



**Manual**  
**PROCEDURE**  
**WHISTLEBLOWING**  
**CHANNEL**

LET'S MAKE THE WORLD BETTER WITH OUR TECHNOLOGIES!

**Data Sheet:**

**Title:**

Whistleblowing Channel Procedure Manual

**Owner**

UTIS - Department of Human Resources

**Date**

August 2023

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## 1. PURPOSE

Reporting irregularities is an exercise in transparency and good behaviour, which can be used by employees or other stakeholders who identify practices or attitudes that call into question the principles and values of **UTIS**.

**UTIS** ensures, through BDO CONSULTING, that complaints from its stakeholders are reported on the **Ethics Line / Whistleblower Channel** platform, developed by Whistleblower Software, APS, in accordance with current legislation and best information security practices.

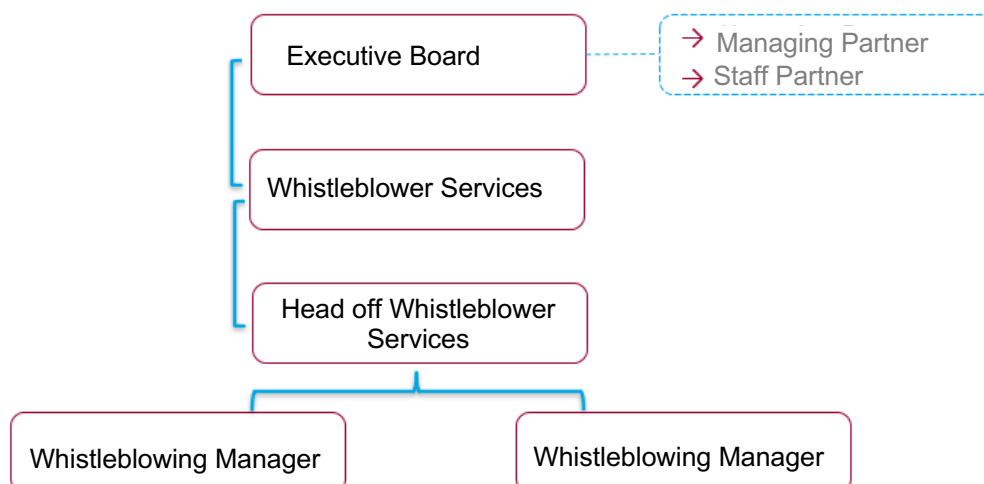
Through BDO Consulting, **UTIS** ensures that the receipt of complaints on the platform and the receipt and processing of reports of irregularities are processed independently and confidentially, guaranteeing the possibility of anonymity if the author of the communication so wishes and indicates on the reporting channel form. The exchange of messages with the author of the communication to collect additional information is carried out without jeopardising anonymity.

BDO CONSULTING, within the scope of the services contracted and in its capacity as manager of the report, external to **UTIS**, scrupulously fulfils the requirements of the law. In this way, it receives the communication of the irregularity (report), ensuring that it is followed up within the time limits laid down and that the principles of independence, impartiality, confidentiality, protection of personal data, secrecy and absence of conflicts of interest are applied.

