

# **WHITLESBLOWING POLICY**

## **I. GENERAL.**

### **Introduction.**

At S.G.P. - Sushi Gourmet Portugal, Unipessoal Lda. (hereinafter, **Sushi Gourmet**), we strive to be transparent and to have a high level of business ethics. Our whistleblowing channel offers a possibility to alert the company to suspected misconduct, being an important tool to reduce risks and maintain confidence in our operations, allowing us to detect and act on possible misconduct at an early stage. The existence and implementation of this channel has, above all, the function of protecting those who report or publicly disclose infringements of Union law, ensuring, from the outset, all the conditions of secrecy, confidentiality and security to the *whistleblower*.

Thus, we encourage potential whistleblowers who are aware of potential violations or concrete violations to manifest themselves through the available channel, as established in this Policy.

### **Definitions.**

In this Policy, unless the context or legislation clearly implies otherwise, these terms and expressions shall have the following meaning:

a. "**breaches**" means acts or omissions of an unlawful nature or contrary to the aim and/or purpose of European Union rules, in the matters indicated in the heading "[III. WHICH IRREGULARITIES ARE COVERED?](#)"

b. "**internal reporting**" means the verbal or written communication of information about violations within a legal entity in the private or public sector;

c. "**external report**" means the verbal or written communication of information about violations to the competent authorities;

d. "**public disclosure**" means the making available in the public sphere of information about violations;

e. "**reporting person**" means a natural person who reports or publicly discloses information about breaches obtained in the course of his or her professional activities;

f. "**data subject**" means a natural or legal person referred to in the report or public disclosure as the perpetrator of the breach or who is associated with the breach;

g. "**retaliation**" means any act or omission, direct or indirect, that occurs in a professional context, motivated by an internal or external report, or by public disclosure, and that causes or may cause unjustified harm to the reporting person;

h. "**competent authority**" means any national authority designated to receive reports and provide reporting persons with feedback.

i. "**Document**" means the statement embodied in writing, or recorded on a disk, recorded tape or any other technical means, intelligible to the generality of persons or to a certain circle of persons, which, allowing the issuer to be recognized, is suitable to prove a legally relevant fact, whether such destination is given to it at the time of its issuance, or subsequently; as well as the sign materially made, given or placed on a thing or animal to prove a legally relevant fact and which allows the generality of people or a certain circle of people to be recognized as having their destiny and the evidence that results from it.

## II. WHO CAN BE THE WHISTLEBLOWER?

A whistleblower is a natural person who reports an infringement on the basis of information obtained in the course of his or her professional activity, which he or she considers to be true in good faith at the time of reporting. Whistleblowers can be:

Workers;	Paid or unpaid interns;
Shareholders and persons belonging to the administrative, management or supervisory bodies of companies, including non-executive members;	Service providers, contractors, subcontractors and suppliers, as well as persons acting under their supervision and direction;
Volunteers;	Candidates.

The status of whistleblower also applies:

→ when information is reported about breaches obtained in an occupational relationship, such as those described above, which has since ended (e.g. a former employee);

→ when the professional relationship has not started, in cases where the whistleblower has obtained information about the complaint at a pre-contractual negotiation stage.

## III. WHAT IRREGULARITIES ARE COVERED?

(a) An act or omission contrary to European Union rules relating to:

- |  |  |
|--|--|
| → Public procurement;  | → Transport safety;                        |
| → Financial services, products and markets and prevention of money laundering and terrorist financing; | → Environmental protection;                |
| → Product safety and compliance;   | → Radiation protection and nuclear safety; |

- Food and feed safety, animal health and animal welfare;
  - Public health;
  - Consumer protection;
  - Protection of privacy and personal data and security of network and information systems;
- b) An act or omission contrary to and detrimental to the financial interests of the European Union;
- (c) an act or omission contrary to the rules of the internal market, including competition and state aid rules, as well as corporate tax rules;
- d) Violent crime, especially violent and highly organised crime, as well as the crimes provided for in paragraph 1 of article 1 of Law no. 5/2002, of 11 January, which establishes measures to combat organised and economic and financial crime;
- (e) an act or omission that contradicts the purpose of the rules or norms covered by subparagraphs (a) to (c).

#### **Matters not covered.**

Personal complaints related to work, namely, **interpersonal conflicts between employees** and/or their superiors or the **decisions of the employer related to the employee** in question are not eligible for protection under this Policy or the *Whistleblowing legislation* and, therefore, should not be made through the reporting channels described herein.

