



# ETHICS CHANNEL USAGE POLICY

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## Ethics Channel Usage Policy - Alubar Group

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# Ethics Channel Usage Policy - Alubar Group

## 1. PURPOSE

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The purpose of Alubar Group's Ethics Channel Usage Policy is to present with simplicity and transparency, to its stakeholders, the procedures for reporting irregularities or violations of the Code of Ethical Conduct and Compliance policies and other applicable legislation and other legislation applicable to our business.

## 2. TARGET AUDIENCE

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This policy applies to Alubar Group's employees, in all its units, customers and third parties (suppliers, commercial representatives, consultants, expeditors). If local laws, rules, or customs do not allow its full application, an adjusted version adapted to the local reality must be adopted, without losing the organization's principles.

## 3. CONCEPTS

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**Report:** verbal or non-verbal denunciation by which the employee or third party brings to the attention of the competent authority (manager, contact manager, Compliance department, and/or Ethics Committee) a fact that violates the Code of Ethical Conduct, Compliance policies, and laws.

**Good faith:** when the employee makes the Report in an honest and sincere manner, because he/she believes it to be pertinent, and without the intention of obtaining personal gain or any kind of advantage, or harming others.

**Retaliation:** revengeful reaction for making a report of wrongdoing.

**Ethics Channel:** tool controlled by an independent company that allows reports to be made in an identified or anonymous form, with the information being directed to the Ethics Committee.

**Ethics Committee:** an independent body of the Alubar Group composed of members chosen by the Administrative Council, responsible for ensuring compliance with the standards contained in the Code of Ethical Conduct and Compliance Policies, and for analyzing the reports, providing the appropriate treatment for interruption of irregularities.

**Ethics Channel Operator:** an independent company responsible for receiving, screening, and forwarding the information from the reports received to the Alubar Group's Ethics Committee, respecting the due confidentiality applicable to the informant's request

## 4. GUIDELINES

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Alubar Group establishes clearly and objectively in its Codes of Ethical Conduct and



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Compliance Policies the conduct that it expects from its employees and third parties. In addition, it performs the disclosure of the same to its public of interest so that everyone is aware of its content and the responsibility to fully comply with it. It is the duty of all Alubar Group's employees and third parties to report, in good faith, the occurrence of irregularities, rule violations, suspicions of fraud, bribery, misconduct or any act that may negatively expose the Alubar Group's image, providing information that helps the Company to keep within high ethical standards.

Although the Ethics Channel allows the receipt of suggestions and questions, these will not be subject to deliberation by Alubar's Ethics Committee or to internal investigations. The Ethics Committee has the specific purpose of deliberating on non-compliance with laws, regulations, policies, or internal procedures.

### 4.1. MAKING A REPORT

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Any employee or third party who identifies, based on facts, a suspicion or occurrence of irregularities that violates the Code of Ethical Conduct, that characterizes deviations from the Compliance policies or that infringes legislation that may expose the Alubar Group, must report the fact to their immediate manager or the Compliance department by email at [compliance.alubar@alubar.net](mailto:compliance.alubar@alubar.net), in person, or through the corporate chat platform.

In case the employee or third party does not feel comfortable in making the report through the means mentioned above, he/she can do it through the Ethics Channel, having the option to report anonymously with the guarantees that his/her identity will be safeguarded by the company that operates the Channel.



### 4.2. USING THE ETHICS CHANNEL

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The Ethics Channel is operated 24 hours a day, 7 days a week, by an independent company that addresses the reports to the Ethics Committee of the Alubar Group for the information to be analyzed and treated.

When making a report, the employee or third party is not obliged to identify him/herself; however, if he/she decides to identify him/herself to the Ethics Channel operator, there is the guarantee that his/her personal information will be kept confidential. If the informant wishes to be identified to the Ethics Committee, they should express this



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clearly in their report.

