

Infraction Reporting Procedure (Whistleblowing)

This Procedure is prepared to implement Law 93/2021, of December 20, which provides for the protection regime for Whistleblowers of Infractions, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019.

1 – Scope and Purposes

The purpose of this Procedure is to define the management, treatment, decision-making and conclusion of the Infraction Communication (or Whistleblowing) process that occurs at IBERSOL SGPS, SA. or in any of the companies forming part of the Ibersol Group (all hereinafter referred to as the “Group”).

For the purposes of this procedure, “Subsidiaries” are considered to be the companies in which Ibersol SGPS, SA. holds, directly or indirectly, a stake equal to or greater than 50% of the share capital or in which it exercises control.

In turn, the whistleblowing must be based on facts whose knowledge comes to the Whistleblower from the professional relationship he or she has with the Ibersol Group.

The Whistleblower is a natural person and may be a shareholder, member of a corporate body, worker, collaborator or other entity, in accordance with Law No. 93/2021, of December 20th. “Other entities” are considered to be any natural persons who, not being any of the entities referred to herein, have a professional activity involving the transaction of products or services with any company in the Group, namely suppliers, intermediaries, agents, service providers, subcontractors, consultants or any people who act under their supervision or direction, as well as volunteers and paid or unpaid interns, including those who have already terminated their professional relationship or have only been involved with the Group in a pre-negotiation or recruitment phase.

2 – Definition of Infraction

For the purposes of the present, “Infractions” are considered to be all active or omissive acts (actions or omissions) resulting from conduct of a negligent or willful nature, carried out or about to be carried out, or that could foreseeably be carried out, as well as the attempt to conceal such an act, attributable to members of the corporate bodies or employees of the Group in the exercise of their respective positions or professional activities, which:

a) are contrary to rules contained in acts of the European Union referred to in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council, to national standards that implement, transpose or comply with such acts or to any other standards contained in legislative acts implementing or transposing them, including those that provide for crimes or administrative offenses, relating to the areas of:

i) Public procurement;

ii) Financial services, products and markets and prevention of money laundering and terrorist financing;

iii) Product safety and compliance;

iv) Transport security;

v) Environmental protection;

vi) Radiation protection and nuclear safety;

vii) Food safety for human and animal consumption, animal health and animal welfare;

viii) Public health;

ix) Consumer protection;

x) Protection of privacy and personal data and security of the network and information systems;

b) that are contrary to and harmful to the financial interests of the European Union referred to in article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in the applicable European Union measures;

c) and also those that are contrary to the rules of the internal market referred to in paragraph 2 of article 26 of the TFEU, including competition and state aid rules, as well as corporate taxation rules;

as well as acts or omissions that contradict the purposes of the above-mentioned rules or standards.

For present purposes is also considered “Infraction”, the violent crime, especially violent and highly organized crime, as well as the crimes provided for in paragraph 1 of article 1 of Law

no. 5/2002, of 11 January (establishes measures to combat organized and economic-financial crime).

Finally, in the areas of national defense and security, only an act or omission contrary to the contracting rules contained in the European Union acts referred to in part I.A of the annex to Directive (EU) 2019/1937 of the Parliament is considered an infraction in this context. European Union and the Council, or which contradicts the purposes of these rules.

Communications of alleged irregularities that do not fall within the scope referred to above will not be subject to processing through this procedure.

3 – Procedure for reporting infractions

Communication of **Infractions** that include material facts constituting the type of infraction(s) described in point 2. above - must be made in writing addressed to the Supervisory Board, by email or letter, to one of the following addresses:

Ibersol, SGPS S.A.: canalddenuncias@ibersol.com

Ibersol -Restauração S.A.: canalddenuncias_ibersol_rest@ibersol.com

Iberusa - Hotelaria e Restauração S.A.: canalddenuncias_iberusa@ibersol.com

Ibersande Restauração S.A.: canalddenuncias_ibersande@ibersol.com

Iberaki, Restauração, S.A.: canalddenuncias_iberaki@ibersol.com

Ibersol Madeira e Açores, Restauração S.A.: canalddenuncias_ibersol_ma@ibersol.com

Firmoven, Restauração S.A.: canalddenuncias_firmoven@ibersol.com

Ibergourmet - Produtos Alimentares, S.A.: canalddenuncias_bergourmet@ibersol.com

Restmon (Portugal) – Gestão e Exploração de Franquias,Lda: canalddenuncias_restmon@ibersol.com

