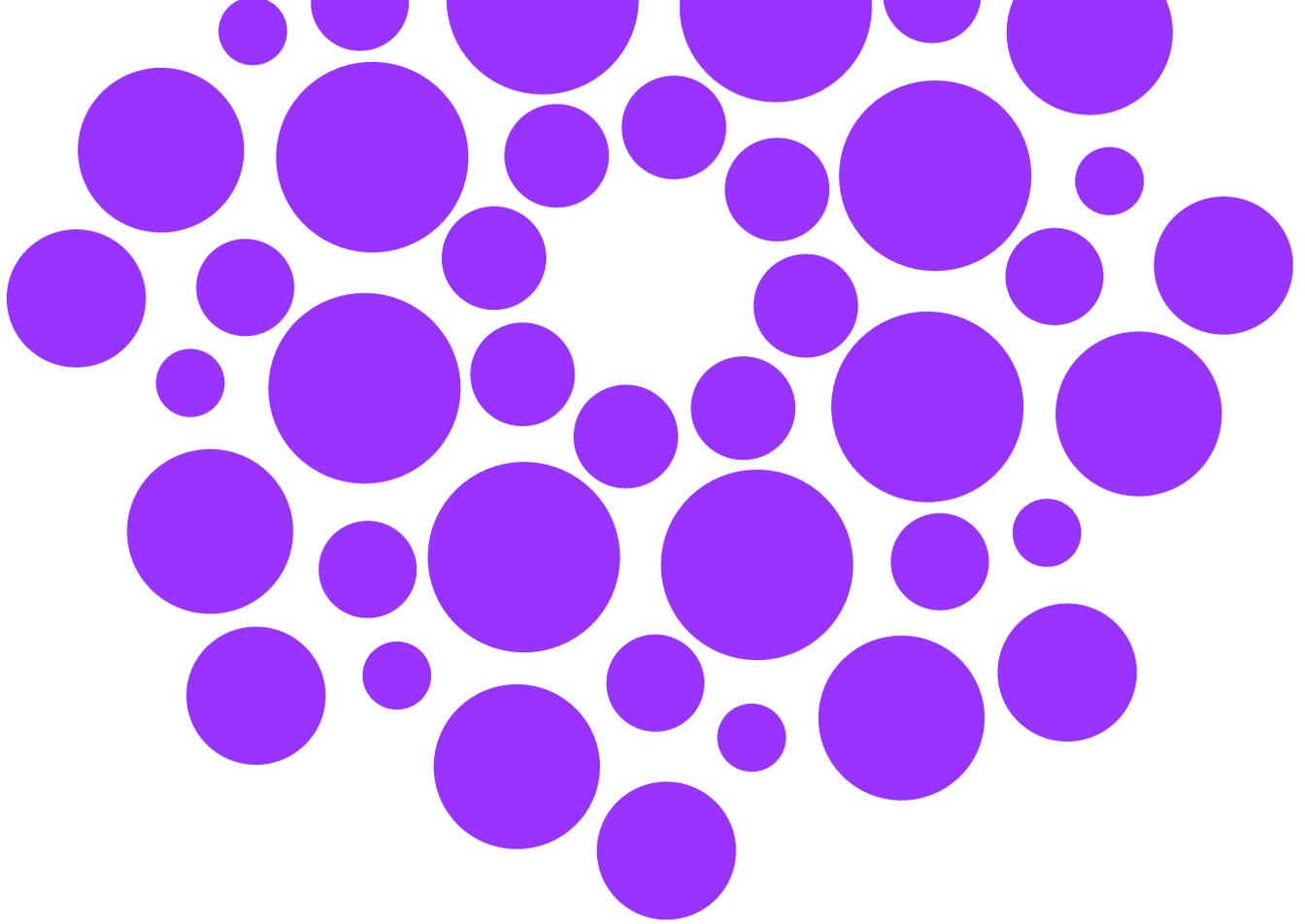


# Irregularity Reporting Policy

October 2025



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## Framework

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In the context of increasing legal and regulatory requirements, Law no. 93/2021 of 20 December was published, transposing Directive (EU) no. 2019/1937 of 23 October of the European Parliament and of the Council, which establishes the General Regime for the Protection of Whistleblowers (“Whistleblower Protection Law”).

