

WHISTLEBLOWING POLICY AND
WHISTLER PROTECTION

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Document Approved



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1. INTRODUCTION

In line with the Code of Ethics and Conduct, approved by Senior Management, GRUPO CARRINHO defined the Whistleblower Policy as one of its essential policies.

This is how procedures for using, receiving and handling complaints are defined, referring to facts that violate the Code of Ethics and Conduct, other regulations, policies and practices of the Company, in strict compliance with fundamental rights and current legislation.

With this policy, it will be possible to measure that the Whistleblower Channel is an important resource to support the culture of ethics and integrity, the need for investigation to assess the veracity of the facts, the justification for the application of disciplinary measures, the resolution of contracts with third parties, as well as the commitment of GRUPO CARRINHO to secrecy, confidentiality in the treatment of complaints received, protection and/or non-retaliation against responsible and good-faith Whistleblowers.

2. SCOPE

This policy covers all members of GRUPO CARRINHO, at any hierarchical level, as well as customers, suppliers and service providers, in order to prevent and mitigate the practice of irregularities within and outside the organization.

3. RESPONSIBILITY

From Managers: Communicate this policy to all associates and partners who have commercial relations with GRUPO CARRINHO.

From the Associates: Comply with all the precepts established in this policy.

4. SCOPE

The content of this Policy complements the guidelines defined in the Code of Ethics and Conduct of GRUPO CARRINHO, which aims to mitigate actions by associates and partners concerning irregularities received through the communication channels made available by the company.

This Policy also aims to combat any practice that conflicts with the organizational culture of GRUPO CARRINHO and guide its associates to practice standard conduct.

5. CONDUCT

GRUPO CARRINHO is committed to complying with the laws and regulations that apply to its activities. Therefore, associates and partners who have commercial relations with the company have the duty to protect its image and reputation.

By filing a complaint about improper conduct that violates GRUPO CARRINHO's commitments or its internal policies, associates and partners help maintain an honest and safe work environment.

Therefore, upon witnessing or becoming aware of any improper conduct, related to actual or potential violation:

- (i) of the Code of Ethics and Conduct.
- (ii) any Internal Policy, including this, Policy; or

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(iii) of any applicable national or foreign legislation.

It is the duty of the associate or business partner to immediately report to GRUPO CARRINHO, through the channels made available for reporting purposes.

Bad faith and improper use of the Reporting Channels may be considered crimes of slander or defamation, under the terms of the Penal Code, and the Whistleblower may therefore be held liable for his/her actions.

6. HOW THE COMPLAINTS CHANNEL WORKS

The Whistleblower Channel is a resource made available by GRUPO CARRINHO, for internal and external use, which guarantees total confidentiality of the facts reported and the anonymity of Whistleblowers.

To this end, two ways of reporting are available:

- By *Contact Center* : 225200182
- By email: denuncias@carrinho-sa.com

By Contact Center: complaints will be recorded, with sole and exclusive access for the **Head of Compliance** who will take care to listen, reduce to writing and analyze.

By email: complaints made this way will be investigated daily by the **Head of Compliance**. The handling of these complaints consists of evaluating the information provided by the Whistleblowers (e.g. photographs, recordings, videos, documents, email attachments, etc.) so that the preliminary reports are able to adequately identify the nature, extent, and need to adopt urgent measures, as well as conduct the investigation process truthfully and transparently.

The above-mentioned means will be available on the GRUPO CARRINHO website at www.carrinho-sa.com/canaldedenuncias, twenty-four hours (24h) a day.

Furthermore, whenever the continuation of the process proves unfeasible, **Head of Compliance** will file the complaint.

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7. COMPLAINTS

The GRUPO CARRINHO Reporting Channel can be used by associates, partners, public agents or anyone who wishes to report suspected misconduct.

When filing a complaint, it is important that the Whistleblower provides, as a minimum, the following information:

- Name (optional);¹
- Fact to be reported;
- Location of occurrence;
- Date of occurrence.

All reports received via the Whistleblower Channel will be carefully analyzed and will receive the appropriate treatment. After receiving the report, the **Head of Compliance and the ad hoc committee** carries out a preliminary analysis and, if there is sufficient information, proceeds to initiate the investigation.

Investigations may be concluded as admissible or unfounded, after hearing the Ethics Committee.

In the case of **origin**, the **Head of Compliance** will communicate with the hierarchical superior of the person reported or the competent area depending on the matter for the application of the appropriate responsibilities or the opening of disciplinary proceedings under the terms of the Disciplinary Procedure Regulation (Ref. 043/2021).

8. HANDLING OF COMPLAINTS

Once the complaint was received, the **Head of Compliance** will carry out a thorough analysis to assess whether the respective complaint is credible or not; in the second case, it will not proceed. However, if the complaint is credible, the **Head of Compliance** will initiate the investigation process.

¹It is not mandatory, since, under the terms of this complaint, anonymity is permissible...

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In the case of a complaint against Administrators and Directors, the **Head must of Compliance** immediately communicate to the Ethics Committee responsible for conducting the aforementioned investigation processes.

In case of complaints against the CEO or Vice CEO, the **Head must of Compliance** immediately communicate to the Non-Executive Directors who are responsible for conducting the respective investigation processes.

