

Internal Whistleblowing Channels Regulation (ANNEX C)

According to the General Regime for the Prevention of Corruption, approved in annex to Decree-Law No. 109-E/2021 of December 9, entities covered by this regime must have an internal whistleblowing channel in order to prevent, detect, and sanction acts of corruption and related offenses committed against or through the entity (Article 5, Paragraph 1), establishing a framework of safeguards aimed at protecting the whistleblowers of violations.

Article 8, Paragraph 1, of the same law also establishes that the entities covered have an internal whistleblowing channel and follow up on reports of acts of corruption and related offenses as provided for by the legislation transposing Directive (EU) 2019/1937 of the European Parliament and Council of October 23, 2019, on the protection of persons who report breaches of Union law.

This transposition of the Directive was ensured by Law No. 93/2021 of December 20, which establishes the general regime for the protection of whistleblowers of violations, mandating the establishment of internal whistleblowing channels (Article 8 and following) and external whistleblowing channels (Article 12 and following).

This guide constitutes guidance for the procedure related to the handling of reports received through the internal whistleblowing channels of Vermis - Confecção de Vestuário, Lda., hereinafter referred to as Vermis, for the purposes of the aforementioned law.

The following is approved as the Internal Whistleblowing Channels Regulation of Vermis, under the following terms:

Article 1.º

This Regulation aims to define the operation of Vermis' internal whistleblowing channels and establish the procedure for handling and following up on the reports submitted through them.

Article 2.º

The whistleblowing channels of Vermis allow for the submission of reports by individuals, either anonymous or identified, based on information obtained in the course of their professional activity.

Article 3.º

1. The internal whistleblowing channels allow the submission of reports, either in writing or verbally, via email, postal mail, or during an in-person meeting.
2. Written reports can be submitted via email to canal.denuncia@vermis.pt, or by postal mail to Vermis, Lda., Canal de Denúncia, Rua de S. Paio Padroeiro 178, 4815-298 Moreira de Cónegos – Guimarães. Both channels are exclusively managed and accessed by the designated resource(s), who is responsible for ensuring the completeness, integrity, and preservation of the report, the confidentiality of the identity or anonymity of the whistleblower, the confidentiality of third-party identities mentioned in the report, and preventing access by unauthorized individuals.
3. Independence, impartiality, confidentiality, data protection, secrecy, and the absence of conflicts of interest must be guaranteed in the performance of duties by the designated resources as outlined in the previous paragraph.
4. A verbal report is made at the whistleblower's request during an in-person meeting.
5. If the report is made in an in-person meeting, Vermis ensures that consent has been obtained from the whistleblower for recording the meeting through a durable and retrievable medium or a true record (Annex VI - Consent for Verbal Report Recording).

Article 4.º

1. Reports submitted through Vermis' internal whistleblowing channels must address situations related to omissions or irregular and/or illegal behaviors, which may involve infractions that have been committed, are being committed, or could reasonably be expected to occur, as well as attempts to conceal such infractions.
2. Through Vermis' whistleblowing channels, it is possible to report situations that constitute infractions, through acts or omissions, that amount to crimes or administrative offenses, particularly in the following areas:
 - a) Public procurement;
 - b) Services, products, and financial markets, and the prevention of money laundering and the financing of terrorism;
 - c) Product safety and compliance;
 - d) Transport safety;
 - e) Environmental protection;
 - f) Protection against radiation and nuclear safety;
 - g) Safety of food for human and animal consumption, animal health, and animal welfare;
 - h) Public health;
 - i) Consumer protection;
 - j) Protection of privacy and personal data and the security of networks and information systems;
 - k) Financial interests of the European Union;
 - l) Internal market rules, including competition rules and state aid;
 - m) Violent crime, especially violent and highly organized crime;
 - n) Corruption and related offenses, including active and passive corruption, improper receipt and offer of advantages, embezzlement, economic participation in business, extortion, abuse of power, misconduct, influence peddling, money laundering, or fraud in obtaining or diverting subsidies, grants, or credits.
3. If deemed necessary, Vermis may request the whistleblower to clarify the submitted report or provide additional information. This will preferably be done via the email

address provided by the whistleblower or, if unavailable, to another contact indicated by the whistleblower. In situations of anonymity, it is important for the whistleblower to provide a contact point of their choice, in case it becomes necessary to request clarification of the report or additional information.

Article 5.º

- 1.** The whistleblower who, in good faith, and with a reasonable belief that the information is true at the time of the report or public disclosure, reports or publicly discloses an offense in accordance with the provisions of this Regulation, benefits from the protection provided by Law No. 93/2021 of December 20.
- 2.** Acts of retaliation against the whistleblower are prohibited.
- 3.** An anonymous whistleblower who is later identified benefits from the protection provided by Law No. 93/2021, of December 20, provided that the above-mentioned conditions are met. A whistleblower who submits an external report without observing the precedence rules set out in points a) to e) of paragraph 2 of Article 7 of Law No. 93/2021, of December 20, benefits from the protection provided by said law if, at the time of submission, they were unaware of these rules without fault.
- 4.** The protection provided by Law No. 93/2021, of December 20, extends, with the necessary adaptations, to:
 - a)** An individual who assists the whistleblower in the whistleblowing process and whose assistance must be kept confidential, including trade union representatives or employee representatives;
 - b)** A third party who is connected to the whistleblower, such as a colleague or family member, and who could be subject to retaliation in a professional context;
 - c)** Legal entities or equivalent bodies that are owned or controlled by the whistleblower, for which the whistleblower works, or with which they are professionally connected in some way.
- 5.** The whistleblowing or public disclosure of an infringement, made in accordance with the requirements set forth by Law No. 93/2021, of December 20, shall not, by itself, constitute grounds for disciplinary, civil, administrative, or criminal liability for the

