

**PL 017 - WHISTLEBLOWING CHANNEL POLICY**  
PUBLIC USE - v010722

## WHISTLEBLOWING CHANNEL POLICY



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SISQUAL Workforce Management, LDA  
NIF: 502772298 | Capital Social: 450.000 €

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### 1. OBJECTIVE

The purpose of this Policy is to describe the objectives, scope, flow and guidelines for the reception, investigation and treatment of the Complaints received through the Reporting or Whistleblowing Channel provided by SISQUAL® Workforce Management Lda. ("SISQUAL WFM").

The Reporting Channel of SISQUAL WFM aims to improve the methods of combating legal, ethical, and regulatory non-compliance, revealing itself as a means that seeks to allow employees, customers, suppliers, and the general public to submit reports if they have a suspicion or knowledge of any infractions, misconduct, inappropriate or illegal activities that violate the Code of Conduct of SISQUAL WFM, laws, internal policies, regulations or practices recommended by the company.

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

All professionals of SISQUAL WFM, whatever their hierarchical position, including partners, directors, and equivalent, commercial partners (contractors or subcontractors), public or private external agents who, in their relations with SISQUAL WFM, commit acts prohibited by the Code of Conduct or the law, or any third party who commits the non-compliant act, can be reported.

### 2. DEFINITIONS

**ANONYMITY:** SISQUAL WFM assures the Whistleblower the right to remain anonymous. However, there are situations in which the person wishes to inform his/her name on the whistleblower form, and, even in these conditions, SISQUAL WFM commits itself 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.

**CONFIDENTIALITY:** SISQUAL WFM assures the Whistleblower the right to keep the information confidential. SISQUAL WFM commits to keep the identity of the source and the information obtained confidential and guarantees that the Whistleblower will not be subject to any kind of retaliation.

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**REPORTING CHANNEL:** It is the means made available by SISQUAL WFM to its employees and interested third parties to receive reports. The Reporting Channel will have as object any reporting of facts or conducts that potentially disrespect the Code of Conduct of SISQUAL WFM, the laws, ethics, Compliance policies of SISQUAL WFM and its internal policies.

**REPORT:** Communication of facts or conducts that potentially disrespect the Code of Conduct of SISQUAL WFM, the laws, ethics, Compliance policies of SISQUAL WFM and its internal policies.

The Reporting Channel may be the object, namely, acts of:

- Abuse of power;
- Auditors' actions;
- Money laundering;
- Unacceptable behaviour;
- Conflict of interest;
- Corruption;
- Right of competition;
- Rights and protection of individuals;
- Sexual exploitation, abuse or harassment;
- Fraud;
- Purchasing fraud;
- Child protection;
- Bribery;
- Terrorism.

**PASSWORD:** Email address received by the Whistleblower after entering the information on the website to follow up on his/her complaint. By means of the password, the Whistleblower can access the Whistleblower Channel to follow up and intervene in the report made. This process ensures safe and anonymous communication between SISQUAL WFM and the Whistleblower.

**AUTOMATIC ANSWER:** The ones that the Whistleblower receives from the Reporting Channel without the intervention of the process instructor.

**DECISION:** Document that ends the investigation flow of the reporting. The decision may not necessarily meet the expectations of the Whistleblower, but it has a definitive and final character, terminating its action in that specific case, in accordance with the evidence and proofs analysed.

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### 3. RESPONSIBILITY

#### DIRECTORATE

- To support the investigation and treatment of all complaints, providing the appropriate tools to solve the problem presented;
- To guide, disseminate and practice the Reporting Channel Policy, adopting and disseminating the culture of non-retaliation;
- To encourage the professionals under their management to use the Reporting Channel to improve the integrity of the SISQUAL WFM.

