



# HAITONG

**REGULATION No. COM11.R16**  
**Reporting of Wrongdoings (Whistleblowing) Regulation**  
**of Haitong Bank, S.A.**

Approved by the Board of Directors  
on 17/12/2024

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## 1. OBJECTIVE

### a. Background and substantiation

Article 115-X to Decree-Law No. 298/92 (also known as the Legal Framework of Credit Institutions and Financial Companies – LFCIFC) is the main piece of legislation that regulates credit institutions obligations in respect of the receipt and processing of reports of wrongdoings by employees or third parties. This article determines that any Employee (notably employees who work in the Internal Audit, Risk Management and Compliance Departments) who becomes aware of any major wrongdoings related to the management, accounts and internal supervision of the Bank must report them to the Supervisory Body.

Notice No. 3/2020 of 15 July of the Bank of Portugal (“Notice No. 3/2020”) determines that the Board of Directors must ensure that the Bank has and applies a Whistleblowing Regulation with the minimum content set out in its article 35. Additionally, the Annual Report on Wrongdoings to the Bank of Portugal must contain the details set out in Instruction No. 18/2020 of 15 July 2020 of the Bank of Portugal.

Law No. 28/2017 further added article 305-F to the Securities Code (hereinafter, the “SC”). This article regulates the internal reporting of events, evidence and information, financial intermediaries being required to adopt specific, autonomous and independent means and procedures with a view to reporting events, evidence or information concerning, inter alia, financial instruments and market abuse<sup>1</sup>.

It should be further noted that, given the structure adopted for the company's management and supervision<sup>2</sup>, a mechanism making it possible to send information on compliance to the Supervisory Body must be provided for, by way of supplement to the provisions of article 420(j) of the Commercial Companies Code (hereinafter, the “CCC”).

Furthermore, the current wording of Law No. 83/2017 of 18 August<sup>3</sup> (supplemented by Notice No. 1/2022) states that obliged entities have a duty to create specific, independent and anonymous channels which internally ensure the appropriate receipt, processing and filing of reports made under the law regulating the prevention of money laundering and terrorist financing, whose purposes are all in line with this Regulation.

Law No. 93/2021 of 20 December established the general whistleblower protection framework, effectively transposing Directive (EU) 2019/1937 into Portuguese law. Despite not affecting the pre-existing applicable whistleblowing framework, it is applicable in all aspects not regulated by the former and whenever it is more favorable to the whistleblower.

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<sup>1</sup> As provided for in article 388(3) of the SC.

<sup>2</sup> Within the meaning of article 272(g) of the Commercial Companies Code.

<sup>3</sup> As laid down in article 20 of Law No. 83/2017 of 18 August.

Finally, this Regulation also aims to reflect best practices and recommendations in this field, in particular: i) Recommendation I 2.4 of the 2018 Corporate Governance Code issued by the Portuguese Institute of Corporate Governance (the IPCG) and revised in 2020; and, ii) the best recommendations in respect of governance and transparency, in particular paragraphs 14 and 15 of Recommendation CM/Rec(2014)7 of 30 April of the Council of Europe<sup>4</sup>, which encourage companies to implement internal reporting procedures for events that impact the public interest or that equate to any offence or fraud.

It should be further noted that the whistleblowing facility in question applies, without exception, to all Employees of Haitong Bank, also including all employees who perform internal control duties<sup>5</sup> and those employed by the Haitong Bank, S.A. Group.

With regard to employees employed by other Group entities, this facility should be read together with the regulations specific to each jurisdiction in which such employees are located. In the event of a conflict between this Regulation and the regulations specific to each jurisdiction, the latter shall prevail, provided that whistleblowers shall benefit from the broadest legal protection granted under either of the legal provisions applicable to them.

