

**Regulation of the Internal Whistleblowing Channel**

**KUEHNE + NAGEL IT SERVICES, S.A.**

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## **1. Introduction**

This Regulation sets the procedures and rules to be adopted regarding the communication, receipt, follow-up and filing of reports of infringements committed within or through KUEHNE + NAGEL IT SERVICES, S.A.

The procedures align the practices of KUEHNE + NAGEL IT SERVICES, S.A. with the General Regime for the Protection of Whistleblowers, provided for by Portuguese Law no. 93/2021 of 20 December, ensuring effective protection of whistleblowers.

The internal whistleblowing channel allows the safe submission and follow-up of reports, ensuring their completeness, integrity and conservation, the confidentiality of the whistleblower's identity or the anonymity of the whistleblower, and the confidentiality of the identity of third parties mentioned in the report.

KUEHNE + NAGEL IT SERVICES, S.A. is a responsible organization governed by high ethical standards, understanding that the report of possible infractions committed in or through the company it is essential to its success and reputation.

## **2. Whistleblowers**

**"Whistleblowers"** having the legitimacy to use the internal whistleblowing channel of KUEHNE + NAGEL IT SERVICES, S.A. all are all individuals as listed below:

1. Workers;
2. Service providers, contractors, subcontractors, suppliers and any person acting under their supervision or direction;
3. shareholders and persons belonging to administrative or management bodies or to fiscal or supervisory bodies of legal persons, including non-executive members; and
4. Volunteers and interns.

### 3. Infractions

"Infractions" that are considered likely to be reported through the whistleblowing channel, are all acts or omissions, contrary to the law, relating to the areas of:

1. Public procurement;
2. financial services, products and markets and prevention of money laundering and terrorist financing;
3. Product safety and compliance;
4. Transport safety;
5. Protection of the environment;
6. Radiation protection and nuclear safety;
7. food and feed safety;
8. Animal health and animal welfare;
9. Public health;
10. Consumer protection;
11. Protection of privacy and personal data and security of network and information systems;
12. Fraud and any other illegal activities detrimental to financial interests;
13. internal market rules, including competition and State aid rules, as well as corporate tax rules;
14. Cases of violent crime, especially violent and highly organized; and
15. Cases of organized and economic-financial crime (crimes of corruption, improper receipt of advantage, economic participation in business, embezzlement, influence peddling, money laundering).

Complaints submitted through the whistleblowing channel that exceed this scope are not covered by the protection provided in the General Regime for the Protection of Whistleblowers, provided for by Portuguese Law no. 93/2021 of 20 December, nor do they follow the procedures legally established for the purpose of receiving and following up on complaints.

The Whistleblower may also make use of the internal whistleblowing channel of KUEHNE + NAGEL IT SERVICES, S.A. to report acts of which they are aware, committed

within the company, concerning infringements that go beyond the scope of the matters covered by the protection, for example: harassment, discrimination, conflict of interest, persecution or violation of rules provided for in the Code of Conduct and that do not concern the matters listed above. In these cases, KUEHNE + NAGEL IT SERVICES, S.A. will also promote the appropriate follow-up of such complaints, prohibiting retaliation against the Whistleblower, provided that the latter has acted in good faith.

Reports submitted through the whistleblowing channel may include offences already committed, being committed or reasonably expected to be committed, as well as attempts to conceal such offences.

The denunciation of an infringement may be based on information obtained in a professional relationship that has since ceased, as well as during the recruitment process or during another stage of pre-contractual negotiation of a professional relationship that has been formed or not.

#### **4. Whistleblowing Channel**

The report of an infringement must be made through the presentation of a written communication sent by the tool available online, through the link: <https://secure.ethicspoint.eu/domain/media/en/gui/107315/index.html>.

All reports must be submitted through the whistleblowing channel which will be operated externally for their receipt. However, the follow-up of complaints will be operated internally by the person in charge of the whistleblowing channel, designated for this purpose by KUEHNE + NAGEL IT SERVICES, S.A.

In the event that facts involving the participation of the person **in charge of the whistleblowing channel** as a suspect of the commission of the offense are reported, the complaint will be made known to the Board of Directors and the appointed person or external provider that will duly follow up the complaint internally will be designated, developing the entire internal investigation procedure without the participation of the

suspect, without prejudice to the right to an adversarial hearing may exercise at the appropriate time for that purpose.

## **5. Procedure**

Following the filing of the complaint, KUEHNE + NAGEL IT SERVICES, S.A. has 7 days to notify the Whistleblower of its receipt, provided that the complainant has provided at least one contact (e-mail address or address) in the report.