Subsequently, Decree-Law no. 109-E/2021 of 9 December, as amended by Decree-Law no. 70/2025 of 29 April, was published, establishing the National Anti-Corruption Mechanism (“MENAC”) and the General Regime for the Prevention of Corruption (“RGPC”).

The RGPC establishes, for entities covered by its scope of application, the obligation to adopt and implement a Compliance Program (“PCN”). Under Article 8 of the RGPC, the PCN must include, among other control elements, an internal channel for reporting irregularities relating to acts of corruption and related offences, as well as other types of unethical conduct.

Based on the principles and values underlying its creation, the GIMM Foundation – Gulbenkian Institute for Molecular Medicine (“GIMM” or the “Entity”) has progressively implemented internal mechanisms to ensure ethics and integrity in its activities, including the creation and implementation of an irregularity reporting channel, designated as the Reporting Channel.

In this context, this Irregularity Reporting Policy (“Policy”) aims to ensure the existence of an effective mechanism for the receipt and handling of irregularity reports submitted by the Entity’s employees or by third parties, while ensuring, in particular, the protection of reporting persons and the confidentiality of reports throughout the process.

# Scope of Application

# Scope of application

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## Policy Applicability – Persons

This Policy applies to all GIMM employees, understood as any individuals acting in representation of and/or in collaboration with GIMM, regardless of the existence and/or nature of their contractual relationship (permanent employees, interns, temporary workers, researchers, among others).

Third parties, entities or stakeholders, such as partners, suppliers and service providers, who maintain a relationship with GIMM or who, in the course of their activities, become aware of irregularities related to GIMM's activities, may also report irregularities under this Policy.

## Covered Irregularities

For the purposes of this Policy, “irregularities” are considered to be any acts or omissions that may constitute ethical, legal, disciplinary or regulatory violations, for example:

- a) Infringements provided for in Article 2 of the Whistleblower Protection Law;<sup>1</sup>
- b) Acts of corruption and related offences (e.g. bribery, money laundering, influence peddling, fraud, among others);
- c) Financial mismanagement practices (e.g. misappropriation of resources, irregular invoicing, among others);
- d) Irregularities in the obtaining, management and use of financial or material resources allocated to internally or externally funded scientific projects;
- e) Workplace harassment and/or bullying;

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<sup>1</sup> Under the terms of the aforementioned article, actions or omissions contrary to national and/or European Union rules in the areas of public procurement, services, products and financial markets, the prevention of money laundering and terrorist financing, product safety and compliance, transport safety, environmental protection, radiation protection and nuclear safety, food and feed safety, public health, consumer protection, privacy and personal data protection, network and information system security, fraud against the EU's financial interests, violation of competition rules and state aid, as well as organised and economic-financial crime.

- f) Discriminatory practices of any nature (e.g. based on gender, ethnic origin, sexual orientation and/or nationality);
- g) Data manipulation and other irregular practices in a scientific work context (e.g. plagiarism, data falsification, among others);
- h) Breaches of confidentiality, secrecy and data protection and/or sensitive information of the Entity;
- i) Irregular conduct by leadership in the management of internal areas;
- j) Conflicts of interest that may compromise the independence and impartiality of GIMM's activities; and
- k) Any other acts that may constitute a violation of GIMM's Code of Conduct, as well as any breaches of internal policies and principles and/or regulations applicable to the Entity.

The application of this Policy, as well as the operation of the Reporting Channel, is not intended to address complaints regarding the quality of services provided and/or activities carried out by GIMM, complaints related to the service of clients, partners and/or third parties, general doubts regarding the operation of internal areas and other communications of this nature.

Accordingly, the following communications are also not covered by this Policy and may result in disciplinary, civil or criminal consequences:

- Manifestly unfounded or bad-faith communications, without any indication of veracity;
- Malicious communications made with the intent to defame, harm or cause damage to employees and/or third parties;
- Communications related to individual labour matters (e.g. salary complaints or performance evaluations), unless they constitute serious ethical, legal, disciplinary or regulatory violations.

## Obligations of the Covered Persons

All addressees of this Policy, when using the Reporting Channel, must:

- Act in good faith, ensuring that reports submitted through the Reporting Channel are based on concrete facts and truthful information;

- Cooperate with inquiries, providing documents and/or additional information when requested;
- Respect the confidentiality of the process, refraining from disclosing details to third parties not involved; and
- Report any situation of irregularity covered by this Policy, whether actual or potential, of which they become aware or can reasonably foresee will occur.