For this type of complaints, we recommend that you contact:

	Telephone	Email
<b>Cristina Aguiar</b>		caguair@hanagroup.pt
<b>Maria José Santos</b>		msantos@hanagrou.pt

When it is found that the content of the complaint is not within the scope of application of this Policy, it will be archived, and the whistleblower will be notified that the case has been archived, forwarding the communication made to those who, within **Sushi Gourmet**, are responsible for dealing with the matters in question.

#### **IV. SHOULD I FILE AN INTERNAL OR EXTERNAL COMPLAINT?**

We are committed to following up on all internal reports brought to our attention with a view to effectively resolving violations internally where possible. For this reason, we encourage you,

before making an external complaint to the competent authorities, to submit your complaint to us through the internal channel for this purpose.

You may use **external reporting channels** when:

- has reasonable grounds to believe that the infringement cannot be effectively known or resolved internally, or that there is a risk of retaliation;
- has lodged an internal complaint without having been notified of the measures envisaged or adopted following the denunciation, within the time limits laid down for that purpose; or
- The offence constitutes a crime or misdemeanour punishable by a fine of more than €50,000.

External complaints may be submitted to the authorities which, in accordance with their powers and competences, should or may be aware of the subject matter of the complaint, including:

The Public Prosecutor's Office;	The general inspectorates and equivalent entities and other central services of the direct administration of the State endowed with administrative autonomy;
The criminal police bodies;	
The Bank of Portugal;	
independent administrative authorities;	
Public institutes;	Local authorities; and
	Public associations.

It may also resort to **public disclosure of the infraction**, in the following circumstances:

- where it considers that the infringement may constitute an imminent or manifest danger to the public interest, that it cannot be effectively known or resolved by the competent authorities, given the specific circumstances of the case, or that there is a risk of retaliation even in the event of external reporting; or
- has filed an internal complaint and an external complaint, or directly an external complaint, without appropriate action being taken within the statutory time limits.

## **V. WHAT PROTECTION DO I HAVE AS A WHISTLEBLOWER?**

The protection conferred by the Directive and the Law on the Protection of Whistleblowers benefits from the whistleblower who has **acted in good faith**, having **serious grounds to believe that the information is**, at the time of reporting, true.

Regarding **protection measures**:

- Guarantee of confidentiality of the whistleblower's identity;

→ **Prohibition of retaliatory acts against the whistleblower**, with threats and/or attempts also being considered acts of retaliation;

→ Right to legal protection in general terms;

→ Benefit from **measures for the protection of witnesses** in criminal proceedings, namely those contained in Law No. 93/99, of 14 July;

→ If the whistleblower suffers an act of retaliation, he may be compensated for the damage caused to him or her by the act and may request appropriate measures to prevent the damage from occurring or expanding;

→ Possibility of exemption from disciplinary, civil, administrative offence or criminal liability of the whistleblower in relation to the complaint or public disclosure of an infraction made in accordance with the procedures of this policy and Law no. 93/2021, of 20 December, both in relation to the facts reported, and in relation to the means of collecting evidence of them. This protection granted to the whistleblower is extended, mutatis mutandis, to:

→ Person who assists the whistleblower in the reporting procedure, and whose assistance must be confidential;

→ Third party who is connected to the whistleblower (such as a co-worker or family member), and may be the target of retaliation in a professional context; and

→ Legal persons or entities equivalent, owned or controlled by the whistleblower, for which the whistleblower works or is in any way connected in a professional context.

Article 21(6) of the Whistleblower Protection Act indicates which acts are presumed to be motivated by internal whistleblowing, consisting of acts of retaliation – until proven otherwise.

## **VI. WHAT PROTECTION DO I HAVE AS A WHISTLEBLOWER?**

The accused is also entitled to protection, under the terms of the applicable legislation, and is recognized:

→ all procedural rights and guarantees, in particular, the **presumption of innocence** and the **guarantees of defence in criminal proceedings**;

→ In the event that the **complaint is false or misleading**, and without prejudice to the possible criminal and administrative liability of the whistleblower, the accused may benefit from compensation for the damages resulting from it, being jointly and severally liable to the natural person who assists the whistleblower in the complaint procedure and whose assistance must be confidential, including union representatives or workers' representatives.

→ **confidentiality guarantees** applicable to your identity.

## VII. CONFIDENTIALITY.

The identity of the whistleblower, as well as the information that, directly or indirectly, allows the whistleblower's identity to be inferred, is confidential and has restricted access to the persons who are part of the **whistleblowing team**. This protection also applies to any other information that allows the identity of the whistleblower to be deduced directly or indirectly.

The same principle on the confidentiality of the identity of the whistleblower also applies to the identity of the accused.

