



## **INTERNAL WHISTLEBLOWING PROCEDURE FOR IRREGULARITIES**

### **Framework**

Pursuant to applicable legislation (European and national) and in accordance with its stringent sense of ethics, Riopele-Têxteis, S.A. and Riopele Fashion Solutions, S.A., hereinafter referred to as **RIOPELE**, have established this internal reporting procedure, hereinafter referred to as the PROCEDURE, geared towards the detection and prevention of improper and/or illegal behaviour in the context of their activity and protecting those who, in good faith and with sound justification, report such behaviour, as well as the people and entities related therewith.

By way of this PROCEDURE, RIOPELE intends to ensure that the receipt, processing and closure of reports/complaints are carried out in an exhaustive, independent, autonomous, confidential and impartial manner, excluding from the investigation and decision-making process all those parties who have a conflict of interest with the subject matter of the report/complaint.

The rights and guarantees of complainants/whistleblowers, namely in terms of the confidentiality or anonymity of the processing of personal data, as well as the conditions and measures for their protection, are legally established in this specific regime and in other applicable ones and are duly observed.

### **Article 1 (PURPOSE)**

1. This PROCEDURE aims to lay out the set of rules adopted with a view to receiving, recording and processing any reporting of Irregularities concerning RIOPELE in order to ensure:

- a) The effective existence of mechanisms for detecting and preventing irregularities;
- b) the promotion of a culture of transparency, integrity and responsibility and the consequent adoption of ethical, honest and professional behaviour by RIOPELE employees and managers;
- c) compliance with European Union law, national law and the RIOPELE Group Code of Ethics and Conduct;
- d) effective risk management.

### **Article 2 (GUIDING PRINCIPLES)**

1. Irregularities are reported in writing, through a whistleblowing channel developed for this purpose, and the process leading to their processing and resolution is guided by the following principles:

- a) They may be submitted by any employees or third parties, whether they are suppliers, business partners or customers, in compliance with the principle of good faith;



b) any reporting must be made in good faith, being suitably justified;

c) the deliberate, recurrent and unjustified use of the whistleblowing channel may constitute an infraction of a disciplinary, civil or criminal nature;

d) the author of the communication may, if he/she so wishes, request anonymity, and he/she must indicate this option when submitting the complaint;

e) anonymity does not constitute an impediment to the submission of documentation supporting the reported facts, which must be submitted when filing the complaint;

f) anonymity does not prevent the person making the complaint from being contacted to obtain any information which is relevant to the investigation of the facts, with a documentary record being kept of all interactions with the complainant, which must be kept confidential;

g) any form of retaliation against a whistleblower in good faith is prohibited.

### **Article 3 (OBJECTIVE SCOPE)**

1. To ensure independent and impartial communication, RIOPELE provides an internal whistleblowing channel, where any violations that have already been committed, those that are occurring, or those that are likely to be committed can be recorded.

2. For the purposes of this PROCEDURE, an infraction shall be deemed to be any acts or omissions which may:

a) Substantiate Infractions under the terms set forth in article 2 of the **Portuguese General Whistleblowing Act (GDPR)** established by [Law no. 93/2021 of 20 December](#);

b) constitute infractions under the terms of the **General Regime for the Protection of the Prevention of Corruption (RGPC)**, approved in the annex to [Decree-Law no. 109-E/2001 of 9 December](#);

c) not be in compliance with the provisions of the [Code of Ethics and Conduct](#) of RIOPELE and its governing principles

d) report cases of moral harassment;

e) report cases of sexual harassment.

### **Article 4 (WHISTLEBLOWER CONCEPT)**



1. Anyone who reports or publicly discloses an infraction based on information obtained within the scope of their relationship with RIOPELE is deemed to be a whistleblower.

2. For the purposes of the previous number, the following may be regarded as whistleblowers:

a) Anyone who has interacted with RIOPELE during the pre-contractual negotiation stage of a professional relationship, whether established or not;

b) anyone who has interacted with RIOPELE during the recruitment process;

c) service providers, contractors, subcontractors and suppliers, as well as anyone who acts under their supervision and management;

d) anyone who has maintained a professional relationship with RIOPELE which has ceased in the meantime;

e) those holding shareholdings or people belonging to the administration or management bodies or to auditing or supervisory bodies of legal persons, including non-executive members;

f) RIOPELE employees;

g) volunteers or interns, whether remunerated or unremunerated.

