



# WHISTLEBLOWER HANDLING POLICY

**jp.group**  
inspiring people



jp.group adopts this Policy in order to establish a set of internal rules and procedures for the receipt, recording and processing of reports of Wrongdoing, in accordance with applicable legal provisions, as well as with the rules, principles and values set out in its Code of Conduct, Code of Ethics and its Policy for Prevention of Corruption and Related Infringements.

## **1. PURPOSE AND SCOPE**

**1.1.** The objectives of this Policy are:

- a) Define the concepts and establish the principles governing the reporting of whistleblowing;
- b) To identify the channels for denunciations and define the respective procedures;
- c) To establish the roles and responsibilities of those involved;
- d) To contribute to the awareness of employees in relation to their personal and professional duties in this matter and to compliance with the internal procedures in place.

**1.2.** This Policy applies to all jp.group companies in Portugal, all employees and Third Parties with whom jp.group has a commercial relationship (including customers and suppliers). In jurisdictions where (local) laws or regulations set stricter rules than those set out in this Policy, the stricter legal provisions shall prevail.

**1.3.** For the purposes of this Policy are infringements, acts or omissions, committed maliciously or negligently, which are provided for and described in Article 2.1 of Law No. 93/2021, December 20, and Article 3 of Decree Law No. 109-E/2021, including, but not limited to:

- a) Corrupt practices and related offenses;
- b) Health and safety violations;
- c) Environmental violations;
- d) Violations of privacy and personal data and network and information systems security;
- e) Public procurement;
- f) Radiation protection and nuclear safety;
- g) Consumer protection;
- h) Practices of distortion of competition;
- i) Organized and economic-financial crime.

## **2. DEFINITIONS**

For the purposes of this Policy, the following definitions shall apply:

- a) **jp.group:** the group of companies owned and participated in, directly and/or indirectly, by JP Holding Services, S.A.;
- b) **Employee:** members of the governing bodies, managers, employees and trainees;
- c) **Senior Management:** appointed persons who are individually or jointly responsible for the decision making, general operation and administration of legal entities, business lines, departments, management bodies or similar;
- d) **Code of Conduct:** document that includes a set of principles governing the activity of the companies that make up the jp.group, and a set of rules of an ethical and deontological nature to be observed by their members of the Governing Bodies and all employees, in its relationship with customers, suppliers and other

stakeholders. It is also intended for third parties contracted by, or acting on behalf of, jp.group companies where jp.group can be held responsible for their actions;

e) Code of Ethics: document that integrates the set of values and ethical principles of jp.group performance and how they should be reflected in its relationship with the different stakeholders;

f) Corruption and related offences: the crimes of corruption, receiving and offering undue advantage, embezzlement, economic participation in business, concussion, abuse of power, prevarication, influence peddling, laundering, or fraud in obtaining or diverting a subsidy, grant, or credit;

g) Illegal act: any action or omission, malicious or negligent, voluntary or involuntary, that violates any imperative legal provision;

h) Third party: any person, natural or legal, who is not a collaborator, participates in activities promoted by jp.group or has a business relationship with it or similar nature, as a service provider, consultant or supplier of goods or services, directly or indirectly;

i) Internal reporting channel: internal digital platform that allows, confidentially, or anonymously, ensuring the highest standards of information security, the submission of communications on the practice of illegal acts, or violations of the principles and values of jp.group, so that these acts can be investigated and, if appropriate, sanctioned;

j) Whistleblower: the situation raised by a whistleblower about suspected or actual criminal conduct, unethical conduct, or other misconduct by jp.group, or any of its employees that leads or may lead to a violation of the Code of Conduct; any jp.group policy or regulation; and/or any legally binding laws and regulations;

k) Whistleblower: any natural person who reports, or publicly discloses, information about violations obtained in a professional context;

l) Retaliation: any act or omission that, directly or indirectly, occurring in a professional context and motivated by an internal or external report or public disclosure, causes or may cause to the whistleblower, in an unjustified manner, material or non-material damage;

