

Board of Directors	Compliance
Developing Area	Integrity and Ethics
Document Type	Procedure
Application	OCYAN

Revision History		
Revision	Date	Description of changes
1	12/19/2025 18:07:08	This procedure cancels and replaces OCYAN Guideline DZ-017 for procedure, contemplating a general review of the previous regulation and including provision for the Consequences Matrix and changes

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1 GLOSSARY

- **Ethics Hotline:** an exclusive and confidential channel for secure and, if desired, anonymous reporting of conduct that violates OCYAN-CD-003 - Ocyan Code of Conduct and/or any policy, guideline, internal regulation, and applicable legislation.
- **Compliance Committee (CC-Ocyan):** advisory committee to the Board of Directors ("CA-Ocyan"), whose role is to ensure ongoing commitment to ethical, honest, and transparent conduct, as provided for in OCYAN-PE-001 Ocyan Compliance System, including, therefore, among its duties, internal auditing and provisions on interfaces with external auditing, with regard to non-compliance events and improvement of control and processes.
- **Ethics Committee (CE-Ocyan):** in support of CC-Ocyan, CE-Ocyan is responsible for monitoring and deliberating on the results of investigations into complaints and ensuring the proportionality and balance of disciplinary measures adopted, considering financial, compliance, legal, and personnel aspects.
- **Members:** all persons who work for and are part of Ocyan and its Subsidiaries, whether they are Board Members, Directors, interns or apprentices, or professionals of any kind.
- **Consequence Matrix:** a tool that, in a standardized and reasoned manner, guides the application of Disciplinary Measures to Members who commit Infractions, ensuring that decisions are based on objective and consistent criteria, without disregarding the complexity of specific cases and applicable mitigating and aggravating factors. By recording the circumstances relevant to the case, the Consequences Matrix enables a proportional and balanced assessment between the Infraction found and the measure to be applied, reinforcing the integrity, transparency, and legitimacy of the disciplinary process at Ocyan S.A.
- **Disciplinary Measure:** a set of sanctions that may be applied to members and third parties who fail to comply with laws, obligations arising from their contracts and/or Ocyan's policies, guidelines, rules, and procedures, in proportion to the type of violation and the degree of responsibility of those involved.
- **P-CA Ocyan:** Chairman of the Board of Directors of Ocyan.

2 OBJECTIVE

This procedure is an offshoot of OCYAN-PE-001 Ocyan Compliance System and establishes criteria for the proper management of the Ethics Hotline, ensuring that all complaints received are recorded, investigated, and assessed independently, impartially, and methodically, with a protocol for follow-up, feedback to the complainant, and legal protection.

3 SCOPE

This Procedure applies to the management of Ocyan's Ethics Hotline, intended for members, customers, third parties, or any person for the secure reporting of conduct that violates OCYAN-CD-003 Code of Ethics and Conduct, internal regulations, rules, and/or current legislation, with its guidelines being mandatory for all members and affiliated companies responsible for handling the matter, under the responsibility of the Compliance Director for its enforcement.

4 VALIDITY

This document will come into force after its approval and will remain in force for a maximum period of 2 years.

5 DEVELOPMENT

5.1 Ethics Hotline

Ocyan provides its members and the external public with a serious and confidential communication channel for receiving anonymous or identified reports of violations of the Ocyan Code of Conduct and/or any policy, guideline, internal regulation, current legislation, or situations that may in any way damage the company's reputation.

5.1.1 Availability

Ocyan's Ethics Hotline is available 24 hours a day, in Portuguese and English, and can be accessed through a dedicated website or a toll-free telephone number. It is operated by an independent, specialized third-party company, ensuring the secrecy and confidentiality of the data.

Each report generates a protocol number, enabling the complainant to follow up on the investigation process.

5.1.2 Disclosure

The Ethics Hotline channel must be widely publicized to all audiences, especially Ocyan employees, third parties, customers, and partners, and included in the annual communication and training plan of the Compliance Department.

5.1.3 Confidentiality

The Ethics Hotline is protected by confidentiality rules to protect everyone, including those reported and those who voluntarily wish to identify themselves. Proper compliance with the rules of anonymity, confidentiality, and prohibition of retaliation is essential to ensuring trust in the Channel.

