WHISTLEBLOWING CHANNEL POLICY

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1. OBJECTIVE

The purpose of this Policy is to describe the objectives, scope, flow and guidelines for receiving, investigating and dealing with Complaints received through the Whistleblowing Channel provided by SISQUAL® Workforce Management Lda ("SISQUAL WFM").

The SISQUAL WFM's Whistleblowing Channel aims to improve methods of combating legal, ethical and regulatory non-compliances, and is a means of enabling employees, clients, suppliers and the general public to submit reports if they have any suspicion or knowledge of any offences, misconduct, inappropriate or illegal activities that violate SISQUAL WFM's Code of Conduct, laws, internal policies, regulations or practices recommended by the company.

This Policy applies to all SISQUAL WFM's employees, regardless of their hierarchical position, such as trainees, apprentices, workers, employees, managers and others. However, this policy also applies to business partners, representatives, service providers, clients and the general public.

All SISQUAL WFM's professionals may be reported, regardless of their hierarchical position, including partners, directors and equivalent, business partners (contractors or contracted parties), external public or private agents who, in their dealings with SISQUAL WFM, incur in acts prohibited by the Code of Conduct or by law, or any third party who commits the act of non-compliance.

2. DEFINITIONS

ANONYMITY: SISQUAL WFM guarantees the Whistleblower the right to remain anonymous. However, there are situations in which the person wishes to give their name on the whistleblowing form and, even under these conditions, SISQUAL WFM undertakes to keep the identity of the source, and the information obtained confidential, as well as guaranteeing that the Whistleblower will not be subjected to any kind of retaliation.

CONFIDENTIALITY: SISQUAL WFM guarantees the Whistleblower the right to keep the information secret. SISQUAL WFM undertakes to keep the identity of the source, and the information obtained confidential, and guarantees that the Whistleblower will not be subjected to any type of retaliation.

WHISTLEBLOWING CHANNEL: This is the means made available by SISQUAL WFM to its employees and interested third parties for receiving complaints. The Whistleblowing Channel will deal with any reports of facts or conduct that potentially breach SISQUAL WFM's Code of Conduct, the law, ethics, SISQUAL WFM's Compliance policies and its internal policies.

COMPLAINT: Communication of facts or behaviour that potentially violate SISQUAL WFM's Code of Conduct, laws, ethics, SISQUAL WFM's Compliance policies and its internal policies. The Whistleblowing Channel may be used to report acts of:

- Abuse of power;
- Auditor actions;
- Money laundering;
- Unacceptable behaviour;
- Conflict of interest;
- Corruption;
- Competition law;
- Individual rights and protection;
- Sexual exploitation, abuse or harassment;
- Fraud;
- Procurement fraud;
- Child Protection;
- Bribery;
- Terrorism.

PASSWORD: Email address received by the Whistleblower after entering the information on the website to follow up his/her complaint. Using the password, the Whistleblower will be able to access the Whistleblower Channel to follow up and intervene in the complaint made. This process guarantees secure and anonymous communication between SISQUAL WFM and the Whistleblower.

AUTOMATIC RESPONSE: These are the responses that the Whistleblower receives from the Whistleblowing Channel without the intervention of the case instructor.

DECISION: A document that puts an end to the investigation of a complaint. The decision may not necessarily meet the expectations of the Whistleblower, but it is final and definitive, ending its action in that specific case, according to the evidence and proof analysed.

3. RESPONSIBILITY

BOARD

- Support the investigation and handling of all complaints, providing the appropriate tools to resolve the problem presented;
- Guide, publicise and practise the Whistleblowing Channel Policy, adopting and disseminating a culture of non-retaliation;
- Encourage the professionals under their management to use the Whistleblowing Channel to improve the integrity of SISQUAL WFM.

INSTRUCTOR - Specialised External Office Responsible for the Investigation

- Guide, publicise and practise the Whistleblowing Channel Policy, adopting and disseminating a culture of non-retaliation;
- Keeping the information in the Whistleblowing Channel confidential, with the exception of the need to share information with people who should be aware of the situation and the facts, so that they can collaborate in the investigative process, always safeguarding the Whistleblower's anonymity and guaranteeing non-retaliation;
- Investigating and providing adequate and timely feedback to complaints received through the Whistleblowing Channel, acting fairly and impartially;
- Observe the deadlines for investigating complaints made through the Whistleblowing Channel, and report the status of the investigation to the Whistleblower in good time;
- Initial screening of complaints;
- Conduct the investigation process.