#### INVESTIGATION OFFICER - Specialized External Bureau of Investigation

- To guide, disseminate and practice the Reporting Channel Policy, adopting and disseminating the culture of non-retaliation;
- Maintain the confidentiality of the information in the Reporting Channel, with the exception of the need to share information with people who should become aware of the situation and the facts, so that they can collaborate in the investigative process, always maintaining the anonymity of the Whistleblower and ensuring non-retaliation;
- Investigate and provide adequate and timely feedback to the reports received in the Reporting Channel, acting in a fair and impartial manner;
- Observe the deadline for investigating the denunciations made through the Denouncement Channel, and report the status of the investigation to the Denouncer in a timely manner;
- Carry out initial screening of the reports;
- Conducting the investigation process.

#### EMPLOYEES, BUSINESS PARTNERS, REPRESENTATIVES, SERVICE PROVIDERS, CUSTOMERS AND THE GENERAL PUBLIC

- Use the Reporting Channel in an ethical and objective manner;
- Do not use the Reporting Channel to make reports in bad faith, false or raised for personal, trivial, and shady motives. The motivation of the report shall always be based on the Code of Conduct, the laws, ethics, Compliance policies of SISQUAL WFM and its internal Policies;
- Report any information of misconduct, serious, ethical, or illegal misconduct that contradicts the responsibility of SISQUAL WFM and infringes its values and mission.

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### 4. DESCRIPTION

The main Channel for receiving reports is the website:

[https://whistleblowersoftware.com/secure/sisqual\\_wfm](https://whistleblowersoftware.com/secure/sisqual_wfm)

On that link, the Whistleblower can register his/her complaint electronically, maintaining anonymity or confidentiality and security. The registration is made from a form in order to obtain as much information as possible.

To facilitate the investigation and provide proof of the report, in this form there is the possibility to attach files of up to 100MB.

In order for the reports to be handled correctly, it is fundamental 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.

The identification of the Whistleblower is not compulsory, therefore the tool used guarantees anonymity and total confidentiality during the registration process.

Upon entering the information on the site, the Whistleblower will receive a password to follow up on his/her report. By means of the password, the Whistleblower will be able to access the Reporting Channel and send a new message related to the same report, as well as monitor the status of the investigation of the report.

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

Once the report is received, the Investigating Officer will make an initial triage of the report and start conducting the investigation process.

During the initial screening, the Investigating Officer will evaluate if the report is in fact a complaint, a mere discontent or even dissatisfaction with the product/quality, in which case he/she will forward the Whistleblower, through the password, to the dedicated channel for the respective clearance.

During the screening, the instructor will assess whether the information submitted is sufficient to proceed with an investigation. The facts reported, the data and any documents brought, as well as the clarity of the information provided, will be analysed.

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If there are not enough elements, the Investigating Officer will provide the Whistleblower with an intermediary answer, requesting more time or requesting complementary information, through the password.

If additional information is required, the Investigating Officer shall give the Whistleblower a period of 10 (ten) days.

If the Whistleblower does not manifest within this period, the complaint will be concluded and the decision will be sent to the Whistleblower, stating that the case was closed due to lack of evidence, making it clear to the Whistleblower that if he/she wishes to provide further information, he/she may open a new report in the Reporting Channel.

If there are sufficient elements, the Investigating Officer will initiate the investigation process and, upon completion of the investigation, issue a Final Report for decision.

The investigation shall be formalized in Internal Administrative Proceedings, which shall include all documents, witness records and statements from the Whistleblower, when applicable.

If the investigation confirms that there has been a failure to comply with the standards established in the Code of Conduct, the laws, ethics, Compliance policies of SISQUAL WFM and its internal Policies, the Investigating Officer shall recommend to the Management which corrective action is applicable, observing proportionality, by means of a Final Report with recommendations for the conclusion and solution of the reports, as well as measures to correct and prevent the occurrence of new cases.

The Final Report shall 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 reasoning for the decision, based on applicable (internal or external) standards;
  - Recommendations.

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The Investigating Officer shall submit a Final Report to the Management, who shall analyze and decide on the measures to be applied, in accordance with the consequence management procedure set out in this Policy.