IBR Imobiliária, S.A.: canalddenuncias_ibr@ibersol.com

Anatir, SGPS S.A.: canalddenuncias_anatir@ibersol.com

José Silva Carvalho - Catering, S.A.: canalddenuncias_jsc@ibersol.com

Maestro - Serviços e Gestão Hoteleira S.A.: canalddenuncias_maestro@ibersol.com

SEC - Eventos e Catering, S.A.: canalddenuncias_sec@ibersol.com

Sugestões e Opções - Actividades Turísticas, S.A.: canalddenuncias_so@ibersol.com

Iberusa, Central de Compras para a Restauração ACE:canalddenuncias_iberusaccr@ibersol.com

Food Orchestrator, S.A.: canalddenuncias_food@ibersol.com

Postal address applicable to all companies: Edifício Península, Praça do Bom Sucesso, nos. 105 to 159, 9th floor, 4150-146 Porto.

The Report of **Infractions** by the Whistleblower must include an adequate and sufficient description of the facts on which it is based, and be sent in physical or digital format in order to ensure that there is no access to it before its delivery to the person responsible for its processing, and will be classified as confidential.

The Whistleblower may present themselves anonymously or identify themselves, in which case they may explicitly request that they wish their identity to be kept confidential. The Whistleblower must, however, identify a means of contact, namely to obtain additional information relevant to assessing the situation and for any other contact.

Once the Communication is received, it is processed according to its content. It is up to the Supervisory Board to carry out its preliminary analysis and, whenever necessary and taking into account the content and scope of the Whistleblowing, it may instruct one of its members to manage the process and resort to the assistance of certain functional areas of the Group, with these areas being responsible for assisting in the analysis of the issue, with the necessary safeguard of the confidentiality inherent to the procedure under analysis.

This preliminary analysis confirms whether there is material and facts to proceed with an investigation, depending on whether or not there is sufficient evidence to support the initiation of the investigation process. If this is not understood, the process is archived with due reasons. If it is understood that there is material for investigation, the process is instructed and all steps deemed necessary are taken to verify the veracity of the facts invoked and adopt any corrective measures. The **preliminary decision** must be taken within **7 days** of receipt of the Whistleblowing. The **final decision** on any corrective action to be taken must be made within **3 months**.

4. Principles governing the Procedure

i) **Principle of Confidentiality of Identity**: the identity of the Whistleblower is confidential. The identity of the Whistleblower, as well as that of any third parties mentioned in the

complaint, and the Whistleblowing itself, will only be made known to the strict people who, due to their role, are essential to the analysis and treatment of the facts subject to the Whistleblowing, except for judicial or legal imperative that require such disclosure and by communicating this disclosure to the complainant in accordance with applicable legal terms. Without prejudice, the obligation of confidentiality regarding the identity of the complainant, third parties or the report applies to any person who, for any reason, receives information about the report. Such confidentiality does not prevent the Whistleblower from being contacted by the person duly responsible for the investigation to collect additional information that is considered necessary and relevant for the correct assessment of the facts.

ii) **Principle of Limitation:** any participant in the process will only have knowledge of those facts or matters of the process that are strictly necessary for them to comment on the situation or to contribute to the discovery of the veracity of the facts.

iii) **Principle of Anonymity:** the Whistleblower may choose not to identify themselves. Notwithstanding anonymity, the Whistleblowing will be subject to assessment and treatment based on the facts presented and the investigation carried out following it;

iv) **Principle of Impartiality and Independence:** all analysis and treatment of the Whistleblowing is conducted by someone who guarantees total impartiality and independence in the assessment and decision of the case;

v) **Principle of Exhaustiveness, Integrity and Conservation:** it is guaranteed that the analysis and investigation of the facts alleged in the Whistleblowing will be the subject of a rigorous and complete assessment, with all acts necessary to the concrete investigation of their veracity being carried out, proceeding the proper documentation of the acts and decisions carried out in the procedure, as well as their conservation for legal deadlines;

vi) **Principle of Secrecy:** the entire analysis process is subject to confidentiality and all those involved in it, whether internal to the Group or external to it, who have the function of carrying out the processing of the process in question or have to pronounce on the matters mentioned herein, are bound by the duty of secrecy regarding the same, either during the investigation process or later after the conclusion of the process, without time limit. The treatment of the Whistleblowing is subject to complete confidentiality, and will not be subject to any disclosure or publicity, except under the terms provided for by law. The obligation of secrecy

also falls on the Whistleblower, who cannot make any disclosure, total or partial, on the subject of the Whistleblowing or on any participant therein, including the final decision, either during the investigation process or later, after the conclusion of the process, except in cases expressly provided for by law.

