

**WHISTLEBLOWERS PROTECTION  
POLICY  
(WHISTLEBLOWING)**

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WHISTLEBLOWERS PROTECTION POLICY

(WHISTLEBLOWING)

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Name	Position	Signature
<b>Bento Correia</b>	Chairman	
<b>Miguel Leitmann</b>	CEO	
<b>Cheila Duarte</b>	Legal Manager	

## **Index**

1.	INTRODUCTION.....	4
2.	PROTECTION OF WHISTLEBLOWERS .....	4
3.	WHISTLEBLOWING CHANNEL.....	5
4.	CONFIDENTIALITY AND PROCESSING OF PERSONAL DATA .....	5
5.	RECORDING OF COMMUNICATIONS .....	6
6.	PROHIBITION OF RETALIATION .....	6
7.	PROTECTION MEASURES AGAINST REPRISALS .....	7
8.	PROTECTION MEASURES FOR THE PERSONS CONCERNED IN THE COMMUNICATION.	7
9.	SANCTIONS.....	8

## 1. INTRODUCTION

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Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, also known as the "Whistleblowing Directive", was adopted on 23 October 2019, which aims to strengthen the application of Union law and policies in specific areas by setting common minimum standards offering a high level of protection to persons who report breaches of Union law.

On 20 December 2021, Law No. 93/2021 was published establishing the General Whistleblower Protection Scheme transposing the Directive in Portugal (hereinafter "Law"), whereby obliged companies will have to design a compliance program, in particular to create secure internal channels for the submission of complaints by their employees and implement internal rules that ensure the proper handling of such complaints.

In strict compliance with the applicable legislation, Vision Box has implemented a Whistleblowing Channel, through which any employee of the company (employees, service providers, volunteers or interns, paid or unpaid, as well as holders of shareholdings and persons belonging to the Group's Board of Directors) or third parties outside the company namely suppliers, clients and other commercial partners, who know or suspect a regulatory violation (either of the legislation in force or even of the internal corporate regulations) committed by any employee of the company or by third parties who are in contact with it, within the scope of their work activities, may inform the company.

This Policy aims to regulate the use of the Whistleblowing Channel and the associated procedure of investigation and resolution of communications received, thus complying with the requirements of Directive (EU) 2019/1937 and national law that governs the protection of whistleblowers and the fight against corruption.

## 2. PROTECTION OF WHISTLEBLOWERS

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In accordance with Article 6 of the Law, whistleblowers are entitled to all the protection rights provided for in this Policy, as long as:

- (i) They have reasonable grounds to believe that the information they report to Vision Box is true at the time of reporting, and that the aforementioned information falls within the scope of this Policy;
- (ii) They make the communication through the email address enabled for these purposes [speakup@vision-box.com](mailto:speakup@vision-box.com).

### 3. WHISTLEBLOWING CHANNEL

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In compliance with article 8 and the following of the Law, Vision Box has implemented a Whistleblowing Channel, whose email address is [speakup@vision-box.com](mailto:speakup@vision-box.com) that may be used by any person, whether a member of Vision Box or a third party, especially suppliers, clients and business partners.

Through the Whistleblowing Channel, any violation committed by employees of Vision Box, or by non-employee third parties who maintain relations with the Company within the scope of their professional work, may be reported.

The Whistleblowing Channel is managed by the Vision Box Legal team which, which is supported by an external independent legal team, in accordance with the principle of impartiality and absence of conflict of interest, will also be responsible, in the first place and until its resolution, for managing the investigation that, where appropriate, may precede a report of non-compliance.

### 4. CONFIDENTIALITY AND PROCESSING OF PERSONAL DATA

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In compliance with article 9 of the Law, Vision Box is committed to ensuring that the identity of the person making the report is not revealed, through the Whistleblowing Channel, unless they give their express consent to that effect.

This duty of confidentiality means that, except for employees specifically authorized to receive, follow up or resolve complaints received, no one from Vision Box may know the identity of the whistleblower or any other information that may be inferred directly or indirectly from their identity.

The identity of the whistleblower may only be disclosed as a result of a legal obligation or a court order.

In the event that the identity is disclosed by virtue of the aforementioned reason, the leading team will inform the whistleblower in advance, unless such information may compromise the investigation or the judicial process. Likewise, when it is the competent authority that informs the whistleblower that his/her identity will be disclosed, that same authority shall justify the reasons for disclosure.

In any case, Vision Box will ensure that the competent authorities that receive information on breaches that include business secrets do not use or disclose it for purposes that go beyond what is necessary for the proper follow-up of actions.

