
Corticeira Amorim

Irregularities' internal reporting procedure

(in accordance with Law No. 93/2021 of 20 December)

1. In compliance with the applicable legislation and in accordance with its high ethical standards, CORTICEIRA AMORIM SGPS, S.A. ("Corticeira Amorim") establishes the present internal reporting procedure, aimed at preventing and detecting improper and/or illicit behaviour in the context of professional activity, and at protecting those who, in good faith and with genuine grounds, report such behaviour, as well as the people and entities related to them. This procedure applies to Corticeira Amorim and the companies over which it directly or indirectly holds a control relationship (by holding more than 50% of the share capital), regardless of whether their registered offices are in Portugal or in another country (hereinafter jointly referred to as the "Organisation" or "Corticeira Amorim Group").

2. The rights and guarantees of those submitting a report, namely those of confidentiality or anonymity, processing of personal data, as well as the conditions and measures for their protection, are legally established in this specific scheme and in other applicable legislation, as well as in the Privacy Policy attached to this Procedure (**Annex I**), and are duly observed. These include the prohibition of retaliation against those submitting the report. The practice or the omission of any acts that, in a professional context and motivated by the report, directly or indirectly, cause or may cause damage to the person submitting the report are forbidden.

Also benefiting from the legally established rights and protection, with the necessary adaptations, are (i) persons assisting those submitting a report through this procedure and whose assistance must be confidential, or who have family or professional relations with those submitting a report and who, for that reason, may be subject to retaliation in a professional context (ii) legal persons or similar entities owned or controlled by those submitting a report, for which they work or to whom they are otherwise related in a professional context.

3. Irregularities are defined in this reporting procedure as improper or unlawful conduct, by action or omission, in a professional context, including attempts to conceal it, which are reasonably foreseeable, are taking place or have already taken place, in breach of the Code of Business Ethics and Professional Conduct or Regulations, or are contrary to related Policies or Principles, and/or the relevant legal rules in this context.

By way of example, any of the following is considered to be an irregularity (i) discrimination or unequal treatment based on ethnic criteria, gender, sexual orientation, religion, belief, culture, nationality, disability, political or ideological orientation, education or marital status; (ii) harassment in any form, which has the purpose or effect of creating an intimidating, hostile, degrading or humiliating environment; (iii) failure to comply with rules concerning health, safety and working conditions; (iv) improper sharing of confidential information or use of privileged information; (v) facilitation, creation, maintenance or promise of irregular situations or favours; (vi) undue receipt of advantage; (vii) failure to comply with the duty of diligence in respect of procedures for the prevention and detection of illegal practices in financial and accounting matters, including

AMORIM

Corticeira Amorim, SGPS, S.A.

Edifício Amorim I

Rua Comendador Américo Ferreira Amorim, 380

4535-186 Mozelos, Portugal

www.corticeiraamorim.com

Publicly traded Company

Share Capital: EUR 133,000,000.00

VAT & Registration Number: PT500077797

Register of Companies, Santa Maria da

Feira, Portugal

money laundering or financing of terrorism; as well as any form of participation in (viii) violent crime, especially violent and highly organised crime; (ix) human trafficking; (x) child pornography and procurement of minors; (xi) arms trafficking; (xii) influence peddling; (xiii) drug trafficking; (xiv) illegitimate access to computer systems, computer sabotage and any practice causing damage to computer programmes or data.

4. The reporting procedure may be used, in particular, by (i) the Corticeira Amorim Group employees, (ii) persons or entities who are counterparties of the organisation (and subcontractors), namely customers, service providers and suppliers, (iii) owners of shareholdings, (iv) members of administrative or management bodies and of supervisory or oversight bodies. In this context, the fact that the reporting of an irregularity is 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 an established or non-established professional relationship, does not prevent that person from being considered capable of reporting an irregularity.

