

# WHISTLEBLOWING AND COMPLIANCE PROCEDURE

## 1. Introduction

Under the provisions in article 420<sup>o</sup> of the Portuguese Commercial Companies Code<sup>1</sup>, the duties of the Statutory Audit Board - 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 Statutory Audit Board 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 Audit and Compliance (A&C) team.

This document defines the procedures to be adopted when reporting non-compliant practices occurring within the Mota-Engil Group, subsidiaries/affiliated companies and branches ("Company") which were reported to them by shareholders, employees or other entities.

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

## 2. Scope of application

### 2.1 Objective scope

"Non-compliant practices", 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 and anti-corruption issues.

Reports submitted which fall beyond this scope will not be handled.

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

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

## **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 internal reports of non-compliant practices.

### **3.2. Voluntary nature**

This communication 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 individual**

It is ensured to the reported person in the whistleblowing the right of information on the entity in charge, the facts reported and the purpose of handling, as well as the right to access and rectify personal data.

The reported individual cannot, under any circumstances, obtain information about the whistleblower.

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

The entities (shareholders, employees or others) which report the practice of any non-compliance 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 disciplinary or legal proceedings, whenever the situation justifies it.

### **3.6. Confidentiality**

Any non-compliance report 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 (A&C).

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 (Law no. 67/98, of 26 October), appropriate safety measures to protect information and data contained in reports and corresponding records have been provided for.

## 4. PROCEDURE FOR IRREGULAR 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:

- [etica@mota-engil.com](mailto:etica@mota-engil.com)
- Auditoria e Compliance – Rua do Legó Lameiro, n.º 38, 4300 – 454 Porto

Reception and forwarding of reports of concerns or infringements is the responsibility of the A&C.

Some infringements, due to their nature, may be forwarded to other functional areas, particularly Human Resources and Legal Issues. In these situations, these areas are in charge of reporting the resolution of each case to the A&C. The A&C can request additional data on the investigation at any time.

### 4.2. Notification of the alleged infringements

The A&C shall notify the Statutory Audit Board, within 5 working days, of all reports received. The A&C will also share the preliminary report with the Statutory Audit Board and the IARC, within one month from the receipt of the complaint.

When a significant alleged infringement is reported, the Chairman of the Board of Directors must be notified immediately, unless the said infringement does not concern the chairman himself.

If the infringement reported involves the A&C chief executive or elements who receive reports, such fact must be notified immediately to the Chairman of the IARC and the Statutory Audit Board. 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 Statutory Audit Board.

Any suspicion of misconduct that is not related to ethical issues will be analysed by the competent functional area. The A&C will notify the sender of this fact.

#### **4.3. Investigation, corrective measures and conclusion**

The A&C must examine all situations deemed as needing deeper investigation, in order to ascertain whether they constitute a violation of the “Code of Ethics and Business Conduct” and determine impacts thereof and individuals involved.

The A&C can involve the IARC’s members, use external resources or involve specialized internal areas in the development of the investigation. The applicable legal and internal regulation of the company must be complied with over the course of the investigation. The A&C can address the person(s) concerned on the alleged infringement, provided that it is duly supported by the Human Resources and/or Legal Issues.

The A&C will issue an opinion on the events reported and define the need of any corrective and/or disciplinary action that may be necessary.