

PRATICAL GUIDE TO THE WHISTLEBLOWING CHANNEL

(FREQUENTLY ASKED QUESTIONS)

The Whistleblowing Channel is available to any Person who has a concern regarding suspected misconduct in a professional context.

A code will be generated for each report submitted, to ensure the protection of all parties involved, and the whistleblower will always be able to track the status of their report through the means provided by the Channel.

It's important to monitor the submitted report in order to follow its progress and provide support during the investigation process.

WHEN SHOULD A REPORT BE SUBMITTED?

Whenever you identify a failure to comply with any commitment or rule.

Any behaviour not aligned with Ferbar's Code of Conduct and Ethics is considered a case of non-compliance.

Behaviours that are inappropriate or disrespectful are those that do not ensure:

- a) Respect for People
- b) Rigor in processes and respect for the Environment

It's important that the report is made as soon as possible, clearly and transparently, anticipating and clarifying any doubts that may arise, in order to reduce the impact of the non-compliance.

HOW SHOULD A REPORT BE FORMALIZED?

Ferbar's Whistleblowing Channel is available to any Person who identifies a situation of irregularity/non-compliance, including:

- Employee/Volunteer/ Intern
- Service Provider / Supplier / Client / Stakeholder
- Shareholders / Members of management or Supervisory Bodies
- Any Person who has obtained information regarding suspected misconduct.

HOW SHOULD A REPORT BE MADE?

Reports of irregularity/non-compliance to Ferbar can be made in writing, verbally, or through Ferbar's Whistleblowing Channel (website).

A meeting may also be requested with at least one member of the Board of Directors to report the situation, but the report must always be transcribed/dictated in the Channel (with the support of the Person present at the meeting).

All reports (written or verbal) are confidential, and there is the possibility of submitting them anonymously.

WHAT INFORMATION SHOULD BE INCLUDED IN THE REPORT?

- You should describe the situation in detail, including dates on which the events occurred, identification of the individuals and entities involved, and amounts at stake, where applicable;
- Identify other people who are aware of the facts or who can help clarify them, attaching evidence whenever possible.

REPORTING PROCEDURES AND DEADLINES

When the Board of Directors receives a report of a situation:

- it must confirm receipt of the report within 7 days from the date of receipt;
- it analyses the information received and seeks to clarify technical doubts with the competent areas;
- when necessary, it hears the individuals/teams/entities involved in the situation, seeking to understand any doubts that may have arisen and how they were clarified;
- it carries out the steps deemed appropriate;
- it prepares a report on the situation analysed, with recommendations and measures to be adopted;
- it ensures the timely implementation of the adopted measures, which, when necessary, may include the initiation of disciplinary proceedings and civil and/or criminal procedures;

- it communicates the measures implemented to all parties involved (within a maximum period of 3 months).

The record of received reports will be maintained for a period of at least 5 years. This period will be extended to ensure the availability of necessary information in the event of judicial, administrative, or disciplinary proceedings, until their conclusion.

HOW WE GUARANTEE YOU ARE PROTECTED

Any Person reporting a situation can do so anonymously, through the Whistleblowing Channel available on Ferbar's website. If the report is not made anonymously, only the Board of Directors will be aware of the identity of the person who submitted the report. To ensure that all parties have the opportunity to clarify their conduct and explain their motivation, all participants should be clearly identified.

Guaranteeing the anonymity of all parties involved does not override the duty to:

- provide further information during the investigation process
- cooperate with and support the Board of Directors in ensuring full compliance with the Code of Conduct and Ethics.

Failure to comply with this duty may itself be considered a breach of the Code of Conduct and Ethics.

WHAT SHOULD YOU REPORT?

You should report any behaviour not aligned with Ferbar's Code of Conduct and Ethics, particularly those that demonstrate disrespect toward others or the institutions they represent. Corruption may be one of the practices subject to reporting.

Some examples:

- Harassment, discrimination, and abusive behaviour
- Conflict of interest and related-party transactions
- Theft and misappropriation of assets
- Accounting and tax fraud
- Corruption and related offenses, money laundering, and terrorist financing
- Public procurement and contracts
- Product and transport safety and compliance
- Environmental protection

- Radiation protection and nuclear safety
- Food safety, health, and animal welfare
- Public health
- Competition law, consumer protection and defence
- Data protection, privacy, and cybersecurity
- Organized or economic-financial crime
- Other serious offenses