5. Reports from the Corticeira Amorim Group employees are addressed first and foremost to the senior manager of the area/unit in which the person making the report works, either verbally, at a meeting scheduled in advance, or in writing, in the latter case the person submitting the report can choose to file the report anonymously or to identify themselves, using the form available at <https://www.amorim.com/pt/investidores/governo-societario/estatutos-regulamentos-e-politicas/>.

Alternatively, if the reporting person has reasonable grounds to believe that the report will not be or has not been properly analysed and decided objectively and impartially by his or her superior, or if he or she is the object of the report, or if there is a risk of retaliation, the report may be made to the Audit Committee referred to in point 6, anonymously or with identification of those submitting a report, depending on the option taken, using: (i) the internal irregularities reporting channel, available at <https://corticeiraamorim.integrityline.com>; or (ii) the form available at <https://www.amorim.com/pt/investidores/governo-societario/estatutos-regulamentos-e-politicas/>, to be sent to the e-mail address specially configured for the purpose of this procedure, as further specified in the aforementioned form.

To clarify any doubts regarding the use of this reporting procedure, those submitting reports who are Employees of the Corticeira Amorim Group should contact the Organisation's Compliance Officer/Legal Department, via legal@amorim.com or in person, if so requested in advance.

6. The Audit Committee of Corticeira Amorim is responsible for:

- (I) in cases under its jurisdiction, receiving the reports addressed to it and to the Company Compliance Officer, evaluating and taking decisions on them;
- (II) Reporting any irregularities effectively confirmed to the Board of Directors and to the relevant authorities, both internal and external, as justified or required by each specific situation;
- (III) Suggesting measures to prevent or mitigate the occurrence of irregularities;
- (IV) Periodically analysing this internal reporting procedure in order to ensure its compliance at all times with applicable legislation, and promoting its alteration in terms appropriate to the achievement of its objectives. Due notice will be provided in such cases.

7. Notwithstanding the provisions of the following paragraph, the following are always directly addressed to the Audit Committee and to the Company Compliance Officer (i) reports concerning irregularities committed by members of the management or supervisory bodies, and (ii) reports submitted by those who are not employees of the Corticeira Amorim Group.

8. Reports submitted by non-employees of the Corticeira Amorim Group may be submitted verbally at a face-to-face meeting requested in advance via the e-mail address on the form available at <https://www.amorim.com/pt/investidores/governo-societario/estatutos-regulamentos-e-politicas/>, or in writing, in the latter case anonymously or with identification of the person submitting the report, depending on the choice made: (i) the internal reporting channel, available at <https://corticeiraamorim.integrityline.com>; or (ii) the form available at <https://www.amorim.com/pt/investidores/governo-societario/estatutos-regulamentos-e-politicas/>, to be sent to the

e-mail address stated on that form.

9. Anyone wishing to submit a report in writing, where the electronic means are clearly not accessible or manageable by the person making the report, then the report may be sent by post, marked on the outside as "Confidential" and addressed to the Audit Committee and Company Compliance Officer - in which case the legally established deadlines to be observed by the organisation in this procedure shall only begin from the date on which such letter is proven to have been received:

Audit Committee and Company Compliance Officer of CORTICEIRA AMORIM, SGPS, S.A. CONFIDENTIAL
Rua Comendador Américo Ferreira Amorim, n.º 380 – Apartado 20 – 4536-902 MOZELOS

10. The internal reporting procedure begins with the submittal of the report and, within 7 (seven) days of its reception, Corticeira Amorim, through the employees responsible for the procedure, notifies the person who submitted the report of its reception and informs him/her, in a clear and accessible way, of the requirements, competent authorities, form and admissibility of the external report, as stipulated by law.

The appropriate internal action is taken following the submittal of the report, in order to verify the content of the same and, if necessary, to bring the reported irregularity to an end, including by opening an internal investigation or informing the competent authority for the respective investigation.