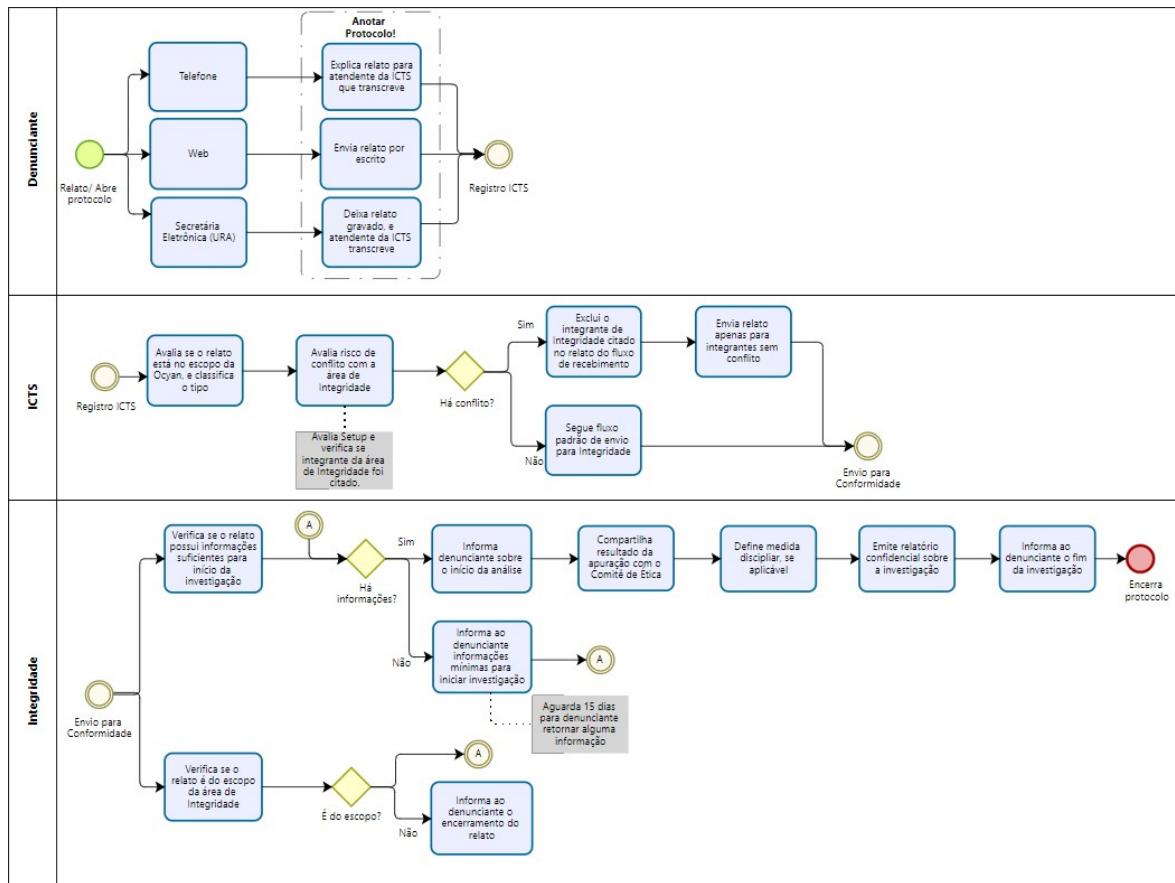
The protection of the whistleblower is guaranteed by the possibility of receiving anonymous reports and the prohibition of retaliation against whistleblowers acting in good faith. Even in cases where a whistleblower has voluntarily identified themselves, the person responsible for managing the Ethics Hotline must ensure the protection of their data and restrict access to the whistleblower's identification to only those involved in managing the channel and investigating the report in question.

The original voice data, telephone numbers, and IP addresses of machines originating complaints are kept strictly confidential by the independent third-party company, which is contractually prohibited from disclosing them to anyone who requests them, even if they are the contract managers and managers of the Ethics Hotline channel.

5.1.4 Receipt and Investigation of Reports

At Ocyan, responsibility for receiving and investigating reports lies with the Integrity and Ethics Manager and/or a person designated by him.

The process for receiving and investigating complaints, with the respective persons responsible for each stage, is described in the flowchart below:



5.1.5 Receipt of Complaints

The Ethics Hotline channel includes predefined escalation rules that are properly configured in the tool, avoiding conflicts of interest among those involved in the process. These rules are pre-established in a document called *kitsetup*, which is sent periodically to the company responsible for the tool, so that the following rules are always followed. It should be noted that, whenever deemed necessary, the recipients of the complaints may assign the investigation to an external team hired as a contractor.

