

REGULATIONS FOR THE COMMUNICATION OF INFRACTIONS (WHISTLEBLOWING CHANNEL)

I - OBJECT

1. PLURICOSMÉTICA – COSMETIC PRODUCTS TRADE, S.A. adopts these Regulations to establish a set of internal rules and procedures for receiving, recording, and processing reports of infractions received under the terms of Law no. 93/2021, of December 20, which establishes the general regime for the protection of whistleblowers of infractions.
2. Through the Whistleblowing Channel, any Employee of PLURICOSMÉTICA – COSMETIC PRODUCTS TRADE, S.A. can also report any harassment incident that has occurred within the organization and of which they are aware.

II - SCOPE OF APPLICATION

1. An infraction is considered to be:
 - a) Any act or omission contrary to the rules contained in the European Union acts referred to in the annex of Directive (EU) 2019/1937 of the European Parliament and the Council, to national rules that implement, transpose, or enforce these acts, or any other rules contained in implementing or transposing legislative acts, including those that provide for crimes or administrative offenses, relating to the areas of:
 - i) Public procurement;
 - ii) Financial services, products and markets, and prevention of money laundering and terrorist financing;
 - iii) Product safety and compliance;
 - iv) Transport safety;
 - v) Environmental protection;
 - vi) Radiation protection and nuclear safety;
 - vii) Food safety for human and animal consumption, animal health and welfare;
 - viii) Public health;
 - ix) Consumer protection;
 - x) Privacy and personal data protection, and network and information systems security.
 - b) Any act or omission contrary and harmful to the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU), as specified in applicable EU measures;
 - c) Any act or omission contrary to the internal market rules as referred to in paragraph 2 of Article 26 of the TFEU, including competition rules, state aid, and corporate tax rules;
 - d) Violent crime, especially violent and highly organized crime, as well as crimes outlined in paragraph 1 of Article 1 of Law No. 5/2002, of January 11, which establishes measures to combat organized and economic-financial crime; and
 - e) Any act or omission that goes against the purpose of the rules or standards covered by points a) to c).

§ In the fields of national defense and security, only acts or omissions contrary to the procurement rules contained in the European Union acts referred to in section i.A of the annex of Directive (EU) 2019/1937 of the European Parliament and the Council, or

those that go against the objectives of these rules, are considered infractions for the purposes of this law.

2. Definitions:
 - a) Harassment: any unwanted behavior, particularly that based on a factor of discrimination, occurring during access to employment or within employment, work, or professional training, with the aim or effect of disturbing or constraining the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating, or destabilizing environment; and
 - b) Sexual harassment: any unwanted behavior of a sexual nature, whether verbal, non-verbal, or physical, with the aim or effect of disturbing or constraining the person, affecting their dignity, or creating an intimidating, hostile, degrading, humiliating, or destabilizing environment.
3. These Regulations do not preclude nor replace the obligation to report in cases and under terms specified by criminal and procedural law.
4. The whistleblowing channel is not suited to receiving complaints or claims unrelated to the above-mentioned topics, and such issues cannot and will not be handled through this means.

III - SUBJECTIVE SCOPE OF APPLICATION

1. For the purposes of these Regulations, a Whistleblower is considered to be any natural person who reports an Infraction based on information obtained within the scope of their professional activity, regardless of the nature or sector of that activity (even if such information was obtained within the scope of a professional relationship that has since ended, or during the recruitment process or any other pre-contractual negotiation stage of a professional relationship, whether established or not).
2. Whistleblowers may include, notably:
 - (i) employees;
 - (ii) service providers, contractors, subcontractors, and suppliers, as well as any persons acting under their direction or supervision;
 - (iii) shareholders, members of the management and supervisory bodies of PLURICOSMÉTICA – COSMETIC PRODUCTS TRADE, S.A.; and
 - (iv) volunteers and interns (paid or unpaid).

