

TOYOTA CAETANO PORTUGAL SA
POLICY FOR THE COMMUNICATION OF IRREGULARITIES

I. Communication of Irregularities

Toyota Caetano Portugal, SA (a public company), hereinafter referred to as “TCAP”, has developed, in compliance with the law, namely law Nº. 93/2021, 20th of December, the IPCG recommendation I.2.4 and its corporate and social responsibility, a procedure for reporting irregularities with the objective of implementing conditions for the timely detection of possible irregularities, so that they can be resolved.

II. Scope of application - Definition of Irregularities

Irregularities are considered to be all situations that may

- i. substantiate illegal practices, infractions or irregularities related to violations of laws, regulations, statutory, deontological or professional ethics standards, by members of the governing bodies and employees of TCAP or companies controlled by it, in the exercise of their professional positions;
- ii. jeopardize the assets of TCAP and companies controlled by it, as well as the assets of customers, shareholders, suppliers and business partners of TCAP or any company controlled by it;
- iii. affect good management practices and the image or reputation of TCAP or any company controlled by it.
- iv. Any other situation under nº. 1 of article 2º of Law 93/2021, 20th December;

Complaints presented regarding the quality of services or products provided/sold by TCAP, or any company controlled by TCAP, or any fact that goes beyond the provisions of this clause, will not be considered irregularities, for the purposes set forth herein.

III. Procedure for Communicating Irregularities

- a. Any communication of facts susceptible of framing an irregularity under the terms of clause II above, must be made in writing, by e-mail or letter addressed, in both cases, to the Chairman of the Audit Committee, to the following addresses:

(i) E-mail address: compliance@salvadorcaetano.pt

(ii) Mailing Address:

C/O Chairman of the Audit Committee

Toyota Caetano Portugal, SA

Av. Vasco da Gama, 1410

4430 - 247 Vila Nova de Gaia

- b. The communication must contain a description of the facts that support it and, whenever possible, included in a format, material or digital, that guarantees its respective inviolability until its reception by the respective recipient.

IV. Confidentiality. Personal Data

- a. The confidentiality of the communication author’s identity is always assured and the identity it will only be known to the members that make up the Audit Committee and Salvador Caetano's Group

Compliance Committee, which advises the Audit Committee in the investigation process of reported irregularities, not being shared with third parties.

- b. The communication author's identity can be shared only in case of legal obligation or a court decision or with the express consent of the author.
- c. The confidentiality of the identity of the author of the communication will not prevent him/her from being contacted by the members of the Audit Committee and/or by the members of the Compliance Committee in order to better determine information that may be considered relevant.
- d. The author of the communication of the Irregularity is guaranteed the right to information, access, elimination and rectification of his/her Personal Data, except to the extent that the exercise of these rights may conflict with other rights that must prevail, such as compliance with legal obligations or legitimate orders from authorities, or that could jeopardize the effectiveness of ongoing investigations. Under no circumstances may the Author of the Irregularity be provided with the identity of the author of the communication, unless authorized by the latter.
- e. The personal data collected within the scope of this process will be processed by TCAP or companies controlled by it, which is the entity responsible for its treatment. The personal data protection policy can be consulted at: www.toyota.pt, available on the page Investors/Corporate Governance, drafted according to the applicable law, in particular nº. 1 of article 19º of Law 93/2021, 20th of December.

V. Conflicts of interest

The members of the corporate bodies and committees of the company must immediately inform the respective body (or the respective committee) about any facts that may constitute or give rise to a conflict between their interests and the social interest. This communication must then be communicated to the Chairman of the Audit Committee.

VI. Investigation of Irregularities and Conflict of Interest

- a. TCAP's Audit Committee will transmit the communications received to the Compliance Committee and both bodies will carry out, together, all investigative steps on the facts that may substantiate irregularities or conflicts of interest under the terms of this regulation. They will have access to all instruments considered relevant and that may be provided for this purpose by the company and/or its subsidiaries.
- b. As a way of guaranteeing the transparency and impartiality of the investigation and decision-making process, people who may, directly or indirectly, have a conflict of interest with the subject under investigation will be automatically excluded from it.

VII. The process of Handling Irregularities

- a. The Audit Committee and the Compliance Committee must ensure, when analyzing irregularities that are reported to them, that they are promptly dealt with.
- b. The Audit Committee or the Compliance Committee must inform the author of the communication:
 - i. In 7 days about the receipt of the communication and the rights established on the nº. 2 of article 7, article 12º and article 14º of the Law 93/2021, 20th of December;
 - ii. In three months about the conclusion of the investigation process and what possible measures have been applied as a result of the investigation process of the reported irregularity.

- c. If the reported Irregularity is subject to disciplinary liability or relates to a labor issue, it must be forwarded to Human Resources, always complying with the obligation to assure the author's identity confidentiality.

VIII. Conclusions of the Evaluation Process and Corrective Measures

- a. Upon completion of the investigation process, following it and whenever this is recommended or necessary, the Audit Committee or the Compliance Committee will propose to the governing bodies of TCAP or to the governing bodies of any other company controlled by it, the adoption of measures deemed necessary to remedy the reported irregularity proven by the investigation process.
- b. On a quarterly basis, the Audit Committee shall communicate to TCAP's Board of Directors the list identifying the irregularities and/or conflicts of interest that were communicated to it (from TCAP and companies controlled by it), as well as an indication of the corrective measures that might have been applied.

IX. Prohibition of Reprisals

- a. TCAP guarantees, under the law 93/2021, 20th of December, that it will not allow, in the company and in companies controlled by it, the author of any complaint to suffer reprisals as a result of it, namely dismissal, suspension or any type of harassment.
- b. The exclusion referred to in the previous paragraph will not apply in case of possible participation of the author in the commission of any irregularity object of the complaint or in case of evidence of the author's bad faith in issuing a complaint that he/she knew to be unfounded.

Policy approved by the Board of Directors held on 28/02/2022, with entry into force on the aforementioned approval date, and published on the Company's website.