Involved in the complaint	Who receives	Who deliberates
Member of the Corporate Sustainability and Compliance team	CC-Ocyan Coordinator	CA-Ocyan
President		Compliance and P-CA Committee
President and Contract Directors		President and Committee of Compliance
Member(s) Committee of Compliance (CC)	Director of Compliance Integrity and Ethics Manager	P-CA-Ocyan or designated independent person(s)/group(s)
Member(s) of Board of Directors (CA)		Compliance Committee and P-CA-Ocyan, when not involved
Other members	Compliance Director or designated internal team	CE-Ocyan

The receipt of complaints must be based on a prioritization matrix, classifying them according to the

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use, regarding the severity and complexity, and the risk of damage to the company.

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respecting a response time established with the third-party company responsible for managing the Channel.

5.1.6 Investigation of Complaints

In order to be eligible for investigation, a complaint must contain at least the following:

1. A clear description of the facts: what happened, how it happened, and what the misconduct was.
2. Identification of those involved: names, positions, areas, or any information that allows the identification of the individuals or companies involved.
3. Date or period: when the facts occurred or if they are still occurring.
4. Location: where the events took place (company, construction site, area, system, etc.).
5. Evidence or clues (if any): documents, emails, messages, photos, printouts, contracts, or indication of where this information can be obtained.
6. Witnesses (if any): people who witnessed the events or have relevant knowledge.

If any information is found to be missing, the reporter will be asked, through the Channel, to provide additional clarification within 15 days. If no response is received within this period, the report will be closed with the classification "**Insufficient Data**."

When, after analyzing the report, it is found that the complaint does not fall within the scope of the Channel, it shall be closed with the classification "**Out of Scope**." Even so, if it is a matter that can be resolved internally, we will forward the request to the responsible areas, without disclosing confidential or sensitive information.

Upon receipt, any reports involving corruption by public officials must be reported to the Legal and Governance Director and CC-Ocyan for follow-up and possible reporting to the authorities

The other reports are forwarded for investigation, and those responsible for conducting the investigation, whether members or third parties, must:

The other reports are forwarded for investigation, and those responsible for conducting the investigation, whether they are members or third parties, must:

- Maintain the confidentiality of the information to which they have access and take the necessary measures to protect the identity of whistleblowers, those accused, others involved, and the participants in the investigation themselves;
- Act impartially and without bias throughout the investigation process in order to avoid and/or appear to avoid conflicts of interest. In the event of a conflict of interest or the existence of any pressure to influence or interfere with the investigation, the matter must be immediately reported to the Compliance Director so that appropriate action can be taken;
- Conduct investigations with objectivity and determination, without assuming guilt or innocence.

Those responsible for conducting the investigation have the autonomy and independence to coordinate the implementation of the necessary actions for the investigation in order to ensure the effectiveness of Ocyan's Ethics Hotline. This includes:

- Assessing the need to involve members of other areas of Ocyan, other businesses of the Group/Consortium, or even hiring specialized external support, ensuring due secrecy, confidentiality, and impartiality throughout the process.

Having access to all members, information, records, data, systems, and facilities necessary to conduct the investigation process effectively.

When irregularities are proven, high-risk cases must be deliberated by CE-Ocyan. Other cases, whether valid, invalid, or inconclusive, may be closed directly by the team responsible for the investigation and reported to CE-Ocyan for information purposes only. If CE-Ocyan does not agree with the risk classification of one or more closed cases, the Integrity and Ethics team must report the conclusion of the case in question and, if there is no agreement, the conclusion and measures suggested by CE-Ocyan will prevail.

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5.1.7 Application of disciplinary measures and action plans

In cases that are wholly or partially justified with an impact other than low, the Consequences Matrix will be used to determine the disciplinary measure, which will take into account, among other elements, the following factors:

- severity of the conduct: the nature and extent of its impacts, as well as any damage caused to the Company or third parties;
- degree of non-compliance: whether the infraction constitutes a violation of Ocyan's internal rules and/or applicable legislation;
- hierarchical position and leadership: the position held by the offender and any participation, consent, or negligence of their leadership in the irregularity;
- history of the offender: including previous offenses and disciplinary measures applied to them.

The Consequences Matrix must be completed by the Integrity and Ethics team when issuing the sanction recommendation, after prior consultation, when necessary, with the People and Management team and the Legal and Governance team. In more complex cases and/or where there is disagreement regarding the suggested measure, the Matrix must be reviewed and validated by the Ethics Committee during deliberation sessions.

