



## Whistleblowing and Compliance Procedure

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### 1. INTRODUCTION

The goal of this document is to define procedures to adopt whenever non-compliant practices in Mota-Engil, S.G.P.S, S.A. and its subsidiaries and branches (“Company” or “Group”), have been reported by shareholders, employees or others.

Under the provisions in article 420<sup>o</sup>, paragraph j) of the Portuguese Commercial Companies Code<sup>1</sup>, the duties of the Audit Committee - as a board in charge of the Company’s supervision - include receiving reports of non-compliant practices, submitted by shareholders, employees of the Company or other entities. In order to support the intervention of the Audit Committee concerning this issue, and in subsequent processing thereof, the Investment, Audit and Risk Committee (IARC) was appointed to carry out those duties with the support of the Internal Audit (IA) team.

The procedures described intend to align the practices in force in the Group with the provisions on measures to fight the funding of terrorism or money laundry of Law 83/2017, incorporated also in the Group’s “Anti-corruption and bribery, anti-money laundering and counter-terrorist financing Policy”.

The Procedure also aims, in relation with the protection of whistleblowers, to transpose the rules of the “European Parliament and Council Directive (EU) 2019/1937”<sup>3</sup> on Whistleblowing, ensuring effective protection of whistleblowers.

The mechanisms and procedures of reception, retention and handling of reporting of non-compliant practices covered by this procedure are carried out under Authorization no. 8174/2015, granted by the National Data Protection Authority (CNPd<sup>2</sup>). on September 1st, with the conditions and limits set in the said Authorization and in Resolution no. 765/09, of September 21st, by the CNPD.

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<sup>1</sup> Código das Sociedades Comerciais

<sup>2</sup> CNPD – Comissão Nacional de Proteção de Dados

<sup>3</sup> Issued on 12/17/2019 with entry into force from Dec'21

## 2. SCOPE OF APPLICATION

### 2.1 Objective scope

“Non-compliant practice”, is any act or omission, wrongful or negligent, imputed to the conduct of Company’s employees in the exercise of their duties, that violate: i) the law, standards or regulations in force; ii) the “Code of Ethics and Business Conduct”; iii) best management practices; in all cases, this regards accounting, internal accounting controls, audit, anti-bribery, anti-corruption, anti-money laundering, counter-terrorist financing and financial crime issues.

Non-compliant practices’ reporting which fall beyond this scope will not be handled.

### 2.2 Subjective scope

For the purposes of this procedure, “subsidiaries” are all the companies in which Mota-Engil, S.G.P.S., S.A. directly or indirectly holds a stake of 50% or more of share capital or over which it has control.

“Employees” means all members of corporate boards, managers and remaining workers of the Company. “Other” entities must be understood as individuals or legal/corporate entities with which the Company trades goods or services, particularly clients or suppliers, intermediaries, agents, subcontractors and consultants.

## 3. PRINCIPLES

### 3.1 Handling purpose

The purpose of the information reported under this procedure is the management of non-compliant practices reporting.

### 3.2 Voluntary nature

This reporting procedure has a voluntary nature; hence its non-use does not entail consequences (apart from situations in which penal law and penal process law so stipulate).

### 3.3 Rights of the reported person

The reported person may not, under any circumstance, obtain information on the author of the report. Guaranteeing the confidentiality of the whistleblower, it is granted to the reported person by the

whistleblowing the right to know the facts reported, the entity in charge and the purpose of the treatment, as quando o denunciante tenha motivos razoáveis para acreditar que assim fossem well as the right to access and rectify personal data.

### **3.4 Rights of the whistleblower**

The entities (shareholders, employees or others, even external) which report the non-compliant practice or provide any information within the scope of the investigation of this whistleblowing and compliance procedure will be entitled to access, rectify and dispose of data reported, and will not be exposed to any form of retaliation, intimidation or discrimination, including disciplinary action or wage retention or suspension.

### **3.5 Misuse**

The improper use of the whistleblowing and compliance procedure may subject the author to sanctions (disciplinary or legal proceedings), if the whistleblower (deliberately and knowingly) communicates false or misleading information. The whistleblower motivations won't be taken into consideration, as long as the facts reported are true or where the whistleblower has reasonable grounds to believe that they were.