m) Investigation: The investigation is composed of two phases: Preliminary Investigation and Complete Investigation. The first is carried out by the Channel Operator/Manager and comprises the phase of ascertaining the admissibility of the complaint, substantiation of the cause and referral to the competent investigation team(s) to ascertain the contents of the complaint; the second will be conducted by the relevant investigation unit and/or any external party as appointed by the competent unit and in accordance with the applicable policies and procedures;

n) Anonymity: The identity of the whistleblower is unknown. A whistleblower is anonymous when his or her identity is not known to any employee (including by jp.group's whistleblowers and authorized persons);

o) Authorized Persons: These are persons strictly necessary for the follow-up and/or investigation of the whistleblower's concern. The Channel Operator determines the persons who are/become Authorized Persons. Authorized Persons include, Whistleblower Channel Operator (systematic), Compliance Officer, Legal Department. Management may be included in the circle of Authorized Persons, but this should be determined by the internal Whistleblower Channel Operator on a case-by-case basis, taking special consideration of potential conflicts of interest and confidentiality;

p) Channel Operator: Employee appointed to manage the intake and follow-up of complaints submitted through the internal whistleblowing channel.

### **3. PRINCIPLES**

In the context of this Policy, the following principles shall be respected:

- a) Independence and autonomy - jp.group adopts procedures that aim to ensure that the receipt, processing and filing of reports of irregularities are processed independently, autonomously and impartially, excluding from the investigation and decision process all persons who have an interest conflicting with the subject matter of the report;
- b) Good faith and anonymity - All denunciations must be made in good faith, with adequate justification. The whistleblower may, if he/she so wishes, request anonymity;
- c) Confidentiality and Data Protection - jp.group ensures the confidentiality of communications received and the protection of personal data of the whistleblower and the suspected offender, in accordance with applicable law. The anonymity of the whistleblower, the confidentiality of the identity of the whistleblower, and the details of the report are respected and protected. For exceptions to the principle of confidentiality, see Annex I. The data of the whistleblower and/or data subjects involved in investigations are properly recorded and/or maintained and destroyed in accordance with applicable laws, regulations, policies, and procedures;
- d) Non-retaliation - jp.group may not fire, threaten, suspend, repress, harass, withhold or suspend payments of wages and/or benefits, or take any retaliatory action against anyone who lawfully reports wrongdoing.

### **4. ROLES AND RESPONSIBILITIES**

#### **4.1. Employees**

Employees have a duty to report, immediately, any alleged irregularity that has occurred of which they are aware or that they can reasonably foresee will occur.

#### **4.2. Administration**

Without prejudice to the provisions of no.1, the Administration is responsible for:

- a) implementing, enforcing and supervising this Policy, including, implementing appropriate procedures for its compliance and ensuring the respective training for all employees;
- b) appointing a channel operator for the proper management of complaints received through the internal complaint channel;
- c) ensure the publication and access, on the Organization's intranet and institutional website, of the internal whistleblowing channel;

#### **4.3. Responsible for Regulatory Compliance**

Without prejudice to the provisions of no. 1, the Regulatory Compliance Officer is responsible for:

- a) advising the Board of Directors and Senior Management on the implementation of this Policy;
- b) carrying out first line monitoring on the implementation of and compliance with this Policy;
- c) promote regular audits of the internal complaint system;
- d) establish procedures regarding the receipt, retention, and handling of complaints received by jp.group regarding audit matters.

#### **4.4. Channel Operator**

The Channel Operator is responsible for:

- a)** receiving complaints and acknowledging their receipt to whistleblowers;
- b)** following up on reported complaints in a timely and appropriate manner, in accordance with applicable laws, the Code of Conduct, Code of Ethics, jp.group policies, and regulations;
- c)** conduct inquiries where reported complaints are within the scope of the regulatory compliance program;
- d)** consult with the Regulatory Compliance Officer:
  - I. whenever Management is the subject of the complaint;
  - II. in case retaliation is reported.
- e)** provide the whistleblower with timely updates on the general status of the investigation's progress;
- f)** triggering, immediately, the internal investigation process, in case retaliation is reported;
- g)** determine which persons should be Authorized Persons to the contents of the complaint, and these persons should be authorized only when strictly necessary for the handling and/or investigation;
- h)** provide information to the Compliance Officer and other authorized persons on a strict "need to know" basis;
- i)** collect semi-annual metrics of the concerns reported through the Organization's internal reporting channel.