Within 3 (three) months of receiving a report, the Corticeira Amorim personnel responsible for the procedure will inform the person who submitted it of the measures planned or already taken to follow up on the submitted report and the reasons for them.

The person submitting the report can request at any time to be notified of the outcome of the analysis carried out on the complaint within 15 (fifteen) days of its conclusion.

11. If the report is considered to be well-founded, the decision of the hierarchical superior or the Audit Committee, as the case may be, is adopted in a reasonable, proportional and appropriate manner, considering the type of irregularity and the circumstances in which it occurred. Appropriate action shall be taken with the competent authorities, including judicial authorities, for investigation of the breach, where applicable.

12. The prohibition of retaliation against the person who submitted the report is respected at all times, and said person shall not be prejudiced in any way, directly or indirectly, by a report of irregularity which he or she has submitted in good faith and with genuine grounds.

The following, for example, are considered to be retaliation: (i) unjustified change of working conditions; (ii) unfounded negative performance evaluation; (iii) suspension of an employment contract; (iv) non-renewal of an employment contract; (v) application of disciplinary sanctions; (vi) termination of a supply or service contract.

The law establishes that, subject to proof to the contrary, any of these behaviours are presumed to be motivated by the report submitted and are therefore prohibited for a period of 2 (two) years following the submittal of the report.

13. This internal reporting procedure offers guarantees of independence, confidentiality and absence of conflicts of interest, ensures the integrity and safekeeping of the reports submitted, the confidentiality of the identity of the person submitting the report, or their anonymity when that person submits the report by these means, as well as the confidentiality of the identity of any third parties mentioned in it.

Those responsible for handling the report, namely for receiving reports (the hierarchical superior of the person submitting the report or the Audit Committee and the Company Compliance Officer), comply with the corresponding obligations, analyse the reports in an exhaustive, objective and impartial manner, and manage the procedure with dignity and respect for those involved.

14. The rights and protection of the law shall not apply to those submitting a report who, to the detriment of the internal reporting procedure available to them, unduly use the route of external communication or public disclosure, because the legal requirements are not met.

Mozelos, 04 December 2023

ANNEX I

Privacy Policy applicable to the Internal Irregularities Reporting Procedure of the Corticeira Amorim Group

Date last updated: 04 December 2023

1. Introduction

This Privacy Policy ("**Privacy Policy**") describes the means by which your Personal Data is collected, processed and used within the scope of the Irregularities' Internal Reporting Procedure ("**Procedure**") made available by CORTICEIRA AMORIM, S.G.P.S., S.A., with registered office at Rua Comendador Américo Ferreira Amorim, n.º 380, 4536-902 Mozelos, Portugal ("**CORTICEIRA AMORIM**").

As with the Procedure, this Privacy Policy also applies to CORTICEIRA AMORIM and to the companies over which it directly or indirectly holds a control relationship (by holding more than 50% of the share capital), regardless of whether their registered offices are in Portugal or in another country (hereinafter jointly referred to as the "**Organisation**" or "**Corticeira Amorim Group**").

CORTICEIRA AMORIM, as well as any entity of the Corticeira Amorim Group, treats your Personal Data in accordance with the highest standards of quality and with the utmost seriousness. Accordingly, this Privacy Policy has been drawn up following the legislation in force in this area, more specifically, with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 ("**GDPR**"), Law no. 58/2019 of 8 August ("**LPDP**"), as well as other legal and regulatory provisions and best practices.

Please read this Privacy Policy carefully before using the various means of complaint provided for in the Procedure, as it contains relevant information regarding your rights and obligations in this regard, as well as conditions, limitations and exclusions that may apply to you.

