



Irregularities Report Regulation

Brisa Auto-Estradas



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1. INTRODCUTION

Brisa Auto-Estradas and all its affiliated companies always act with integrity and honesty, respecting the law, the principles and values stated in the Code of Ethics and Conduct, hereinafter referred to as the "Code".

Companies, without forgetting the need for a fair return on capital, should have the aim of promoting sustainable economic development, thus contributing to the progress and well-being of society.

It is essential, in order to achieve this objective, to define the ethical principles and values and standards of conduct that clearly and transparently guide all those who work in the companies, both in the internal relations of the respective organisations and in relations with external entities.

The Code, with this in mind, was recently reformulated. The Code, together with the applicable legal rules, should guide the conduct of all Brisa employees or those who have a relationship with Brisa.

Thus, reporting situations that in any way jeopardise compliance with the law and with the principles and values set out in the Code of Ethics and Conduct is an effective duty of citizenship.

This is recognised in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 and in Law no. 93/2021 of 20 December that transposes it into Portuguese law (General Scheme for the Protection of Whistleblowers).

In social terms, Whistleblowing has traditionally had a negative, anti-social and stigmatising connotation, when in fact it should be exactly the opposite. Whistleblowing is an essential tool to prevent, avoid or resolve irregular situations, contributing to the consolidation of ethical principles and values as well as the promotion of legality, within companies and society in general.

The Regulation, which is now updated in light of the most recent legislative changes, establishes a system that ensures the effective legal protection of Whistleblowers who report irregular situations, safeguarding all their rights and protecting them against any kind of retaliation or discrimination.

2. FRAMEWORK

This Regulation aims to:

- Provide the necessary means to report any substantiated suspicion of a breach of the Code, law, regulations or any other irregular situation;
- Inform about the procedure to be followed in these situations;
- Confirm that all information transmitted - including the identity of all those involved - will be treated with confidentiality, equality and proportionality.

3. SCOPE

Any act or omission which is contrary to the rules and standards contained in national, European Union (EU) and international laws and regulations is considered an infringement and must be reported in accordance with this Regulation, namely any situation which contravenes:

- The principles or standards of the Code and other internal policies and standards in force at Brisa, in particular, but not limited to, those aimed at promoting or protecting:
 - Fundamental rights and equal opportunities;
 - Prevention of harassment;
 - Prevention of corruption and money laundering;
 - Environmental sustainability;
 - Road safety;
 - Conflicts of interest;
 - Occupational health and safety;
 - Information security;
 - Protection of personal data;
 - Competition;
- National rules and those contained in the EU acts referred to in the Appendix to the above Directive, including those providing for crimes or administrative offences concerning:
 - Public procurement;
 - Services, products, financial markets and the prevention of money laundering and terrorist financing;
 - Product safety and conformity;
 - Transport safety;
 - Environmental protection;
 - Radiation protection and nuclear safety;

- Safety of food for human consumption and for animal consumption, animal health and animal welfare;
 - Public health;
 - Consumer protection;
 - Protection of privacy and personal data and security of the information network and information systems;
- The financial interests of the EU referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in the applicable EU measures;
 - The internal market rules referred to in Article 26(2) TFEU, including the rules on competition and State aid, as well as corporate tax rules;
 - The purpose of the rules or standards covered in sub-paragraphs (b) to (d);

Violent, especially violent and highly organised crime, as well as the crimes foreseen in Article 1(1) of Law 5/2002, of 11 January, shall also constitute an infringement under the terms and for the purposes of this Regulation and the General Scheme for the Protection of Whistleblowers (RGPD).

All Infringements, threats of Infringements or any irregular situation in relation to which there are reasonable grounds to believe it is true, shall be reported in good faith, under the terms of paragraph 5.1 of this Regulation. Anonymous Whistleblowing reports are allowed and the proper investigation and establishment of the facts may be jeopardised if the essential information is not provided.

The Whistleblowing channel is open to all who contact Brisa, namely employees, service providers and suppliers, among others.

Infringements which constitute a crime or administrative offence may always be reported through the appropriate channels of the Public Prosecutor's Office, the criminal police bodies or the competent administrative and regulatory authorities, without prejudice to their reporting according to this Regulation.

The application of this Regulation does not prevent the applicability of other provisions on the protection of Whistleblowers established in legal or regulatory provisions of national, EU or international law.