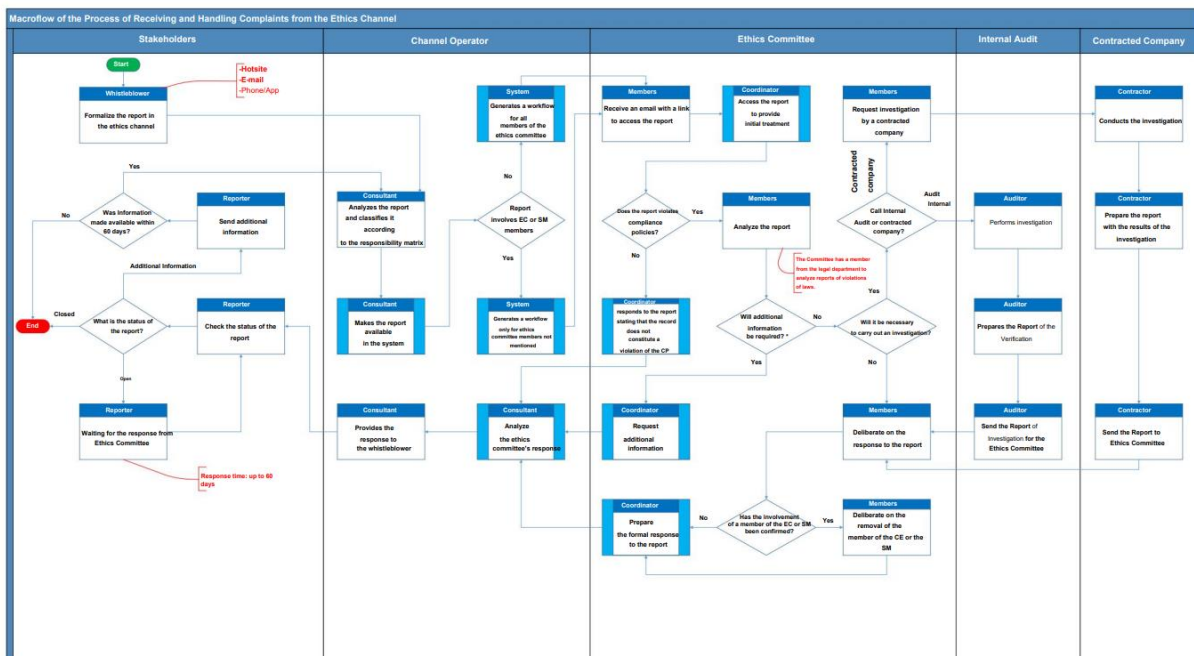
All the reports made, especially the anonymous ones, must contain as much information as possible, so that the team responsible for investigating the complaint is able to identify the category, dimension, and urgency of the facts, including whether it is necessary to open investigation processes (conducted by its own team or an external one), thus allowing assertive decisions to be made. Thus, the report should preferably contain the following information:

- How did you become aware of the fact? Did you see it? Did you hear it? Did anyone tell?
- What is the fact to be reported?
- When how and where did the misconduct/irregularity occur?
- Who is involved?
- Are there any potential witnesses? Who?

## 4.3. HANDLING OF REPORTS

All reports coming from the Ethics Channel of the Alubar Group go through a screening by the Channel operator and are forwarded to the Ethics Committee following the flow below:

RECEIVING AND PROCESSING REPORTS FROM THE ETHICS CHANNEL



Activity supported by the Bwise system

Notes:  
 CP = Compliance Policies  
 Stakeholders = Employees and third parties  
 += Information that enables the analysis  
 EC = Ethics Committee  
 SM = Senior Management

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Note: If any report is registered in the Ethics Channel that involves members of the Ethics Committee or Senior Management, they will not participate in the investigation



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process, nor will they have access to the content of the report. This screening is carried out by the Channel operator in accordance with the responsibility matrix to ensure independence in the process of ascertaining and processing reports.

When confirming the veracity of the reported irregularity, the Ethics Committee provides actions for its interruption and correction, as well as disciplinary measures in accordance with the principles contained in the Internal Rules of the Ethics Committee and in the Consequences Policy of the Alubar Group.

When dealing with a report that implies legal obligations of communication to public agencies, due to an act that violates any Brazilian or foreign legislation, the senior management must be supported by a legal opinion and subsidized by the Compliance Department, report to the competent authority, in an integral and transparent manner, respecting the legal and constitutional guarantees foreseen in the legislation, obeying the following communication order:

Conduct	Communication Authority
Bidding and Public Contracts	Controllership of the entity involved Involved Public Agency Court of Auditors of the Entity involved
Anticompetitive violations	Administrative Council for Economic Defense
Crimes against public administration	Controllership of the entity involved Involved Public Agency Court of Auditors of the Entity involved
Transnational Corruption	Competent Foreign Authority Foreign Public Agency
Environmental Crimes	Competent Foreign Authority
Crimes against Human Rights	Competent Foreign Authority
Other Crimes	Public Prosecutor's Office

NOTE: Alubar Group encourages the self-reporting of the employee who is involved in the practice of irregularities, and, when applicable, this initiative may be taken into consideration in the application of the disciplinary and/or contractual measure adequate to the concrete case.

