

## INTRODUCTION

Our Ethical Principles of Action, defined in the NEXTIL GROUP Code of Ethics and Conduct, and transversal to all our Policies, reflect our commitment to the highest standards of ethics and integrity and define the way we develop our activity.

The set of commitments made in the Code of Ethics and Conduct reflect the commitment to high social, ethical, and environmental standards.

### 1. GOAL

The goal of the Whistleblowing Policy (Policy) is to facilitate the reporting of irregularities so that they are detected and treated as early as possible, in accordance with the organization's policies and procedures, legal and social obligations and support and protect whistle-blowers and other stakeholders.

The Policy reflects the commitment to ensure safe internal reporting and follow-up to ensure its proper treatment, as well as ensuring the confidentiality of the identity or anonymity of the whistle-blower and/or other persons involved and restricting access to information only to authorized persons.

The Policy was designed to comply with Law 93/2021 (Portuguese law) establishing the general regime for the protection of whistle-blowers, transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of Union law.

### 2. SCOPE

The Policy applies to the following companies:

SICI 93 Braga, S.A  
Playvest, S.A  
Keupe, Unipessoal, Lda.

### 3. WHAT TOPICS TO REPORT

Whistle-blowers may report information obtained in a professional context, only, concerning suspected irregularities, infractions, or violations, committed or likely to be committed, and attempts to conceal them, of:

- Laws and regulations applicable to the Organization.
- Code of Conduct and internal policies in force within the Organization.
- Preventing money laundering and terrorist financing.
- Safety and conformity of products.
- Environment protection.
- Public health.
- Protection of privacy and personal data and security of network and information systems.
- Corruption and related infringements.
- Situations that jeopardize the safety of persons.
- Situations that call into question the security of information, assets and intellectual property and business secrecy.
- Situations that call into question the proper functioning of the Organisation.
- Unethical behaviour.
- Retaliation for denunciation or participation in investigation.
- Internal audit and control policies.

The Reporting Channel does not serve to communicate the following topics:

- Employment conflicts not related to harassment or discrimination, that should be addressed with the immediate superior and/or the human resources department.
- Customer complaints, that should be addressed and formalized to the commercial teams that manage the account for due treatment.
- Complaints from suppliers and subcontractors, that should be made to purchasing departments or their usual contacts in the Organization.
- Other matters not foreseen in the themes to be denounced.

Complaints will not be treated with information obtained illegally, that is, whose means of obtaining is punished by law.

#### 4. GOOD FAITH AND PROHIBITION OF RETALIATION PRINCIPLE

The report shall be made in good faith and shall be based on reasonable grounds. This means that the report must have serious grounds to assume that the information obtained is truthful at the time of the complaint.

The Organization is governed by the principles of trust, impartiality, and protection throughout the reporting process, ensuring the confidentiality of the whistle-blower.

All acts of retaliation against any person who makes a report are expressly prohibited. Acts of retaliation have the consequence of disciplinary action and may result in termination of service.

Likewise, communicating reports and false information in bad faith, that is, that the whistle-blower knows to be false, only for the purpose of obtaining personal advantage or harming another person, is prohibited and may result in disciplinary action without prejudice to being referred to the competent judicial authorities.

#### 5. WHO CAN REPORT

Irregularities can be reported by:

- All employees including temporary employees, service providers, trainees and volunteers, former employees, recruitment candidates.
- Contractors, subcontractors and suppliers and any persons acting under their supervision and direction.
- Customers.
- Shareholders and persons belonging to management or management bodies or to fiscal or supervisory bodies, including non-executive members.

#### 6. HOW TO REPORT

Any report under this Policy must be submitted by through the following email channel [denuncias.portugal@nextil.com](mailto:denuncias.portugal@nextil.com).

The report shall contain as much information as possible so that it can be properly investigated and dealt with. It is considered useful information:

- Subject and general nature of concern.
- How it became aware of the facts.
- Person(s) involved(s) and their (s) functions.
- Possible witnesses.
- Date, time, and place.
- Documentation and other supporting information.

The whistle-blower may remain anonymous or decide to identify himself, in this case, his identity, and all information that may allow to deduce his identity, will be confidential and restricted access to the persons responsible for handling the report.

Only by legal obligation or decision of a court will the identity of the whistle-blower be revealed, which shall be previously informed of the fact and reasons, except when it is not possible by legal obligation, if that happens.

## 7. WHAT HAPPENS TO THE RECEIVED REPORTS

Reports are treated confidentially under the principles of Trust, Impartiality and Protection.

### Reception

Reports are received by a competent person designated for the function.

### Appraisal

It is assessed whether the content of the report is relevant to the scope of the Policy, its priority, whether it has complete information or whether further details are needed, as well as the risk of appropriate retaliation and protection to the whistle-blower and other parties involved.

### Treating

The investigation is led by the person to whom the role of Whistleblowing Manager has been assigned who can be supported by internal and external experts. Everyone involved is bound by confidentiality and secrecy.

### Possible Results

If the investigation concludes that an irregularity has been committed, the actions necessary to put an end to it and the necessary and appropriate disciplinary measures shall be taken.

Reports may be forwarded to the competent authorities whenever necessary and appropriate.

## 8. HOW WE COMMUNICATE WITH THE WHISTLE-BLOWER

A notice receipt of the report is sent within 7 days.

We communicate the measures adopted or planned to address the topic denounced, with their respective justifications within 3 months.

We inform the result of the report analysis, within 15 days after the respective conclusion.

## 9. WHISTLEBLOWING ALTERNATIVE MEANS

The internal reporting channel is the first resource to be used in case of suspicion of an irregularity, infringement, or violation. The whistle-blower may, however, appeal to the competent public authority when he has first done so internally and considers that he has not received an adequate response, that the matter has not been properly investigated or has reasonable grounds to believe that the matter cannot be dealt with effectively internally or that there is a risk of retaliation.

## 10. REPORTS RETENTION

Reports are kept for a period of 5 years and, regardless of the term, during the pending judicial or administrative proceedings regarding the report.

## 11. PERSONAL DATA PROTECTION

Personal data related to reports are processed in compliance with the General Data Protection Regulation (EU) 2016/679 and its national transposition diplomas.

Personal data that are not manifestly relevant for the processing of the report will not be stored.