

## **EPTA GROUP WHISTLEBLOWING PROCEDURE COUNTRY SPECIFIC POLICY - PORTUGAL**

By way of derogation to the Epta Group Whistleblowing Procedure, the following shall apply to Whistleblowing Reports affecting, regarding or linked to Epta Refrigeration Portugal ("**Epta PT**"):

1. This Country Specific Policy applies only and exclusively for Whistleblowing Reports affecting, regarding or linked to violations of (A) laws and regulations covered by the EU WB Directive and Portuguese implementing law, and (B) crimes covered by the Portuguese Whistleblowers' Protection Law, namely the crimes established by the Portuguese Law no. 5/2002 of 11 January 2002, that lays down measures to combat (i) organised crime and economic and financial crime (drug trafficking, terrorism, weapons trafficking, influence peddling, receipt of undue advantage, bribery, corruption, embezzlement, taking an economic advantage in public office, criminal association, child pornography, pimping of minor, counterfeiting, use and acquisition of counterfeit cards or other payment devices and respective preparatory acts, acquisition of cards or other payment devices obtained through cybercrime, damage to programs or other computer data and computer sabotage, human and human organs trafficking, counterfeiting currency and securities equivalent to currency, pimping, smuggling, trafficking and tampering of stolen vehicles); (ii) organised crimes and violent crimes (crimes against life, physical integrity, personal liberty, sexual freedom, sexual self-determination or public authority punishable with imprisonment of five years or more) (any and all of the foregoing, the "**Epta PT WB Reports**").
2. Any other Whistleblowing Report not falling into the Epta PT WB Reports, including those related to violations of the Epta Group Code of Ethics and/or Epta Group policies, directives, procedures not related with infractions covered by **Epta PT WB Reports**, will be handled pursuant to the Epta Group Whistleblowing Procedure and, therefore, this Country Specific Policy will not apply.
3. Epta PT WB Reports will be promptly forwarded by the Recipient to Epta PT HR Manager (or to Epta PT General Manager whenever such report is addressed against or concerns any Epta PT HR Manager or any Epta PT HR employee) (the "**Epta PT WB Recipient**") via the platform.
4. The acknowledgement of receipt will be sent by the Epta PT WB Recipient to the Whistleblower and shall contain information regarding the requirements, competent Authorities, contacts (e.g., email, postal address, telephone number) and admissibility criteria for the external reporting channel.
5. The Epta PT WB Report is handled by the Epta PT WB Recipient. Therefore, Epta PT WB Recipient will, on the basis of the circumstances of the specific case and in

compliance with the Processing Principles as set forth in Section 10 of the Epta Group Whistleblowing Procedure: (a) interact with Whistleblower (for requests for clarification or further information), (b) appoint external consultants and/or internal functions at local and/or Group level for specific analysis, (c) hearing Whistleblower, other parties involved and/or witnesses, (d) carry out the internal investigations and any other activity useful for fact-finding mission, inclusive of the actions considered in the Procedure.

6. Epta PT WB Recipient shall provide Whistleblower with feedback about the progress and outcome of the Whistleblowing Report, within a reasonable period of time, which shall not exceed **3 months** from the receipt of the Report.
7. When deemed appropriate, Epta PT shall be in charge to start disciplinary proceeding and to adopt the relevant disciplinary measure(s) against the Concerned Person (as well as against the Whistleblower who is found to have knowingly and willfully or gross negligently made a fake and/or defamatory and/or misleading Epta PT WB Report).
8. Epta PT WB Recipient will keep the Head of Internal Audit informed about the status of the Epta PT WB Reports, as received.
9. Whistleblower may also (a) submit a Whistleblowing Report through the recorded voice messaging system, available within the platform, or (b) request a meeting in person, in accordance with the modalities and procedures provided by the local applicable laws, including the Whistleblower right, in case of transcription of the meeting, upon consent of the Whistleblower, to check, rectify and confirm the content of the transcript.

Any capitalized terms used herein shall have the meaning ascribed to such terms in the Epta Group Whistleblowing Procedure, unless otherwise expressly provided.

This Country Specific Policy shall prevail and supersede in case of any conflict and inconsistency with the relevant provisions set forth in the Procedure.