## VIII. HOW CAN I FILE AN INTERNAL COMPLAINT?

### 1. When can I file a complaint?

When you have **reasonable grounds** to believe that the facts to be reported are true, taking into account the circumstances and information available to you at the time, and those fall within the scope of this Policy. Only if these assumptions are met will it be able to benefit from the protection granted to the whistleblower.

If the whistleblower makes a report in bad faith, in a frivolous or abusive manner, or if he or she deliberately communicates information that he or she knows to be wrong or misleading, he or she will not benefit from the legal protection afforded to whistleblowers.

If a **Sushi Gourmet** employee promotes a complaint that is determined to be slanderous, in bad faith and intentional, under the terms described above, he may be subject to disciplinary liability.

### 2. How can I file a report?

**Sushi Gourmet** has the following reporting channel:

**Online complaint through the form available at the following link:**  
**<https://sushigourmet.eu/pt-pt/>**

#### Procedure:

1. Access the form through the link *above* ;
2. Fill in the complaint form with the whistleblower's identification (**Name and Email**) or anonymously (just leave the identification fields blank);
3. Add documents as evidence if necessary and if possible;
4. Submit the complaint;
5. All communication will take place via email (if you have indicated it).

About the whistleblowing channel:

The online reporting channel is managed solely by **Sushi Gourmet**, and its management, monitoring and investigation of complaints is done only by **Sushi Gourmet**, specifically, by the following elements:

- Country Manager;
- HR & Back Office Assistant;
- Accounting Support Service Manager.

Where the report is anonymous, whistleblowing channel managers will not attempt to identify the whistleblower.

We warn that the reporting of irregularities **can only be carried out through this route**.

Any **Sushi Gourmet** employee who receives a complaint by means other than the identified channel, must refer the whistleblower to it, in order to centralize all occurrences in it, and to facilitate the flow of information, as well as the subsequent investigation.

3. Can I file an anonymous report?

**Yes.** The whistleblowing channel implemented allows you to make an anonymous report by filling out the whistleblowing form without your identification. You will also enjoy the protection afforded to you as a whistleblower if you are identified at a later date.

4. What should the complaint contain?

The complaint must contain **as much information** as possible available to the whistleblower and that he considers **necessary** for the subsequent investigation.

***The following information is considered relevant, as an example:***

- *Date, time and place of the events and/or violation;*
- *Identification of the people involved (name, function, company...);*
- *Nature of the complaint (description of the facts);*
- *How the complainant became aware of the facts;*
- *Indication of possible witnesses.*

Only information relevant to the processing of the complaint should be included in the complaint. Personal data that are manifestly not relevant for the treatment and analysis of the complaint will not be kept and will be **deleted** by the **team responsible for the management of complaints**.

5. How can the evidence be obtained?

All documents containing information on the reported infractions and which the reporting person has accessed or obtained legally, namely in the exercise of his or her duties, are admissible.

Obtaining information or documents relevant to the proof of the complaint presented, through conducts that may constitute the commission of a crime, does not remove the criminal liability of the complainant.

## **IX. PROCESSING OF COMPLAINTS.**

### **1) Denunciation**

- a. Receipt of the complaint through the implemented internal channel.

### **2) Preliminary analysis**

- a. Acknowledgement of receipt of the complaint from the whistleblower within 7 days from the receipt of the complaint;
- b. Preliminary analysis of the complaints;
- c. Screening and categorization of complaints by the nature of the irregularity;
- d. One of the following situations may occur:
  - i. Filing and forwarding of complaints not covered by this Policy, complaints made in bad faith and others that justify it;
  - ii. Opening of investigation.

### **3) Research**

- a. Investigation of the complaint;
- b. Practice of the internal acts necessary to verify the allegations contained in the complaint;
- c. Collection of evidence (e.g. interviews with witnesses named by the whistleblower).

### **4) Conclusion**

- a. The final outcome of the investigation will condition the steps to be followed, which may include:

- i. Filing;
- ii. Adoption of the corrective measures identified and necessary to cease the infringement or regularize the situation, or
- iii. reporting irregularities to the competent authorities;
- iv. Communication to the whistleblower, within a maximum period of three (3) months, on the measures planned or adopted to follow up on the complaint and the respective grounds.

#### 1. Who is responsible for receiving and investigating complaints?

Complaints are handled by the **team responsible for handling and managing complaints, composed of** the elements mentioned in point VIII 2.

The team receives all complaints, making a preliminary analysis in order to, if necessary, and in order to safeguard any conflicts of interest that may exist, forward their follow-up to the team member(s) who ensure greater impartiality.