5. Nature of communication

If wishes to report any infraction within the scope of these Regulations, the Whistleblower must use the internal reporting channel (through the channel identified in point 3 above).

The use of other reporting channels, namely external reporting channels, may only occur in accordance with paragraphs 2 and 3 of article 7 of Law 93/2021, namely if the Whistleblower has a well-founded reason to understand that the infraction will not be subject to of, or have not received, adequate treatment or that there will be a serious risk of retaliation.

The external disclosure of Infractions that does not follow the internal procedure adopted, with the exception of cases provided for in the Law, implies the non-application of the protection rules provided for in Law 93/2021, of December 20th.

6. Rights of the Reported Person

The person targeted by any report (“Reported Person”) has the right to confidentiality regarding their identity.

During the processing of the Procedure, the person(s) affected by the complaint have the right to the presumption of innocence, the right to defense and the right to access the procedure in accordance with the law and this procedure.

The Reported Person will not be able to obtain any identification or information about the Whistleblower and will have the right to defend themselves against any accusation in accordance with the Law.

The entire process is subject to complete confidentiality and only people who need it to conduct the analysis, treatment and decision of the process in question will have access to it.

The processing of the Reported Person's Personal Data underlying this procedure, namely the right to access, rectify, delete and limit Personal Data, is guaranteed and will be subject to the Privacy Policy attached hereto.

7. Whistleblower Rights

The Whistleblower who reports the commission of an infringement in this context or provides any information during this type of procedure is not subject to any retaliation action.

The Whistleblower may choose to submit their whistleblowing anonymously without this constituting a relevant factor for the due assessment of the facts invoked by them. The anonymity or confidentiality of your identity will always be respected by the Group.

The Personal Data protection rules will apply to the Whistleblower, namely the right to access, rectify and delete data communicated by them, namely those contained in the Privacy Policy attached hereto.

8. Abuse of the irregularities reporting procedure

It is assumed that any Whistleblowing it is presented in good faith, based on clear and objective facts and with the Whistleblower well-founded conviction of the existence of an Infringement.

In cases where there is proven abusive and/or bad faith use of the Infraction Reporting mechanism, the Whistleblower may incur sanctions, particularly labor/disciplinary and/or judicial sanctions, particularly if the whistleblower makes voluntary and conscious communication. false information, or taint or misrepresent the facts communicated, acting with demonstrable awareness of the illegality of their conduct.

The Whistleblower who acts in an abusive, unfair and disproportionate manner by intentionally presenting a Report containing a false and/or forged infraction will not benefit from the exclusion of liability(s) provided for in this Procedure and in the Law.

9. Clearance of Infractions

It is the responsibility of the Supervisory Board to investigate the facts within the scope of this procedure regarding infractions that have been reported, having access to all relevant information and documentation that the Group company must provide in this context.

To guarantee a rigorous investigation of the facts, any person who, directly or indirectly, finds themselves in a conflict of interest with the processing, disclosure or review of the procedure for establishing the facts that are the subject of the reported infractions, is prevented from having access to the procedure in question.

10. Handling of Complaint and Infringement

a. The Supervisory Board must, within **7 (calendar) days** after receiving the communication of the **infraction(s)**, send to the Whistleblower, to the contact provided by him, a **communication confirming receipt of the Whistleblowing and informing, in a clear and accessible, on the requirements, competent authorities and form and admissibility of the external report applicable to the case**, and then must evaluate the infraction(s) reported under the terms of this Procedure, ensuring rapid and effective treatment of the same with a view to applying corrective measures that prove appropriate. **The investigation and decision-making process should not exceed 3 months.**

b. A record is kept of all reported infractions, their treatment and decision(s) applied during the procedure under the terms set out in Law No. 93/2021 of December 20, for a **minimum period of five years** and, independently of this period, during the pendency of judicial or administrative proceedings relating to the Whistleblowing. The deletion of any record is only carried out under legally permissible terms.

c. The Whistleblower will always receive communication of the conclusions of the analysis of the reported situation, and, if applicable, of the measures envisaged or adopted as a result thereof, unless they have not provided a means of contact. **This communication must be sent within a maximum period of 3 months from the Whistleblowing presented.**

Without prejudice, the Whistleblower may request, at any time, that the result of the analysis carried out on the complaint be communicated to them within 15 days after its conclusion.

