



NAVALRIA
D R Y D O C K S



Internal Whistleblowing Channel Policy

NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A.

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A. INTRODUCTION

These policy define the procedures and rules to be adopted with regard to reporting, receiving, following up and filing reports of offences committed within the company or through the company NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A..

The procedures align the practices of NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. with the General Whistleblower Protection Regime, provided for by Portuguese Law no. 93/2021 of 20 December, ensuring effective protection of whistleblowers.

The internal whistleblowing channel allows for the secure submission and follow-up of complaints, guaranteeing their completeness, integrity and preservation, the confidentiality of the identity of the whistleblower or the anonymity of the whistleblower, and the confidentiality of the identity of third parties mentioned in the complaint.

NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. is a responsible organisation governed by high ethical standards and believes that reporting any infractions committed within or through the company is essential to its success and reputation.

B. WHISTLEBLOWERS

They are entitled to use NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A.'s internal whistleblowing channel as **“Whistleblowers”**:

- Workers;
- Service providers, contractors, subcontractors, suppliers and any persons acting under their supervision or management;

- Holders of shareholdings and persons belonging to the administrative or management bodies or supervisory bodies of legal persons, including non-executive members; and
- Volunteers and trainees.

C. INFRINGEMENTS

“Infractions” that can be reported through the implemented whistleblowing channel are considered to be all acts or omissions that are contrary to the law and relate to the following domains:

- Public procurement;
- Financial services, products and markets and the prevention of money laundering and terrorist financing;
- Product safety and compliance;
- Transport safety;
- Environmental protection;
- Radiation protection and nuclear safety;
- Food and feed safety;
- Animal health and welfare;
- Public health;
- Consumer defence;
- Protection of privacy and personal data and security of the network and information systems;
- Fraud and any other illegal activities detrimental to financial interests;
- Internal market rules, including competition and state aid rules, as well as corporate tax rules;
- Cases of violent crime, especially violent and highly organised crime; and

- Organised crime and economic-financial cases (crimes of corruption, undue receipt of an advantage, economic participation in business, embezzlement, influence peddling, money laundering).

Complaints submitted through the whistleblowing channel that exceed this scope are not covered by the protection provided for in the Portuguese General Whistleblower Protection Regime, provided for in Law 93/2021 of 20 December, nor do they follow the legally established procedures for receiving and following up on complaints.

The Whistleblower may also make use of NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A.'s internal whistleblowing channel to report acts of which they are aware, carried out within the company, concerning offences that go beyond the scope of the matters covered by the protection (for example: harassment, discrimination, conflict of interest, persecution or violation of rules laid down in the Code of Conduct and which do not concern the matters listed above.

In these cases, NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. will also promote the appropriate follow-up of such complaints, prohibiting retaliation against the complainant, provided that they have acted in good faith.

Complaints submitted through the whistleblowing channel may include offences that have already been committed, are being committed or can reasonably be expected to be committed, as well as attempts to conceal such offences.

The reporting of an offence may be based on information obtained in a professional relationship that has since ended, as well as during the recruitment process or during another pre-contractual negotiation phase of a professional relationship that has or has not been established.

D. WHISTLEBLOWING CHANNEL

The report of an offence must be made by submitting a written communication via the online tool "Whistleblowing Channel " [in Portuguese: Canal de Denúncias] at available on the Martifer Group website [<https://www.martifer.com/pt>] or in NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A.'s website [<https://www.navalria.pt>].

All complaints must be submitted via the whistleblowing channel, which will be operated externally for reception purposes. However, the follow-up of complaints will be carried out internally by the person responsible for the whistle-blowing channel, designated for this purpose by NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A..

In the event that facts are reported which involve the participation of the **person responsible for the whistleblowing channel** as a suspect in the commission of the offence, the Board of Directors will be informed of the complaint and the person or department that will follow up the complaint internally will be designated, and the entire internal investigation procedure will be carried out without the participation of the suspect, without prejudice to the right to be heard, which the latter may exercise at the appropriate time.

E. PROCEDURE

After submitting the complaint, NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. has 7 days to notify the Complainant of its receipt, provided that the Complainant has identified at least one contact (e-mail address or address) in the complaint.

NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. will be responsible for following up the complaint, carrying out all the internal acts that prove appropriate to verify the allegations in the complaint and, if necessary, to put an end to the offence, by opening an internal investigation or

notifying the competent authority (Public Prosecutor's Office, criminal police body, local authorities, among others) to investigate the factuality denounced.

NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. will inform the Complainant, in a reasoned manner, and within 3 months of receiving the complaint, of the measures planned and adopted to follow it up.

The Complainant may request, at any time, that NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. be informed of the result of the analysis carried out on the complaint, within 15 days of the conclusion of the process.

It should be emphasised that the company is only obliged to comply with the notifications to the Whistleblower, within the established deadlines, if contacts for this purpose are made known. In the event of an anonymous complaint without providing any contact details for notification purposes, the aforementioned communications will not be carried out, unless they are made via the "Whistleblowing Channel" platform.

The completeness, integrity and preservation of the complaint, the confidentiality of the identity or anonymity of the complainants and the confidentiality of the identity of third parties mentioned in the complaint will always be guaranteed throughout the procedure, and access to the information or investigation by unauthorised persons will be prevented.

F. CONFIDENTIALITY

Throughout the procedure, confidentiality and restricted access to data on the identity of the whistleblower, as well as information that directly or indirectly makes it possible to deduce their identity, will always be guaranteed.

The identity of the whistleblower will only be disclosed as a result of a legal obligation or court decision, unless the complaint is anonymous, in which case it will be impossible to verify.

The disclosure of information by NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. will be preceded by written communication to the complainant who has identified a means of contact, indicating the weighty reasons for the disclosure of the confidential data in question, unless the provision of such information jeopardises related investigations or legal proceedings.

G. PERSONAL DATA PROTECTION

All communications will be handled independently and confidentially, guaranteeing the protection of the complainant's personal data.

All data collected will be processed exclusively for the purpose of dealing with the complaint.

The processing of personal data collected through the internal whistleblowing channel is carried out under the provisions of the General Data Protection Regulation, which stipulates the rules on the processing of personal data for the purposes of the prevention, detection, investigation or prosecution of criminal offences or the execution of criminal penalties.

H. ARCHIVE

NAVALRIA – DOCAS, CONSTRUÇÕES E REPARAÇÕES NAVAIS, S.A. registers all complaints, assigning each one a sequential order number, indicating the respective date of receipt, analysis and issue of the respective report and classifying it according to the status of the case (pending or closed).

The company will keep an up-to-date record of the complaints received and the respective archive for a period of 5 years and, regardless of this period, during the pendency of judicial or administrative proceedings related to the complaint.

I. PROTECTING WHISTLEBLOWERS

The decision to report must be made consciously, thoughtfully and honestly, and presupposes good faith on the part of the Whistleblower.

Protection is only afforded to whistleblowers who report in good faith and have serious grounds for believing that the information reported is true at the time the complaint is lodged.

The protection of:

- Natural person who assists the whistleblower in the whistleblowing procedure and whose assistance must be confidential, including trade union representatives or workers' representatives;
- A third party who is linked to the whistleblower, such as a work colleague or family member, and could be the target of retaliation in a professional context; and
- Legal persons or similar entities that are owned or controlled by the whistleblower, for which the whistleblower works or with which they are in any way connected in a professional context.

It should be emphasised that anyone who intentionally makes a false report or fakes indications or evidence in order to launch an internal investigation, especially with the intention of harming someone, is acting in bad faith and is therefore not protected by this procedure, and may be held disciplinary, criminal and civilly liable for their conduct.

The company ensures the protection of whistleblowers by enshrining measures which, if violated, could, in addition to the liability provided for by law, lead to civil liability and the obligation to pay compensation for the damage caused.

All forms of retaliation are prohibited, whether overt or subtle, such as sanctions, acts of harassment or discrimination, whether direct or indirect. Therefore, with the aim of helping to understand and identify situations that may represent retaliation, some examples are given of acts that, if they occur within two years of the complaint being lodged, could constitute retaliation:

- a) Changes in working conditions, such as duties, working hours, place of work or pay, failure to promote the employee or failure to fulfil labour duties;
- b) Suspension of employment contract;
- c) Negative performance evaluation or negative reference for employment purposes;
- d) Non-conversion of a fixed-term labour contract into an open-ended contract, whenever the worker had legitimate expectations of such conversion;
- e) Non-renewal of a fixed-term employment contract;
- f) Dismissal;
- g) Inclusion on a list, based on a sector-wide agreement, which could lead to the whistleblower being unable to find employment in the sector or industry concerned in the future; and
- h) Termination of a supply or service contract.
- i) Any disciplinary sanction applied to the whistleblower or by a co-worker of the whistleblower who assists him/her in the whistleblowing procedure up to two years after the whistleblowing or its public disclosure is presumed to be abusive.

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