whistleblower. A whistleblower who reports or publicly discloses an infringement in accordance with the requirements set by the aforementioned law is not liable for breaching any restrictions on the communication or disclosure of information contained in the whistleblowing or public disclosure, nor is the whistleblower responsible for obtaining or accessing the information that triggered the whistleblowing or public disclosure, except in cases where obtaining or accessing the information constitutes a criminal offense. The above does not prejudice the potential liability of the whistleblower for acts or omissions unrelated to the whistleblowing or public disclosure, or that are not necessary for the whistleblowing or public disclosure of an infringement under the provisions of the aforementioned law.

Article 6.º

1. For each whistleblowing report submitted, an internal procedure will be initiated to conduct an initial assessment of the credibility of the reported situations and determine the competent entity to follow up on the report.
2. For follow-up purposes, a unique, non-sequential code will be assigned upon receipt of the report. Vermis will notify the whistleblower within seven working days of the receipt of the report, informing them of the code assigned to the report, allowing for procedural tracking through its reference/code.
3. Vermis will also inform the whistleblower, in a clear and accessible manner, of the requirements, competent authorities, and the process and admissibility of the report, as per paragraph 2 of article 7 and articles 12 and 14 of Law No. 93/2021, of December 20.

Article 7.º

Whenever the reported situation falls under the jurisdiction of an external entity, it will be forwarded to the competent entity so that the report follows its legal procedures. The whistleblower will be informed of this, with proper justification, within a maximum period of 3 (three) months.

Article 8.º

1. When it is within Vermis' competence to proceed with the handling of the report, based on the type of infringement reported, and after the notification referred to in paragraph 2 of Article 6.º, Vermis will initiate the necessary steps and carry out all the necessary actions to verify the facts alleged in the report.
2. In order to determine the truth and responsibility for the facts alleged in the report, Vermis will initiate an internal investigation, collecting the necessary evidence, including documentation and possible witness questioning, in order to take the necessary and duly substantiated punitive and/or corrective measures.
3. At any time, the whistleblower may request that Vermis communicates the outcome of the analysis conducted on the report. To do so, they must use the code received during the initial notification.
4. Following a request made by the whistleblower, as referred to in the previous paragraph, Vermis is obliged to communicate the result of the analysis of the report within 15 days after its conclusion.

Article 9.º

Anonymous reports will receive the same follow-up and treatment as provided in the previous articles, with the exception of notifications and communications to the whistleblower if such actions are impossible due to lack of contact.

Article 10.º

Once all the investigative steps have been completed, a decision will be issued, properly substantiated. Additionally, whenever necessary, preventive measures will be established to minimize the likelihood of similar situations occurring in the future.

Article 11.º

The management and execution of all actions related to the procedure that begins with each report submitted under the terms of this regulation are the responsibility of the individual(s) designated by Vermis.

Article 12.º

Reports and the procedures resulting from them will be registered and preserved for a period of 5 (five) years or during the pendency of judicial or administrative proceedings related to them.

Article 13.º

When it is concluded that the whistleblower acted in bad faith, by submitting a report on facts that they knew to be false and with a clear disregard for the truth, they may incur criminal and/or disciplinary responsibility, particularly when the report is submitted by an employee of Vermis.

Article 14.º

The processing of personal data under this Regulation complies with the provisions of the General Data Protection Regulation, approved by Regulation (EU) 2016/679 of the European Parliament and Council, of 27 April 2016, Law No. 58/2019 of 8 August, which ensures the enforcement of Regulation (EU) 2016/679 in national law, and Law No. 59/2019 of 8 August, which establishes rules for the processing of personal data for the purposes of preventing, detecting, investigating, or prosecuting criminal offenses or enforcing criminal sanctions.

Article 15.º

Vermis does not provide advice to individuals considering submitting a report.

Article 16.º

In all matters not covered by this regulation, the applicable legislation in force shall apply.

Moreira de Cónegos, 13 of February de 2025

Assinado por: **Pedro Miguel Oliveira Magalhães**

Num. de Identificação: 12276125

Data: 2025.02.18 12:53:14+00'00'

Certificado por: **SCAP**

Atributos certificados: **Gerente de VERMIS - CONFECÇÃO DE VESTUÁRIO, LIMITADA (VAT PT-501483004)**



PROCEDIMENTO:

Phase	Whistleblower	Internal Services Vermis, Lda.
1	Submit the report.	
2		Report registration
3		Analysis of the content of the report
4	The whistleblower is notified of the receipt of the report, the assigned code, and the forwarding of the report. (Deadline of seven working days)	
5		VERMIS, LDA. conducts the investigations deemed appropriate for the full clarification of the situation.
5.1		Once the investigation process is completed, the respective technical report is prepared for higher decision. The technical report should propose: 1 – The filing of the report when it is deemed unfounded, based on the evidence collected; 2 – or the adoption of necessary measures, aimed at ceasing the reported violation, including the initiation of an internal inquiry or communication to the competent authority for the investigation of the violation, when the report is deemed relevant based on the evidence gathered.
5.2		Decision of VERMIS, LDA.
5.3	VERMIS, LDA. communicates to the whistleblower the measures planned or taken to follow up on the report and the corresponding justification. [Maximum period of three months from the date of receipt of the report].	