Every six months, the results of the reports, findings and handling and outcome of reports will be disclosed to the Board.

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

In any case, the reports will be documented and filed in a secure and confidential environment, with guaranteed virtual and/or physical access only to authorized 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 and confidential environment, with guaranteed virtual and/or physical access only to authorized persons, for five (5) years.

Only the Investigating Officer, or persons having a need to know the information, if authorized by the Investigating Officer, may access the records and any material relating to the investigations.

### 5. FOLLOW-UP

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

Every six months, the Investigating Officer will prepare a report with the consolidation of the complaints, with the quantity of complaints registered, analysed, investigated, and dealt with, accompanied by a summary description of the procedure for ascertaining the facts.

The recurring themes in the Whistleblowing Channel will be addressed with mitigating actions, training, awareness raising and adoption of corrective measures.

In case of low adhesion to the Whistleblowing Channel (low volume, high volume of mere disagreements or complaints about products/quality that should be reported to other channels), new actions will be carried out to disseminate the Whistleblowing Channel and training on the difference in the means of communication. New ways and means of availability of the Whistleblowing Channel may also be evaluated.

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### 6. TRAINING

The training for disclosure and understanding of the Whistleblowing Channel shall be part of the annual training plan of SISQUAL WFM. The periodicity will be defined according to the need or after substantial changes in the Compliance policies of SISQUAL WFM.

The definition of themes, such as anonymity, reportable cases, means of communication, extent, and application of reports, will be done according to the evaluations of the channel at follow-up level.

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

### 7. MANAGEMENT OF DISCIPLINARY MEASURES

The provision and categorization of the applicable disciplinary measures, as well as the procedure for their application, including the definition of those responsible, shall follow the provisions of the SISQUAL WFM Code of Conduct.

SISQUAL WFM guides its decisions and actions ensuring ethics, integrity, transparency, and professionalism in what concerns the management of disciplinary measures of its employees, regardless of their hierarchical position, as well as its commercial partners, representatives, and service providers in general.

Disciplinary measures are always applied after a detailed verification that the Reported Person has acted against the Code of Conduct, the laws, ethics, or any other rules established by SISQUAL WFM.

In applying disciplinary measures account will be taken of:

- The extent of the damage caused;
- Possible financial gain obtained by the Reported Person;
- Recurrence of the reported action;
- The nature/sensitivity of the report/action that is the subject of the report.

In general, disciplinary measures can be:

- Verbal warning - the employee is verbally warned by his/her immediate superior in a private and respectful manner, without any exposure or embarrassment. During the warning, the superior should make it clear that it is a verbal warning and the reasons that led to its application. Such action must be mandatorily formalized in the employee's individual file.

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- Written warning - the employee is warned in writing by his or her hierarchical superior in a private and respectful manner, without any exposure or embarrassment. During the warning, the employee shall sign the warning form, which shall clearly and objectively state the reasons that led to its application. The signed document must be delivered for deposit in the employee's individual file.
- Suspension - the employee is removed from his/her activities for a certain period of time, which may last from 1 to 3 days. The sanction must be communicated to the employee in a private and respectful manner, without any exposure or embarrassment. The Reported Person will sign a specific document, in which the reasons that led to its application will be clearly and objectively stated. The signed document must, obligatorily, be delivered for deposit in the employee's individual file.
- Dismissal for just cause - the report will lead to the opening of a Disciplinary Procedure with a view to dismissal with just cause.
- Other measures - the employee is summoned by his/her immediate superior in a private and respectful manner, without any exposure or embarrassment, to participate in training, recycling, and feedback before the application of the measure of consequence.

### 8. REVIEW

The review of this Policy, as well as of the means of the Whistleblowing Channel itself, will take place annually, in July, but there may be alterations in the interim, should the need to change flows, competencies, deadlines, available channels, or even the management of disciplinary measures, among other issues, be identified during the monitoring process.