### **5. COMPLAINT HANDLING PROCESS**

#### **5.1. Complaints**

**5.1.1.** Reports are investigated promptly, recorded and maintained in accordance with applicable laws, regulations, policies and procedures.

**5.1.2.** There are different ways to report:

- a)** Contact a line manager within the organization;
- b)** Contact the Compliance Program Officer;
- c)** Send an anonymous or confidential message through the whistleblowing channel to the whistleblowing team: <https://report.whistleb.com/jphs>;
- d)** Report to the external channel maintained by the competent authority.

#### **5.2. Investigations Process**

**5.2.1.** All complaints received will be treated confidentially.

**5.2.2.** For the purposes of ensuring independence, impartiality, confidentiality, data protection, confidentiality, and the absence of conflicts of interest in the performance of duties, the whistleblowing channel is administered by WhistleB, an external service provider.

**5.2.3.** All messages are encrypted. To ensure the anonymity of the person sending a message, WhistleB deletes all metadata, including IP addresses. The person sending the message also remains anonymous, if he or she so wishes, in the subsequent dialog with the responsible recipients of the report.

**5.2.4.** Access to messages received through the whistleblowing channel is restricted to the whistleblowing team.

**5.2.5.** The whistleblowing team is made up of:

- a)** Compliance Officer;
- b)** Legal Department;
- c)** Channel Operator.

**5.2.6.** When necessary, people with specialized knowledge may be involved in the investigation process.

**5.2.7.** Within seven days of receipt of the complaint, the complainant will be notified of the receipt of the complaint and informed in a clear and accessible manner of the requirements, competent authorities and the form and admissibility of the external complaint under the terms of the law.

**5.2.8.** Complaints will be rejected whenever one of the following circumstances occurs:

- a) It is unfounded;
- b) It is made in bad faith or is malicious;
- c) The information is insufficient to allow further investigation;
- d) The matter has already been resolved.

**5.2.9.** Following the complaint, the whistleblowing team shall perform the appropriate internal acts to verify the allegations contained therein, and shall produce and record the facts and circumstances investigated, including the evidence produced, in order to prepare a report on the merits or otherwise of the complaint and any measures to be taken.

**5.2.10.** The follow-up to the complaint will be communicated to the complainant, within a maximum period of three months from the date the complaint is received.

**5.2.11.** At the end of the investigation process, the complainant will be sent a communication informing him/her of the reasons:

- a) Whether or not the complaint has been found to have merit;
- b) The conclusions on the reported complaint;
- c) If applicable, the measures taken to follow up on the complaint and the respective grounds.

### **5.3. Processing of Personal Data**

**5.3.1.** jp.group's Personal Data Treatment Policy applies.

**5.3.2.** The companies that make up jp.group are responsible for the personal data processed in the context of the reporting service.

**5.3.3.** For this purpose WhistleB Whistleblowing Centre Ab (World Trade Centre, Klarabergsviadukten 70, SE-107 24, Stockholm) is the provider of the whistleblowing channel, including the processing of encrypted data such as whistleblowing messages. Neither WhistleB nor any sub-contractors can decrypt and read messages. As such, neither WhistleB nor its sub-contractors have access to readable content.

## **6. PUBLICATION AND VALIDITY**

This Policy comes into force immediately after its approval and shall be reviewed every 3 years, or whenever appropriate and will be published on jp.hub and jp.group's official website within 10 (ten) days after its implementation and/or the revisions thereof.