Finally, in accordance with Article 19 of the Law, Vision Box guarantees that the processing of personal data carried out in application of this Policy, including the exchange or transmission of personal data with the competent authorities, will be carried out in compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 and with Law No 58/2019 of 8 August.

Similarly, personal data whose relevance is not evident to deal with a specific complaint will not be collected and, if collected by accident, will be deleted without undue delay.

The leading team will periodically review the proper functioning of the Whistleblowing Channel.

## **5. RECORDING OF COMMUNICATIONS**

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In compliance with article 20 of the Law, Vision Box will keep a record of all communications and enquiries it may receive through the Whistleblowing Channel, always complying with the established confidentiality requirements and for the time strictly necessary and proportionate to meet the legal and regulatory requirements of the European Union.

If the whistleblower requests a face-to-face meeting with the leading team, this team will document the complaint in the form of a detailed record of the conversation. The whistleblower has the right to verify, rectify and accept by signing the respective minutes.

Vision Box will ensure, subject to the consent of the whistleblower, that complete and accurate records of the meeting held are maintained in a durable and accessible form.

## **6. PROHIBITION OF RETALIATION**

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In accordance with Article 21 of the Law, Vision Box will take the necessary measures to prohibit all possible forms of retaliation against whistleblowers, including threats of retaliation and attempts to retaliate, which may manifest themselves, among others, in the form of:

- a. Suspension, dismissal, or equivalent measures.
- b. Degradation or denial of promotions.
- c. Change of employment, change of location of workplace, reduction in salary or change in working hours.
- d. Denial of training.
- e. Negative evaluation or references regarding the results of your work.
- f. Imposition of any disciplinary measures, reprisals or other sanctions, including financial penalties.
- g. Coercion, intimidation, harassment or ostracism.
- h. Discrimination, or unfavorable or unfair treatment.
- i. Failure to convert a temporary employment contract to open-ended employment if the employee had legitimate expectations that he or she would be offered open-ended employment.
- j. Non-renewal or early termination of a temporary work contract.
- k. Damage, including to its reputation, especially on social media, or economic loss, including loss of business and revenue.

- l. Inclusion in a list, based on an industry-wide agreement, which may lead to the complainant not being able to find employment in the sector or industry concerned in the future.
- m. Early termination or cancellation of agreements for goods or services.
- n. Cancellation of a license or permit.
- o. Medical or psychiatric referrals.

Recognizing the objectives of Article 22 of the Law, Vision Box will ensure the following support measures:

- (i) Comprehensive and independent information and advice on the procedures and remedies available to them in terms of regulatory compliance, protection from retaliation and their rights as affected persons.
- (ii) Effective assistance, primarily from the Human Resources team, in the event of retaliation.

#### 7. PROTECTION MEASURES AGAINST REPRISALS

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Vision Box will take the necessary measures to ensure that whistleblowers are protected against reprisals, namely:

- (i) Whistleblowers of information on breaches shall not be deemed to have breached any restrictions on the disclosure of secrets and information and shall incur no liability in relation to the communication made, provided that they have reasonable grounds to believe that the sharing of such information was necessary to reveal a regulatory breach.
- (ii) Whistleblowers will incur no liability in respect of access to the information they report, provided that such access does not in itself constitute a criminal offence. If the access constitutes a crime, Vision Box will notify the competent authorities.

In the same sense, it is clear that any other liability of whistleblowers, derived from acts or omissions that are not related to the whistleblowing or that are not necessary to report the infraction, will be governed by the applicable legislation.

- (iii) Vision Box guarantees the right of whistleblowers to access corrective measures against reprisals, including provisional measures pending resolution of the judicial or administrative process that may eventually be initiated.

#### 8. PROTECTION MEASURES FOR THE PERSONS CONCERNED IN THE COMMUNICATION

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Vision Box will ensure that the persons concerned by the communication (i.e. the *alleged offenders*) will be heard in the framework of the internal investigation, on which their innocence will be based and on which they will have the right to access their files.

Similarly, the identity of the person on whom the communication of the infringement is based will be protected and treated confidentially, in the same way as the identity of the whistleblower himself, always with the limits and exceptions that need to be determined to ensure the proper completion of the investigation, or the possible communication to the competent authorities.

## **9. SANCTIONS**

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Vision Box, in compliance with the corresponding labour legislation and regulations, shall establish effective, proportionate and dissuasive sanctions applicable to the Company's employees, which:

- a. Prevent or attempt to prevent communications of infractions;
- b. Take retaliatory measures against whistleblowers;
- c. Fail in their duty to maintain confidentiality about the identity of the whistleblower or the people involved in the whistleblowing.

Any employee or third party may waive their whistleblowing rights by any agreement, policy, form of employment or condition of employment, including any arbitration clauses.