4. DEFINITIONS

Whistleblowing	Reporting of an Infringement pursuant to this Regulation.
External Whistleblowing	Reporting of an Infringement to the authorities which, in accordance with their duties and powers, should or may be made aware of the matter addressed in the Whistleblowing report submitted, including: <ul style="list-style-type: none">– Public Prosecutor’s Office;– Criminal investigation police bodies;– Bank of Portugal;– Independent administrative authorities;– Public institutes;– Inspectorates-general and similar bodies and other central services of the State’s direct administration endowed with administrative autonomy;– Local authorities;– Public associations.
Whistleblower	Any natural person who reports an infringement based on information obtained within the scope of his/her professional activity, whether exercised in the public or private sector, and regardless of its nature.
Directive	Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of individuals who report a breach of European Union law.
Platform	Digital service available online for filing, receiving and handling Whistleblowing reports.
Retaliation	Adverse action or omission, whether taken directly or indirectly, against a particular person or entity with a view to discouraging Whistleblowing, or which is taken as a consequence of the Whistleblowing.

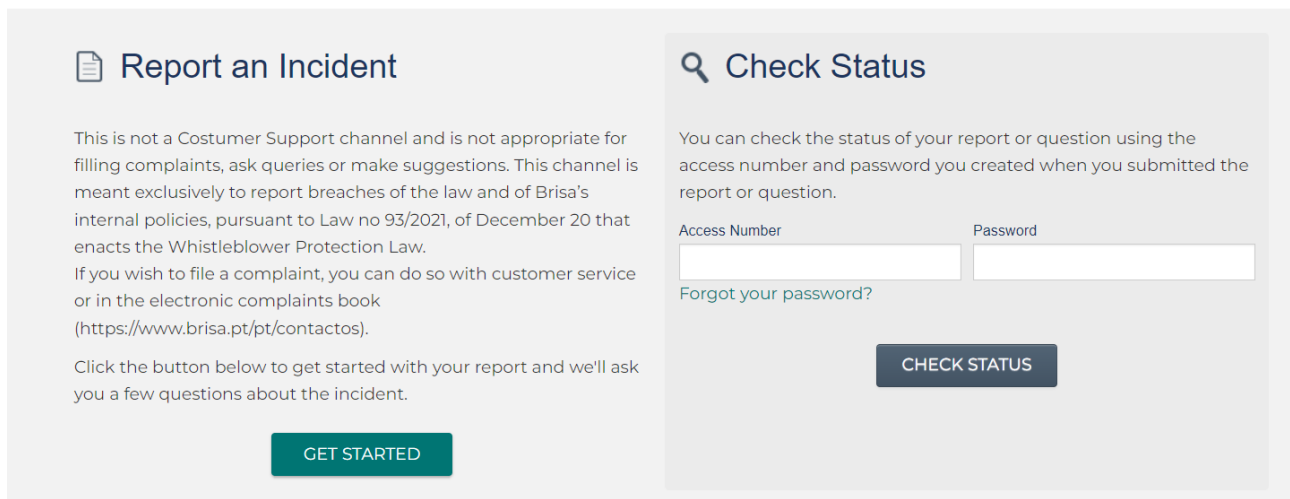
5. WHISTLEBLOWING PROCEDURE

5.1 Whistleblowing Channel

Any person who, in the course of carrying out his/her duties at Brisa or who, because of such duties, becomes aware of the practice or threat of the practice of infringements, must report it in writing through the Whistleblowing channel using the platform that exists for this purpose:



Whistleblower Platform



The screenshot shows the Whistleblower Platform interface. On the left, there is a section titled "Report an Incident" with a document icon. Below the title, there is a paragraph of text explaining that this is not a Customer Support channel and is for reporting breaches. It mentions the Whistleblower Protection Law and provides a link to the contact page. Below the text is a green "GET STARTED" button. On the right, there is a section titled "Check Status" with a magnifying glass icon. Below the title, there is a paragraph explaining that users can check the status of their report using an access number and password. There are two input fields labeled "Access Number" and "Password". Below the "Access Number" field is a link that says "Forgot your password?". At the bottom of the "Check Status" section is a dark blue "CHECK STATUS" button.

The Platform is accessed online through the link made available on the official websites, on the intranet and posted at the various company premises.