2. Definitions

Personal Data - All information relating to an identified or identifiable natural person; an identifiable natural person is one who can be identified, directly or indirectly, in particular by reference to an identifier such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that natural person;

Data Subject - An identified or identifiable natural person to whom the Personal Data relates;

Special Categories of Personal Data - Personal Data revealing the racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership of a natural person, as well as the Processing of genetic data, biometric data to uniquely identify a person, data concerning health or data concerning sex life or sexual orientation;

Consent of the Data Subject - A freely given, specific, informed and explicit indication of the Data Subject's wishes by which he or she, by a statement or by an unambiguous affirmative action, signifies agreement to the processing of Personal Data relating to him or her;

Processing - An operation or set of operations which is performed on Personal Data or on sets of Personal Data, whether or not by automated means, such as collection, recording, organisation, structuring, storage, adaptation or alteration, retrieval, consultation, use, disclosure by transmission, dissemination or otherwise making available, alignment or combination, restriction, erasure or destruction;

Data Protection Officer (DPO) - This is the person or entity appointed to ensure, within an organisation, that the Processing of Personal Data complies with the GDPR, ensuring efficient communication with Data Subjects and cooperation with the

Supervisory Authorities concerned, as well as liaising with the business units within the organisation. The DPO does not receive instructions regarding the performance of his/her duties, but answers directly to the governing bodies of the organisation that appointed him/her (Data Controller or Data Processor);

Controller - The natural or legal person, public authority, agency or other body which, alone or jointly with others, determines the purposes and means of the Processing of Personal Data; where the purposes and means of such Processing are determined by Union or Member State law, the Controller or the specific criteria applicable to its appointment may be provided for by Union or Member State law;

Processor - A natural or legal person, public authority, agency or other body which processes Personal Data on behalf of the Controller;

Third Party - A natural or legal person, public authority, agency or body other than the Data Subject, the Controller, the Processor and the persons who, under the direct authority of the Controller or the Processor, is authorised to process the Personal Data;

Supervisory Authority - This is an independent public authority set up by a Member State with responsibility for monitoring the application of the GDPR in order to defend the fundamental rights and freedoms of natural persons with regard to Processing and to facilitate the free movement of data within the Union. The Supervisory Authority in Portugal is the National Data Protection Commission ("CNPD");

Personal Data Breach - A breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, Personal Data transmitted, stored or otherwise processed;

International data transfers - Transfers of Personal Data that are or will be Processed after transfer to a third country (not located in the European Union or the European Economic Area - "EU/EEA") or to an international organisation, where the transfer may take place between two or more Controllers or between Controllers and Processors.

3. Personal Data Controller

CORTICEIRA AMORIM is the Data Controller of the Personal Data collected within the scope of the Procedure.

Please note that in certain situations where personal data has to be analysed and processed by other companies in the Corticeira Amorim Group other than CORTICEIRA AMORIM, those companies may be considered the data controller, to the extent of the data processing they carry out.

For privacy and personal data protection questions, please contact CORTICEIRA AMORIM at the e-mail: dpo@amorim.com.

The technical implementation of the "EQS Integrity Line" Irregularities' Internal Reporting Channel ("Channel") is carried out on behalf of CORTICEIRA AMORIM by EQS Group AG ("EQS"), acting as Processor.

4. Data Protection Officer

The Corticeira Amorim Group has appointed a Data Protection Officer who is responsible for **Personal Data** protection matters and who can be contacted at the e-mail address: dpo@amorim.com.

5. Purposes and legitimacy for processing the personal data collected

The Corticeira Amorim Group only processes your Personal Data when it is duly authorised to do so. In order for the Processing of Personal Data to be lawful, the GDPR requires that there be an adequate legal basis for each specific Processing.

Data Processing carried out by the Corticeira Amorim Group is lawful when at least one of the following situations applies:

- (a) the data subject has given explicit consent to the processing of his or her personal data for one or more specific purposes;
- Processing is necessary for the performance of a contract to which the data subject is party or in order to take steps at the request of the data subject prior to entering into a contract;
- Processing is necessary for compliance with a legal obligation to which the Corticeira Amorim Group is subject;
- Processing is necessary in order to protect the vital interests of the data subject or of another natural person;
- Processing is necessary for the purposes of the legitimate interests pursued by the Corticeira Amorim Group or by a third party (except where such interests are overridden by the interests or fundamental rights and freedoms of the data subject which require protection of personal data).

