



REGULATION

Ref no.: Z/04/2021

Policy on breach reporting
and protection of Whistleblowers at
Mota-Engil Central Europe S.A.



Introduction

This document aims to adapt the provisions of the “European Parliament and Council Directive (EU) 2019/1937” of 23 October 2019 on the protection of persons who report breaches of Union law and the Law of the Cabinet Council on the protection of persons who report breaches of law, ensuring enforcement by maintaining effective, confidential and secure whistleblowing channels, and by ensuring that Whistleblowers are effectively protected from Retaliation Actions at Mota-Engil Central Europe S.A.

This Policy is the equivalent of the Internal Reporting Regulations, setting out an internal document for reporting breaches and following up on breaches as required by the aforementioned legal documents.



Scope of application



Objective scope

Breach – is any act or omission that violates (or is intended to circumvent) applicable laws, norms, standards or internal regulations with respect to:

- public procurement law;
- conflicts of interest;
- fair competition rules;
- money laundering and terrorist financing;
- bribery and corruption;
- fraud;
- financial crime;
- tax crime;
- product safety and compliance;
- transport safety;
- environmental protection;
- occupational health and safety rules;
- labor law;
- intimidation, discrimination, bullying, harassment and equal treatment;
- privacy and data protection;
- rights and protections of individuals;



- security of networks, information and communication systems;
- radiological protection and nuclear safety;
- food and feed safety;
- animal health and welfare;
- public health;
- consumer protection;
- the security of the European Union's financial interests;
- the internal market of the European Union, including competition and state aid rules and taxation of individuals;
- conforming the Code of Ethics and Business Conduct of Mota-Engil Central Europe S.A.



Subjective scope

A person who reports breaches, hereafter referred to as a Whistleblower, is a person who makes a report in good faith to protect the public and/or internal interest in a work-related context.

A Whistleblower is a person who reports or publicly discloses information about a breach of the law in a work-related context, including a person who is:

- A shareholder, partner, member of the Supervisory Board or member of the Management Board of the Company;
- An employee of the Company or a person performing work for the Company on a basis other than an employment relationship (including person whose legal relationship has already terminated);
- A trainee or a volunteer (regardless of whether they are paid);
- A job candidate or a person who has been offered a job but has not yet entered into an employment relationship;
- A person providing work under the supervision and direction of a contractor, subcontractor or supplier, including under a civil law contract;
- A clients or a business entities.

The Policy does not apply to:

- protection of classified information;
- secrecy connected with practicing the profession;
- confidentiality or judicial deliberations;
- criminal proceedings.

This Policy shall not apply if the information about the breach of law has been reported under separate provisions, in particular as a complaint or a notice of a possibility of committing a crime, and if breach of law affects only the rights of the Whistleblower or the notification of the violation of law takes place exclusively in the individual interest of the Whistleblower.



This Policy shall also not apply to the preparator of breach of the law, under the provisions of the law, such person benefits from an exemption from liability or mitigation of punishment in connection with his or her behavior after committing the breach, in particular, voluntary disclosure of the violation of the law or cooperation with law enforcement authorities or other competent authorities, and to breaches of the law in the area of public procurement in the fields of defense and security within the meaning of Article 7 paragraph 36 of the Act of 11th September 2019. - Public Procurement Law (Journal of Laws of 2021, item 1129 and 1598).



Principles



Purpose of the Policy

The purpose of this Policy is to guarantee of:

- an internal channel that will be a secure and confidential form of communication,
- management of internal reports of breaches of law or non-compliant practices
- protecting Whistleblowers from Retaliatory Actions after a report has been made.



Voluntary nature of the Policy

The use of the measures described in this Policy is voluntary, however in case of observed violation (in accordance with the Scope of this Policy), it is recommended to first use the possibility of internal reporting of breaches, in the manner provided for in this Policy.



Rights and responsibilities of the Whistleblower

A Whistleblower who reports breach or provides any information for investigation on matters relating to this Policy through an internal channel, will have the right to access, correct and amend the reported data and will not be exposed to any form of Retaliation. Protection also extends to individuals who obtain information regarding branches during the recruitment process, when the information is obtained at any stage of negotiations and during the period prior to the execution of any contract.