It is important that the Whistleblowing report is as complete as possible, detailing all the information necessary for the investigation and the correct establishment of the facts. Any documents necessary to complete the information on the Platform may also be uploaded.

The Whistleblower can, at any time, by logging into the Platform with the access credentials that are provided at the end of submission of the Whistleblowing report:

- Complete the information submitted;
- Obtain clarification;
- Request updates on the status of their Whistleblowing process.

The Whistleblower may, without prejudice to internal reporting, file external reports.

5.2 Intervening parties

The intervening parties in the Whistleblowing process are the following:

- Ethics Ombudsman;
- Ethics Ombudsman's support team.

5.2.1 Ethics Ombudsman

The management of the Whistleblowing channel and the handling of all Whistleblowing reports is the exclusive responsibility of the Ethics Ombudsman, who is provided with all the means necessary to carry out his/her mission in a comprehensive, effective, confidential, impartial and independent manner.

The Ethics Ombudsman is appointed by the Executive Committee of Brisa, which will also be responsible for the replacement of the Ethics Ombudsman, where necessary or appropriate. The Ethics Ombudsman may only be dismissed in case of failure to comply with his/her duties. The Ethics Ombudsman has a non-renewable mandate of 5 years.

The Ethics Ombudsman's duties are as follows:

- Receive, analyse and process all Whistleblowing reports;
- Request from the Data Protection Officer (DPO) and/or the competent services all necessary information and logistical support as appropriate, depending on the nature of each Whistleblowing report received, accessing all the documentation deemed pertinent;
- Hear, at his/her own initiative, any Employees, in relation to any inquiry process opened following a Whistleblowing report;
- Immediately inform the CEO of Brisa of the processes and recommendations concerning situations which he/she considers to be serious or urgent, without prejudice to reporting them to the competent authorities;
- Keep a permanently updated record of all Whistleblowing reports, ensuring compliance with the rules and principles of the General Data Protection Regulation (GDPR), including the minimisation of personal data;
- Submit a quarterly report to the CEO of Brisa on the work carried out during that quarter;
- Prepare and submit an annual report to the Board of Brisa on the activity regarding the handling of Whistleblowing reports, with the aim of evaluating and improving the process and the Whistleblowing channel, proposing the adoption of measures deemed relevant.

It should be noted that the Ethics Ombudsman has no disciplinary powers.

5.2.2 Ethics Ombudsman's Support Team

The Ethics Ombudsman's support team has the following duties:

- Cooperate with the Ethics Ombudsman in the Whistleblowing investigation procedure, acting at his/her request and according to the respective instructions;
- Ensure the proximity between the Whistleblower and the organisation, acting as a communication point for obtaining information, clarification of doubts and providing updates on the status of the investigation process, which may be made accessible to the Whistleblower on prior indication by the Ethics Ombudsman.

5.3 Procedure

The Whistleblowing report is submitted on the Platform and sent to the Ethics Ombudsman in accordance with the following steps:

- The Whistleblower is notified of receipt of the report as well as of the requirements, competent authorities, form and admissibility of reporting it externally, within a maximum of 7 calendar days from the date of the Whistleblowing report;
- The Ethics Ombudsman promotes the practice of all appropriate internal acts to verify the allegations made in the report, initiating the investigation procedure or, if necessary, communicating it to the competent authorities for the investigation of the infringement, providing the CEO of Brisa with all the necessary data and information;
- After concluding the necessary enquiries regarding the Whistleblowing report (when this does not result in the process being closed or in the provision of a simple explanation or clarification of doubts), the Ethics Ombudsman sends the relevant file to the CEO of Brisa, accompanied by a proposal for the measure to be adopted;
- The Executive Committee of Brisa decides on the measure to be adopted within 15 days of the file's receipt date, together with the proposed measure to be adopted.

Without prejudice to the procedure described above, the Ethics Ombudsman must, within 3 months of the date of receipt of the report:

- Inform the Whistleblower of the measures planned or adopted to follow up on the Whistleblowing report and the grounds for that decision;
- Inform the Whistleblower of the procedures for externally filing a Whistleblowing report.

5.4 Access to the Information

Access to the information is only allowed to the Ethics Ombudsman and the Ethics Ombudsman's support team identified in Appendix I - Support Teams of this Regulation, which can only be amended by decision of the Executive Committee of Brisa. The Company Secretary is responsible for updating the same.

