



**Manual**  
**IRREGULARITY**  
**REPORTING POLICY**

LET'S MAKE THE WORLD BETTER WITH OUR TECHNOLOGIES!

**Data Sheet:**

**Title:**

Irregularity Reporting Policy

**Owner**

UTIS - Department of Human Resources

**Date**

August 2023

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## 1. Introduction

The purpose of the Policy and Model for Reporting Irregularities (PMCI) is to define the procedures for receiving, processing and archiving reports of irregularities received by **Ultimate Technology to Industrial Savings S.A.**, hereinafter referred to as **UTIS**.

### 1.1. Objectives and scope of the Policy

**UTIS's** Policy and Model for Reporting Irregularities are based on respect for ethical and deontological principles, the laws and regulations that govern its activity (including its own internal rules), giving equal importance to mandatory rules and the guidelines and recommendations of supervisory authorities, while also taking into account the best interests of clients and other stakeholders.

### 1.2. Responsibilities of the Policy (PCMI)

#### **CEO's Duties:**

- To appraise and approve the Whistleblowing Policy and Model and any amendments thereto, bearing in mind the powers of the **CEO** with regard to defining and supervising procedures for receiving, processing and archiving reports of irregularities;
- To ensure that the Whistleblowing Policy and Model are aligned with **UTIS's** mission, vision and strategic objectives;
- To approve, supervise and ensure the implementation of the procedures and technical means for receiving, processing and archiving reports of irregularities (Irregularity Reporting Model) that may be defined, ensuring that these guarantee, in particular, the confidentiality and anonymity of the reports received and the protection of the personal data of the person making the report and the person suspected of committing the irregularity, where applicable;

- To promote a favourable culture and environment that encourages **UTIS** employees and other stakeholders to report any irregularities they become aware of.
- To receive, analyse and ensure that all reports of irregularities are dealt with appropriately by the relevant departments, in accordance with the approved Irregularity Reporting Model;
- To check whether the Policy is out of date in relation to legal requirements or the recommendations of Regulatory Entities (if applicable).

### **1.3. Recipients of the Policy**

This Policy is applicable to any member of the Governing Bodies and other **UTIS** Employees, and any interested third parties, namely Shareholders, Partners, Suppliers, Service Providers or Clients, may also report irregularities under this Policy, even if the professional relationship has ended in the meantime.

### **1.4. Reviewing and updating the Policy**

The proposal to revise this Policy is the responsibility of **Human Resources** on a regular biannual basis, or whenever there are legislative or internal changes that justify its revision.

### **1.5. Publicising the Policy**

The Policy must be fully communicated and made permanently available to all its recipients on the **UTIS** website, which is accessible to all stakeholders.

## **2. Irregularity Reporting Model**

### **2.1. Framework**

The Irregularity Reporting Model set out in this Policy regulates the procedures for receiving, processing and archiving reports of irregularities received by **UTIS** in matters falling within its scope,

To report the irregularities listed above, a specific channel is available through which situations relating to the matters covered by its scope can be reported, without prejudice to the fact that any report submitted in writing, even anonymously, or in person can be received.

## 2.2. Guiding principles

The guiding principles in force at **UTIS** are aligned with the organisation's mission and vision:

- **Principle of independence and autonomy.** Recognising the importance of the appropriate framework for the reporting and processing of irregularities as an instrument of good corporate practice, **UTIS** has adopted procedures to ensure that the receipt, processing and filing of irregularity reports are processed in an **independent, autonomous** and **impartial** manner, excluding from the investigation and decision-making process all persons who have a conflicting interest in the matter being reported.
- **Principle of good faith and anonymity.** All communications must be made according to the principle of good faith, with adequate justification. The author of the report may, if they wish, request anonymity by selecting this option on the Ethics Line questionnaire, in writing or in person, at the initial moment of reporting the irregularity. Anonymity does not prevent the submission of documentation supporting the facts reported, which can be submitted in a field created for this purpose or independently. Anonymity does not prevent the author of the communication from being contacted, via the Ethics Line platform or in writing, in order to obtain information relevant to establishing the facts, and a documentary record of all interactions will be kept.