Protection also extends to persons assisting in the reporting, i.e., co-workers or persons related to the Whistleblower when such persons are related to the employer, clients, or service recipient of the person reporting the breach of the law.



A Whistleblower may be protected only if the report of breach is made in good faith, is truthful, and is made in the protection of the public interest and/or an internal interest in a work-related context. The Policy does not apply to reports of breaches that harm only the rights of the Whistleblower or the reporting of breach of law is made only in the Whistleblower's individual interest.

It is important to note that Whistleblowers do not have unconditional protection measures. In order to be covered by them, they are required to meet the conditions set out in this Policy regarding a reasonable basis to believe that the information they report is true at the time of reporting and that it is covered.

The Whistleblower has the right to report internally or externally to public authorities and, where appropriate, to European Union institutions, bodies or organizational units, in particular when the Whistleblower has reasonable grounds to believe that the breach of the law pose a direct or obvious threat to the public interest or has reasonable grounds to believe that reporting internally would expose the Whistleblower to Retaliation.

Notwithstanding the aforementioned right, the Company encourages internal reporting in the first instance, ensuring confidentiality and comprehensive analysis with follow-up required for each reported matter.



Rights and responsibilities of the reported person

Under no circumstances may the reported person obtain any information about the identity of the author of the report.

While guaranteeing the confidentiality of the Whistleblower, the person who is the subject of the report has the right to know the facts, the details of the entity responsible for conducting the investigation and its purpose, and in any case the person who is the subject of the report will not be provided with information from which the identity of the Whistleblower can be directly or indirectly identified. If the person affected by the report has reasonable grounds to believe that the reported information may be false, the person has the right to rectify the information.



Whistleblower protection measures

Mota-Engil Central Europe S.A. ensure protection of the Whistleblower in particular by:

- Providing an independent entity to receive reports. Designating impartial individuals to follow up on reports and to communicate with the Whistleblower;
- Internal channels for receiving reports designed, established, and operated in a manner that ensures the confidentiality and protection of the identity of the Whistleblower (but also of the third parties named in the report) and prevents unauthorized access;
- Establishing a reasonable timeframe for feedback (but not more than three months after confirmation of receiving the report);
- Absolutely prohibiting of Retaliatory Actions against Whistleblowers.



A Retaliatory Action is a direct or indirect act or omission that is caused by a report or public disclosure and that violates or is likely to violate the rights of the Whistleblower or causes or is likely to cause harm to the Whistleblower.

Retaliatory Actions specifically include:

- refusal to establish an employment relationship;
- terminating or dissolving the legal relationship between the Whistleblower and the employer or changing its terms and conditions to those less favorable to the employee (including wage retention or suspension);
- introduction of significant changes in the scope of responsibilities of the Whistleblower or the scope of cooperation with the Whistleblower;
- failure to conclude a fixed-term employment contract after termination of a probationary employment contract, failure to conclude another fixed-term employment contract or failure to conclude an indefinite-term employment contract after termination of a fixed-term contract - when an employee had a justified expectation that such an agreement would be concluded with the Whistleblower;
- withholding promotion or exclusion from promotion;
- omission to grant work-related benefits other than salary;
- suspension from employment or official duties;
- unequal, unfair or discriminatory treatment of the Whistleblower;
- taking other actions that have the purpose or effect of worsening the situation of the Whistleblower if these actions have been taken in connection with the reporting of breach of law by the Whistleblower, both through internal and external channels or public disclosure;
- transferring the Whistleblower's responsibilities to another employee;
- an unfavorable change of the place of work or work time schedule;;
- a negative performance evaluation or negative opinion of the employee;
- the imposition or application of a disciplinary measure, including a financial penalty or a measure of a similar nature;
- withholding participation in or exclusion from participation in training courses that improve professional qualifications;
- unjustified referral to a medical examination, including psychiatric examination, provided that separate regulations provide for the possibility of referring an employee for such examination;
- actions aimed at making it difficult to find future employment in a particular sector or branch on the basis of an informal or formal sectoral or branch agreement.

Unless the employer proves that it was motivated by objective reasons.

A threat or attempted measure as defined above is also considered Retaliatory Action unless the employer proves that it was motivated by objective reasons.





Misuse

Misuse of the Policy may subject the author of the report to sanctions (disciplinary or legal proceedings), if the Whistleblower intentionally and knowingly communicates false or misleading information, the Whistleblower will be subject to sanctions under the law.

