



**IRREGULAR PRACTICES REPORTING SYSTEM AT CONCLUSION
NEOTALENT S.A.
("IPS")**

Law no. 93/2021, of December 20, which transposed Directive (EU) 2019/1937 of the European Parliament and of the Council, of October 23, 2019, into national law and established the General Whistleblower Protection Regime, made it compulsory for legal persons employing 50 or more workers to establish internal reporting channels for acts or omissions that contravene EU rules, namely in the area of i) public procurement; ii) financial services, products and markets; iii) prevention of money laundering and terrorist financing; iv) protection of privacy and personal data and network and information systems security; and v) prevention of corruption and related offenses.

Therefore, and considering the obligations set out therein, the Board of Directors of Neotalent, in the use of its statutory powers, unanimously approved the present revision of Neotalent's "**Irregular Practices Reporting System**" ("**IPS**"), in the following terms:



IRREGULAR PRACTICES REPORTING SYSTEM AT CONCLUSION NEOTALENT S.A.

ARTICLE 1

(Context and Scope)

1. The Irregular Practices Reporting System ("IPS") represents a privileged mechanism for fostering a responsible and compliant culture through the implementation of internal reporting channels, analysis, investigation, and subsequent referral of irregular practices reported by Neotalent employees or other stakeholders.
 - 1.1. For the purposes of this document, "Whistleblowers" are the following natural persons who report an infringement in good faith on the basis of information obtained in the course of their professional activity, even if the report is based on information obtained in a professional relationship that has since ended: a) employees and members of Neotalent's management and supervisory bodies; b) Neotalent's service providers, contractors, subcontractors and suppliers, as well as any persons acting under their supervision and direction; and c) holders of shares in Neotalent.
2. In pursuit of the objective set out in paragraph 1, communications concerning irregular practices observed in the day-to-day running of the Company, relating to compliance with the Law, the Articles of Association, governance policies or current business principles and ethics will be thoroughly analyzed, with a guarantee of confidentiality of the identity or anonymity (if/when requested) of the complainant, these include, but are not limited to, the promotion of workers' rights, the values of social responsibility, the preservation of the environment, the promotion and defense of healthy competition, the prevention of money laundering, the protection of privacy and personal data, and the prevention of corruption and related infractions.

ARTICLE TWO

(Legal Framework)

The legal framework of the IPS is as follows:

- a) The Companies Code and Labor Legislation;
- b) Neotalent's articles of association;
- c) The Code of Conduct in force at Neotalent;
- d) The General Regime for the Protection of Whistleblowers, established by Law no. 93/2021, of December 20; and
- e) The General Regime for the Prevention of Corruption, established in the Annex to Decree-Law no. 109-E/2021, of December 9.

ARTICLE THREE

(Concept of Irregular Practices)

- a) For the purposes of using the IPS, the following are considered "irregular practices" (also referred to as "irregularities" or "infringements"):





- i. All acts or omissions provided for in article 2, no. 11 of Law no. 93/2021, of December 20, and in article 3 of the Annex to Decree-Law no. 109-E/2021, of December 9, namely in the following areas:
- ii. public procurement;
- iii. financial services, products and markets;
- iv. prevention of money laundering and terrorist financing;
- v. protection of privacy and personal data and security of network and information systems; and
- vi. prevention of corruption and related offenses.

ARTICLE FOUR

(Access to the IPS and Operation)

1. Reports of internal irregularities must be made in writing through the following channels:
 - i. By email to whistle@neotalent.pt or
 - ii. By post, addressed to the "IPS Manager" at Av. D. João II, no. 34, 1998-031 Lisboa.
 - iii. Verbal reporting of irregularities is also admissible. To this end, the Whistleblower must request the scheduling of a meeting, which must take place as soon as possible, via the contacts referred to in the previous paragraph, in which case Neotalent's External Channels for Reporting Irregularities Procedure will apply.
2. When the report is made in writing, a communication will be sent to the Complainant within a maximum of 7 (seven) days of receipt, noting the admissibility/inadmissibility of the report, except in cases where the report is anonymous, and no postal or electronic contact address has been provided.
3. Likewise, if this transmission does not jeopardize the purposes of the whistleblowing procedure, the reported irregularity will be transmitted to the higher hierarchical level of those concerned by the complaint and, where appropriate, to the respective competent supervisory authority.
4. At the end of the investigation into the report of irregularity, a report will be drawn up containing the measures taken (or, where appropriate, the justification for not taking any measures), the conclusions and the reasons for them.
5. Once the period of 15 (fifteen) days has elapsed following the conclusion of all the steps taken to deal with the report of irregularity, the response must be sent to the Complainant, if the latter has expressly requested it.
6. In any case, if within 3 (three) months of receipt of the report of irregularity the necessary investigative steps and management acts that prove necessary in the specific case have not been completed, the Complainant shall be informed (if known) of the continuation of the steps to investigate the facts.
7. The reports of irregularities received, as well as the reports to which they give rise, must be kept on paper format, or on another durable medium that allows them to be reproduced in full, for a period of 5 (five) years from the date of receipt or 7 (seven) years in the case of reports under Article 20(5) of Law 83/2017.
8. Regardless of the time limits referred to in the previous paragraph, reports of irregularities received will also be kept during the pendency of any judicial or administrative proceedings that may have been filed in relation to them.



ARTICLE FIVE
(Legal Department)

In terms of reporting irregularities, Neotalent's Legal Department is responsible for managing and handling irregularities received under this Policy.