## **Article 5 (PROTECTION OF WHISTLEBLOWERS AND THIRD PARTIES MENTIONED IN THE COMPLAINT)**

### **5.1 Privacy and Confidentiality**

1. The reporting methods determined in this PROCEDURE guarantee the confidentiality of the Whistleblower's identification, as well as of all information which, directly or indirectly, allows the his/her identity to be deduced, and of the third parties mentioned in the report, in accordance with the legislation on data protection and the applicable privacy policy;

2. The information referred to in the previous point is restricted to those people responsible for receiving and following up on the complaints received;

3. The confidentiality obligation referred to in the previous number extends to anyone who, even if improperly, has received information about complaints, even if they are not responsible for receiving and processing them;

4. Without prejudice to the provisions of the previous points, RIOPELE may be legally obliged to reveal the identification of the participants to the competent authorities when this proves necessary or mandatory under the applicable regulatory framework.



5. The Whistleblower protection regime is also bestowed upon:

- a) Any natural person who assists the whistleblower in the reporting procedure and whose assistance must be confidential, including trade union representatives or workers' representatives;
- b) any third party who is linked to the whistleblower, namely a work colleague or family member, and who may be the target of retaliation in a professional context; and
- c) any legal persons or similar entities that are owned or controlled by the whistleblower, for whom the whistleblower works or with which he or she is in some way connected in a professional context.

### **5.2 Data Logging and Retention**

Any complaints and the procedures that give rise thereunto will be kept for a period of 5 (five) years, and regardless of this period, for the duration of any pending judicial or administrative proceedings related therewith.

### **5.3. Prohibition of Retaliation**

RIOPELE prohibits any act of retaliation for reports made on good faith and it takes the necessary measures to protect Whistleblowers from any act, brought about by complaints, which may negatively impact them;

## **Article 6 - SUBMISSION AND HANDLING OF COMPLAINTS**

1. The reporting of violations as set out in paragraphs a) and b), no.2 of article 3 above must be communicated exclusively via this Channel.
2. Reports of violations provided for in the other paragraphs of article 3 above may be made via this Channel, as well as by any other means identified in the **Code of Ethics and Conduct** of RIOPELE and in the Code of Good Conduct – Prevention and Combating of Harassment at Work, available for consultation in the documents area at the Employee Portal.
3. RIOPELE makes available on its intranet page and at its institutional website a *link* to access the platform for reporting Irregularities;
4. The complaint must be communicated clearly and in detail and the information required for the analysis thereof must be provided. It may be submitted with the identification of the complainant, or anonymously.
5. Fraudulent, bad faith or abusive use of the whistleblowing procedure may, under legal terms, subject the perpetrator to disciplinary or judicial proceedings.



6. The management of the Whistleblowing Channel will be the responsibility of RIOPELE's Legal Department, which will ensure the receipt, screening and appropriate processing of all the complaints received.

7. After receiving the complaint, a preliminary analysis will be carried out whereby it will be determined whether the reported facts relate to the matters and infractions referred to in article 3 of this PROCEDURE, and if so, an investigation will be initiated.

8. The whistleblower will be notified of the receipt of the complaint within seven (7) days as from the date of receipt thereof. He/she will also be informed, in a clear, accessible manner, in cases where the object of the complaint may constitute a crime or administrative offence, as well as of the requirements, competent authorities, form and admissibility of the external complaint.

9. Further to the complaint, appropriate internal actions will be taken to assess the Irregularity reported.

10. The follow-up to the communication made may include, in particular, the shelving thereof owing to insufficient evidence, the opening of an internal investigation or its forwarding to a competent authority for investigation.

11. Additional information may be requested from the whistleblower, whilst ensuring their anonymity in all interactions for this purpose, in situations where, when filing the complaint, they have requested such protection.

12. Within a maximum period of three (3) months as from receipt of the complaint, the complainant must be notified of the measures planned or adopted to follow up on the complaint and the respective grounds.

13. The Whistleblower may require, at any time, to be informed of the result of the analysis carried out of the complaint within 15 days after the respective completion.

#### **Article 7 (REVIEW OF THE PROCEDURE)**

The PROCEDURE may be subject to review whenever there is a need to consider matters that contribute to strengthening the standards, principles and values provided for therein.

#### **Article 8 (FINAL PROVISIONS)**

As regards anything not established in this PROCEDURE, the legislation and regulations (national and European) in force will apply.

