:dpo@infraestruturasdeportugal.pt);

**6.11.4.** Technical and organizational information security measures are applied;

**6.11.5.** Personal data that are manifestly not relevant to the handling of the complaint are immediately deleted, and data subjects have the right to submit a complaint to the supervisory authority – the National Data Protection Commission;

**6.11.6.** Complaints received are registered and stored for a minimum period of five years, without prejudice to other storage times arising from specific legal requirements and storage obligations while judicial and/or administrative proceedings are underway in relation to the complaint.

## 7. PROCEDURE

With regard to the procedure to be observed, the following rules shall apply:

**7.1.** In compliance with the rule of precedence with respect to the means of complaint and public disclosure, irregularities must be reported via the channel made available internally by IP Group companies.



**7.2.** The reporting of irregularities through external reporting channels and public disclosure are only admissible in the situations provided for in Article 7(2) and (3), respectively, of Law No 93/2021 of 20 December 2021.<sup>2</sup>

**7.3.** Complainants who do not observe the rule of precedence with respect to the means of complaint shall not benefit from the protection usually afforded to complainants.

**7.4.** The rule of precedence shall not prejudice the requirement to notify the Public Prosecutors<sup>3</sup> to which IP Group company employees are subject whenever, in the performance of duties and as a result of such duties, they become aware of any crimes committed.

**7.5.** The Director of the Internal Audit Department (DAI) shall ensure:

- (i) compliance with the principles which form the grounds for this Policy;
- (ii) periodic review of the GR.PR.008 Procedure in order to ensure that it is correctly framed within the principles of good governance and to adjust such principles to the needs of the Organization and any possible changes to the law.

## **8. MEANS OF REPORTING**

**8.1.** Irregularities in the matters referred to in paragraphs 4.1. and 4.2. of this Policy shall be reported in compliance with the rules set out in procedures applicable to the subject matter and via the following platform:

[Reporting Irregularities](#)

**8.2.** Reports of irregularities in the matters referred to in paragraphs 4.1. and 4.2. – excluding the reporting of irregularities in respect of money laundering and financing terrorism,

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<sup>2</sup> Law No 93/2021 of 20 December 2021 - Article 7 - Precedence between the means of reporting and public disclosure - (...) 2 — Complainants may only use external reporting channels when: (...) c) they have reasonable grounds to believe that the infringement cannot be effectively made known or resolved internally or that there is a risk of retaliation; (d) they have already submitted an internal complaint and have not been notified of the measures envisaged or implemented as a result of the complaint within specified time limits; or (e) the infringement constitutes a crime or administrative offense punishable by a fine exceeding EUR 50 000.00.

3 — complainants may only publicly disclose an infringement when: (a) they have reasonable grounds to believe that the infringement may constitute an imminent or manifest danger to public interest, that the infringement cannot be effectively made known or resolved by the competent authorities, given the specific circumstances of the case, or that there is a risk of retaliation even when they submit an external complaint; or (b) they have submitted an internal complaint and an external complaint, or directly an external complaint pursuant to this law, and no appropriate measures have being taken within the time limits specified in Articles (...).

<sup>3</sup> Article 242(1)(b) in conjunction with Article 241, both of the Code of Criminal Procedure and Article 386 of the Criminal Code.



protection of privacy and personal data and security of the network and information systems - may also be made by post to the following address:

INFRAESTRUTURAS DE PORTUGAL, SA

APARTADO 000533

EC PRAGAL – ALMADA

2801 – 602 ALMADA

## **9. ABUSE AND NON-COMPLIANCE**

Abuse of the channel for reporting irregularities, particularly by persons who make reports of irregular practices which are manifestly false or in bad faith, or which do not comply with the rules and/or principles set out in this Policy shall constitute a breach of disciplinary procedures as well as possible civil and/or criminal liability.

## **10. FINAL PROVISIONS**

### **10.1. SUBSIDIARITY**

The provisions of this Policy and the internal regulations complementing this Policy do not preclude recipients from the duties and obligations that arise from the Law in this regard, more specifically, Law No 93/2021 of 20 December 2021, or other applicable legislation.

### **10.2. INTERPRETATION AND MONITORING**

**10.2.1.** The Internal Audit Department shall be responsible for clarifying any queries that may arise regarding the interpretation and/or implementation of this Policy.

**10.2.2.** Awareness and training actions will be promoted to disseminate, better understand and implement this Policy and the internal regulations that complement it.

### **10.3. PUBLICATION AND DISSEMINATION**

This Policy for the reporting of Irregularities shall be widely disseminated allowing full knowledge to be gained by all stakeholders. Such dissemination shall be particularly through publication on the website and on the intranet of IP Group companies. It shall also be included as a reference in procurement procedure specifications for contracts involving third parties engaging in work on behalf of IP Group companies.



#### 10.4. ENTRY INTO FORCE

The Policy for reporting irregularities came into force on 4 February 2016 and was revised on 10 November 2022.