11. Completion of the procedure and corrective measures

Once the treatment of the Whistleblowing has been completed, a reasoned report is prepared with a description of the facts discovered and with the recommendation of the measures assessed as necessary to remedy the infraction(s) communicated and confirmed pending the respective process of revision. The decision to apply corrective measures is the responsibility of the Board of Directors.

The Procedure must be **closed within three months**, including communicating the conclusions of the procedure to the Whistleblower.

12. Prohibition of retaliation

The Group undertakes to each Whistleblower and third party who assists or is linked to the whistleblower not to allow, as a result of the report of infraction(s) that the whistleblower has deduced, to be taken, even if only in the attempted or threatened form, any retaliatory measures that unjustifiably cause you any material or non-material damage, namely through illegitimate acts of dismissal, suspension of the employment contract or changes to working conditions (changes in function, schedule, place of work or remuneration , non-promotion or non-compliance with employment duties), negative performance evaluation or negative reference for employment purposes, non-renewal of a fixed-term employment contract or its conversion into a definitive contract, inclusion on a list, based on an agreement with sectoral scale, which may lead to the complainant's future inability to find a job in the sector or industry in question or to terminate a contract.

ATTACHMENT

Data Protection and Privacy Policy (Whistleblowing Channel)

IBERSOL - S.G.P.S., S.A, legal entity no. 501669477, with registered office in Praça do Bom Sucesso, no. 105 to 159, 9th floor, 4150-146 Porto, and its subsidiaries (together “IBERSOL Group”), within the scope of the Infraction Reporting Procedure - Whistleblowing Channel, processes Personal Data, that is, information relating to an identified or identifiable natural person (“Data Holder(s)”), considering an identifiable natural person who can be identified, directly or indirectly, in particular by reference to an identifier, such as a name, an identification number, location data, electronic identifiers or to one or more specific elements of the physical, physiological, genetic, mental, economic, cultural or social nature of that natural person (“Personal Data”).

With regard to Personal Data processing activities carried out through the Whistleblowing Channel, the IBERSOL Group will act as Responsible for the Processing of Personal Data, ensuring compliance with the provisions of Regulation (EU) 2016/679 of the European Parliament and the Council of April 27, 2016, and other applicable legislation and matters of data protection and privacy (“Data Protection Legislation”). Data Holders should use the contact details provided in Point 9 for any questions related to data protection.

Under the terms of Data Protection Legislation, the IBERSOL Group strives for the processing of Personal Data in accordance with all applicable principles, namely: i) Principle of Lawfulness, Loyalty and Transparency; ii) Purpose Limitation Principle; iii) Principle of Data Minimization; iv) Principle of Accuracy; v) Principle of Conservation; and, vi) Principle of Integrity and Confidentiality.

In view of the foregoing, this Data Protection and Privacy Policy (“Privacy Policy”) is established, with the IBERSOL Group committing to carry out any and all Personal Data processing operations within the scope of the Infraction Reporting Procedure – Whistleblowing Channel, in accordance with the provisions of the following points:

1. PROCESSING OF PERSONAL DATA IN THE REPORTING CHANNEL

Within the scope of the Whistleblowing Channel, the IBERSOL Group processes the Data Subject's Personal Data for the following purposes:

Goal	Treatment Activities	Foundation of Lawfulness	Conservation Period
Management of the Whistleblowing Channel	Reception, analysis and treatment of Whistleblowing	Compliance with the Legal Obligation to which the Ibersol Group is subject	5 (five) years, except when the extension of the retention period appears necessary within the scope of judicial or administrative proceedings related to the whistleblowing

2. PERSONAL DATA PROCESSED IN THE REPORTING CHANNEL

For the stated purpose, the IBERSOL Group processes the following Personal Data:

Purposes	Personal Data
Management of the Whistleblowing Channel	Personal Identification Data, Contact Data, Authentication Data and whistleblowing Data.