ARTICLE SIX
(IPS Officer)

1. The IPS Officer shall carry out its activity in close cooperation with the Legal Department and shall report directly and periodically to it only in the exercise of these functions.
2. The Head of the IPS shall receive, record, and analyze, in an impartial and independent manner, all communications addressed to the Legal Department by the forms and means of communication provided for herein, namely, he/she shall analyze and forward those that contain concerns or explicitly allege the existence of irregularities in the terms defined herein.
3. The IPS Manager and the Legal Department will maintain strict confidentiality with regard to the content of all communications received, the facts reported in them and those involved, guaranteeing the confidentiality of the identity and, whenever possible or when expressly requested, the anonymity of the sender of the communications, as well as the identity of those concerned, if they are revealed in the communication or are otherwise identifiable, and the confidentiality of the identity of any third parties mentioned in the complaint (namely colleagues or family members), preventing access to such information by persons not authorized for this purpose.
4. Neotalent's Board of Directors shall ensure the organizational and operational conditions, as well as the necessary means, for the performance of the IPS Officer with the independence, impartiality, and autonomy that his/her function requires, ensuring that there are no conflicts of interest in the performance of his/her duties.
5. The IPS Officer shall always and in all cases, allow the submission and secure follow-up of complaints, to guarantee the completeness, integrity and preservation of the complaint, confidentiality, data protection and secrecy.

ARTICLE SEVEN
(Forwarding of Reports of Irregular Practices)

1. Reports of malpractice are analyzed by the Legal Department and the Head of the IPS based on an assessment of the consistency of the facts and their pertinence in the light of the relevant legislation.
2. All communications deemed irrelevant or inconsistent for the purposes set out herein will be closed by the Legal Department, on the proposal of the Head of the IPS, and will not be followed up. This will be the case when they consider that:
 - a) The irregularity complained of is minor, insignificant, or manifestly irrelevant; or
 - b) the complaint is repeated and doesn't contain new elements justifying a different course of action to that taken on a previous complaint; or
 - c) the complaint, if anonymous, does not contain sufficient evidence to trigger an investigation; or
 - d) the complaint does not reveal any evidence of an infringement.
3. The decisions referred to in the previous paragraph shall be notified to the Complainant (when not submitted anonymously) by means of a reasoned decision.





4. Reports that may constitute irregular practices will be analyzed by the IPS Manager and the Legal Department, and a final report will be produced.
5. Once the investigation has been completed and the relevant report has been drawn up by the IPS Manager, all communications that are highly and seriously likely to constitute an irregular practice, as defined herein, will be forwarded by the Legal Department to the Neotalent's Board of Directors, in accordance with 5.3 below, so that this body can take the appropriate action.
 - 5.1. Before sending the report to the Board of Directors, the person in charge of the IPS shall count the reports for statistical purposes and shall only keep a record of: (i) the date on which the report was received; (ii) the essence of the facts reported, omitting any data or information that would allow the identification of any known or identifiable natural persons; and (iii) the date on which the investigation was concluded.
 - 5.2. If, at the end of the investigation, it is concluded that there is no serious evidence of wrongdoing, the provisions of paragraphs 2 and 3 above of this article shall apply.
 - 5.3. Whenever, as a result of the investigation into an irregular practice, the Head of the IPS concludes that there are indications that a crime or serious disciplinary infraction has been committed, he/she will draw up a Report, which will be sent to and validated by the Legal Department, under the terms of which the latter will make a recommendation that Neotalent should refer the matter (i) to the internal bodies for competent prosecution and/or (ii) to the external investigative bodies, namely the criminal police or the Public Prosecutor's Office, in order to ascertain the responsibilities that need to be ascertained.

ARTICLE EIGHT

(Protection of Whistleblowers)

1. Neotalent employees are guaranteed that they will not be subject to any retaliation following the submission of any report made in good faith, and provided that, at the time of the report, the employee has serious grounds to believe that the information is true.
2. Any action against an employee who legitimately and in good faith appeals to the IPS will be considered serious misconduct.
3. However, participation in allegedly irregular practices with deliberate falsehood or bad faith may trigger the consequences provided for in the Law for the offender.

ARTICLE NINE

(Data Protection and Strict Confidentiality)

1. The processing of personal data under the IPS shall comply with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016 ("GDPR") and Law no. 58/2019 of August 8 ("Personal Data Protection Law").
2. Whistleblowers are guaranteed the right to access, rectify and delete data communicated by them within the scope of the IPS, unless this conflicts with the Law, namely in cases of criminal liability.
3. It will be fully guaranteed that all communications submitted under the terms of the previous article will be properly dealt with by the Legal Department and the Head of the IPS within the framework of the IPS procedures, namely, the identity of the authors of the communications, even if/when known, will be obligatorily kept confidential by the Legal Department and the Head of the IPS, before the Board of Directors of Neotalent and before its employees and managers.
4. Neither the Legal Department nor the Head of the IPS, nor any other body or entity of Neotalent, regardless of the reasons or circumstances, will at any time process communications that could





determine or contribute to the identification of personal data of natural persons, the storage, processing and/or management of such data relating to communications of irregular practices received in the IPS.

5. Personal data that is clearly not relevant to the processing of the complaint will not be kept and must be deleted immediately (or, where partial deletion is not technically possible, replaced, for the purposes of processing and following up the complaint, by acronyms).
6. The obligations referred to in paragraphs 3 and 4 of this article applicable to the Legal Department and the Head of the IPS may be lifted in the event of the commission of a crime or a very serious disciplinary offense; however, only to the strict extent that the lifting of professional secrecy by the Legal Department and the Head of the IPS is justified.
7. The communications and elements gathered during the investigation will be kept for a period of 5 (five) years, after which they will be deleted, except in cases where they have given rise to legal or administrative proceedings, in which case they will be kept for the duration of those proceedings.

ARTICLE TEN

(Disclosure)

The whistleblowing policy set out in this document shall be disclosed through publication on Neotalent's institutional website, as well as through the internal means available to Neotalent (including reception, training and information for employees and other stakeholders).