### **3.6 Confidentiality**

Any Non-compliant practices' reporting will be kept and handled confidentially by the team responsible for the operational management of the procedures of reception, recorded and processing of irregularity reports (IA).

In the case of alleged infringements, if the sender is anonymous, he/she is asked to reveal his/her identity, in order to speed up the process of investigation of the alleged infringement. The investigation will be pursued, even if the sender is anonymous. Confidentiality of the source will be safeguarded and may be revealed if the source wishes so.

Under the standards of data protection and information security (European Parliament and of the Council (EU) Regulation 2016/679 of 27 april 2016), appropriate safety measures to protect information and data contained in reports and corresponding records have been provided for.

### 4. PROCEDURE FOR NON-COMPLIANT PRACTICES REPORTING

#### 4.1 Reporting channels

Non-compliant practices reporting must be performed in writing, via email or letter, to at least one of the following addresses:

- Filling a form at: <http://mota-engil.com/provedoria/>
- Sending an e-mail to: [etica@mota-engil.com](mailto:etica@mota-engil.com)
- Send a letter to: Auditoria e Compliance – Rua do Legó Lameiro, n.º 38, 4300 – 454 Porto, Portugal

Reception and forwarding of reports of concerns or infringements is the responsibility of the IA. In the cases where the local legislation determines the existence of reporting channels with local domains, it must be guaranteed (whenever legally viable) the automatic and simultaneous forwarding of reports to the Group's Ethics channel aforementioned.

Some infringements, due to their nature, may and/or should be forwarded to other functional areas, particularly Human Resources and Legal Department. In these cases, it is up to these areas to report to IA the solving of each case without compromising the report deadlines to IARC and Audit Committee. IA can make requests about additional data on the investigation at any given moment.

#### 4.2 Notification of the alleged infringements

Following the report reception, the IA shall have seven calendar days to send an e-mail or letter to the whistleblower confirming the reporting reception.

If the infringement reported involves the IA Manager or elements who receive reports, such fact must be notified immediately to the Chairman of the IARC and the Audit Committee. Individuals involved must be removed from the process.

If the report concerns any member of the IARC, the process will advance without the participation of that member, and such situation must be immediately notified to the Chairman of the IARC and to the Audit Committee.

Any infringement not directly related with matters that may affect the Company's assets must be object of

analysis by the competent functional area. The IA will inform the whistleblower of this fact in its reply.

The IA must ensure that the record of all reports received, and the respective analysis and procedures are kept. The elimination of any registration will only be carried out under the strict compliance with the law.

The IA team must maintain a log of all records in a non-compliant practices' reporting database. Each record must have at least the following elements:

- Reporting identifying number;
- Date and reception mode;
- Person(s) involved (accused);
- Reporting nature brief description (including the period of time of the alleged facts);
- Measures taken due to the reporting;
- Reporting processing status.

In cases where the information reported by the whistleblower proves to be insufficient for the understanding of the events and/or initiation of the investigation, IA must request the whistleblower to send additional information to understand the alleged events and initiate the investigation.

If the whistleblower does not provide the information necessary for the normal progress of the investigation within maximum of 1 month after the latest communication, IA will consider the case closed due to lack of relevance. IA will inform the whistleblower of the impending closure of the complaint 5 business days before the end of the deadline to ensure that the whistleblower understands the process, and that he/she has the opportunity to send the necessary information.

### **4.3 Initial confirmation proceedings**

The IA must first develop the necessary steps in order to ascertain the existence of sufficient grounds to justify the initiation of an investigation based on the events reported. This initial confirmation should be based on the preliminary information provided, including initial contacts with the reporting author. The factors to be considered in this first moment include:

- The reporting nature and degree of credibility and a description of the violation in question, as detailed and substantiated as possible (intended means and ends), including the circumstances of transgression;
- The names and positions of the persons involved or third parties who may have relevant information on the topic;

- Potential impacts of the reported events, including the responsibility of the Company involved and the risk of associated damage, such as reputation;
- Assessment whether the reported events may involve misconduct, or whether they are susceptible to repetition in case no preventive measures are taken.