Personal Data that is manifestly irrelevant to the processing of the whistleblowing will be immediately deleted, unless collected through registration on a durable and recoverable medium, to comply with the legal retention period provided for in the previous chapter.

3. DISCLOSURE AND TRANSMISSION OF PERSONAL DATA

IBERSOL Group employees will process the Personal Data of Data Subjects to perform their work functions and will process Personal Data exclusively under the terms specified in this Privacy Policy.

Personal Data may be made available to third parties responsible for providing services to the IBERSOL Group (“Subcontractors”), namely for the purposes of receiving complaints and technical support. Such third parties are bound by a written contract and process Personal Data on behalf of and according to the instructions of the Ibersol Group, and cannot process it, directly or indirectly, for any other purpose, for their own benefit or that of a third party.

In compliance with legal obligations, the Personal Data of Data Subjects may be transmitted to third parties to pursue their own purposes as Data Controllers, namely competent authorities to investigate the infringement.

4. INTERNATIONAL TRANSFERS

The IBERSOL Group may only transfer the Data Holder’s Personal Data outside the European Economic Area (“EEA”) in the following situations:

- a) when the transfer is carried out to a location or through a method or in circumstances that the European Commission considers to ensure adequate protection of Personal Data;
- b) When you have implemented standard data protection contractual clauses approved by the European Commission or a competent supervisory authority;

c) When none of the previous options apply, but the law still authorizes this transfer, for example, if it is necessary for the declaration, exercise or defense of a right in legal proceedings.

The Data Holder may request information about the appropriate guarantees that the IBERSOL Group has implemented regarding transfers of Personal Data outside the EEA and, when applicable, a copy of the standard data protection contractual clauses in force at the IBERSOL Group, through of the contacts provided in Point 9.

5. DATA SUBJECTS' RIGHTS

Rights	What they consist of
Right of access	The Data Subject has the right to obtain information about which Personal Data is processed by the IBERSOL Group (if it is processing them) and certain information (similar to that provided in this Privacy Policy) about the way in which this Data is processed. The IBERSOL Group may refuse to provide the requested information whenever, in order to do so, it would have to reveal the Personal Data of another person or the information would negatively affect the rights of a third party.
Right to rectification	If the Data Subject's Personal Data is incorrect or incomplete (for example, if their name or address is wrong), a request may be made to the IBERSOL Group to take reasonable measures to correct them.
Right to erasure of Personal Data	This right is also known as the “right to be forgotten” and, in a simple way, allows the Data Holder to request the erasure or elimination of their data, as long as there are no valid grounds for the IBERSOL Group continue to use them or their use is illegal. This is not a generic right to erasure, as exceptions are permitted (for example, whenever this data is necessary to defend a right in legal proceedings).

Right to limit processing	The Data Holder has the right to “block” or prevent the future use of their Data while the IBERSOL Group evaluates a request for rectification or as an alternative to erasure. Whenever Processing is limited, the IBERSOL Group will continue to be able to store your data, but will not be able to use it later. The IBERSOL Group maintains a list of holders who have requested the “blocking” of future use of their data to ensure that this limitation is respected.
Right to lodge a complaint	The Data Subject has the right to lodge a complaint with the competent supervisory authority, the National Data Protection Commission – CNPD, if they consider that the Processing carried out on Personal Data violates their rights and/or the Data Protection Legislation.

Under current or future Data Protection Legislation, the IBERSOL Group informs that Data Holders have the right to access, rectification, limitation, erasure, in certain circumstances, which may be exercised in accordance with this chapter of the Privacy Policy.

6. SECURITY AND CONFIDENTIALITY

To guarantee the security and confidentiality of Personal Data, protected databases are used, among others, appropriate firewalls and passwords, in accordance with the provisions of Data Protection Legislation. Access to Personal Data is only possible to authorized employees who have an effective need to use Personal Data, in accordance with the principles of security and confidentiality. Violations of this Privacy Policy by employees of the IBERSOL Group may give rise to disciplinary proceedings. Compliance with IBERSOL Group standards and procedures is monitored and verified periodically.

7. HOW TO CONTACT THE IBERSOL GROUP ON PRIVACY AND DATA PROTECTION MATTERS

Data Holders may exercise their rights by contacting the IBERSOL Group by sending an email to the mailbox privacy@ibersol.com.