- **Principle of Confidentiality and Data Protection** - The Irregularity Reporting Model, through the Ethics channel, written or in person, guarantees the confidentiality of the communications received and the protection of the personal data of the whistleblower and the person suspected of committing an offence, under the terms of the applicable legislation. Whenever the author does not wish to remain anonymous, their identity will only be known to those strictly necessary to deal with the case in question. The confidentiality of communications will be ensured by all the people responsible for the operational management of the mechanisms and the procedures for receiving, processing and archiving these communications. Confidentiality will always be guaranteed, including in situations where the disclosure of information is required under the terms of applicable legislation, within the scope of other investigations by competent authorities or subsequent legal proceedings. The confidentiality of the identity does not prevent the author of the communication from being contacted through the Ethics Line channel or in writing to obtain information relevant to establishing the facts, and a documentary record of all interactions is kept.
- **Principle of non-retaliation** - Communications made under this Policy may not in themselves serve as grounds for UTIS to initiate any disciplinary, civil or criminal proceedings or other prohibited discriminatory practices against the author of the communication, unless they are deliberate and manifestly unfounded. Similarly, the communications made may not serve as grounds for discriminatory practices by employees towards the author of the communication or the target of the communication. Measures applied under this Policy may not cause unintended negative effects that go beyond the purpose of the measure adopted.
- **Duty to report** - All Employees, members of **UTIS** governing bodies and other workers have a duty to report any and all actual or potential irregularities of which they become aware.

### 2.3. Irregularities covered

For the purposes of this Policy, irregularities are considered to be acts and omissions, whether intentional or negligent, attributable to the conduct of **UTIS** Employees, Workers or members of the Management Bodies, provided that they affect a person or the organisation, relating to any unethical or illicit conduct, including the violation of the values or ethical standards defined in the Code of Conduct, as well as any violations of the provisions of policies and manuals in force in the organisation.

Any situations related to the following matters described in the law are considered to be covered:

- 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



Other situations can also be reported, such as:

- Threats
- Harassment and intimidation
- 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.

Excluded from the scope of this Policy are complaints, namely those related to the organisation's customer service, commercialised products and service to the public in general.

## **2.4. Process for receiving reports of irregularities**

Irregularities can be reported on the digital platform available at: <https://www.utis.pt>

The communication will be received, analysed and will follow the processing flow defined in the process that has been approved and is in force.

In the whistleblowing channel, the author of the communication will fill in a form, in which they will have to at least identify the type of event to be reported, give a brief description of the facts supporting the irregularity reported and identify the author's relationship with the institution in question. The author of the communication can attach any documentation that supports the reported case to the form.

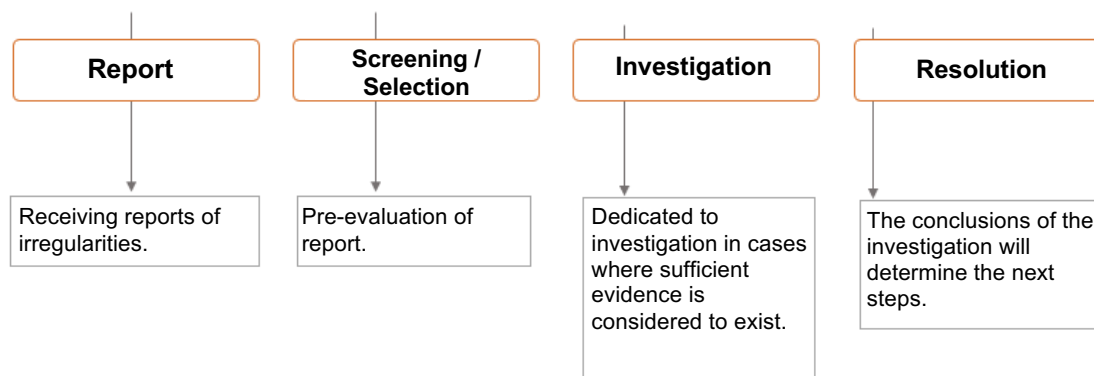
Any report of wrongdoing can be made in writing, verbally or in a meeting, and anyone who receives a report of wrongdoing, provided it is covered by the Policy, must alert the person making it to the existence of the whistleblowing channel, without prejudice to taking the initiative to report it immediately via the whistleblowing channel, in order to centralise all occurrences so that they follow the same flow and benefit from equal treatment.