### 4.4. ANSWER TO THE REPORT

When reporting to the Ethics Channel, the informant will receive a protocol and password to track the treatment that was given to his/her manifestation. The Ethics Committee has an initial deadline of sixty (60) calendar days to provide a formal answer



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to the informant. If additional information or investigation into occurrences is required, the term may be extended if necessary, considering the complexity of the case. The Committee should report the new estimated answer time for completion.

The formal answers from the Ethics Committee may be presented in a generic way considering Alubar Group's commitment to keep information confidential, as well as the rights of third parties.

### **4.5. CONFIDENTIALITY**

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The reports will be disclosed by the Ethics Committee only to employees who need to know the information for investigative purposes, and they must maintain the confidentiality of all content received on the manifestation, not exposing the author (in case he/she has chosen to identify him/herself) and the investigated(s).

Alubar Group does not have any access to original voice data, telephone numbers, e-mails and machine IPs or any information that

### **4.6. NO RETALIATION**

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The Alubar Group guarantees that there will be no retaliation to the manifestant for the good faith usage of the Ethics Channel, that is, no employee or third party will be exposed or punished (by their colleagues, managers, Ethics Committee, or employees representing the Alubar Group) for using this tool or participating in investigation processes resulting from the reports.

Any employee or third party that produces false reports, intentionally uses the Channel for personal benefit purposes or to harm another person (whether an Alubar Group employee) will be acting in bad faith, characterizing a serious foul and will be subject to the applicable sanctions. As such, you will not be protected by this policy.

### **4.7. DOCUMENT RETENTION**

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The Ethics Committee coordinator will keep the records of all reports (receipt, investigation, deliberations, and resolutions of complaints) under appropriate secrecy, and must keep them in custody for at least 5 years from the end of the review process, unless otherwise required by local law.

### **4.8. DISSEMINATION OF THE ETHICS CHANNEL INDICATORS**

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Annually, an internal communication will disclose information regarding the reports received in the ethics channel, such as the number of reports, criticality, nature, severity, and contact form, to provide transparency to the integrity of the system.

### **4.9. GENERAL DATA PROTECTION LAW**

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Compliance with this policy may give rise to the processing of personal data of employees and third parties.

Therefore, Alubar Groups committed to guaranteeing the security of the personal data treated, using them only for specific purposes, in addition to take care of the data in compliance with the provisions of the Brazilian General Data Protection Law and Alubar Group's Privacy Policy.

### 5. RESPONSABILIDADES

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a) Disclosure / training:

The Compliance department, with the endorsement and support of the Ethics Committee, has the authority to make decisions, adopt measures, give instructions, provide for disclosure of the policy and training of the target audience, and provide guidance, as appropriate to the implementation and application of this policy, in addition to managing, monitoring, or resolving conflicts declared or notified. This authority will be exercised after considering all relevant facts and, whenever possible, after discussing the matter with the Administrative Council.

b) Reading, understanding, and complying with the policy:

The target audience of this policy should review this document and confirm that they understand its contents. Additionally, managers, employees in the Compliance Department and members of the Ethics Committee must commit to adhering to its terms and conditions and applying them in their corresponding functions.

c) Policy compliance monitoring:

- Not applicable.

d) Clarification of doubts:

If you have any questions regarding this policy, need guidance or clarification on how it applies to specific situations, suspect, or know of acts that are being practiced or will be practiced in violation of it, you should contact the Compliance Department or use the Alubar Group's Ethics Channel to report violations, thus allowing these actions to be investigated.

Employees who violate this or any other Group policy will be subject to disciplinary measures contained in the Alubar Group's Consequences Policy.

e) Decisions not covered by the policy:

Decisions on situations not contemplated in the guidelines of this policy will be



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analyzed by the Compliance Department's Board and, if necessary, escalated to the Executive Board, via the Alubar Group's Ethics Committee.

With the purpose of subsidizing future revisions of this policy, the Compliance department must keep track of all situations not contemplated in this document that required analysis and approval from the Administrative Council.

f) Exceptions to the rule:

All exceptions to this policy, as well as the waiver of any guideline of this policy or its suspension, can only be approved by Alubar Group's Administrative Council and Ethics Committee.

g) Update/Review of the policy:

The Compliance Department's Board is responsible for reviewing this policy, keeping its guidelines always up to date and in line with the strategies defined by Alubar Group. In cases of changes, additions, or deletions of guidelines, the other departments affected by this policy should be consulted.

## 6. RELATED POLICIES

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- Code of Ethical Conduct
- Third Parties' Code of Conduct
- Anti-Corruption Policy
- Conflict of Interest Policy
- Souvenirs, Gifts, Donations, and other Contributions Policy
- Relationship with Public Sector and Agents' Policy
- Consequences Policy

## 7. PROCEDURES

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There are no specific procedures related to this policy.