The motivations of the Whistleblower will not be considered, as long as the facts reported are true or where the Whistleblower has reasonable grounds to believe that they are correct.

Only in the case of legitimate reports, the Whistleblower may benefit from protection under this Policy. This is a form of protection against reports made in bad faith, frivolous or abusive reports. This action ensures that individuals who report intentionally erroneous/incorrect information will not be eligible for protection and will be subject to appropriate sanctions.



Confidentiality

In order to maintain confidentiality and independence of reports of breaches of law, Mota-Engil Group within its structures has appointed the functions of Chief Compliance Officer (CCO) and Internal Audit Committee (IAC), who report to the Supervisory Board of Mota-Engil Group.

Within the structures of Mota-Engil Central Europe S.A., the function of Compliance Officer has been appointed, who reports to the CCO, IAC and CEO of the Company. CCO and IAC will simultaneously receive reports of breaches from internal channel of MECE.

The unit designated to appropriately receive and follow up on reports is the Compliance Officer as the person who ensures no conflict of interest and independence.

All breaches reports will be kept and handled confidentially by the team responsible for the operational management including receiving, recording and processing of reports of breaches of law. Therefore, in order to facilitate the process of reporting and follow-up, we encourage the Whistleblower to disclose his or her identity with the assurance that his or her identity will be available only to authorized and limited number of persons handling that particular report. The Policy ensures that during all activities related to the whistleblowing process, the data of: the person making the report, persons affected by this report, and third parties referred in the report (witnesses, collaborators) will be protected.

Authorized employees will comply with the obligation of professional secrecy and confidentiality of the data transmission.

The only exception to this rule is when disclosure is a necessary and proportionate obligation under the proportional obligation resulting from legal regulations and concerns investigations or court proceedings conducted by authorized bodies.



The Whistleblower has the right to remain fully anonymous and has the assurance that follow-up will continue even if the Whistleblower is anonymous. In legitimate cases where follow-up without disclosure of the identity of the Whistleblower(s) will not be possible, the Whistleblower will be asked to share their identity. The identity of the Whistleblower will be protected and may be disclosed with the permission of the Whistleblower.



Process of breaches reporting



Reporting channels

In an effort to provide the highest quality of service and a tool that meets all security and confidentiality criteria, Mota-Engil Central Europe S.A. on the website, at: <https://mota-engil-ce.eu/breaches-reporting.php>, provides an internal channel for reporting of breaches of law described in this Policy.

The channel allows reports to be performed in writing or verbally. Verbal reports can be made through the voice communication system. To ensure complete anonymity in the case of a verbal report, the voice of the Whistleblower will be modified.

Additionally, upon special request by the Whistleblower, the report may be performed by means of a face-to-face meeting to be arranged on a date acceptable to the Parties. For the meeting, please contact directly the Compliance Officer mobile no: +48 694 442 894 on business days between 9:00 a.m. and 2:00 p.m.

In the event of reports concerning the Compliance Officer, reported through one of the Mota-Engil Group internal channels available:

- on web: <http://mota-engil.com/provedoria/>
- via e-mail: etica@mota-engil.com
- by letter to: Auditoria & Compliance – Rua do Lego Lameiro, no 38, 4300-454 Porto, Portugal



Functions and responsibilities in the process

Whistleblower

- Makes the report of breaches in good faith and to the extent described in this Policy.
- Takes responsibility for the content and evidences contained in the report.
- Take responsibility for providing additional information if the report required.
- Has the right to receive an confirmation of the report registration and information on the follow-up and completion of the investigation.
- Has the right to entitled to protection from Retaliatory Actions in case of reporting of breaches.



Chief Executive Officer (CEO)

- Confirms of the Commission;
- Confirms the Company's position on the Commission's follow-up, which is communicated to the Whistleblower;
- Confirms internal actions and implementation of the Commission's recommendations to eliminate the risk of recurrence of the breaches.

Compliance Officer (CO)

- Takes responsibility for the receiving of reports, their initial analysis and classification;
- Takes responsibility for maintaining the confidentiality of the data contained in the reports;
- Takes responsibility for communication with the Whistleblower at each stage of the process;
- Takes responsibility for maintaining the register of reports and their analysis;
- Takes responsibility for internal reporting and conducting analysis and statistics on the reports basis;
- May redirect follow-up on reports to the CCO in cases described in the Policy;
- May designate a person to temporarily assume his/her duties in emergency situations to ensure all required timelines described in the Policy are met.