If the report of an irregularity is made verbally, the person responsible for receiving the report must record the verbal report in one of the following forms:

- By recording the communication on a durable and retrievable medium;
- Through the complete and accurate written transcript of the communication, transcribed by the person responsible for handling the report. In this case, the whistleblower must be given the opportunity to verify, rectify and confirm the report by signing it.

## 2.5. Processing of irregularity reports

The Irregularity Reporting Model adopted by **UTIS** includes four phases, as shown in the following flowchart:



- Once the report has been received, a screening/selection process will be carried out to determine whether the report is within the scope and/or relevant to proceed to the investigation phase.
- All communications of potential or actual irregularities reported through the whistleblowing channel, in writing or in person, will be analysed. This analysis will give rise to a specific procedure, which may or may not lead to the opening of an investigation.
- Whistleblowers will receive a confirmation of receipt and may be asked for additional information directly through the reporting channel, while remaining anonymous if they so request.
- If the report is made via the whistleblowing channel or in writing via another channel, and in this case it is not anonymous, the acknowledgement of receipt of the report must be sent to the author of the communication within a maximum of 7 days from the date of receipt.
- The information contained in the report will be passed on anonymously to all those involved in the process, if requested by the complainant.
- Acknowledgement of receipt of the report does not mean that it will proceed to the investigation stage, and it may be filed and the author notified accordingly.
- 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.
- Employees involved in reporting irregularities must not be subjected to retaliation, discrimination or any other type of unfair treatment. The process for dealing with irregularities will be different depending on whether they concern harassment and discrimination or something else. It is the responsibility of

**UTIS**, or the equivalent department designated by it, to handle reports of irregularities relating to harassment and discrimination.

- The investigation may result in the case triggered by the irregularity being referred to the competent authorities.
- 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.
- All communications are analysed and investigation reports drawn up, and if the case does not proceed to the investigation stage, a reasoned report will be drawn up indicating the measures taken or the justification for not taking any measures.
- Irregularities shall be communicated to the higher hierarchical level concerned with the report, if such transmission does not jeopardise the purposes of the procedure for reporting irregularities, and, where appropriate, to the respective competent authority.
- A register will be kept for each case, which will include an indication of the measures adopted or the reasons for not adopting any measures.
- The results of investigations into irregularities are brought to the attention of the Management Bodies, always safeguarding the anonymity and confidentiality of the participant.

## **2.6. Keeping records and reporting irregularities**

UTIS ensures that the records and respective information are treated and safeguarded in a confidential manner, and the communications made, as well as the reports they give rise to under this Policy, are kept on a durable medium that allows for the full and

unaltered reproduction of the information, for a period of five years and, regardless of this period, during the pendency of judicial or administrative proceedings relating to the report.

Complaints made verbally, via a recorded telephone line or other recorded voice message system, are recorded with the consent of the complainant, via:

- a) Recording the communication on a durable and retrievable medium; or
- b) Complete and accurate transcription of the communication.

If the reporting channel used does not allow recording, the obliged entities and the competent authorities will draw up reliable minutes of the communication. The storage periods described above apply.

## **2.7. Report**

The Human Resources Department will report to the **CEO (management body)** on the handling of irregularity reports sent to it, at least once a year, without prejudice to the fact that, at the request of the management body, it may be issued at any time.

Information received through the whistleblowing channel is passed on, if appropriate, to the **CEO (administrator)**, anonymously.

The aforementioned report, without prejudice to any new sectoral legislation that may emerge, should cover the number of reports received, the issues raised, the enquiries made, the outcome of the investigations and the corrective measures applied.

## **2.8. Personal data and data retention**

The information communicated under the irregularity reporting procedures will be used exclusively for the purposes set out in this Policy, in strict compliance with the provisions of the Personal Data Protection legislation in force.

Supporting documentation and data collected during the preliminary analysis and investigation will be filed confidentially and securely. Security measures will be adopted for the storage of information in order to restrict access to authorised persons only.

### **3. Legal and Regulatory References**

Decree-Law 109-E/2021 of 9 December - creates the National Anti-Corruption Mechanism and establishes the general regime for the prevention of corruption.

Law 93/2021 of 20 December - establishes the general regime for the protection of whistleblowers, 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.

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## VALIDATION OF THE IRREGULARITY REPORTING POLICY

### 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 Policy and undertakes to comply with it.

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