

Breach Report Guide



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1. HOW TO REPORT A BREACH?

1

- Visit the breach reporting page: [SUBMIT A REPORT](#)
- Click on "Submit a Report" and then you will be directed to a secure platform that guarantees the confidentiality of the report and the anonymity of the whistleblower.

2

Choose the category of breach

3

Choose to identify yourself or remain anonymous

4

Describe the facts that support the report and attach any documents you consider useful for the investigation

5

Submit your report by clicking on the "Submit Report" button.

2. WHAT TYPES OF REPORTS ARE ADMISSIBLE?

Accounting/Audit Irregularities

Acts related to the misstatement and/or destruction of Company audit work papers or accounting documents. Acts that fraudulently influence any public or certified accountant who is either preparing financial statements or conducting an audit for the Company. This is usually performed at the corporate level. It does not include Wage/Hour Issues nor cash register issues

EXAMPLES: A person destroys accounting documents to keep auditors from discovering poor accounting practices. A person knowingly enters false information into the Company's financial records

KEY WORDS: Audit, Accounting, revenue, million, Audit Committee, SEC, Security Exchange, Misstate.

Falsification of Company Records

Any act or omissions, which alters any company record from its genuine condition to a false condition. If the document is considered an accounting document, code the incident as 'Accounting/Audit Irregularities'. If the falsification resulted in some form of gain for the perpetrator or benefactor, code as Fraud. If the falsification resulted in the misstatement of payroll hours or money, code as Theft of Time.

KEYWORDS: Falsified, Changed Document, False Information.

Fraud

Deliberate attempts to deceive in order to receive gain, such as a fraudulent refund, transaction, or credit card. If available issues related to the misstatement and/or destruction of Company audit workpapers or accounting documents should be coded as 'Accounting/Audit Irregularities'. If available issues related to generating personal loans to or for any executive officer or director should be coded as 'Improper Loans to Executives'. For more information, see the 'Accounting/Audit Irregularities' and the 'Improper Loans to Executives' definitions.

2. WHAT TYPES OF REPORTS ARE ADMISSIBLE?

Fraudulent Insurance Claims

The claiming and acceptance of insurance benefits provided by a client company for a condition that did not exist or a condition that existed and no longer exists or occurred in another way as what was stated.

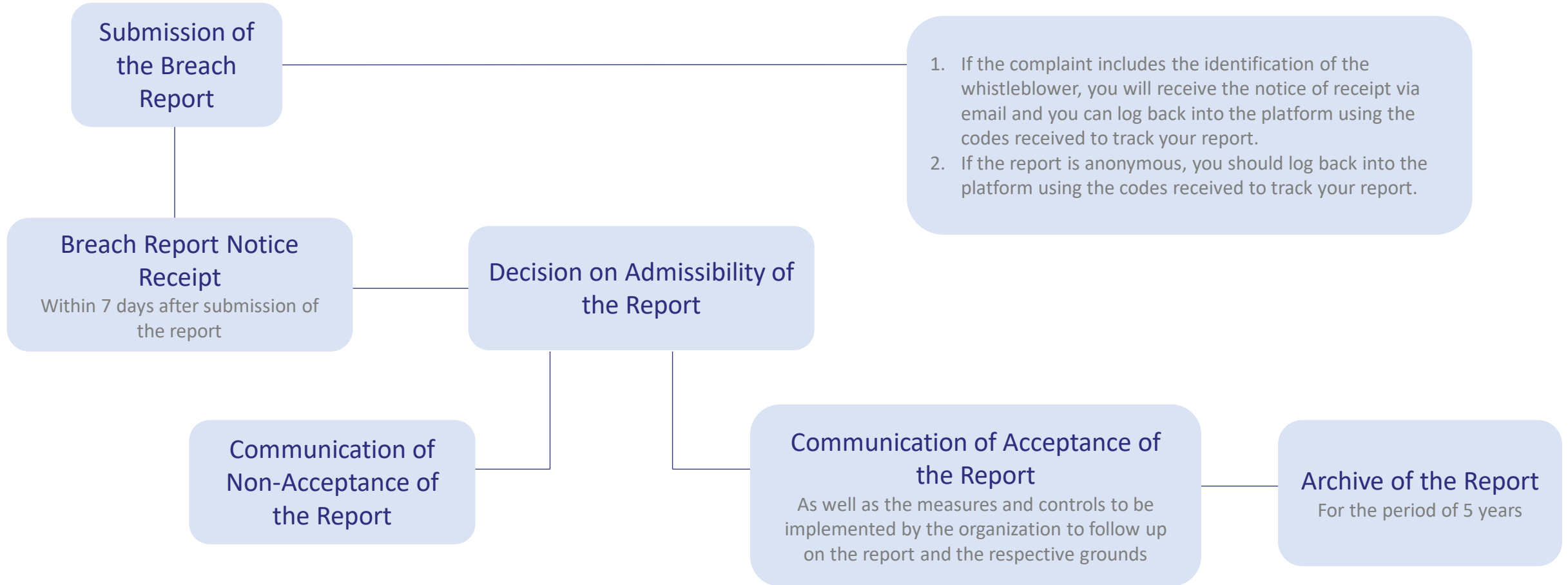
Insider Trading

The buying or selling of a stock based on insider information that is not available to the general public. An insider is defined as someone who has access to or possession of important information about a company that affects its stock price, or which might influence investors' decisions. This incident type includes buying or selling any company's stock based on non-public information as well as passing this information on to someone else who then buys or sells stock.

Kickbacks

The solicitation or acceptance of cash, gifts or favors to perform, a function which the employee is required by the job description to perform.

3. HOW WILL WE FOLLOW UP ON YOUR REPORT?



4. WHO CAN REPORT A BREACH?



Who can be considered a whistleblower?

A natural person who reports a breach based on information obtained in the context of their professional activity, regardless of the nature of that activity and the sector in which it is carried out, namely:

- a) Employees;
- b) Service providers, contractors, processors and suppliers, as well as any persons acting under their supervision and direction;
- c) Shareholders, members of administrative, management, fiscal or supervisory bodies;
- d) Volunteers, interns and trainees, paid or unpaid;
- e) Holders of an employment relationship that has been terminated or who are in a recruitment process.

The whistleblower who, in good faith and having serious grounds to believe that the information is true, reports an infraction shall benefit from the protection conferred by this law.

The protection conferred is extensible, to:

- a) Natural person assisting the whistleblower in the report procedure;
- b) A third party connected to the whistleblower, such as a co-worker or family member, who could be the target of retaliation in a professional context; and
- c) Legal entities that are owned or controlled by the whistleblower, for which the whistleblower works or with which the whistleblower is otherwise connected in a professional context.

4. WHO CAN REPORT A BREACH?



How is the whistleblower protected?

Whoever benefits from the status of whistleblower cannot suffer acts of retaliation, such as:

- Changes in working conditions, such as duties, hours, place of work or remuneration, non-promotion of the employee or failure to fulfill labor obligations;
- Suspension of employment;
- Negative performance evaluation or negative reference for employment purposes;
- Dismissal;
- Termination of a supply or service contract.

For more information on whistleblower protection and support measures, please refer to Law no. 93/2021 of December 20th.

5. WHAT BREACHES CAN BE REPORTED?

The following breaches can be reported:

- ✓ Breaches already committed;
- ✓ Breaches that are being committed or whose commission can be reasonably foreseen;
- ✓ Attempts to conceal such breaches.

This scope excludes classified information and situations covered by the protection of religious secrecy and the professional secrecy of doctors, lawyers and journalists, as well as the secret of justice.

Report!

