
INTERNAL WHISTLEBLOWING PROCEDURE



QUINTA NOVA
DE NOSSA SENHORA DO CARMO

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

TABOADELLA
1255



1. Quinta Nova de Nossa Senhora do Carmo, S.A. ("Quinta Nova") and TABOADELLA, S.A. ("Taboadella") hereby establish this internal whistleblowing procedure, aimed at preventing and detecting improper and/or illicit behaviour in the course 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.

2. Employees (including trainees and temporary workers); counterparties of Quinta Nova and Taboadella, such as clients, service providers and suppliers; shareholders and members of management and supervisory bodies are considered reporting persons.

3. 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 and any acts or the omission thereof that, in a professional context and motivated by the report, directly or indirectly cause or may cause harm to the person submitting the report.

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.

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

By way of example, any conduct involving:

- (i) discrimination or unequal treatment based on ethnicity, gender or sexual orientation, religion, creed, culture, nationality, disability, political or ideological orientation, education or marital status;
- (ii) harassment, in whatever form, which has the purpose or effect of creating an intimidating, hostile, degrading or humiliating environment;
- (iii) failure to comply with rules on 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 (corruption and other offences);
- (vi) improper receipt of any benefit;
- (vii) failure to comply with the duty of diligence in relation to procedures for the prevention and detection of illegal practices in financial and accounting matters, including money laundering or terrorist financing;
- (viii) any form of participation in violent crime, especially violent and highly organised crime, human trafficking, child pornography and procurement of minors; arms trafficking; influence peddling; drug trafficking;

(ix) illegitimate access to an information system, computer sabotage and any practice that causes damage to computer programmes or data.

5. The reporting procedure may be used, in particular, by (i) Quinta Nova and/or Taboadella employees, (ii) persons or entities who are counterparties of the companies (and subcontractors), namely clients, 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.

6. With the exception of the communications referred to in point 7, Employee reports may be addressed, in the first instance, to the senior manager of the area/work unit of the reporting person's respective company, either verbally, in a previously requested face-to-face meeting, or in writing, in the latter case anonymously or identifying the reporting person, depending on their choice.

Alternatively, if the reporting person has reasonable grounds to believe that the report will not be or has not been properly reviewed and resolved objectively and impartially by his or her superior, or if the latter is the object of the report, or if there is a risk of retaliation, the report may be made to the Ethics Committee referred to in point 9, anonymously or identifying the reporting person, depending on the chosen option, via the internal whistleblowing channel available at <https://quintanova.integrityline.com>.

7. Notwithstanding the provisions of the following paragraph, the following are always directly addressed to the Ethics Committee and to the Compliance Officer: (i) reports concerning misconduct by members of the management or supervisory bodies, and (ii) reports submitted by those who are not employees of Quinta Nova or Taboadella.

8. Reports made by non-employees may be submitted verbally or in writing, either anonymously or identifying the reporting person, depending on the chosen option, through the internal whistleblowing channel available at <https://quintanova.integrityline.com>.

9. At Quinta Nova and Taboadella, the Ethics Committee is responsible for:

- (i) receiving the reports addressed to it and reviewing and acting on them, in cases within its remit;
- (ii) reporting any confirmed irregularities 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 reviewing this internal whistleblowing procedure in order to ensure its compliance with applicable legislation at all times, and amending it in line with the associated objectives. Due notice will be provided in such cases.

The Ethics Committee's composition and powers are defined in its own regulations, available at <https://www.quintanova.com/en/regulations-and-policies/> and <https://www.taboadella.com/en/regulations-and-policies/>.

10. Anyone wishing to submit a report in writing, where the electronic means are clearly not accessible or manageable by the person making the report, may send it by post, marking it as "Confidential" and addressing it to the Ethics Committee and to the Compliance Officer - in which case the legally established deadlines to be observed in this procedure shall only begin from the date on which such letter is proven to have been received:

If addressed to Quinta Nova:

Comité de Ética e *Complicance Officer* da QUINTA NOVA NOSSA SENHORA DO CARMO, S.A. CONFIDENCIAL
Rua Comendador Américo Ferreira Amorim, n.º 380, 4535-186 MOZELOS

If addressed to Taboadella:

Comité de Ética e *Complicance Officer* da TABOADELLA, S.A. CONFIDENCIAL
Rua Comendador Américo Ferreira Amorim, n.º 380, 4535-186 MOZELOS

11. The internal whistleblowing procedure begins with the submission of the report, which should include, in particular:

- (i) an indication of the nature of the reporting person's professional relationship with Quinta Nova or Taboadella;
- (ii) an indication of the subject matter of the report;
- (iii) a brief and clear description of the facts involved in the report;
- (iv) the time(s) when the facts occurred;
- (v) the identity(ies) and functions / positions of the people involved;
- (vi) an indication of how the reporting person learnt of the facts;
- (vii) the identity(ies) and functions / positions of the persons who may also have knowledge of the facts;
- (viii) the identification of all evidence of which the reporting person is aware and the attachment of any relevant documentation.

12. Within 7 (seven) days of receiving it and through the persons responsible for the procedure, Quinta Nova or Taboadella, as the case may be, will notify the person who submitted the report of its receipt and inform him/her, in a clear and accessible way, of the requirements, competent authorities, and method and admissibility of external communications, 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 the report, Quinta Nova or Taboadella, as the case may be, through the persons 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.

13. If the report is considered to be well-founded, the decision of the line manager or the Ethics Committee, as the case may be, is implemented 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.

14. 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.