In this context, the various means of reporting provided for in the Procedure may be used - to the extent permitted by law - without any Personal Data being provided.

However, certain Personal Data may be voluntarily disclosed to us as part of the reporting process. If personal data is provided to us, it may relate to the following Data Subjects:

- Current or former employees of the Corticeira Amorim Group;
- Representatives of the Corticeira Amorim Group counter-parties and subcontractors (e.g. customers, service providers and suppliers);
- Candidates with whom the Corticeira Amorim Group has taken pre-contractual steps;
- Holders of shareholdings in the Corticeira Amorim Group;
- Members of the Corticeira Amorim Group's administrative, management, supervisory or oversight bodies.

In this context, depending on the means used by the person submitting the report, the following Personal Data may be processed (if voluntarily provided by the Data Subjects):

Type of Report	Personal Data
Verbal to hierarchical superior	<u>Identification Data</u> (e.g. Name and Surname)
Form	<u>Identification Data</u> (e.g. Name and Surname) <u>Contact Details</u> (e.g. telephone number, e-mail address)
Internal Reporting Channel	<u>Identification Data</u> (e.g. Name and Surname, Country of Residence) <u>Contact Details</u> (e.g. telephone number, e-mail address)
By Post	<u>Identification Data</u> (e.g. Name and Surname) <u>Contact Details</u> (e.g. telephone number, e-mail address, address)

We do not usually request or process other categories of Personal Data, predominantly special categories of Personal Data. However, as referred, this information may be disclosed in free text fields in the various means of reporting provided for in the Procedure.

In addition, each notification may contain Personal Data of other Data Subjects. In such cases, the Data Subjects in question will be duly informed and will be able to comment on the Processing of their Personal Data. Naturally, the confidentiality of this information will also be preserved as far as legally possible.

The various means of reporting provided for in the Procedure allow any kind of irregularities to be reported. We may, as mentioned above, process your Personal Data in order to investigate the reports submitted and identify potential irregularities. In actual fact, the Corticeira Amorim Group collects and processes this Personal Data on the basis of:

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- Compliance with legal obligations to which the companies of the Corticeira Amorim Group are subject (e.g. reports of relevant facts in criminal, competition and labour matters);
 - In the legitimate interests of the companies that make up the Corticeira Amorim Group or third parties (e.g. preventing and detecting offences, verifying the legality of internal processes and safeguarding the integrity of CORTICEIRA AMORIM and its subsidiaries).

In addition, we point out that the Corticeira Amorim Group may also process Personal Data, anonymising it, for statistical purposes. Likewise, we emphasise that the fact that the Data Subject has withdrawn their consent to a Processing does not compromise the lawfulness of the Processing carried out on the basis of Consent previously provided.

6. Implementation of technical, organisational and security measures

In order to guarantee the security of the Data Subject's Personal Data and maximum confidentiality, the Corticeira Amorim Group treats all information in an absolutely confidential manner, in accordance with its internal security and confidentiality policies and procedures, which are updated periodically as required, as well as under the terms and conditions laid down by law.

Depending on the nature, scope, context and purposes of the processing of personal data, as well as the risks arising from the Processing concerning the rights and freedoms of the Data Subject, the Corticeira Amorim Group undertakes to apply, both when defining the means of Processing and at the time of the Processing itself, the necessary and appropriate technical and organisational measures for data protection and compliance with legal requirements.

In particular, we emphasise that the Channel includes an option for anonymous communication via an encrypted connection. When you use the Channel, your IP address and location will not be stored at any time. In addition, the Personal Data you provide will be stored in a secure database belonging to EQS. All data stored in the database is encrypted by EQS using state-of-the-art technology.