KUEHNE + NAGEL IT SERVICES, S.A. will be responsible for the follow-up of the complaint, carrying out all the internal acts that prove appropriate to the verification of the alleged in the complaint and, where appropriate, to the cessation of the reported infringement, through the opening of an internal investigation or the communication to the competent authority (Public Prosecutor's Office, criminal police body, local authorities, among others) to investigate the facts denounced.

KUEHNE + NAGEL IT SERVICES, S.A. communicates to the Whistleblower, in a reasoned manner, and within 3 months of receipt of the report, the measures planned and adopted for its follow-up.

The Whistleblower may at any time request KUEHNE + NAGEL IT SERVICES, S.A. to be informed of the outcome of the examination of the complaint within 15 days of the conclusion of the proceedings.

It should be noted that the company is only obliged to comply with the notifications to the Whistleblower, within the established deadlines, if contacts are made known for this purpose. In case of anonymous denunciation without the provision of any contact for the purpose of notification, the aforementioned communications will not be made.

Throughout the procedure, the completeness, integrity and preservation of the report will always be guaranteed, the confidentiality of the identity or anonymity of the

whistleblowers and the confidentiality of the identity of third parties mentioned in the report and prevented access to information or investigation by unauthorized persons.

## **6. Confidentiality**

Throughout the procedure, confidentiality and restricted access to data relating to the identity of the whistleblower will always be ensured, as well as information that, directly or indirectly, allows the deduction of his identity.

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

Disclosure of information by KUEHNE + NAGEL IT SERVICES, S.A. shall be preceded by a written communication to the reporting person who has identified a means of contact, indicating the weighty reasons for the disclosure of the confidential data concerned, unless the provision of such information would jeopardize related investigations or legal proceedings.

## **7. Protection of personal data**

All communications will be treated independently and confidentially, ensuring the protection of the whistleblower's personal data.

All data collected will be processed exclusively within the scope of the processing of the complaint.

The processing of personal data collected within the scope of the internal whistleblowing channel is carried out under the provisions of the European General Regulation on Data Protection, which stipulates the rules relating to the processing of personal data for the purposes of prevention, detection, investigation or prosecution of criminal offences or the execution of criminal sanctions.

## **8. Archive**

KUEHNE + NAGEL IT SERVICES, S.A. registers all complaints, assigning each one a sequential order number, indicating the respective date of receipt, analysis and issuance of the respective report and classifying it according to the status of the case in which it is (pending or closed).

The company will keep an updated record of the complaints received and the respective file, for a period of 5 years and, regardless of that period, during the pendency of judicial or administrative proceedings related to the complaint.

## **9. Whistleblower Protection**

The decision to report must be made conscientiously, thoughtfully, and honestly, and assumes good faith on the part of the Whistleblower.

The protection of the Whistleblower who reports in good faith and has serious grounds to believe that the information reported is, at the time of filing the report, true, is ensured.

The protection of the following is also ensured:

1. a natural person who assists the reporting person in the complaint procedure and whose assistance must be confidential, including trade union representatives or workers' representatives;
2. Third party who is linked to the whistleblower, namely a co-worker or family member, and may be the target of retaliation in a professional context; and
3. Legal persons or similar entities that are owned or controlled by the reporting person, for which the reporting person works or with which he or she is in any way connected in a professional context.

It should be noted that anyone who intentionally makes a false report or simulates evidence or evidence to initiate an internal investigation, especially with the intention

of harming someone, acts in bad faith is therefore not protected by this procedure and may be held liable disciplinarily, criminally and civilly for his conduct.

The company ensures the protection of whistleblowers, enshrining measures that, if violated, may, in addition to the liability provided for by law, lead to their civil liability and obligation to compensate for the damages caused.

All forms of retaliation are prohibited, whether overt or subtle, such as sanctions, acts of persecution or discrimination, direct or indirect. Thus, in order to assist in the understanding and identification of situations that may represent retaliation, some examples of acts are presented that, if occurring within two years from the filing of the complaint, may constitute the practice of retaliatory acts:

1. Changes in working conditions, such as functions, schedule, workplace or remuneration, non-promotion of the worker or non-compliance with work duties;
2. Suspension of employment contract;
3. Negative performance evaluation or negative reference for employment purposes;
4. non-conversion of a fixed-term employment contract into an open-ended contract, where the employee had legitimate expectations of such conversion;
5. non-renewal of a fixed-term employment contract;
6. Dismissal;
7. inclusion in a list, on the basis of a sector-wide agreement, which may lead to the reporting person not being able to find employment in the sector or industry concerned in the future; and
8. Termination of supply or service contract.
9. The disciplinary sanction imposed on the whistleblower or by a co-worker of the whistleblower who assists him in the reporting procedure up to two years after the report or its public disclosure is presumed to be abusive.