EMPLOYEES, BUSINESS PARTNERS, REPRESENTATIVES, SERVICE PROVIDERS, CLIENTS AND THE GENERAL PUBLIC

- Use the Whistleblowing Channel ethically and objectively;
- Do not use the Whistleblowing Channel to make complaints in bad faith, falsely or for personal, improper or scandalous reasons. The reason for the complaint must always be based on the Code of Conduct, the law, ethics, SISQUAL WFM's Compliance policies and its internal Policies;
- Report any information of misconduct, serious, ethical or illegal misconduct that contradicts SISQUAL WFM's responsibility and infringes its values and mission.

4. DESCRIPTION

The main channel for receiving complaints is the website:

https://whistleblowersoftware.com/secure/sisqual_wfm

At this link, the Whistleblower can register his/her complaint electronically, maintaining anonymity or confidentiality and security. Registration is based on a form with the aim of obtaining as much information as possible.

To facilitate the investigation and prove the complaint, you can attach files of up to 100MB to this form.

In order for reports to be dealt with correctly, it is essential that the Whistleblower provides as much information and/or details as possible so that SISQUAL WFM has sufficient means to investigate and/or analyse the report correctly.

It is not compulsory to identify the Whistleblower, so the tool used guarantees anonymity and total confidentiality during the registration process.

Once the complaint has been submitted, SISQUAL WFM will process it, ensuring that the Whistleblower receives an acknowledgement of receipt within a maximum of 7 (seven) days. If the Whistleblower does not receive a reply within this period and suspects that the complaint has not been properly submitted, they may consider resubmitting the communication.

With the access code provided at the time of registration, the Whistleblower will be able to periodically check the status of their complaint by accessing the platform's monitoring area.

Through this channel, it is possible to view the complaint in full, send messages to the Complaint Manager, submit additional documents and answer any additional questions that may be asked during the course of the investigation. This feature is particularly important in the case of anonymous complaints where the Whistleblower provides an email address for follow-up purposes.

It is in the best interests of SISQUAL WFM and of the Whistleblower him/herself that they co-operate with the process by responding to requests for additional information, as this allows for a more rigorous and speedy investigation, while at the same time reinforcing the good faith of the complaint.

This process guarantees secure and anonymous communication between SISQUAL WFM and the Whistleblower.

Once the complaint has been received, the Instructor will initially screen the complaints and start conducting the investigation process.

During the initial screening, the Instructor will assess whether the report is in fact a complaint, mere discontent or even product/quality dissatisfaction, in which case he/she will direct the Whistleblower, via the password, to the dedicated channel for the respective investigation.

At the time of screening, the Instructor will assess whether the information presented is sufficient to proceed with an investigation. The facts reported, the data and any documents provided will be analysed, as will the clarity of the information provided.

If there are not enough elements, the Instructor will provide the Whistleblower with an intermediate response, asking for more time or requesting additional information, via the password.

If additional information is requested, the Instructor will give the Whistleblower 10 (ten) days to respond.

If there is no response from the Whistleblower within this period, the complaint will be finalised and a decision will be sent to the Whistleblower to the effect that the case has been closed for lack of evidence, making it clear to the Whistleblower that if they wish to provide further information, they can open a new registration in the Whistleblowing Channel.

If there is sufficient evidence, the Instructor will initiate the investigation process and, once the investigation has been completed, will issue a Final Report with a view to a Decision.

The investigation must be formalised in an Internal Administrative Procedure, which will contain all the documents, witness records and statements made by the Whistleblower, where appropriate.

If the investigation confirms that there has been a failure to comply with the rules set out in the Code of Conduct, laws, ethics, SISQUAL WFM's Compliance policies and its internal Policies, the Instructor will recommend to the Management which corrective action is applicable, observing proportionality, by means of a Final Report with recommendations for concluding and resolving the complaints, as well as measures to correct and prevent the occurrence of new cases.

The report will contain at least

- Summary;
- Summary of the complaint;
- List of those involved, if any;
- History of the investigation (documentary analysis, interviews, party statements, inspections, surveys, among others);
- Conclusion:
    - Proceed;
    - Does not proceed;
    - Inconclusive, including the grounds for the decision, based on the applicable (internal or external) standards;
    - Recommendations.

The Instructor will submit a Final Report to the Board, which in turn will analyse and decide which measures to apply, in accordance with the consequence management procedure set out in this Policy.