The IA must prepare a preliminary confirmation report within a maximum period of one month after receiving the reporting, to be presented to the IARC. This report should:

- Describe the reported situation and all significant preliminary findings resulting from the research carried out;
- Check the submission of the topic to the respective areas, if its nature justifies it;
- Present a preliminary conclusion on the pertinence of the reporting and on the possible existence of signs of possible violation of the “Code of Ethics and Business Conduct”;
- Point out and suggest preventive measures to mitigate the risk of occurring identical situations. Recommend also the development of detective actions that allow to refute the presumption of similar facts in other companies and/or geographies.

After analyzing the preliminary confirmation report, IARC will decide on it, concluding that the reporting can:

- Be considered a potential infraction and accordingly request additional information and the initiation of an investigation;
- Decide to immediately close the process with an indication of the reason invoked. In this case IA will update the non-compliant practices’ reporting database with a written justification of the reason to not investigate and inform the whistleblower of the decision.

#### **4.4 Study, conclusion and response**

The IA must analyze all situations in which IARC has decided to conduct an investigation, to ascertain whether it is in violation of the “Code of Ethics and Business Conduct” and determine impacts and people involved.

IA can involve IARC members or use external resources or involve internal areas to develop the study applicable legal regulations and internal Company rules must be complied with in conducting the study. The IA may challenge the target(s) on the alleged infringement provided it is duly supported by Human Resources and/or Legal Department.

When the work is completed, IA prepares the case study report. This report should contain:

- Description of the non-compliant practices’ reported and indication of the targets of the investigation;
- The facts found, and all relevant aspects known, as well as when applicable, the limitations identified throughout the work and their potential impact on the work accomplished and the conclusions



presented;

- Indication of the possible associated risks and recommend definitive actions to be developed to prevent future situations. The report should also point out and suggest preventive measures that allow to mitigate the risk of occurrence of identical situations, also developing investigative actions that allow the presumption of similar facts to be dismissed in other Companies and/or geographies.

These recommendations may include changes, establishment and/or strengthening of Mota-Engil's procedures, controls or policies.

The IA should issue an opinion on the reported situation and recommend corrective actions and/or disciplinary actions that prove necessary. Considering that the time required to complete the procedures depends on the nature and type of work to be carried out, the deadline of 3 months to close the procedure, including communicating this closure to the whistleblower is established.

The closing communication to the whistleblower must contain the result of the investigation (excluding confidential information), as well as clear and easily accessible information on the procedures for carrying out external complaints (to the competent local authorities and to the institutions, bodies or agencies of the European Union).

The report aggregating information from the IA investigation and recommendations is sent to the IARC, which will share it with the Audit Committee within the normal working agenda.

If it is a matter relevant to Governance purposes, it will later be forwarded to the Board of Directors, so that it decides on its application.

If the report involves one (or more) members (s) of the Board of Directors, it will only be sent to the Chairman of the Board of Directors.

#### **4.5 Evaluation and continuous improvement**

The IA must quarterly issue an activity report for presentation to the IARC, systematizing the most recurring situations and presenting relevant indicators of the results during that quarter. This report will be supplemented annually with a summary of the annual activity along the same lines.

These reports will help to detect any weaknesses or opportunities to improve controls on processes serving as a contribution to a proposal to revise them.

The reports should include, in addition to the qualitative assessment, the following metrics:

- Number of alleged non-compliant practices' reports;
- Average notification time (end date – start/received date);
- Average investigation time (reported end date - investigated start date);
- Ratio of accepted non-compliant practices' reports (number of investigated communications / total number of communications received);
- reporting clearance ratio {number of closed cases / number of communications investigated};
- Nature of non-compliant practices' reports;
- Non-compliant practices' reports resolution;
- Recurrence of the type of violations of the Code of Conduct (with the purpose of measuring the effectiveness or corrective action);

It is also important that the report can contribute to identify improvement opportunities related to the “Code of Ethics and Business Conduct”, which should be updated in line with the most relevant events that have been identified.