In the event of a report proven to be false or malicious, the responsible party will be subject to the applicable disciplinary, civil and criminal measures, in accordance with the seriousness and nature of the specific situation.

# Rights and Guarantees

# Rights and Guarantees

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## Prohibition of Retaliation

Pursuant to Article 21 of the Whistleblower Protection Law, any form of retaliation against reporting persons who, acting in good faith, report potential irregularities covered by this Policy is expressly prohibited, even if, following inquiry, the reported situation is not fully substantiated or does not correspond exactly to what was initially reported.

For this purpose, an “act of retaliation” is considered to be any measure, action or omission that, directly or indirectly, causes harm to the reporting person in a personal and/or professional context, as retaliation for the report made.

Examples of acts of retaliation include, among others:

- Unjustified disciplinary sanctions (e.g. warning, suspension or dismissal);
- Moral harassment or discrimination of any nature;
- Detrimental changes to working conditions (e.g. forced transfer or salary reduction);
- Damage to the employee’s reputation and/or professional isolation; and
- Withholding of benefits or career progression.

Any threats or attempts to carry out the acts and omissions listed above will also be considered acts of retaliation for this purpose.

The submission of reports through the Reporting Channel may not, in itself, serve as grounds for initiating any disciplinary, civil or criminal proceedings against the reporting person, except where it is proven that the reports were deliberately and manifestly unfounded.

## Confidentiality and Anonymity

The confidentiality of all reports received through the Reporting Channel is guaranteed, as well as the protection of the personal data of the reporting person, the persons mentioned in the report and the participants involved in the inquiries.

The identity of the reporting person will be known only to those strictly necessary for the handling of the process, and it is ensured that all persons responsible for the operational

management of the Reporting Channel comply with contractual and legally established confidentiality and secrecy obligations.

Anonymity does not prevent the reporting person from being contacted, through the email address used for the report, to obtain information that may be relevant for the clarification of the reported facts, with a documentary record being kept of all interactions in this regard.

If the reporting person does not wish to remain anonymous, their identity will also be protected, so that identification data and other sensitive information are only shared with participants in the process to the extent strictly necessary for investigative purposes.

This obligation of confidentiality applies not only to those responsible for handling the reports and the participants in the inquiry process, but also to any person who, even improperly, becomes aware in any way of the information contained therein.

The identity of the reporting person may only be disclosed by legal obligation or court order and within the limits of applicable legislation, and the reporting person must be informed in writing in advance of the reasons for such disclosure, unless this would compromise ongoing inquiries and/or proceedings.

## Transparency of the Procedure

The reporting person has the right to be informed about the status of the handling and inquiry process within the applicable legal deadlines, in particular those provided for in Article 11 of the Whistleblower Protection Law, namely:

- A period of 7 (seven) days from the date of receipt of the report for confirmation of its receipt; and
- A period of 3 (three) months from the date of receipt of the report for notification of the measures envisaged or adopted by the Entity to follow up on the report, with due justification.

Notwithstanding the above, the reporting person may, at any time, request to be informed of the outcome of the analysis carried out, within 15 (fifteen) days after its conclusion.

## Impartiality and independence

A The Entity ensures that all reports made under this Policy and through the Reporting Channel are received, processed and investigated in an independent, autonomous and impartial manner. All persons with conflicting interests in relation to the subject matter of the report and/or the parties involved are excluded from the inquiry and decision-making process.

For this purpose, Annex II – Process Flowchart illustrates the workflow designed to ensure greater independence and impartiality of those involved in handling and investigating reports, including the diversification of the members of the respective Committees, in order to avoid potential conflicts of interest and other constraints.

Accordingly, during the handling and inquiry process, all persons associated with the reported irregularity are guaranteed the right to present any clarifications deemed necessary for the inquiry and/or decision-making process.

## Data Protection

As provided for in Article 19 of the Whistleblower Protection Law, personal data associated with the application of this Policy and the operation of the Reporting Channel will be processed in accordance with the provisions of Regulation (EU) no. 2016/679 of 27 April of the European Parliament and of the Council, which established the General Data Protection Regulation (“GDPR”), as set out in Annex I – Personal Data Processing to this Policy.

