

ctt

Whistleblowing Policy



CTT Group

Whistleblowing Policy

CTT Group considers whistleblowing to be a fundamental instrument to prevent, detect, investigate, treat and correct any illicit or inappropriate behaviour, acting as a simultaneous procedural safeguard of its corporate principles and purpose, as well as its strategic objectives and commitments, in general, and ESG, including matters of ethics and conduct, in particular.

To this end, CTT has developed mechanisms for the prevention and control of infringements and has adopted procedures for receiving, retaining and handling reports of infringements, permanently providing appropriate channels for reporting infringements, preserving the respective security, integrity, confidentiality and protecting Whistleblowers, under the terms of the applicable legislation and regulations, in particular Law no. 93/2021, of 20 December, which establishes the General Regime for Protection of Whistleblowers, and its internal regulations.

In particular, CTT has an internal Whistleblowing Channel for receiving reports of offences, under the terms specified in the Regulation on the Procedures Regarding the Report of Infringements, and an Ethics Channel for the purpose of reporting behaviour contrary to the Code of Ethics.

I. Principles and Purpose

This Whistleblowing Policy of the CTT Group, available on the CTT website (www.ctt.pt), in fulfilment of the legal and regulatory requirements applicable in this matter, complies with the following principles and purpose:

- a) Confidentiality of reports and the identity of the whistleblower and protection of the security, integrity and privacy of the information reported;
- b) Independence and impartiality in the internal handling of complaints received;
- c) Accountability for acting towards the whistleblowers and dealing effectively with infringements;
- d) Co-operation with the stakeholders involved and the relevant authorities, by reason of the matter;

- e) Transparency regarding the operation of the whistleblowing procedure and the respective whistleblowing channels;
- f) Best practices, with a view to the continuous improvement of the activity and behaviour within the CTT Group.

II. Objectives and Commitments

In compliance with these principles, the whistleblowing procedure has the following objectives and commitments:

- a) Prevent the occurrence of infringements;
- b) Respond effectively to remedy or mitigate detected infringements and their adverse effects;
- c) Ensure compliance with legal and regulatory requirements, as well as the adoption of high ethical standards and socially and environmentally responsible conduct;
- d) Ensuring the security and integrity of complaint channels;
- e) Report and publicly disclose information on the number and subject matter of whistleblowing complaints, as well as their treatment and resolution;
- f) Pursuing the goal of continuous improvement with a view to a high level of performance, without infringements;
- g) To have internal regulations published and accessible, identifying the areas specifically responsible for receiving and handling complaints, in order to ensure compliance with the commitments made in this policy.

III. Scope: Value Chain and Stakeholders

This Policy is of general application to all CTT Group entities, without prejudice to cases in which, by legal or statutory requirement, certain companies must have their own policies approved by their respective management bodies.

CTT, in its capacity as shareholder, will promote the adoption of this policy or of principles and commitments equivalent to those contained herein, guaranteeing the overall consistency of the

policies adopted in the group, so that the companies that have their own policies define them in terms no less demanding than those defined directly by CTT.

The scope of this Policy includes complaints of infractions related to the administration, accounting organisation and internal supervision or to the duties imposed on CTT, namely regarding the prevention of money laundering and terrorist financing, insider trading, fraud or corruption in the performance of professional activities. Also covered are infringements or evidence of violations of the values or ethical standards defined in the CTT Group Code of Ethics, the Code of Good Conduct to Prevent and Fight Harassment at the Workplace, as well as any violations of the provisions of policies and regulations in force within the CTT Group.

IV. References and Safeguards

In implementing this Policy, the CTT Group observes and promotes compliance not only with the applicable general national and international legislation and regulations, but also, for example, with the following benchmarks and safeguards, to be complied with and enforced through its internally defined governance model and in conjunction with the group's other Policies:

- a) **Ten Principles of the UN Global Compact**, namely the one on respect for and protection of human rights;
- b) **United Nations Guiding Principles on Business and Human Rights**, namely the part on establishing effective complaint mechanisms;
- c) **Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises**, namely the part on combating corruption and protecting consumer rights;
- d) **Charter of Principles of the BSCD of Portugal**, specifically regarding legal compliance and ethical conduct.

V. Governance: Definition, Implementation, Control, and Disclosure of the Policy

The implementation of this Policy takes place within the framework of CTT Group's internal governance model, as outlined in the respective regulations, as follows:

Definition	Board of Directors
Implementation	Audit, Compliance and Risk Department, under the coordination of the Audit Committee or Ethics Committee, as applicable
Control	Audit Committee or Ethics Committee, as applicable
Disclosure	Area(s) responsible for internal and external communication and disclosure

VI. Validity and Review

The Whistleblowing Policy was approved on 20 March 2025 and is reviewed at least every 2 years.