For the purposes of this Regulation, the following definitions shall apply:

- **Bank:** Haitong Bank, S.A., including its branches;
- **Employee(s):** a) any (permanent, interim or temporary) employees, service providers and other individuals or legal entities contracted, subcontracted or retained under an outsourcing agreement who provide any functions for the Bank; b) any employees who perform control duties; and c) the members of the Board of Directors and of the Supervisory Body;
- **Group:** any affiliate, branch or company majority held by the Bank;
- **Major wrongdoing:** for the purposes of this Regulation, major wrongdoing means any irregularity which may result in the Bank's financial imbalance<sup>6</sup>;
- **Branch:** any establishment of the Bank without legal personality;
- **Whistleblower(s):** any Employee(s) or third parties who lawfully use(s) the whistleblowing facility;
- **Report(s):** any report(s) duly submitted under this Regulation;
- **Compliance Officer:** the Compliance Officer within the meaning of article 17 of Notice No. 3/2020 of the Bank of Portugal;
- **Money Laundering Reporting Officer:** the Money Laundering Reporting Officer (MLRO) appointed in accordance with and for the purposes of article 16 of Law No. 83/2017 and article 7 of Notice No. 1/2022 of the Bank of Portugal;
- **Accused:** any Employee or member of a governing body concerned by a report;
- **Member of the Compliance Department:** the Compliance Officer or any employee exclusively allocated to Compliance functions.

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<sup>4</sup> [https://wcd.coe.int/ViewDoc.jsp?Ref=CM/Rec\(2014\)7&Language=lanEnglish&Site=CM&BackColorInternet=C3C3C3&BackColorIntranet=EDB021&BackColorLogged=F5D383](https://wcd.coe.int/ViewDoc.jsp?Ref=CM/Rec(2014)7&Language=lanEnglish&Site=CM&BackColorInternet=C3C3C3&BackColorIntranet=EDB021&BackColorLogged=F5D383)

<sup>5</sup> As defined in Notice No. 3/2020 of the Bank of Portugal or in any legislation which may be substituted therefor.

<sup>6</sup> As provided for in [Article 116 Z of the LFCIFC](#) in its current wording.

**b. Application of the whistleblowing facility**

This Regulation applies exclusively to the matters listed below. It neither excludes nor replaces compliance with any legal, regulatory or other duties resulting from internal regulations, internal instructions and other internal standards approved by the Management Body of the Bank.

**c. Objective scope**

Use of the whistleblowing facility shall be restricted to reporting willful or negligent events or behaviours which may indicate that any legal obligation impending upon Bank employees or the Bank itself may have been breached.

Indications of any of the following behaviours, inter alia, are covered by the whistleblowing procedure:

- i. accounting and similar wrongdoings;
- ii. irregularities in or forgery of documentation;
- iii. tax fraud;
- iv. irregular or fraudulent use of the Bank's human or material resources;
- v. breach of obligations in respect of terrorist financing;
- vi. corruption of public or private entities;
- vii. breach of obligations in respect of money laundering;
- viii. market abuse, any circumstance described in article 399 A of the SC or other similar or equivalent offences;
- ix. conflicts of interest;
- x. breach of any internal regulations of the Bank;
- xi. breach of the LFCIFC or any event or circumstance that might affect the Bank's reputation.

The following behaviours are excluded from the scope of the whistleblowing procedure:

- i. danger to other employees;
- ii. occupational health and safety matters;
- iii. moral or sexual harassment;
- iv. severe risk to the Bank's IT security;
- v. reporting of operational, compliance or other risks listed in Annex I (Risk Categories) of Instruction No. 18/2020 of the Bank of Portugal.

**2. PRINCIPLES**

- a. This procedure aims to ensure the existence and correct use of a whistleblowing facility in accordance with the applicable law;
- b. This procedure aims to ensure the due protection of whistleblowers;

### 3. RECIPIENTS

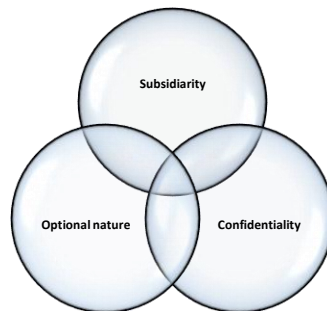
- a. All employees, as defined above.
- b. This Regulation also applies to all members of the Management Bodies (executive and non-executive members).
- c. This Regulation must be implemented in the various branches of the Bank. In this context, the guidelines laid down in this Regulation must be followed to the extent they do not conflict with any legislation specifically applicable to each of these entities.
- d. The Bank's affiliate in Brazil (Haitong Banco de Investimento do Brasil, S.A.) has its own Whistleblowing Regulation, which is consistent with the rules of this Regulation and respects the specificities of local law.