Procedure for the Receipt  
and Handling of Irregularity  
Reports

# Procedure of receipt and handling of irregularity reports

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## Submission of reports

Submission of Reports Reports of irregularities under this Policy and through the Reporting Channel must be submitted via the email address below, which will be managed exclusively by a specialised team of an independent external entity contracted for this purpose (“EY”):



This channel is the official channel for reporting, confidentially and anonymously, any irregularities, ethical, legal, disciplinary or regulatory violations and/or other situations that may compromise the integrity and credibility of the Entity, in accordance with the scope of application defined above.

Alternatively, reports under this Policy and through the Reporting Channel may also be made verbally, if the reporting person does not have the necessary means to access the indicated email address and/or for any other reason deemed relevant. Verbal reports will be recorded with the consent of the reporting person and subsequently minuted, with the minutes being made available to the reporting person for potential amendment and signature.

Notwithstanding the above, any doubts and/or technical difficulties related to the application of this Policy and the use of the Reporting Channel should be addressed, respectively, to the responsible departments as follows:

- Legal Department (legal@gimm.pt), in the event of doubts regarding the interpretation or application of the Policy, as well as the general operation of the Reporting Channel; and

- Digital Technologies Department (maria.guedes@gimm.pt), in the event of technical or IT difficulties in using the tools associated with the Reporting Channel.

## Recommended Content of Reports

To facilitate the analysis and potential inquiry of reported irregularities under the Reporting Channel, reports should, whenever possible, include the following information:

- Clear and detailed description of the facts being reported;
- Indication of the date and place where the reported facts occurred;
- Indication of whether the facts are recurring (i.e. whether they occurred on a one-off basis or constitute repeated practices);
- Identification of the department, organisational unit and/or functions of the persons involved in the reported situation;
- Indication of how and when the reporting person became aware of the reported facts (i.e. whether they witnessed them or were informed by third parties); and
- Inclusion, where applicable, of any relevant evidence for the inquiry of the reported situation (e.g. documents, photographs, emails, written statements, among others).

Even if the reporting person chooses not to identify themselves, they must ensure that the report contains sufficient information to allow for the inquiry of the facts.

## Screening and Preliminary Analysis Phase

All reports received through the Reporting Channel will be received by EY's Forensics & Integrity Services Department, an independent entity responsible, for the initial screening and preliminary analysis of reports, ensuring appropriate handling and compliance with the principles of confidentiality, impartiality and protection against retaliation.

In this preliminary analysis, EY, with the support of the Head of Legal, will verify the completeness of the information received, the relevance and qualification of the report under this Policy and the need for additional clarification from the reporting person (where applicable).

This pre-assessment will result in a preliminary report, which will be sent by EY to the relevant Committee responsible for the subject matter of the report (following the handling flow defined in Annex II – Process Flowchart), recommending:

- a) The opening of an internal procedure to investigate the facts; or
- b) The summary dismissal of the report, due to lack of qualification under the categories of irregularities covered by this Policy, or due to a manifest lack of grounds and/or relevance for the purposes of this Policy.

At this initial stage, EY will also be responsible for contacting the reporting person to confirm receipt of the report within the deadline indicated above, as well as to obtain any clarifications necessary for the continuation of the inquiry process.

## Fact-finding Phase

Upon receipt of the preliminary report prepared by EY, the relevant Committee will decide whether to close the case (due to insufficient elements or lack of qualification under this Policy) or to open a formal inquiry, informing EY of its decision so that the reporting person may be notified within the applicable deadline indicated above.

In any case, archived reports will be retained under the terms set out below, and the procedure may be reopened if new relevant facts and/or evidence are presented.

If the decision is to proceed with the inquiry, the Committee responsible, in accordance with the classification indicated in Annex II – Process Flowchart, will initiate the fact-finding process, and may carry out any diligences deemed necessary to clarify the facts, including but not limited to:

- Conducting interviews with employees and managers of the internal areas involved in the reported situation;
- Reviewing documents, emails and other evidence;
- Reviewing internal processes and systems; and
- Engaging external auditors and other specialised experts to assist in the inquiry, where the complexity of the case so requires.

As previously mentioned, GIMM ensures that the inquiry is conducted by qualified parties with guarantees of independence, confidentiality and rigour, excluding from the inquiry process any persons who may have conflicting interests with the subject matter and/or parties involved in the report.

For this purpose, each Committee will be supported by an impartial and independent review officer appointed by the Legal Department, who will support and assist the procedure and be present at the diligences carried out, recording in minutes all measures, meetings and conclusions adopted during the process.