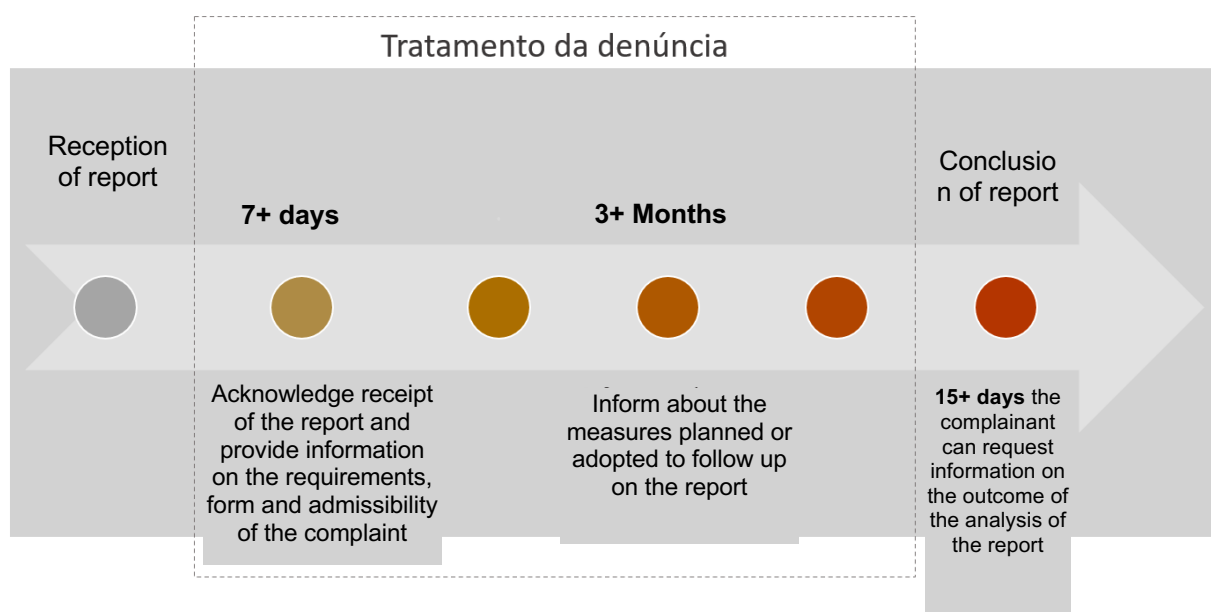
## 2. SCOPE

The purpose of this procedure is to establish a set of rules defining the methods and procedures to be adopted by the Whistleblower Services team when dealing with a complaint or report of irregularity received by BDO Consulting, namely its Whistleblower Services team, within the scope of the provision of services contracted by **UTIS**.

BDO Consulting's "Whistleblower Services" team has the following structure and constitution:



### 3. WHISTLEBLOWING HANDLING FLOWCHART



Within the scope of the services contracted, BDO Consulting:

- Reception of **UTIS** complaints.
- Carries out an initial check to see if it falls within the categories determined by **UTIS**.
- If the complaint **does not fall into** the categories defined by **UTIS**:
  - a) the Whistleblowing Manager sends a reply to the whistleblower, within a maximum of seven days, acknowledging receipt of the complaint and informing

them, in a clear and accessible manner, of the requirements, competent authorities and form and admissibility of the external complaint, in accordance with the law.

b) Informs **UTIS** of the grounds for closing the complaint and closes it within a maximum of 48 hours, leaving the documentation supporting the decision taken on the platform.

- **If it falls within** the categories contracted by the client:

- a) the Whistleblowing Manager sends a reply to the whistleblower, within a maximum of seven days, acknowledging receipt of the complaint and informing them, in a clear and accessible manner, of the requirements, competent authorities and form and admissibility of the external complaint, in accordance with the law.

- b) It then grants access to the Whistleblowing Manager chosen by **UTIS**, who will follow up on the complaint until the conditions for closing it are met.

- c) **UTIS** follows up on the complaint, and within a maximum of 3 months from the date of receipt of the complaint, informs the complainant of the measures planned or adopted to follow up on the report and the respective grounds. To do this, register and add all the relevant information about the case to the platform.

- d) the **UTIS** whistleblowing manager closes the whistleblower's complaint, guaranteeing a final response to the whistleblower before it is closed. All the information relating to the complaint is added to the platform and filed in accordance with the legal deadlines in force at any given time.

#### **4. RESPONSIBILITIES (AREAS INVOLVED)**

All reports of offences received through the whistleblowing channel, whether made confidentially or anonymously, are received, processed and registered on the Whistleblower Software platform, available on the **UTIS** website.

The Whistleblower Service team at BDO Consulting is responsible for receiving and forwarding reports of irregularities.

**UTIS** is responsible for analysing and evaluating the facts reported, and any proposals for action and measures to remedy the anomalies or irregularities found, within the timeframe defined by law.

Reports of irregularities judged to be well-founded are always forwarded to the **CEO**, who will act internally and analyse the content of the complaint received by the Whistleblowing Manager chosen by **UTIS**.

**UTIS** employees who participate in the handling of a report scrupulously fulfil the duty of secrecy and confidentiality required by law, always respecting the identity of the complainant if they have opted for confidentiality.

It is the responsibility of the **UTIS** Whistleblowing Manager to ensure scrupulous compliance with the duty of secrecy and confidentiality, and to ensure that anyone reporting wrongdoing is not subjected to retaliation, discrimination or any other type of unfair treatment, and the reporting of wrongdoing cannot serve as grounds for any disciplinary, civil or criminal proceedings, unless it is found to be maliciously false.