## 7. REFERENCE TO OTHER DOCUMENTS

Data Privacy Policy	The Personal Data Treatment Policy sets out the principles that employees and third parties must follow with respect to the collection, use, retention, transfer, disclosure, and destruction of natural person data with regard to the treatment of Personal Data and the free movement of such data.
Prevention of Corruption and Related Infringements Policy	The Anti-Corruption Policy aims to implement the principles of action and the duties set out in the jp.group Code of Conduct on honesty and integrity and establishes rules of action in order to prevent unlawful conduct that constitute acts of corruption and to safeguard potential situations of conflict of interest.
Internal Reporting Channel FAQs	The Internal Reporting Channel FAQs are intended to provide clarification on the terms and requirements associated with using jp.group's internal reporting channel.
Methods and Procedures Manual for Internal Investigations	The Methods and Procedures Manual for internal investigation aims to establish a standardized internal procedure for conducting investigations arising from the reporting of concerns through jp.group's whistleblowing means.
Case Management Process	The Case Management Process document aims to provide guidance to all those responsible for receiving complaints through the jp.group internal complaints channel on the correct handling of the platform and the care to be observed with the complaint, its follow-up and the personal data contained in the platform.

## **Appendix I - Exceptions to the principle of confidentiality and External Reporting Channels**

Regardless of respect for the principle of confidentiality, any person maintains the right to disclose relevant information to the competent authorities, however, the rules of precedence among the means of denunciation, dictate that the whistleblower can only resort to external denunciation channels when:

- No internal whistleblowing channel exists;
- The internal whistleblowing channel only admits the submission of complaints by employees, and the whistleblower is not;
- It has reasonable grounds to believe that the breach cannot be effectively known or resolved internally or that there is a risk of retaliation;
- Has initially lodged an internal report without having been notified of the measures envisaged or taken because of the report within the legally prescribed time limits; or
- The infraction constitutes a crime or misdemeanor punishable by a fine of over €50,000.

A whistleblower who submits an external complaint without observing the rules of precedence among the means of whistleblowing does not benefit from the protection afforded by the law unless, at the time of submission, he/she was blamelessly unaware of such rules.

### **Exceptions to the principle of confidentiality:**

#### **1. Identity**

As a matter of principle, the identity of a whistleblower who has not reported anonymously is only known to the jp.group Channel Operator receiving the reported complaint and the members of the investigation team assigned to follow up on the cause, and will not be disclosed, to anyone else unless:

- It is strictly necessary for one or more of the authorized persons to know and after the prior consent of the whistleblower; and/or
- jp.group is legally required to disclose the identity of a whistleblower.

#### **2. Legal Obligation**

An exception to the principle of confidentiality is observed in the event that jp.group is legally obligated by applicable law or regulation to disclose information regarding a whistleblower, to an external party that is legitimately authorized.

#### **3. When jp.group decides to report**

An exception to the principle of confidentiality is made in the event that jp.group decides that the content of the complaint or the outcome of subsequent proceedings involves the disclosure of information to the relevant authorities. If jp.group decides to disclose information to the competent authorities, the confidentiality of the identity of the whistleblower will be respected, unless jp.group is legally obliged to disclose the identity of a whistleblower.



## **Appendix II - Whistleblowers related to members of the Administration, internal whistleblowers, and Channel Operator or Compliance Officer**

### **Whistleblowers related to the Administration or Top Management**

In case the whistleblowing is related to a member of the jp.group Administration or Top Management, the whistleblower reports directly to jp.group's internal whistleblowing channel, thus ensuring a thorough follow-up of the cause. After preliminary investigation, and verified the serious basis of the allegations, the Channel Operator shall refer the complaint to the Regulatory Compliance Officer, who shall outsource the complaint for external investigation.

### **Complaints related to the Officer Responsible for Receiving Complaints or the Officer Responsible for Regulatory Compliance**

In case the complaint is related to the Regulatory Compliance Officer, the whistleblower shall report the concern through the internal complaint channel. The Channel Operator shall refer the cause for full investigation by jp.group investigators and external investigators.

If the complaint relates to the Whistleblower, the whistleblower should report the concern directly to the Regulatory Compliance Officer. The Compliance Officer should conduct a thorough investigation of the complaint.