Corporate Compliance Officer (CCO) & Internal Audit Committee (IAC)

- Simultaneously with the CO, receives reports of breach;
- Takes responsibility for maintaining confidentiality of data contained in reports;
- When the CO redirects follow-up to maintain full independence in the conduct of the investigation, the CCO and IAC assumes the role of communicating and developing reports and analysis of the report.

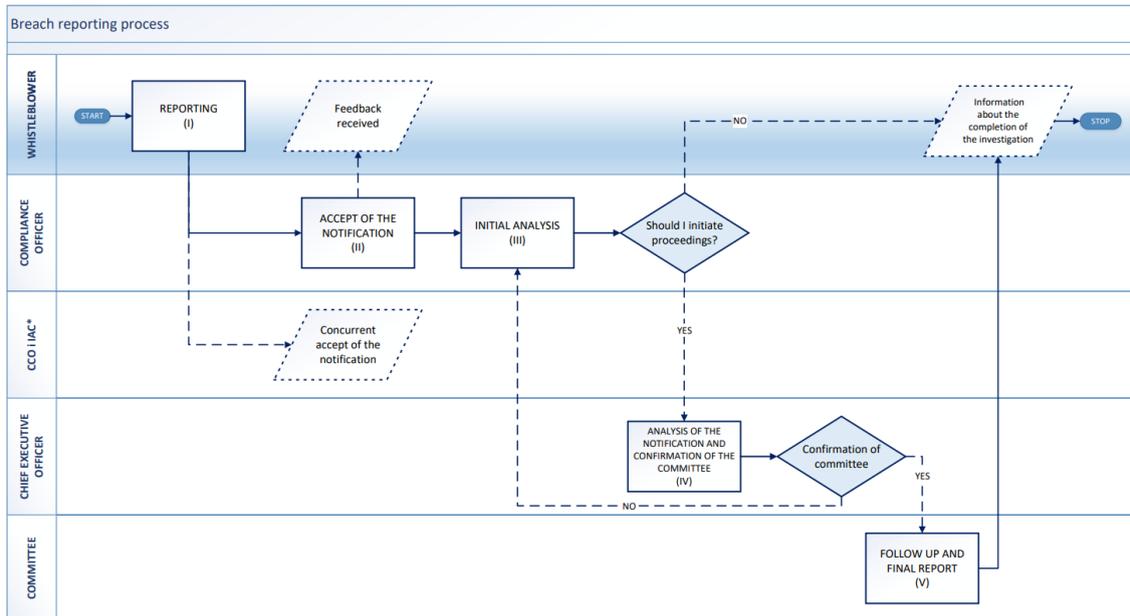
Commission

- Takes responsibility for follow up, with due diligence, on the report;
- Specifies the methodology for investigating information about a reported breach;
- Specifies the scope and type of actions to be taken;
- Defines the nature of the report, its credibility;
- Creates a description of the violation, including details and rationale for the particular report (including intended means and objectives) and circumstances of the offense;
- Defines the names and positions of involved individuals or third parties who may have relevant information about the report;
- Prepares a written summary containing the conclusions of the investigation;
- Conducts a risk analysis and determines the potential impact of reported incidents;
- Assesses whether reported incidents may constitute misconduct and whether misconduct will recur in the absence of preventive measures;
- Recommends preventive measures to minimize the risk of similar situations occurring;
- When appropriate, decides to take the potential violator to external authorities.





Process flow



* In cases described in the Policy, the CCO and IAC assumes the role of Compliance Officer (for reports related to Board Members and COs).

I. Whistleblower's breach reporting

This Policy defines the possibilities of internal reporting by the Whistleblower. The Company makes every effort to secure the data of persons making reports and to ensure that there is no Retaliatory Actions against a Whistleblower for reporting breaches related to the Company's activities. Accordingly, each Whistleblower is encouraged in the first instance to use this Policy.