## **5. PROCEDURE**

If the Whistleblower believes that there has been a breach of the current legal system, internal rules or policies promoted by **UTIS**, they can make a report on the appropriate platform, available at:

[www.utis.pt](http://www.utis.pt)

### **5.1 - Submission of the report**

The whistleblower must identify the offence they are reporting and, in accordance with the legislation in force, can select the offence they believe best fits the situation they are reporting from the list provided:

- Public procurement
- Financial services, products and markets
- Prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety, animal health and animal welfare;
- Public health;
- Consumer defence;

- Protection of privacy and personal data and security of the network and information systems;
- Corruption
- Undue receipt and offer of advantage
- Peculation
- Economic participation in business
- Extortion by a public official
- Abuse of power
- Breach of public duty
- Influence trafficking
- Money laundering or fraud in obtaining or diverting subsidies
- Subsidy or credit
- Harassment and intimidation
- Threats
- Crime
- Embezzlement
- Discrimination
- Sexual Exploitation
- Serious offences
- Sexual Exploitation
- Theft
- Bribery
- Undue use of financial means
- Breach of legal duty to act
- Other situations that conflict with **UTIS** values.

## **5.2 - Preliminary assessment by the relevant department;**

Upon receipt of the report by the designated Complaint Manager, the content of the report will be analysed to determine whether or not the complaint falls within the categories defined by UTIS under the terms of point 3.

In order to do this, we will take into account the information made available regarding:

- What you want to report, i.e. a description of the facts;



- Who you are reporting, i.e. identification of the offender;
- When the offence occurred;
- How the offence occurred;
- Other information that the whistleblower considers relevant, for example, amounts that may be at stake, the reason for the infraction, the number of times it has occurred, among others.

Likewise, any file that the whistleblower adds to the report to support the case will be analysed.

After analysing all the information described, the Whistleblowing Manager will decide whether:

- 1 - The complaint falls within or outside the categories defined by UTIS;
- 2 - The report is well-founded and moves on to the next stage (verification of the complaint and investigation);
- 3 - The report is considered unfounded / rejected if one of the following situations occurs:
  - Communications that do not refer to facts that may constitute an infringement of any legislation or criminal offence.
  - When there is insufficient information on the facts investigated or there are obvious inconsistencies or inaccuracies.
  - Communications that are manifestly unfounded or untrue due to a lack of elements or because they are manifestly inadequate.

All reports closed under the conditions described above must be filed anonymously, with a record of the date of closure and the grounds applied. Likewise, they should be included in the monthly report to be sent to the superior hierarchical body (e.g. included in the monthly report to be sent to the **Board of Directors**, without any personal data). All reports that relate to the same fact can be aggregated by decision of the Whistleblowing Manager.

### **5.3 - Verification of the report:**

If there are grounds to start investigating the report made by the whistleblower, the complaint is passed on to the **CEO**. The **UTIS** Whistleblowing Manager takes steps to establish the facts, and may request the intervention of other departments or even specialised external services.

In order for the investigation to be carried out correctly, any steps or enquiries deemed appropriate may be carried out to verify the veracity of the information notified, provided that they are accepted by the legislation in force.

The steps may include:

- Interviews with the investigated person or other people, which should be duly documented and recorded.
- Requests for information and documentation from the investigated party or third parties;
- Requesting all information or documentation deemed necessary from all departments/organisational units, respecting the applicable legislation, both in terms of data protection and labour law, as well as the fundamental rights of the person being investigated;
- Request for support from external researchers to analyse certain information;
- Any other steps that the Whistleblowing Manager deems necessary to bring the investigation to a successful conclusion.

The processing time for establishing the facts will take into account the complexity of the report submitted, and the investigation may not **take longer than 3 months**, in order to ensure compliance with the deadlines established by law.

Situations that require a longer analysis should be brought to the attention of the Governing Body, which will consider the grounds presented and may extend the investigation period **for a further 15 days** or another period that it deems appropriate to the specific case.

All the steps taken will be confidential and must be attached to the complaint in order to prove that they have been carried out and to substantiate the final report.

The final report of the Whistleblowing Manager's investigation should include:

- Proposal to sanction or closure of the case, duly justified;
- The steps taken and the results obtained;
- Possible infringements of rules, internal policies or procedures;
- A proposal for disciplinary measures aimed at the responsible party/parties;
- A proposal for improvement to minimise the risk of repetition of the applicable infraction.

#### **5.4 - Decision, execution and closure**

As a result of the investigation carried out and the final assessment and evaluation of its findings, the Whistleblowing Manager proposes to the body responsible for **UTIS**:

- Closure of the case; or
- Adoption or promotion of appropriate measures, namely:
  - Changes to the processes and methods of control or policies of the target organisation;
  - Corrections or adjustments to documents;
  - Reporting irregularities to the hierarchical level of those concerned, unless such reporting could jeopardise the initiation of disciplinary proceedings
  - Reporting to the relevant regulatory / supervisory bodies;
  - Termination of contractual relations;
  - Instituting disciplinary or judicial proceedings and other decisions in accordance with its legal and statutory powers.