### 4. RESPONSIBILITY

- a. This Regulation is sponsored by the Compliance Department.
- b. This Regulation must be reviewed at least once a year or whenever any amendment thereto becomes necessary.

### 5. ORGANISATION OF THE SCHEME

- a. **Principles governing the whistleblowing facility:**



- Subsidiarity

The purpose of the whistleblowing facility created hereunder is neither to exclude nor to replace the mechanisms and procedures already in effect in the Bank or laid down in the law.

The whistleblowing facility created hereunder is of a merely supplemental nature, expanding, where permitted, the reporting of wrongdoings provided for in the LFCIFC, the SC, the CCC or other applicable legislation.

In particular, each Employee is reminded of his/her duty to report to his/her line manager any wrongdoing or irregular behaviour that may come to his/her knowledge.

In particular, this procedure neither restricts nor substitutes: i) any power provided for in Part I, Title III, of the Labour Code; ii) any right and duty in respect of occupational health and safety<sup>7</sup> ; iii) any particular duty resulting from any special capacity, such as those provided for in the Criminal Code, the Criminal Procedure Code or similar provisions; iv) any duty impending upon key function holders or control function holders<sup>8</sup>; and v) any right and duty under the legislation in force.

Additionally, the whistleblower may also report any events to the Supervisory Body, which shall deal with such reports in the context of its duties. This Regulation and the facility must be interpreted in a subsidiary and supplemental manner with regard to the provisions applicable in each jurisdiction in which the Bank operates<sup>9</sup>.

- Optional nature

The whistleblowing facility is optional, i.e. its use is not mandatory.

To this end, no sanction may be applied to an Employee who does not exercise the options set forth in this Regulation, without prejudice to compliance with any legal duty impending upon him/her.

However, the aforementioned provisions shall not apply to any instances of obvious falsity, bad faith or other circumstances contemplated in the law.

- Confidentiality

The whistleblowing facility is confidential. Anyone who receives a report cannot disclose it to anyone external to the facility. These provisions do not apply to any information that has to be used or shared to investigate the report.

The duty of confidentiality also applies to any third party that becomes aware of the information in question as a result of assisting in investigating the report. The sharing of such information with third parties can only be authorised by the Compliance Officer. Any breach of these provisions shall be punished as a major disciplinary fault, the persons in charge of disciplinary powers or the Board of Directors being responsible for initiating the relevant proceedings following a report.

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<sup>7</sup> Law No. 102/2009 of 10 September.

<sup>8</sup> In particular, this procedure does not release anyone from performing his/her duties under Notice No. 3/2020 of the Bank of Portugal or any legislation substituted therefor.

<sup>9</sup> Irrespective of the legal form, such as through any affiliate, branch or the freedom to provide services.

The provisions of the last paragraph shall be without prejudice to the duty to cooperate and share information with public entities (of a judiciary nature or otherwise) or private entities (external auditors or consultants appointed by the Bank) when legally required.

**b. Duties**

The Compliance Department (or, in the event of reports by a branch Employee or a third party related to or that is a client of any branch, the Compliance Officer of the branch in question) shall be the addressee of reports made under this Regulation and shall be responsible for analysing the reports and drawing up and communicating the relevant conclusions. Upon receiving a report, the branch Compliance Officer must notify the Compliance Officer immediately.

The Compliance Department, in articulation with the Supervisory Body, shall be responsible for monitoring the implementation of this procedure and ensuring that it is appropriately implemented and that any measures deemed appropriate are effectively adopted.