## Conclusion and Decision-Making Phase

Upon conclusion of the inquiry, the responsible Committee will issue a reasoned final report (Committee Report), containing a detailed description of the facts established and the diligences carried out, classifying the report as “Substantiated”, “Partially substantiated”, “Unsubstantiated” or “Inconclusive”, and may also include a proposal for measures to be applied.

The Committee Report will be submitted for the information and assessment of the members of GIMM’s Executive Committee, who will issue a reasoned final decision, determining, among other applicable measures:

- The definitive closure of the case;
- The application of appropriate preventive and corrective measures at an internal level (e.g. review of processes and controls, updating of policies and regulations, implementation of training and awareness actions and/or changes to the structure of organisational units and internal areas); and
- The adoption of applicable civil, disciplinary and criminal sanctions, taking into account the deadlines provided for in the legislation applicable to the specific case (e.g. notification of competent authorities, termination of contractual relationships and/or initiation of disciplinary and judicial proceedings).

# Final Provisions

# Final Provisions

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## Retention

Reports received through the Reporting Channel, as well as any documentation relating to inquiry processes arising from such reports, will be retained for a minimum period of 5 (five) years and, regardless of this period, for the duration of any judicial, arbitral and/or administrative proceedings relating to the subject matter of the report, pursuant to Article 20 of the Whistleblower Protection Law.

Retention measures ensure the confidentiality of the information contained in the reports, through restricted access limited to the parties involved in their handling, as well as the integrity and traceability of the associated data, through the recording of all actions carried out (e.g. analyses, decisions, diligences and communications).

## Subsidiarity

The provisions of this Policy do not prejudice the compliance by its addressees with the duties and obligations arising from the Whistleblower Protection Law and/or other applicable legislation in this area.

In the event of a conflict between the rules contained in this Policy and applicable legal provisions, the rules and/or requirements deemed more demanding or specific shall prevail.

## Clarification of doubts and other issues

Any doubts regarding the interpretation or application of this Policy, as well as the general operation of the Reporting Channel, should be addressed in writing to Inês Bilé, current Head of the Legal Department and Compliance Officer under Article 5(2) of the RGPC, via email at [legal@gimm.pt](mailto:legal@gimm.pt).

Additionally, any technical or IT difficulties in using the tools associated with the Reporting Channel should be reported in writing to Maria Sá Guedes, current Head of Infrastructure and Information Systems of GIMM (Head of Digital), via email at [maria.guedes@gimm.pt](mailto:maria.guedes@gimm.pt).

## Publication and Disclosure

This Policy will be published and made available on GIMM's intranet and website, and will also be disseminated through institutional communications, which may be integrated into annual training programmes and/or specific awareness-raising actions for the Entity's employees.

## Entry into force and Review

This Policy shall enter into force on the day following its publication and disclosure through the Entity's official channels. The Policy will be reviewed every 2 (two) years or whenever a relevant change occurs that justifies its revision.



## Annex I – Personal Data Processing

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In accordance with the General Data Protection Regulation (“GDPR”), the Entity ensures, in the operation of this Policy, that:

1. Personal data collected under this Policy will be used exclusively for the purposes set out herein.
2. The collection or sharing of sensitive or irrelevant data for the inquiry will be avoided, in compliance with general data protection principles.
3. Data subjects may exercise their rights (access, rectification, erasure, objection, restriction and portability) by communicating such intention to the Entity’s Data Protection Officer (“DPO”) via email at [dpo@gimm.pt](mailto:dpo@gimm.pt).
4. Appropriate technical and organisational measures will be applied in the implementation of this Policy to ensure the confidentiality, integrity and availability of data.
5. Any personal data that is manifestly unnecessary will be immediately deleted during the application of the rules and procedures set out in this Policy.
6. Data subjects may lodge a complaint with the Portuguese Data Protection Authority (Comissão Nacional de Proteção de Dados – “CNPD”) if they consider that their rights have been violated in the context of the operation of this Policy and the Reporting Channel.
7. Reports received through the Reporting Channel, as well as the data associated therewith, will be recorded and retained for a minimum period of 5 (five) years, without prejudice to any other retention period resulting from specific legislation and any mandatory retention during the pendency of administrative, judicial and/or arbitral proceedings relating to the report.

# Annex II – Process Flowchart