Every six months, the results of complaints, investigations and the handling of complaints will be disclosed to the Board.

Under the applicable legal terms, and subject to justified exceptions, SISQUAL WFM must notify the Whistleblower of the final decision adopted, the measures taken or envisaged, and the grounds for the decision, within a maximum of 3 (three) months from the date of submission of the complaint. This communication shall be made via the secure channel used for the complaint.

If the Whistleblower has not received any communication within three months, he or she has the right to use an external whistleblowing channel, in accordance with the law.

Below is a summary of the investigation deadlines and the flow of the complaint.

In any case, complaints will be documented and filed in a secure, confidential environment with guaranteed virtual and/or physical access only to authorised persons.

In cases where there is an investigation process, the documents (such as registration, receipt, investigation and resolution of the complaint) will be kept in an original file, in a secure, confidential environment and with guaranteed virtual and/or physical access only to authorised persons, for five (5) years.

Only the Instructor, or persons who have a need to know the information, provided they are authorised by the Instructor, may access the records and any material related to the investigations.

5. MONITORING

The SISQUAL WFM's Whistleblowing Channel is a tool for monitoring integrity and ethics in the company.

Every six months, the Instructor will draw up a report consolidating the complaints, with the number of complaints registered, analysed, investigated and dealt with, as well as a summary description of how the facts were investigated.

The recurring issues in the Whistleblowing Channel will be dealt with through mitigating actions, training, awareness-raising and the adoption of corrective measures.

In the event of low take-up of the Whistleblowing Channel (low volume, high volume of mere dissatisfaction or "complaints" about products/quality that should be reported to other channels), new actions will be carried out to publicise the Whistleblowing Channel and provide training on the difference between the means of communication. New ways and means of making the Whistleblowing Channel available could also be evaluated.

6. TRAINING

Training to publicise and understand the Whistleblowing Channel will form part of SISQUAL WFM's annual training plan. The frequency will be defined according to need or following substantial changes to SISQUAL WFM's Compliance policies.

The definition of topics, such as anonymity, reportable cases, means of communication, extent and application of complaints, will be made according to the channel's evaluations at the monitoring level.

The training sessions will be adapted according to the target audience.

7. MANAGEMENT OF DISCIPLINARY MEASURES

The provision and categorisation of appropriate disciplinary measures, as well as the procedure for applying them, including the definition of those responsible, will follow the provisions of SISQUAL WFM's Code of Conduct.

SISQUAL WFM guides its decisions and actions by guaranteeing ethics, integrity, transparency and professionalism when it comes to managing disciplinary measures for the actions of its employees, regardless of their hierarchical position, as well as its business partners, representatives and service providers in general.

Disciplinary measures are always applied following a detailed investigation into whether the Accused employee has acted against the Code of Conduct, the law, ethics or any rules established by SISQUAL WFM.

The application of disciplinary measures will take into account:

- The extent of the damage caused;
- Any financial gain obtained by the Accused employee;
- Recidivism of the action complained of;
- The nature/sensitivity of the story/action that is the subject of the complaint.

In general, disciplinary measures can be:

- Verbal warning - the employee is verbally warned by their superior, in a private, respectful manner and without any exposure or embarrassment. During the warning, the superior must make it clear that it is a verbal warning and the reasons for it. This action must be formalised in the employee's individual file.
- Written warning - the employee is warned in writing by their superior, in a private, respectful manner and without any exposure or embarrassment. During the warning, the employee will sign the warning form, which clearly and objectively states the reasons for the warning. The signed document must be filed in the employee's individual file.
- Suspension - the employee is removed from their activities for a set period of time, which can last from 1 to 3 days. The sanction must be communicated to the employee privately, respectfully and without any exposure or embarrassment. The Accused employee will sign a specific document clearly and objectively stating the reasons for the sanction. The signed document must be submitted for deposit in the employee's individual file.
- Dismissal for just cause - the complaint will give rise to the opening of a Disciplinary Procedure with a view to dismissal for just cause.
- Other measures - the employee is summoned by his or her superior, in a private, respectful manner and without any exposure or embarrassment, to take part in training, retraining or feedback before the consequential measure is applied.

8. REVIEW

This Policy, as well as the Whistleblowing Channel itself, will be reviewed annually in July, and changes may be made in the interim if it becomes clear during monitoring that there is a need to change flows, competences, deadlines, available channels, or even the management of disciplinary measures, among other issues.