A duly substantiated analysis with the following content should be prepared for each report:

- ✓ a description of the events reported;
- ✓ a description of the internal steps taken to verify the events reported;
- ✓ a description of the facts found and of the corresponding evidence;
- ✓ the anticipated legal qualification of the events and of their legal consequences;
- ✓ a description of the internal measures adopted or of the reasons for not adopting any measures.

The aforementioned analysis shall not prejudice the guarantees of any person concerned by disciplinary proceedings, the hearing contemplated in the law or in collective bargaining agreements or Employee representation bodies.

The Compliance Officer, or anyone who replaces him/her during his/her absence, shall contact the whistleblower for the purposes of this Regulation and conduct and perform any necessary investigation proceedings.

Except in cases where the report relates to members of the Supervisory Body, in which case their intervention might be restricted, as a rule, the Compliance Officer shall involve the Supervisory Body at inception, i.e., after receiving a whistleblower report and assessing its validity and materiality, so that a discussion on the procedure to be followed can take place.

The Supervisory Body shall provide all support necessary to the Compliance Officer to conduct the relevant analysis (including, if necessary, via external assistance) and discuss with the Compliance Officer the relevant conclusions before the investigation report is issued.

**c. Relevant guarantees**

- Guarantees granted to whistleblowers under the whistleblowing facility



Any *bona fide* use of the whistleblowing facility to disclose material events cannot entail the application of any disciplinary sanction<sup>10</sup>, including if the events prove to be unfounded.

No whistleblower can be the subject of retaliation, discrimination or any other type of unfair treatment as a result of his/her report.

A whistleblower who is discriminated against as a result of any report made under this Regulation must inform the Compliance Officer so that any measures to put an end to such discriminatory treatment may be taken, if appropriate.

However, the right to the *bona fide* use of the whistleblowing facility must be exercised in a responsible manner. Any abusive use contrary to the regulations on the whistleblowing facility may result in disciplinary sanctions or court proceedings. It should be further noted that any abusive use may be considered a defamatory report for the purposes of article 365 of the Criminal Code, without prejudice to any applicable civil liability.

All reports and subsequent investigations are covered by the provisions of article 4 of Law No. 46/2012 of 29 August, or any other substituted therefor, with regard to the inviolability of electronic communications, as well as the whistleblower's access and rectification rights laid down in Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

- Guarantees of the accused

Any subsequent investigation by the Bank shall abide by the guarantees provided for by law.

Upon any relevant investigation proceedings being performed, the accused has, inter alia, information rights and the right to defend him/herself in writing or orally.

Once the investigation is completed, the accused may obtain a copy of the investigation proceedings, provided the purposes of this Regulation are safeguarded.

#### **d. Security measures**

The Compliance Officer shall apply any appropriate measures to preserve the security of any investigations performed. Any access to or consultation of the proceedings shall be duly recorded.

#### **e. Exercise of access and rectification rights and of other rights concerning information**

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<sup>10</sup> The following are excluded: *i)* any aiding or abetting by the whistleblower or any events corresponding to criminal or regulatory offences; and *ii)* any wilful or negligent failure to perform any duty set forth in the law or in Haitong Bank's Code of Ethics.

A whistleblower may exercise his/her access and rectification rights and other rights by means of notice to:

<b>Haitong Bank, S.A. - Head Office</b> <ul style="list-style-type: none"><li>•Email: raising.concerns@haitongib.com</li><li>•Address: Haitong Bank, S.A. Edifício Quartz (Head Office) Rua Alexandre Herculano, 38 1269-180 Lisbon</li><li>•Compliance Officer / Compliance Department</li><li>•Telephone: 213 30 95 90</li></ul>	<b>Haitong Bank, S.A. - Warsaw Branch</b> <ul style="list-style-type: none"><li>•Email: raising.concerns.Polish@haitongib.com</li><li>•Address: Haitong Bank S.A., Oddział w Polsce, ul. Złota 59, 00-120 Warszawa, Polska</li><li>•Robert Bieganski</li><li>•Telephone: +48 22 347 49 02</li></ul>	<b>Haitong Bank, S.A. - Spain Branch</b> <ul style="list-style-type: none"><li>•Email: denuncia_anonima@haitongib.com</li><li>•Address: Haitong Bank, S.A., Spain Branch Paseo de la Castellana 52, 1<sup>st</sup> floor 28046 Madrid Spain</li><li>•Maria Prado Fernandez</li><li>•Telephone: +34914005354</li></ul>
<b>Haitong Bank, S.A. - Macau Branch</b> <ul style="list-style-type: none"><li>•Email: raising.concerns.macau@haitongib.com</li><li>•Address: Haitong Bank, Macau Branch, Avenida Doutor Mário Soares n.ºs. 300 - 322, Finance and IT Center of Macau, 20th floor F</li><li>•André Castanheira Pinto</li><li>•Telephone: +853 6328 1036</li></ul>	<b>Haitong Bank, S.A. - London Branch</b> <ul style="list-style-type: none"><li>•Email: raising.concerns.london@haitongib.com</li><li>•Address: Haitong Bank S.A., London Branch 8 Finsbury Circus, EC2M 7GB, London - United Kingdom</li><li>•Telephone: +44 (0) 20 3 364 6798</li></ul>	

If any right is exercised by post, the letter must state "CONFIDENTIAL" on its envelope.

## 6. INTERNAL REPORT PROCEDURE

### a. Report with identification of the whistleblower

The whistleblower shall notify the Compliance Officer (or, in the event of any report by an Employee or a third party related to any branch, the branch Compliance Officer), or anyone who replaces him/her during his/her absence or unavailability, in writing, verbally or face-to-face. In the event of a verbal report, it must be recorded in writing and signed by the persons who are present. Any report received by a branch Compliance Officer must be notified to the Compliance Officer immediately.

The Bank has an open-door policy, meaning that its employees may use the whistleblowing facility at any time, provided the provisions of this Regulation are complied with.

The whistleblower has the rights and immunity laid down in point 1.c) above.

When a written report is received, an acknowledgement of receipt shall be sent to the whistleblower no later than 7 (seven) days after its receipt, save for anonymous reports.

Upon receiving a written report, the Compliance Officer shall schedule a confidential meeting with the whistleblower to obtain information on the events stated in the report or any other he/she may deem appropriate.

Any events reported must be objective and directly known to the whistleblower, materially verifiable and fall under the provisions of point 1.c) above. Should the knowledge result from the performance of his/her functions, the whistleblower may also attach documents, or other evidence gathered that substantiate the report under this Regulation.

Evidence gathered unlawfully or that does not result from the performance of the whistleblower's functions shall not be taken into account.

In particular, any evidence resulting from any of the following willful or negligent conduct shall not be taken into account: *i)* coercion, physical or psychological ill-treatment of any individual or property; *ii)* use of misleading means; *iii)* unlawful use of force; *iv)* unlawful threat; *v)* promise of any unlawful benefit; *vi)* violation of the privacy, domicile, correspondence or communications of the accused; and *vii)* breach of legal provisions in force.

To the maximum extent possible, the whistleblower should provide the following details relevant for the proper follow-up of the report:

- ✓ identification of the individual(s) accused or involved (the “accused”);
- ✓ the wrongdoing(s) observed;
- ✓ a description of the events or indications subject to reporting;
- ✓ whether it is possible to obtain evidence or not;
- ✓ the date of the report;
- ✓ the whistleblower's signature.

If requested by the whistleblower, the information contained in the proceedings shall be anonymously transmitted to all the Bank's participants in the proceedings. Additionally, the result of the report's analysis will be made available to the whistleblower, if and when requested, within 15 (fifteen) days after its conclusion.

**b. Anonymous reports**

Use of this facility will also be permitted anonymously, provided the applicable legal provisions are complied with<sup>11</sup>. The provisions of this Regulation shall apply thereto, all necessary amendments being made.

## **Substantiation of reports**

- General procedure

Following a report in the terms laid down in point 6.a) and 6. b), investigation proceedings shall take place as provided for in point 5. b) above.

When the report that initiates the proceedings is not anonymous, a response must be given to the whistleblower not later than three months after sending the acknowledgement of receipt referred to in point 6. a).

