OPEN CHANNEL AND NON-RETALIATION POLICY

Version	**1.0 – September/2026**
Approval	**Matueté Executive Board**
Responsible area	**People and Culture and Integrity Committee**
Effective date	**From the date of publication**

1. OBJECTIVE

The purpose of this policy is to establish the guidelines for submitting reports and complaints and to ensure non-retaliation in the cases received.

2. SCOPE

It applies to everyone who submits a report through our Open Channel, whether internal or external audiences.

3. INITIAL CONSIDERATIONS

For the purposes of this policy, non-compliant conduct is considered to be conduct that is not in accordance with our internal codes and policies, especially our Integrity and Compliance programme, as well as actions that are contrary to the laws in force.

4. GENERAL GUIDELINES

4.1. A person may submit a report through our Open Channel if they:
· Are the victim of non-compliant conduct;
· Have witnessed non-compliant conduct;
· Suspect non-compliance.

4.2. We encourage all our employees, suppliers and clients to report any non-compliant conduct that may compromise Matueté's integrity.

4.3. What can be reported?
· Discrimination;
· Sexual harassment
· Moral harassment;
· Conflicts of interest;
· Receiving or giving gifts, courtesies, entertainment and presents that exceed what is established in the integrity and compliance programme;
· Fraud;
· Theft, robbery and losses;

· Corruption
· Environmental, social or governance impacts;
· Fraudulent financial statements;
· Money laundering practices;
· Breaches of privacy and confidentiality obligations;

4.4. The Open Channel is not a tool for unfounded attempts to damage the image of employees, suppliers and/or clients. People who act in proven bad faith will be subject to disciplinary measures or other appropriate measures.
4.5. The Open Channel is managed by the People area, through the Be Compliance platform. All reports submitted are analysed and forwarded to the integrity committee for the analysis and resolution of the cases.

4.6. The person has the option of whether or not to give their name when submitting a report, and all reports are made confidentially and in secrecy and are handled by a limited group of people.

4.7. When registering a report, the whistleblower will be asked to provide as much information as they are aware of regarding the reported fact, such as documents, e-mails, messages and/or witnesses. By means of the protocol number provided at the time the report is registered, the whistleblower will be able to follow it up and update the information provided. If an anonymous report has been made, it is even more important that the whistleblower follows its progress through the protocol provided, as this will be the only means of contact with the whistleblower.

4.8. Registered reports will be responded to within 48 hours and may take up to 60 (sixty) days to be resolved, with more complex reports possibly taking longer to be resolved.

4.9. Even if a reported conduct is not considered substantiated, the whistleblower will be informed of its resolution and, regardless of the outcome, will be protected against retaliation.

5. ADMISSIBILITY CRITERIA FOR REPORTS

5.1. Every report received through the Open Channel will be subject to a preliminary admissibility analysis by the People area, before being forwarded to the Integrity Committee.

5.2. A report will be considered admissible if it presents, even if only preliminarily, elements that make it possible to identify a possible situation of non-compliance, or a breach of internal policies, applicable legislation, the Code of Conduct or Matueté's integrity principles.

5.3. For admissibility purposes, the report should, whenever possible, present sufficient information to allow an initial understanding of the facts, such as:

What happened: description of the situation or conduct;
When it happened: date or approximate period;
Where it happened: location, area, project or related context;
Who is involved: people, areas, suppliers, clients or others involved, when known;
How it happened: circumstances relevant to understanding the fact;
Available evidence: documents, e-mails, messages, images, records or other elements that may

contribute to the investigation;
Witnesses or other sources of information, where they exist.

5.4. The absence of all the information described in the previous item will not, in itself, prevent the admissibility of the report, especially when the report presents minimum elements that allow an initial analysis. In such cases, additional information may be requested from the whistleblower.

5.5. The report may be considered inadmissible or closed at the screening stage when it:

a) does not present any element that makes it possible to understand the reported fact or carry out a minimum analysis, even after any request for additional information;
b) deals exclusively with a matter unrelated to integrity, compliance, the Code of Conduct, applicable legislation or other topics covered by the Open Channel;
c) consists of a complaint, suggestion or request for which there is a specific channel or process, without presenting evidence of non-compliance;
d) presents manifestly offensive content, without any account of a fact or situation capable of analysis;
e) is proven to be based on false information and was made in bad faith or with the deliberate intention of harming a person, supplier or client.

5.6. Classifying a report as inadmissible does not, in itself, mean that the reported facts are false or did not occur. It merely means that, with the information available, the report does not meet the criteria necessary for the investigation to proceed through the Open Channel.

5.7. The whistleblower will be informed of the admissibility decision and, when it is not admissible, of the reason. If necessary, they will be informed of the need to provide additional information for the analysis to proceed.

5.8. Reports considered admissible will be forwarded to the Integrity Committee, which will be responsible for analysing the facts, assessing the evidence and determining the appropriate measures.

5.9. The admissibility analysis must observe the principles of confidentiality, impartiality, good faith, protection against retaliation and respect for the people involved, regardless of the final conclusion of the investigation.

5.10. The fact that a report is admitted for investigation does not represent confirmation that the reported irregularity occurred, but merely recognition that there are sufficient elements to justify its analysis.

6. GENERAL RULES ON NON-RETALIATION

6.1. To retaliate means to strike back, that is, to commit an act against a person in order to take revenge for an offence or to obtain compensation for damage caused by them. Clear examples of acts of retaliation are:

· Sending messages with content that constitutes harassment;
· Unjustified reduction of responsibilities;
· Sudden reallocation or transfer for no apparent reason;
· Exclusion of the whistleblower from meetings and/or projects;

· Lack of communication essential to the performance of professional activities;
· Ignoring the whistleblower's professional opinion;
· Blocking promotions or internal moves favourable to the whistleblower;
· Exclusion from social events during or outside working hours.

6.2. Matueté does not accept any form of retaliation against whistleblowers.

6.3. People who believe they have been victims of any form of retaliation, or who have questions about it, should report this to the People area.

6.4. Reports involving retaliation against whistleblowers will also be analysed and investigated by people independent of the reported situation.

6.5. We undertake to protect from retaliation anyone who, acting in good faith, has made a report or is assisting in an investigation, whether through anonymity or by following the development of the case until its resolution.

7. DISCIPLINARY MEASURES

People who breach this Policy will be subject to the appropriate legal and/or disciplinary measures, as determined by the integrity committee and the management body.

8. GENERAL PROVISIONS

This policy is approved by the responsible Executive Board and published to Matueté's relevant audiences.

The policy will be reviewed whenever there are relevant changes in internal procedures or in the legislation in force.