After deliberating on the measure, the Compliance Director, or whoever he designates, shall communicate the conclusion to the Leader of the member responsible for the improper act, together with the People team. If there is disagreement regarding the definition of the measure, the following flow shall be followed:

Disagreement situation	Instance responsible for breaking the tie
Between the Leader of the accused and the Compliance Director	CE-Ocyan
Between the Leader of the accused and the members of CE-Ocyan	President
Between the President and the Director of Compliance	CC-Ocyan

In addition, the Integrity and Ethics area must identify opportunities for improvement in the process that allowed the improper conduct to occur and recommend the implementation of actions to ensure that the vulnerability is eliminated and that the reported events do not recur.

If the Compliance Director identifies the need to notify the authorities and/or third parties about the irregularities identified, he must first obtain the opinion of the Legal and Governance Director and submit the matter to CC-Ocyan for consideration.

5.1.8 Feedback to the Whistleblower

When filing a report through the Ethics Hotline, the whistleblower receives a protocol number, which allows them to monitor the status of the report throughout the investigation process, from registration to closure.

- monitor the status of the report, from registration to closure;
- communicate securely with the team responsible for the investigation, either identified or anonymously, at the whistleblower's discretion;
- receive requests for additional clarification, when necessary, with a deadline of up to 15 calendar days for a response;
- submission of additional information and evidence that contributes to the investigation of the facts;
- consultation on the conclusion of the case, after the complaint has been closed.

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The closure of a complaint varies according to the complexity of each case, so it is important that the complainant frequently checks the protocol number.

6 DUTIES AND RESPONSIBILITIES

6.1 Ocyan Compliance Committee (CC-OCYAN)

- Monitor the effectiveness of the Ethics Hotline;
- Hire external support to investigate complaints, when necessary;
- Monitor the results of investigations arising from complaints made through the Ethics Hotline.

6.2 President

- Assess and monitor any human rights violations;
- In support of CC-Ocyan, monitor the effectiveness of the Ethics Hotline channel;
- Support the dissemination and encourage the use of the Ethics Hotline channel for reporting irregularities within Ocyan;
- Ensure that the Compliance Officer has access to adequate and sufficient resources necessary for investigating reports;
- Participate in CC-Ocyan and CE-Ocyan meetings, whenever desired or at the request of one of its members, when such participation is deemed necessary due to the matter to be addressed;
- Ensure the impartiality, proportionality, and balance of disciplinary measures adopted.

6.3 Integrity and Ethics Area

- Responsible for defining and presenting the concepts and procedures related to the management and operation of the Ethics Hotline, defining the responsibilities of those involved in investigating, handling, and directing disciplinary measures related to the results of valid complaints, including penalties for non-compliance with this guideline, with the support of the Consequences Matrix.
- Responsible for establishing that non-compliance with the provisions of this Guideline is subject to the disciplinary actions provided for in OCYAN-DZ-018 - Disciplinary Measures Guideline.
- Include the Ethics Hotline communication campaigns in the annual communication plan for the Integrity and Ethics area.

6.4 Compliance Director

- Ensure compliance with this guideline.
- Ensure that all complaints received through the Ethics Hotline Channel are recorded and investigated seriously, impartially, and with legal support, ensuring confidentiality and prohibiting retaliation against whistleblowers acting in good faith.
- Ensure that all reports are closed and responded to through the protocol received at the time of registration.
- Coordinate the implementation of the necessary actions to ensure the effectiveness of Ocyan's Ethics Hotline.

6.5 Ethics Committee

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- Monitor and evaluate the results of investigations into complaints, ensuring the proportionality and balance of disciplinary measures adopted, guaranteeing the uniformity of criteria used in similar cases and the consistency of disciplinary measures.

6.6 Board of Directors - CA

- Responsible for deliberating on complaints involving members of the Sustainability and Compliance Board.

7 REFERENCE DOCUMENTS

- OCYAN-PE-001 Compliance System
- OCYAN-CD-003 Code of Ethics and Conduct
- OCYAN-DZ-018 Disciplinary Measures
- OCYAN-PL-008 Internal Regulations of the Ethics Committee

8 RECORDS

Not applicable.

Date	Event signature	User	
12/18/2025 3:59:19 p.m.	Prepared by	Vittoria Maia Mantuano	INTEGRITY AND ETHICS COORDINATOR
12/19/2025 11:05:27	Verified by	Ana Cecilia Martyn Milagres	INTEGRITY AND ETHICS MANAGER ETHICS
12/19/2025 11:30:54	Verified by	Carolina de Oliveira Marques dos Santos	ANAL PROC AND INTERNAL CONTROL III
12/19/2025 6:07:08	Approved by	Marcelo Mafra Borges de Macedo	SUSTAINABILITY DIRECTOR