Any irregularities reported shall be transmitted to the whistleblower's hierarchical superior and, if applicable, to the competent supervisory authority, as long as this transmission does not jeopardize the whistleblowing procedure's main objectives.

In the course of the proceedings described in point 5.b), the Compliance Officer may request the assistance of the relevant divisions, departments or areas of the Bank, provided the purpose of this assistance is to collect information fundamentally material to investigate the report in question.

Consultation of any information concerning reserved matters must be preceded by a prior request to the Board of Directors or the relevant Employee representation bodies<sup>12</sup>. Reserved matters mean any and all information known to the Human Resources Department or related to its activity.

Once the relevant information is gathered and the relevant steps are taken, an investigation report containing all relevant information shall be drawn up and sent to the Board of Directors, save if such communication puts in question the purposes of the whistleblowing procedure. The report will also present the conclusions on the facts ascertained. The report and the conclusions shall also be submitted to the Supervisory Body in its entirety immediately following meeting, also including, if applicable, its communication to the relevant competent authority or law enforcement agency.

Each year, an annual report to be submitted to the Bank of Portugal shall be drawn up as provided for in point 6.e) of this Regulation.

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<sup>11</sup> This facility is presently restricted to the cases contemplated in article 305F of the SC.

<sup>12</sup> The hearing of any employee representation body shall only take place when required by law.

If the report concerns any member of the Bank's governing bodies, the Compliance Officer shall consult the Chairman of the Board of Directors and/or the Chairman of the Supervisory Body (depending on whether the reports relate to one of them), as to assess whether any specific procedure and measures shall be adopted. Among others, in case the investigation report is discussed in relevant meetings, the member in question may be asked to be excused and leave the meeting in which the report that concerns him/her is to be presented. The member in question may be also allowed to include in the minutes any declaration he/she may be interested in respect of the matter.

The proceedings in question shall also include prior hearing of the accused, save if this is manifestly impossible or contrary to the investigation or its purposes.

- Special procedures

If the report concerns the Compliance Officer or any other member of the Compliance Department, the report should be filed directly with the Supervisory Body, and the procedure provided for in this Regulation, with respect to the Compliance Officer, shall be conducted by the Supervisory Body.

In such circumstances, the report should be filed through the following channels:

- Email: [DL-LIS-Audit Committee – Whistleblowing](#);
- Phone or address to: Audit Committee Member / Haitong Bank, S.A. Edifício Quartzó (Head Office) Rua Alexandre Herculano, 38 1269-180 Lisbon

The provisions and process described in the preceding point shall apply to all other matters.

**c. Filing**

All reports received shall be filed in the Compliance area and recorded in a specific database. All relevant files shall be encrypted with a password or other equivalent security mechanism. Pursuant to article 115-X of the LFCIFC and article 305F of the SC, the records shall be retained for at least 7 years after the date of the report and/or completion of the investigation.

All consultation, access or copies are expressly prohibited, save with prior written approval of the Board of Directors and the Compliance Officer, who shall keep records of all consultations.

Consultation, access or copies shall be permitted for the relevant audit work, subject to notice to the Compliance Officer by the Head of Internal Audit or the External Auditor.

**d. Annual report to the Bank of Portugal (article 115-X of the LFCIFC and article 8 of Instruction No. 18/2020 of the Bank of Portugal)**

Each year, a report to be submitted to the Bank of Portugal pursuant to article 115-X of the LFCIFC and article 8 of Instruction No. 18/2020 of the Bank of Portugal shall be drawn up, containing the following details:

- I. a description of the means to receive, process, and file reports of wrongdoings;
- II. indication of the following details for each report received during the reference period:
  - internal reference number assigned to the report;
  - date of receipt of the report;
  - summary description of the events reported and analysis of the report, including its respective legal background;
  - summary description of the steps taken to investigate the events reported;
  - whether the report is pending or concluded;
  - the outcome of the investigation;
  - for non-anonymous reports, the date on which the response was sent to the whistleblower;
  - description of the measures adopted or to be adopted as a result of the report or justification for not adopting any measures;
  - indication of the total number of reports received during the reference period.