15. This internal whistleblowing 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 it (the line manager of the person submitting the report or the Ethics Committee and the Compliance Officer), shall comply with the corresponding obligations, analyse the reports in an exhaustive, objective and impartial manner, and manage the procedure in a way that ensures dignity and respect for those involved.

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

The use of external reporting channels is limited to the following situations:

- (i) When whistleblowers have reasonable grounds to believe that the offence cannot be effectively known or resolved internally or there is a risk of retaliation;
- (ii) When the whistleblowers are not informed of the measures envisaged or adopted within a maximum of three months of the report being submitted;

(iii) When the offence to be reported constitutes a criminal offence or an administrative offence punishable by a fine of more than €50,000.00.

Public disclosure of the offence is reserved for the following situations:

- (i) When whistleblowers have reasonable grounds to believe that the offence may constitute an imminent or manifest danger to the public interest, cannot be effectively known or dealt with by the competent authorities taking into account the specific circumstances of the case, or there is a risk of retaliation, including in the case of external reporting;
- (ii) When an internal report and an external report, or an external report directly, have been submitted without appropriate measures having been taken.

October 7, 2024.

QUINTA NOVA DE NOSSA SENHORA DO CARMO S.A.

TABOADELLA, S.A.

APPENDIX I

Privacy Policy applicable to the Internal Whistleblowing Procedure of Quinta Nova and Taboadella

October 7, 2024

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 Internal Whistleblowing Procedure ("**Procedure**") provided by QUINTA NOVA NOSSA SENHORA DO CARMO, S.A. ("Quinta Nova") and TABOADELLA, S.A. ("Taboadella"), both with registered offices at Rua Comendador Américo Ferreira Amorim, n^o 380, 4535-186 Mozelos, Portugal.

Quinta Nova and Taboadella treat your Personal Data in accordance with the highest standards of quality and with the utmost seriousness. Accordingly, this Privacy Policy has been drawn up in accordance with 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 | Any 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, and liaising with 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

The Controller of the Personal Data collected as part of the Procedure is Quinta Nova or Taboadella, as the case may be.

For questions relating to privacy and the protection of Personal Data, you can contact the companies via the following e-mail addresses, as the case may be: quintanova@amorimfamilyestates.com or taboadella@amorimfamilyestates.com.

The technical implementation of the Internal Whistleblowing Channel is handled on behalf of Quinta Nova and Taboadella by EQS Group AG ("EQS"), acting as Processor.

4. PURPOSES AND LEGITIMACY FOR PROCESSING THE PERSONAL DATA COLLECTED

Quinta Nova and Taboadella only process your Personal Data when they are 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 Quinta Nova and Taboadella 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 companies are 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 companies 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 Quinta Nova and Taboadella;
- Representatives of Quinta Nova or Taboadella counter-parties and subcontractors (e.g. clients, service providers and suppliers);
- Candidates with whom Quinta Nova or Taboadella have taken pre-contractual steps;
- Owners of shareholdings in Quinta Nova or Taboadella;
- Members of the administrative, management, supervisory or oversight bodies of Quinta Nova or Taboadella.

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 information
VERBAL TO IMMEDIATE SUPERIOR	Identification Data (e.g., Name and Surname)
WRITTEN	Identification Data (e.g., Name and Surname) Contact Details (e.g. telephone number, e-mail address)
INTERNAL WHISTLEBLOWING CHANNEL	Identification Data (e.g. Name and Surname, Country of Residence) Contact Details (e.g. telephone number, e-mail address)
POST	Identification Data (e.g. Name and Surname) Contact Details (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 mentioned, 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. More specifically, Quinta Nova or Taboadella collect and process this Personal Data:

- In compliance with any legal obligations to which they are subject (e.g. reports of relevant facts in criminal, competition and labour matters);
- In their legitimate interests or those of third parties (e.g. preventing and detecting offences, verifying the legality of internal processes and safeguarding the integrity of the companies).

In addition, we point out that Quinta Nova or Taboadella may also process Personal Data for statistical purposes, anonymising it beforehand. 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.

5. IMPLEMENTATION OF TECHNICAL, ORGANISATIONAL AND SECURITY MEASURES

In order to guarantee the security of the Data Subject's Personal Data and maximum confidentiality, Quinta Nova and Taboadella treat all information in an absolutely confidential manner, in accordance with their internal security and confidentiality policies and procedures, which are updated periodically as required, as well as in accordance with 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 said Processing concerning the rights and freedoms of the Data Subject, Quinta Nova and Taboadella undertake 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.

6. TRANSFER OF DATA TO THIRD COUNTRIES

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

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

7. SHARING DATA WITH THIRD PARTIES

The Personal Data of the Data Subject collected in the context of internal whistleblowing 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 Quinta Nova or Taboadella, 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 one of the companies is subject.

In particular, Quinta Nova or Taboadella may communicate or allow access to this Personal Data by Third Parties who ensure the Procedure is properly implemented and assist in the review of complaints, such as external consultants or partners. In this context, they guarantee that each of these Third Parties ensures the confidentiality of the Personal Data, entering into data processing agreements with the aforementioned entities.

8. PERSONAL DATA RETENTION PERIOD

Personal Data collected in the context of the internal whistleblowing 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.

9. DATA SUBJECT RIGHTS

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).

To exercise any of these rights, the Data Subjects may contact us at the following email addresses, as the case may be: quintanova@amorimfamilyestates.com or taboadella@amorimfamilyestates.com. 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).

10. CHANGES TO THE PRIVACY POLICY

Quinta Nova and Taboadella reserve 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.

11. 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.