The members of the **team responsible for handling and managing complaints** are subject to a special duty of **confidentiality**.

Access to reports made is restricted to the team responsible for handling and managing reports. Where necessary, people who add expertise may be given access and thus be included in the research process. These people can access relevant information, duly anonymised, excluding data relating to the identity of the whistleblower and other stakeholders, and are also bound by the duty of confidentiality. If the information that is intended to be transmitted to these people makes it possible to reach the identity of the whistleblower, it will not be communicated.

#### 2. Feedback to the whistleblower.

→ Within seven (7) days from the receipt of the complaint, **Sushi Gourmet** will acknowledge receipt of the same by email, informing you, in a clear and accessible manner, of the requirements, the competent authorities, the form and admissibility of the external complaint;

→ Within a maximum period of three (3) months from the date of receipt of the complaint, **Sushi Gourmet** will communicate to you what measures are planned or adopted to follow up on the complaint and the respective grounds.

→ The whistleblower may request, at any time, that the obliged entities communicate the result of the analysis carried out on the complaint within fifteen (15) days after its conclusion.

### 3. How is the investigation carried out?

All reports will be carefully reviewed to determine whether they fall within the scope of this Policy and whether an investigation is necessary to determine whether there is sufficient evidence to support the reported facts. If necessary, **Sushi Gourmet** will take the necessary actions to stop the reported infringement.

The management of each report will be carried out by the team responsible for handling and managing reports.

Whenever it is necessary **to hear witnesses**, indicated by the complainant or that **Sushi Gourmet** considers relevant to the investigation, a record of the witness's statements will be drawn up. After the meeting with the witness, the minutes will be made available to him for validation by sending an email for this purpose, and, after being validated by the witness's response email, the final document will be filed, along with the witness's validation email, in the respective complaint process.

The identity of the complainant will not be disclosed by **Sushi Gourmet** to any witnesses.

### 4. In what situations can the identity of the whistleblower be disclosed? And to whom?

The identity of the whistleblower is only disclosed by **Sushi Gourmet** if one of the following circumstances occurs:

- legal obligation; or
- judicial decision.

Notwithstanding, whenever this occurs, **Sushi Gourmet** will inform the whistleblower in advance, indicating the reasons for the disclosure of the confidential data in question, unless the provision of this information compromises the related investigations or legal proceedings.

## **X. RECORD KEEPING.**

**Sushi Gourmet** will keep the complaints for a **legal period of five (5) years**, defined by Law No. 93/2021, of December 20, without prejudice to the need for retention for a longer period due to the pendency of judicial or administrative proceedings regarding the complaint. After this period the records will be definitively deleted/anonymized.

## **XI. PERSONAL DATA.**

**Sushi Gourmet** is responsible for the processing of personal data.

All personal data processed under this Policy will be treated in accordance with the confidentiality guarantees provided for in the legislation applicable to *Whistleblowing* and the protection of personal data.

Only personal data considered necessary for the analysis and follow-up of complaints will be processed, so excessive data will be deleted.

The basis for processing your data is based on compliance with legal obligations.

The data collected will be kept for the same period of retention of complaints – five (5) years – after which they may be deleted or anonymised.

The personal data of the different parties involved in a whistleblowing process will be archived confidentially and securely, and their access will be limited to the team responsible for managing the complaints. Without prejudice, such data may be communicated to the competent authorities for the purpose of investigating the complaints. In addition to this communication, personal data may also be disclosed to other entities, when there is a legal obligation that so determines or by judicial decision.

**Sushi Gourmet** has implemented all the technical and organizational security measures considered appropriate for the conservation of your personal data.

You may exercise your rights provided for in the legislation (access, rectification, erasure, limitation, opposition, portability) by writing to the following email: [dpo@hanagroup.eu](mailto:dpo@hanagroup.eu), without prejudice to the right to lodge a complaint with the competent supervisory authority ([www.cnpd.pt](http://www.cnpd.pt)). However, we warn that the exercise of these rights may be limited on the basis of the protection of actors and the prevention, investigation, detection or prosecution of criminal offences.

For more questions regarding data processing in this context, you can contact **Sushi Gourmet** via email [dpo@hanagroup.eu](mailto:dpo@hanagroup.eu).

## **XII. CLARIFICATIONS TO THIS POLICY.**

For additional information on this policy or other clarifications, you may contact:

**Telephone**

**Email**

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		jmcavlo@hanagroup.es
		msantos@hanagroup.pt
		ttalagao@hanagroup.pt

Notwithstanding, if you require legal advice in relation to your obligations and/or rights, you should contact a lawyer for this purpose.