The report shall be drawn up with reference to 30 November of each year and shall be sent to the competent supervisory authority (the Bank of Portugal) by **31 December of each year**.

## 7. EXTERNAL REPORT PROCEDURE

In parallel with the procedure referred in 7. above, and provided that the conditions referred to in the Whistleblower Protection Framework are met, employees may also file external reports with the competent authorities for this matter, namely the:

- i. Public Prosecutor's Office (*Ministério Público*);
- ii. Criminal police bodies;
- iii. Bank of Portugal;
- iv. Independent administrative authorities;
- v. Public institutes;
- vi. General inspections and similar entities and other central services of direct administration of the State, endowed with administrative authority;
- vii. Local authorities;
- viii. Public associations.

The whistleblower may resort to these external reporting channels in any of the following circumstances:

- No internal reporting channel is available;

- The internal whistleblowing channel only admits the submission of reports by employees, with the whistleblower not being one;
- The whistleblower has reasonable grounds to believe that the infringement cannot be effectively known or resolved internally or that there is a significant risk of retaliation;
- The whistleblower had initially filed an internal report and no measures were foreseen or adopted subsequently, within the three (3) month deadline, or no conclusion of the analysis of the report within the fifteen (15) days deadline;
- The matter to be reported constitutes a crime or misdemeanor punishable by a fine of more than €50,000.

In accordance with the Whistleblower Protection framework, whenever the report is filed with the incorrect authority, it will be sent by said entity to the competent authority and the whistleblower will be notified of such. In this case, the date of receipt of the report considered will be that in which the competent authority received it.

## 8. ARCHIVE

This Regulation, and all the documents associated, are subject to the general archiving rules laid down in the procedure LEG12.PM220 – Archive Management.

## 9. DISCLOSURE

This Regulation is available on the Bank's <sup>[13]</sup> and any change to the same should be duly communicated by e-mail to all the Bank's employees.

## 10. CONTROL OF VERSIONS

**Table 1: Information about the Document**

Name of the Document	Reporting of Wrongdoings (Whistleblowing) Regulation
Version	Version 6
Prepared by (Name/Department)	Compliance Department
Appreciated on (Committee name)	Corporate Governance Committee (CGC) on 11.12.2024 and Supervisory Body on 13.12.2024
Approved by (Committee name)	Board of Directors

**Table 2: Versions' update**

<sup>13</sup> Specify if this Regulation is published on the Bank's intranet and/or website.

Update and Approval Date	Main Changes
Version 1.0 approved by the EXCO on 20 December 2017	Original version
Version 2.0 approved by the EXCO on 24 October 2018	Updated in line with the Bank of Portugal's recommendations
Version 2.1 ratified by the BoD on 15 September 2020	Following a finding issued by the Bank of Portugal in the course of the supervision process, all policies must be approved by the Board of Directors
Version 3.0 approved by the BoD on 25 February 2021	Updated in line with Notice No. 3/2020
Version 3.1 approved by the BoD on 07 July 2021	Updating of the addresses for sending reports in line with the branches and clarification that third parties may submit reports
Version 3.2 approved by the BoD on 28 of October 2021	Inclusion of the Haitong Bank, S.A. - Macau Branch and integration on the new template according with the Internal Framework Regulation ID. 25
Version 4 approved by the BoD on 2 of March 2022	Inclusion of the reference to the new Law 93/2021 which established the general whistleblower protection framework and a few clarifications resulting from the new law.
Version 5 approved by the BoD on 29 of August 2023	Clarification regarding the whistleblowing facility procedure when the wrongdoing relates with the compliance officer and/or other employees from Compliance. Update of legal references; other minor changes.
Version 6 approved by the BoD on 17 of December 2024	Clarification regarding the whistleblowing facility procedure when the wrongdoing relates with the member of the Bank's governing bodies. Clarification regarding the articulation of the Supervisory Body with the Compliance Department in the resolution of the wrongdoing; Update of the Distribution List of the Supervisory Body received the communications; other minor changes.