

COMPLIANCE PROGRAM

# WHISTLEBLOWING AND NON-RETALIATION POLICY



MOTÆNGIL

*Approved at the Board Meeting of 26 June 2023*

# INTRODUCTION

The Group is committed to upholding the highest **standards of responsible behaviour**, establishing general duties and rules of an ethical and business nature which **shall govern the conduct of all its Employees** with regard to the performance of their duties.

**The Group's Code of Ethics and Business Conduct** sets out those bases of ethical and business conduct which should **guide and regulate the behaviour of each person** at work, in the conduct of business and in other relationships established with other Stakeholders.

In the pursuit of high ethical standards and conduct, **the Group relies on its Employees** and other Stakeholders **to report breaches** or possible breaches of the Code of **Ethics and Business Conduct** so that the Company can take appropriate action to **investigate and remedy** the situation where necessary.

**The Group prohibits any form of retaliatory** action against Employees or other Stakeholders who raise concerns, ask questions, report irregularities, participate in an investigation, or refuse to participate in suspicious, improper or illegal activities.

The Group is committed to maintaining a working environment free from harassment, bullying, and discrimination, in which **Employees** and other Stakeholders feel **safe to communicate** openly and honestly, raising **questions or concerns at any time without fear of retaliation**.

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to report breaches of the Code of Ethics  
and Business Conduct**



# HOW TO REPORT AN IRREGULARITY?

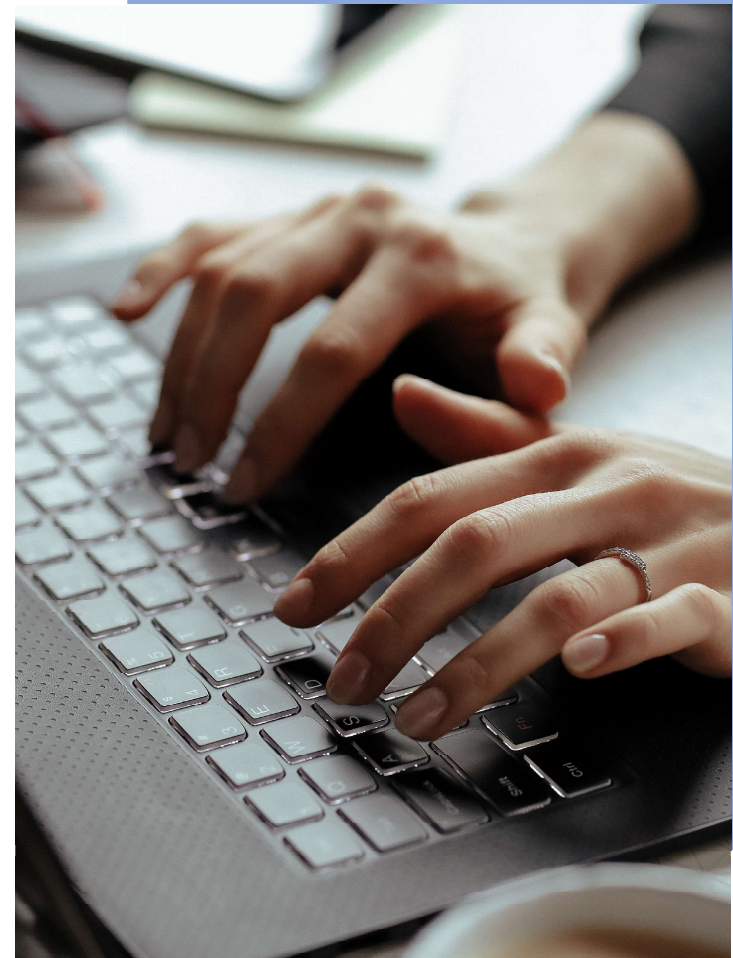


**The Irregularities' Reporting Channel** is the exclusive and confidential mean made available by Mota-Engil for the **secure and confidential reporting** of irregularities, and can be accessed through the Group's Ombudsman - Mota-Engil website or directly through the following link: <https://mota-engil.whispli.com/lp/raiseaconcern?locale=pt-pt>

In cases where the whistleblower is not an employee of Mota-Engil, SGPS, S.A., and does not wish the complaint to be dealt with by the Group's Internal Audit team designated to receive and deal with complaints, he/she will be given the possibility of requesting that the treatment be carried out by the company related to the possible irregularity.