IV - PRIORITY OF INTERNAL REPORTING AND PROHIBITION OF PUBLIC DISCLOSURE

1. Given the existence of an Internal Reporting Channel, the Whistleblower may not resort to external reporting channels or public disclosure of an Infraction beforehand, except in the cases referred to in paragraphs 2 and 3 of Article 7 of Law 93/2021, of December 20.
2. The Whistleblower who, outside the legally provided cases, publicly discloses an Infraction or informs the media or a journalist about it, does not benefit from the protection afforded by law.

V - CONFIDENTIALITY

1. Any report of Infractions covered by these Regulations will be treated as confidential.
2. Whistleblowers information related to any Infraction report, including the identity of the Whistleblower, when known, and information that may allow identification, is restricted to the person(s)/bodies within the Company or external persons responsible for receiving and processing the reports made under these Regulations.
3. The obligation of confidentiality extends to all persons who have received information about the reports, even if they are not responsible for receiving or processing them.
4. The Whistleblower's identity may only be disclosed in compliance with a legal obligation or court decision and will be preceded by written notification to the Whistleblower, indicating the reasons for disclosure, unless providing this information would compromise related investigations or legal proceedings.

VI - PERSONAL DATA PROCESSING AND RETENTION OF REPORTS

1. The Personal Data collected in this context will be processed by PLURICOSMÉTICA – COSMETIC PRODUCTS TRADE, S.A., as the entity responsible for the processing under the General Data Protection Regulation.
2. Data that is manifestly irrelevant to the processing of the report will be immediately deleted.
3. Reports submitted under these Regulations are recorded and retained for a minimum period of 5 (five) years, and, independently of this period, while any related judicial or administrative proceedings.

VII - RECEIPT, RECORDING, AND PROCESSING OF INFRACTION REPORTS

1. Any reports under these Regulations shall be submitted through an Internal Reporting Channel, in writing, via the email address canaldenuncias@pluricosmetica.com.
2. Received reports are recorded by the relevant department/area.
3. If the report does not concern topics covered by the Reporting Channel, it will not and cannot be processed through this channel.
4. If contact information is provided, the Whistleblower will be notified within seven days of receipt of the report and informed of the requirements, relevant authorities, form, and admissibility of external reporting, in accordance with paragraph 2 of Article 7 and Articles 12 and 14 of Law No. 93/2021, of December 20.
5. Once recorded, reports undergo a preliminary analysis to determine the credibility of the report, the irregular or unlawful nature of the reported behavior, the feasibility of investigation, and to identify the people involved or those aware of relevant facts, who may need to be questioned.

6. The preliminary analysis report will decide whether to proceed with or archive the investigation.
7. If the report is deemed unfounded, abusive, contains clearly erroneous or misleading information, or was made solely with the intent to harm others, it will be archived, a summary of the reasons communicated to the author of the report (unless they remain anonymous), and, if appropriate, immediate destruction of personal data, statistical processing, and information about the archiving will be ensured.
8. If the report is deemed consistent, plausible, and credible and the reported facts potentially constitute an infraction under these Regulations, an investigation will be initiated, conducted, and supervised by the competent entity according to the subject reported.
9. Once the investigation is completed, a report will be prepared with the analysis of the report, a description of the internal actions taken, the facts established during the investigation, and a duly substantiated decision. This report will also indicate any measures adopted (or to be adopted) to mitigate the identified risk and prevent recurrence of the reported Infractions.
10. If deemed necessary and appropriate, particularly depending on the type and nature of the infraction, the infraction will be reported to the competent authorities, specifically those listed in paragraph 1 of Article 12 of Law No. 93/2021, of December 20.
11. The Whistleblower will be informed, within three months from the date of receipt of the report, of the measures planned or adopted in response to the report and the respective justification.
12. The body, committee, or person responsible for handling the reports may, if deemed necessary, be assisted by other internal or external persons, such as external auditors or other experts, to assist in the investigation, especially when the matters justify it. These persons are also subject to the confidentiality obligation provided for in these Regulations.
13. Whenever necessary for the fulfillment of the provisions of these Regulations, any person whose testimony is relevant to the investigation of the report may be questioned.