The Whistleblower may report using the channels described in the **Reporting channels** section. When making a report, the Whistleblower will be asked to provide information relevant to the processing of the report. The online form includes, but is not necessarily limited to, the following information:

- date and location of the breach;
- description of the situation;
- persons associated with the report (including, for example, the accused persons);
- category of the report;
- any evidence in connection with the breach.

To complete the form, the Whistleblower must create a secure mailbox, which will become the channel of communication with the person accepting the report. Through this mailbox, the responsible parties will keep the Whistleblower informed of the status of the report and the progress of follow-up, and will be contacted to complete any missing information, if necessary.



The report category will be selected by the Whistleblower from the classification list. Upon receiving the report by the responsible person, the category may be changed by him or her if the scope of the case is different than declared.

II. Confirmation of acceptance of the report

Within **7 calendar days of registration** of the report, the Whistleblower will be notified via confidential mailbox that the application has been accepted and initially reviewed.

If the necessary information to initiate follow-up is not available, the Whistleblower may be asked to send additional information, third parties data, evidence in the case, and in special situations even to reveal their identity (in the case of an anonymous report). If the Whistleblower does not provide the additional information necessary to proceed, the Compliance Officer may consider the case closed due to insufficient evidence. The Compliance Officer will inform the Whistleblower of the impending closure within 5 business days prior to the deadline to ensure that the Whistleblower understands the process and has the opportunity to submit the necessary information.

Through the use of advanced IT technologies, the internal channel allows communication with the Whistleblower while maintaining full anonymity and confidentiality, protecting against possible Retaliatory Actions that the Whistleblower may fear in case of breach reporting.

Upon receiving the report, the Compliance Officer has the authority to take appropriate follow-up action, including the initial assessment of the validity of the allegations contained in the report and the initiation of an internal investigation, prosecution or referral of the report to other authorities.

If the reported breach involves, the Compliance Officer as a breach party and who is responsible for receiving Whistleblower's reports, this fact must be reported immediately to the CCO and IAC and the individuals identified in the report must be removed from the oversight process for that report. It is encouraged to use Mota-Engil Group's internal channels in such a situation as described in para. **Reporting channels** of this Policy.

If the report concerns the CCO or IAC the process will proceed without his other involvement in the respective report. This situation must be reported immediately to the CEO of the Company and the Group Board.

If the notification involves MECE Board Members, the CCO and IAC will be responsible for carrying out the entire process related to the report.

Any breaches not directly related with matters that may affect the Company's assets must be object of analysis by the competent functional area. The CO will inform the Whistleblower of this fact in its reply.



The Compliance Officer keeps a record of all reported breaches (those reported electronically as well as through an in-person meeting). The Compliance Officer may close a report if there is no data to clarify the circumstances of the reported violation or in the case of a report that does not correspond to the subject or object scope of this Policy.

III. Initial analysis of the report

The Compliance Officer must develop the necessary steps to determine if there are sufficient grounds to warrant an investigation based on the reported incidents. The Compliance Officer shall create a report identifying:

- date of the report;
- character of the report, its credibility, and a description of the violation identified by the Whistleblower;
- category of the report;
- indication of the possible associated risks, including the responsibility of the Company involved and the risk of related damages, such as corporate reputation;
- recommendation for commission membership for follow-up proceedings;

The initial report is redirected to the CEO. If it is not necessary from the perspective of further proceedings, the personal data of the Whistleblower and third parties who are indicated in the report (if disclosed in the report) remain anonymous.

IV. Confirmation of commission membership for follow-up proceedings

The CEO, along with the Compliance Officer, confirms of the participants of the commission for follow-up activities.

The commission consists of a minimum 3 persons including:

1. Compliance Officer;
2. Legal Department Representative;
3. A person or persons of substance who are not directly related to persons who may have any connection with the report.

The CEO may decide to involve other internal units of the Company and internal units in the Group or use external resources (e.g. external law consultants) to follow up on the report. In conducting the analysis, the law and the Company's internal rules must be observed while maintaining the confidentiality of the Whistleblower.



V. Follow-up, investigation

Investigative actions

The Whistleblower will be informed by the Compliance Officer of the timing of the planned or follow-up actions taken on the report. The Whistleblower will be informed about the progress and results of the investigation. In case of the complexity of the reported violation, the case may be referred to the relevant authorities, i.e. e.g. the police for further investigation, as long as the information does not prejudice the internal investigation or inquiry or the rights of the reported person.