Any Whistleblowing report which is not sent through the Whistleblowing channel and not specifically handled according to the established procedures, namely situations of a disciplinary nature, shall be reported to the Ombudsman for further processing in accordance with this Regulation.

The conditions of secrecy and confidentiality shall be ensured, in particular as regards to the identity of all those involved in Whistleblowing reports. The data contained on the Whistleblowing platform will be processed in compliance with the applicable legal provisions, in particular the GDPR.

Whistleblowers can always request from the Ethics Ombudsman updates on the status of their report.

5.5 Rights and Duties of the Whistleblower

No Whistleblower may be harassed, intimidated, or in any way discriminated against or harmed in terms of their rights, for reporting a possible infringement or for collaborating in the investigation of a Whistleblowing report. Any form of retaliation is absolutely prohibited and excluded. The prohibition of retaliation is not to be confused with the need to take the necessary measures in cases where there is a lack of grounds, along with malice in reporting the situation on the part of the Whistleblower.

Full confidentiality of all information provided in connection with the whistleblowing report shall be ensured. The identity of the Whistleblower, as well as the information which directly or indirectly allows the identification of the Whistleblower, is of a confidential nature and access thereto is restricted to the persons responsible for receiving or following up on such reports. The obligation of confidentiality extends to those who have received information about Whistleblowing reports, even if their responsibilities or powers do not extend to receiving and processing such reports. The identity of the Whistleblower is only disclosed as a result of a legal obligation or court decision, as provided for in Law no. 93/2021 of 20 December.

All parties involved in any investigation procedure shall be guaranteed the rights of defence which are enshrined in law.

The Whistleblower may request that measures appropriate to the circumstances of the case may be taken to avoid the occurrence or expansion of the damages arising from the infringement.

The Whistleblower may at any time, by logging on to the Platform with the access credentials provided at the end of the submission of the report, complete the information previously submitted, obtain clarifications or updates, namely by requesting, at any time, the communication of the result of the analysis of the Whistleblowing.

In addition, all Whistleblowers have a duty to know that the communication or dissemination of false information comprises, without prejudice to criminal liability, a very serious administrative offence punishable with a fine of €1,000 to €25,000 or €10,000 to €250,000, depending on whether the perpetrator is a natural or legal person, under the terms of the General Scheme for the Protection of Whistleblowers.

6. PROTECTION AGAINST RETALIATION

Achieving the ethical standards adopted at Brisa and set out in the Code implies the existence of an environment in which people are encouraged to share their concerns and relevant information without fear of Retaliation. Consequently, at Brisa, any person or entity who, in good faith and based on reasonable belief, reports, provides information or otherwise collaborates in the investigation process of a Whistleblowing report, is protected from Retaliation.

Retaliation is considered to be:

- Harassment;
- Discrimination;
- Intimidation;
- Unfounded negative performance evaluation;
- Unjustified contractual changes (termination, change of position, transfer);
- Unjustified change of role and/or duties;
- Refusal or unjustified difficulty of access to benefits normally attributable to the worker;
- Creation of a hostile or intimidating working environment;
- Threatening to engage in any of the above-mentioned conduct.

Retaliation against any person or entity related to Brisa is expressly prohibited, namely:

- Workers, ex-employees, Employees, whatever the contractual relationship;
- Candidates for employment;
- Trainees;
- Members of corporate bodies;
- Suppliers and service providers;
- Whistleblowers;

- Any person or entity who in any way cooperates or participates in the investigation and processing of the Whistleblowing report.

Retaliation can be considered not only the conduct practiced on the premises, but also all the conduct practiced at other locations in a work or work-related context, such as travel and social activities related to the functions performed at Brisa.

Retaliation shall constitute a disciplinary offence punishable under the applicable disciplinary scheme, without prejudice to the civil, criminal or administrative liability arising therefrom.

6.1 Anti-Retaliation Control Procedure

Each Whistleblower is sent an e-mail or notification through the Platform every 90, 180 days and 24 months after filing the report, to check on compliance with the prohibition on Retaliation.

The Anti-Retaliation Control Procedure is carried out by the Ethics Ombudsman.

If the answer to the question "Have you been subject to Retaliation?" is affirmative, an explanatory report must be drawn up and submitted to the Executive Committee of Brisa and to the Ethics Ombudsman. In case of a situation involving Executive Committee members, the situation will be submitted to the Board of Brisa