We also encourage you to use the Compliance Helpline to simply ask a question or seek guidance on how to apply the Code of Ethics and Business Conduct or comply with the rules set out in the Integrity and Compliance Programme.

[compliance@mota-engil.com](mailto:compliance@mota-engil.com)







## Use the internal reporting channels

# SCOPE OF APPLICATION

**Irregularities** are deemed to be all acts or omissions, wilful or negligent, which are attributed to the conduct of Group employees in the exercise of their professional duties, which violate:

- the legislation, rules or regulations in force, namely all acts or omissions, provided for in article 2, no. 1 of the Portuguese Law no. 93/2021;
- the "Code of Ethics and Business Conduct";
- good management practices;

in all cases by reference to the areas of accounting, internal accounting controls, other internal controls, auditing, and the fight against corruption, money laundering, terrorist financing and financial crime.

In situations in which a person wishes to report a breach, preference should be given to **internal reporting channels** created by the Group, such as the Whistleblowing Channel, rather than external reporting channels or public disclosure of the breach.

If the whistleblower chooses **not to use the internal reporting** means provided by the Company, in situations where these should have been used first, the whistleblower may **not benefit from the protection afforded by law**.

Whistleblowers can only use **external reporting** channels when:

- It has reasonable grounds to believe that the breach cannot be effectively disclosed or resolved internally or that there is a risk of retaliation;
- It initially lodged an internal complaint without being notified of the measures envisaged or adopted as a result of the complaint within the legally established time limits;
- The infraction constitutes a crime or an administrative offence punishable by a fine of more than EUR 50,000.

The whistleblower may only **publicly disclose a breach** when:

- acts of retaliation consist of an action or omission, which, occurring in a professional context and following an internal report, causes or may cause damage to the person lodging the complaint, whether or not such damage is of a material or non-material nature;
- has filed an internal complaint and an external complaint, or directly an external complaint as indicated above, without appropriate action having been taken within the legally established time limits.

# RIGHTS DUTIES AND GUARANTEES

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**Mota-Engil guarantees the completeness, integrity and conservation of the complaints submitted and, furthermore, the confidentiality** of the identity of the complainants or any third parties mentioned in the complaint.

With regard to whistleblower protection, the Group applies the rules contained in Portuguese Law No. 93/2021 of 20 December 2021, which 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 ("Law No. 93/2021").

**Any acts of retaliation**, consisting of any action or omission which, occurring in a professional context and following an internal complaint, causes or may cause damage to the complainant, whether pecuniary or non-pecuniary, including, but not limited to **intimidation, or discrimination, disciplinary action, withholding or suspension of salary payments, are prohibited.**

It is guaranteed that any entities (shareholders, employees or others, even if external) reporting any irregularities or providing any information within the scope of the investigation of any irregularities reported, will have **the right to access, rectify and eliminate any data reported.**

**The whistleblower**, and other persons referred to in the protection regimes for whistleblowers (ex: in Portugal in Law no. 93/2021, of 20 December), **benefit from protection when they are acting in good faith** and believe that, at the time they present the complaint or make it public, **the facts they report are true.**

**Abuse and bad faith use of the whistleblowing mechanism may expose the whistleblower to sanctions** (including disciplinary or legal action) if the whistleblower (knowingly and intentionally) reports false or misleading information. The whistleblower's motives will not be taken into account, provided that the facts reported are true or the whistleblower has reasonable grounds to believe that they were.

**Any acts of retaliation  
are prohibited** ”

# CONFIDENTIALITY

**Any irregularity report will be kept and treated confidentially** by the team responsible for the operational management of the mechanisms and procedures for receiving, retaining and handling irregularity reports.

Confidentiality of the source shall be guaranteed and may be disclosed only if the source so wishes. **The investigation shall proceed, irrespective of whether the whistleblower reveals his or her identity or not.**

**The identity of the whistleblower will only be revealed as a result of a legal obligation or a court decision.** The whistleblower will be informed in advance, in writing, of the reasons for the disclosure of the confidential data in question, unless the provision of such information compromises the related investigations or legal proceedings.

The whistleblower may not, in any case, obtain information about the author of the communication. Guaranteeing the confidentiality of the whistleblower, the person concerned by the complaint is guaranteed the right to information about the entity responsible, the facts reported and the purpose of the processing, as well as the right to access and rectify their personal data.

The members of the **whistleblowing team**, in performing their duties, **act independently and impartially, and guarantee confidentiality, data protection, secrecy and the absence of conflicts of interest.**