The appointed Commission, while maintaining the anonymity of the Whistleblower and third parties, will analyze the circumstances and collect evidence on the reported violation. Also at this stage, in case the necessary information for the analysis is missing the Whistleblower can be asked to supplement the information, third parties, evidence in the case, and in special situations even to reveal their identity (in the case of anonymous reporting). If the Whistleblower does not provide the additional information necessary for further investigation, the Commission may consider the case closed due to insufficient evidence. The Compliance Officer will inform the Whistleblower of the impending closure within 5 business days before the deadline to ensure that the Whistleblower understands the process and has the opportunity to submit the necessary information.

Final Report to the Whistleblower

The Commission prepares a final report and the company's official position (confirmed with the CEO), which will be communicated to the Whistleblower no later than 3 months after the registration of the report.

If the case has not been resolved or closed then the Whistleblower should also be informed of the progress of the case and of any further feedback he or she can expect.

The committee should issue an opinion on the reported situation and recommend corrective and/or disciplinary action if such action is found to be necessary. Considering that the time required to implement the recommendations may not be immediately implementable, the closing date for action should be 3 months. At that time, the Whistleblower should be informed of the action taken and the closure of the case.

The summary report (final report) to the Whistleblower must include the outcome of the investigation and the measures that may be taken if a breach is found (excluding confidential information). Information about the investigation will be available to the Whistleblower through the communication channel.





Reports analysis

The Compliance Officer is required to review all situations that required follow-up and investigation to determine the category of the violation and its impact on the operation of the organization.

Upon completion of the Commission's work, the Compliance Officer shall prepare a case study report. This report should include:

- A description of the reported practices that are noncompliant and an indication of the purpose of the case investigation.
- Facts uncovered and all relevant known aspects, and, if applicable, identify the work restriction and its potential impact on the work being performed. Appropriate conclusions should be provided.
- Identify related risks that may occur and recommend action to be taken in a particular situation. These actions should be designed to prevent these situations in the future.
- The report should also identify and suggest preventive measures to reduce the risk of similar situations occurring in the future. These recommendations may include changes or establishment of new procedures of Mota-Engil Central Europe S.A., controls in other areas or locations or change of company policy.



Reporting

The Compliance Officer must keep a registry of all records. The records will be registered in the appropriate breach reporting database. At a minimum, each Whistleblower report must include the following:

- application identification number;
- date of notification;
- channel of the report;
- persons associated with the report (including, for example, the accused persons);
- a brief description of the type of the report (including the period during which the alleged violation occurred);
- actions initiated in connection with the report;
- and the information contained in the report to the Whistleblower as well as the additional data described in Section III.

For internal or external audit purposes, statistical data (on a confidential and anonymous basis) may be provided to audit bodies.





Evaluation and continuous improvement

The Compliance Officer is required to prepare a report on the conduct of proceedings every half-year and submit it to the Group Internal Audit Committee. The report should systematize the most frequently recurring situations and provide relevant data summarizing the reporting rates for the half-year.

These reports will help identify any deficiencies or opportunities for improvement in process controls that serve as recommendations for making changes to a process.

Reports should include, in addition to a qualitative assessment, the following indicators:

- Number of reports containing notifications of breaches;
- Average time of reports activities (end date of report- start date/accepted date of report or expected date);
- Average investigation time (end date of report- start date of investigation)

- Indicators of accepted violation reports (number of reports with follow-up / total number of reports received);
- Reporting clearance rates (number of cases closed / number of reports investigated (accepted));
- Reporting Breach Categories;
- Report on proposed solutions to reported breaches;
- Report on breaches that are repeated and have an impact on the Code of Conduct (to measure the effectiveness (efficiency) of reporting and corrective actions);
- The number of investigations and proceedings initiated as a result of such reports and information on their outcome;
- The estimated property damage, if any, and the amounts recovered as a result of investigations and task progress related to the reported breaches.



Concluding remarks

Policy on breach reporting and protection of Whistleblowers should be reviewed at least once an every 3 years.

The provisions of this Policy shall enter into force 14 days after publication, i.e. on 17 December 2021.

The document has been approved and is effective in the Polish language version.

The document is available in Polish, English and Ukrainian language version. In case of discrepancies between the versions, the Polish language version shall prevail.