7. Transfer of Data to Third Countries

Generally, Personal Data collected under the Procedure and used by the Organisation is not made available to third parties established outside the EU/EEA.

However, the Corticeira Amorim Group operates internationally and has locations in several countries inside and outside the EU/EEA. In this context, the Personal Data in question may be transferred and subsequently analysed by employees of our subsidiaries. All persons authorised to process Personal Data are obliged to ensure its confidentiality.

However, if such transfers occur, the Corticeira Amorim Group undertakes to ensure that the transfer complies with the applicable legal provisions, in particular as regards determining the suitability of the country of destination with regard to the protection of Personal Data and the requirements applicable to such transfers.

8. Sharing Data with Third Parties

The Personal Data of the Data Subject collected in the context of internal reporting irregularities is not shared with Third Parties without the consent of the Data Subject, with the exception of cases in which such transfer or communication is necessary for the legitimate interests of the entities that make up the Corticeira Amorim Group, for the investigation of complaints, for pre-contractual steps at the request of the Data Subject and in the event that it is necessary for the fulfilment of a legal obligation to which any of the entities of the Corticeira Amorim Group is subject.

In particular, the Corticeira Amorim Group may communicate or allow access to this Personal Data to Third Parties who ensure the functioning of the Procedure and assist it in analysing complaints, such as external consultants or cooperation partners. In this context, the Corticeira Amorim Group guarantees that each of these Third Parties ensures the confidentiality of the Personal Data, entering into data processing agreements with the aforementioned entities.

9. Personal Data Retention Period

Personal Data collected in the context of the internal reporting of irregularities is processed in strict compliance with applicable legislation and stored in specific databases created for this purpose. Such Personal Data is kept in a format that allows the identification of the Data Subjects as shared, for at least 5 (five) years and for other periods of time while judicial or administrative proceedings relating to the complaints are pending.

Nevertheless, the period of time during which Personal Data is stored and retained varies according to the purpose for which the information is used. Therefore, and whenever there is no specific legal requirement, the data will only be stored and kept for the minimum period necessary for the purposes for which it was collected or further processed, after which it will be deleted.

10. Rights of the Data Subject

Under the GDPR, Data Subjects have various rights that allow them to ensure greater control over their Personal Data. These rights include the right to access their Personal Data (**Right of Access**), to request its rectification (**Right of Rectification**) and, in certain circumstances, obtain the erasure of their Personal Data (**Right of Erasure**).

Data Subjects can also request the restriction of the Processing of Personal Data (**Right to Limitation of Processing**), obtain their Personal Data in a structured, commonly used and machine-readable format (**Right to Portability**) and object to specific Processing activities (**Right to Object**). Data Subjects also have the right to lodge a complaint with a Supervisory Authority (**Right to Complain**), in Portugal this right should be exercised with the National Data Protection Commission (CNPD).

Data Subjects can contact us at the following e-mail address: dpo@amorim.com, to exercise any of these rights. We will respond to requests from Data Subjects within one month, although this period may be extended in certain situations (for example, due to the complexity of the request).

11. Changes to the Privacy Policy

The Corticeira Amorim Group reserves the right to amend this Privacy Policy at any time. In the event of a change to the Privacy Policy, the date of the latest change, available at the top of this page, will also be updated. If the change is substantial, a notice will be placed in the Procedure section of the CORTICEIRA AMORIM [website](#).

12. Applicable Law and Jurisdiction

The Privacy Policy, as well as the collection, Processing or transmission of the Data Subject's Data, are governed by the provisions of the GDPR and the LPDP, as well as other legal and regulatory provisions and best practices.

Any disputes arising from the validity, interpretation or performance of this Privacy Policy, or which are related to the collection, processing or transmission of Personal Data, shall be submitted exclusively to the jurisdiction of the Judicial Courts of the District of Porto, without prejudice to the applicable mandatory legal rules, expressly waiving any other venue.