The department that followed up and resolved the complaint is responsible for monitoring the measures implemented as a result of the procedures adopted following the report.

#### **5.5 - Notifications to the whistleblower**

- UTIS notifies the whistleblower of receipt of the report or the requirements for submitting an external complaint.
- UTIS notifies the whistleblower of the measures planned or adopted to follow up on the complaint and the respective grounds, within a maximum of three months from the date of receipt of the report.
- The whistleblower can request at any time that UTIS inform them of the outcome of the analysis carried out on the complaint within 15 days of its conclusion.

- If the report is made via the Ethics Line or in writing via another channel, and in this case it is not anonymous, a reply must be given to the complainant within a maximum of 3 months from the date of receipt.
- When the case is closed, and if the report has been made through the whistleblowing channel, the author of the report will be informed of its closure through this channel.
- If the participation has been made in another way and if it is not anonymous, notification of its closure will be made in writing.

#### **5.6. - Whistleblower's rights**

- UTIS guarantees the confidentiality of the whistleblower's identity or of any information that directly or indirectly makes it possible to deduce their identity, which is restricted to the whistleblowing manager.
- Under the terms of the General Data Protection Regulation and information security, by means of a written declaration addressed to the **UTIS** DPO, the complainant is guaranteed the right of access, rectification (of inaccurate, incomplete or misleading data), limitation, opposition and erasure of the personal data communicated by him/her, except to the extent that any of these actions may conflict with other rights that should prevail.
- UTIS undertakes to keep a record of the complaints received and to retain them for at least five years and, regardless of this period, during the pendency of judicial or administrative proceedings relating to the report.
- Any act of retaliation against the whistleblower is not permitted, considering as such any act or omission, even in the form of a threat or attempt, which, directly or indirectly, occurring in a professional context and motivated by an internal or external complaint or public disclosure, causes or may cause the whistleblower, in an unjustified manner, pecuniary or non-pecuniary damage.

## 6. FINAL CONSIDERATIONS

### 6.1. Situations of Labour Harassment

In addition to reporting irregularities, **UTIS** establishes the possibility of using this channel to report situations of harassment at work, under the terms of Article 29 paragraph 2 of the Labour Code, defined as any practice that shows undesirable behaviour, namely based on discrimination, practised at the time of access to employment or during employment, work or vocational training, with the aim or effect of disturbing or embarrassing a person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating or destabilising environment.

Reports relating to situations of harassment at work can also be made anonymously on the same platform, while maintaining the same level of confidentiality and anonymity guarantees.

It is also permissible to report these situations through one of the following channels, at the choice of the author of the communication:

- a) by e-mail to [canaldedenuncias@utis.pt](mailto:canaldedenuncias@utis.pt);
- b) by post to Estrada Nacional 249-4, Km 4, 2785-035 São Domingos de Rana

### 6.2. - Contingency plan

If it is impossible to access the identified platform for more than 72 consecutive working hours, the complainant can send the report using the special form available at: [www.utis.pt](http://www.utis.pt) to the following address: Estrada Nacional 249-4, Km 4, 2785-035 São Domingos de Rana.

In the latter case, the deadline for replying to the whistleblower will start to run once it has been physically received at the organisation's premises, and the date of receipt must be recorded. The report received in this way must, as soon as technically possible, be registered manually by the Whistleblowing Manager on the platform.

### **6.3. - Term**

This procedure will be revised whenever justified by changes to the following documents:

- Irregularity Reporting Policy
- Code of Conduct

Amendments take effect as soon as they are approved/disseminated.

## **7. ANNEXES**

I - Irregularity Reporting Policy

II - Code of Conduct at Work

## VALIDATION OF THE WHISTLEBLOWING CHANNEL PROCEDURE

### UTIS, the Administration

A handwritten signature in black ink, appearing to read "Paulo Gonçalo".

Paulo Gonçalo  
CEO

A handwritten signature in black ink, appearing to read "Luís Nabais".

Luís Nabais  
CFO

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**ANNEX 1- DECLARATION OF COMMITMENT****DECLARATION OF COMMITMENT**

Signed below,

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\_\_\_\_\_ performing duties at **UTIS - Ultimate Technology to Industrial Savings, S.A.** declares that he/she is aware of the company's Whistleblowing Channel Procedure and undertakes to comply with it individually.

Cascais, on .... ..... 20...