Upon receiving reports or complaints, the **Head of Compliance** will analyze its content and may, cumulatively:

- Establish the *ad hoc committee* to instruct the investigation process.
- Use all necessary and legal means to investigate the facts that are the subject of the complaint, hear the people involved, and analyze documents.
- Request clarification and collect evidence from the areas involved.

All complaints received must be analyzed and clarified according to their specificity, with rigor and speed.

After clarifying the facts reported in the complaints and collecting evidence, the **Head of Compliance** is responsible for:

- Prepare the preliminary report describing (i) the facts that are the subject of the complaint; (ii) the procedures adopted to obtain clarifications and collect evidence; (iii) the evidence obtained; (iv) the conclusions and possible recommendations for measures to be adopted , based on the seriousness of the facts found and the consequences that may be faced by GRUPO CARRINHO;
- Share the report of the processes instructed by you with the Ethics Committee. In the case of a complaint against Directors and Officers, the **Head must of Compliance** immediately communicate to the Ethics Committee responsible for conducting the aforementioned investigation processes.

is complete, the *Compliance Department* will proceed to prepare a final report, which will mention all stages of the process until compliance or non-compliance with the Ethics Committee's decision.

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After deliberation by the Ethics Committee, share the research results with the areas responsible for implementing the decisions taken.

9. CONFIDENTIALITY, SECRECY AND DATA PROTECTION

GRUPO CARRINHO ensures the confidentiality and protection of data relating to Complaints, in particular, the data of the Complainant, the person reported, or the third party targeted in the communication. All occurrences registered in the Reporting Channel, as well as the investigation process and the results obtained, will be kept confidential, under the terms observed in the Personal Data Protection Law.

The *Compliance Department* and the Ethics Committee have a legal and contractual duty to protect the data of Whistleblowers against unauthorized use and/or access. These obligations include measures to restrict access to data by unauthorized persons and the implementation of technological measures to protect data against unauthorized access by unauthorized persons and/or systems, among others.

GRUPO CARRINHO encourages Whistleblowers to identify themselves when making a report, as this makes communication and investigation more efficient. However, it is possible to make a report anonymously, if the Whistleblower so wishes.

10. RETALIATION

GRUPO CARRINHO strongly condemns any form of Retaliation against Whistleblowers. Those who feel they have been victims of any form of Retaliation should also report it through the Whistleblower Channels.

Retaliation can take many forms, such as:

- Suspension;
- Moral harassment;
- Threats;
- Intimidation;
- Coercion;
- Loss of benefits;
- Resignation;
- Any other form of discrimination, unfair treatment or punishment.

GRUPO CARRINHO is committed to protecting any Whistleblower from retaliation, who, acting in good faith, has made a complaint, or is collaborating in an investigation, even if, in the end, the complaint is considered unfounded. Therefore, any company associate or business partner who engages in acts of Retaliation will be investigated and subject to the application of appropriate consequences, such as disciplinary measures or dismissal.

In short, any type of communication of inappropriate conduct is valid and the Whistleblower cannot, under any circumstances, be affected, punished, evaluated or retaliated against because of his/her report, unless he/she is demonstrably involved in improper conduct or is acting in bad faith.

GRUPO CARRINHO guarantees its commitment to ensure that the Whistleblower motivated by good faith does not suffer any form of retaliation.

11. RISK ASSESSMENT AND MITIGATION

The **Head of Compliance** and the Ethics Committee, must ensure compliance with the principle of safeguarding the confidentiality and secrecy of communications and those involved.

The duty of protection may not, however, cover situations in which, during the course of investigations, it is discovered that the following actions are attributed to those involved:

- a) He was involved in the irregularities that were the subject of the complaint;
- b) Acted in bad faith;
- c) He committed a breach of professional duties, when obtaining such information, which implies or may imply the application of serious disciplinary measures.

12. MONITORING AND REVIEW

The *Compliance Department* of GRUPO CARRINHO must regularly monitor activities to reasonably ensure compliance with this and other specific policies, procedures and controls aligned with the Code of Ethics and Conduct and other related legislation.

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13. EXCEPTIONS AND ADDITIONS

Any exception or addition to this Policy will require the written approval of the *Head of Compliance* or its representative.

14. PERIODIC REVIEWS

This Policy is subject to review and changes in order to ensure that it is always in accordance with all the essential assumptions of the corporate culture of GRUPO CARRINHO.

15. DISCLOSURE

This instrument will be published on the GRUPO CARRINHO website and will be accessible to all Associates and third parties.

16. REGULATORY SOURCES

Constitution of the Republic of Angola Revised Version 2022

Law No. 38/20, of November 11 (Penal Code);

December 21 (Public Contracts Law);

Law No. 12/23, of December 27 (General Labor Law);

Law No. 5/20, of January 27 (Law on the Prevention and Combating of Money Laundering, the Financing of Terrorism and the Proliferation of Weapons of Mass Destruction);

Law No. 22/11, of June 17 (Data Protection Law);

ISO 37001 and 37301.

Code of Ethics and Conduct – version 2024.

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17. GLOSSARY

Senior Management: refers to the highest level of executive management of GRUPO CARRINHO.

Harassment: includes formal harassment (Moral harassment; Sexual harassment; Sexual harassment; Persecution or *stalking and* Discrimination or prejudice).

Associates: employees with employment contracts signed with GRUPO CARRINHO.

Good faith: Considered when the associate, Customer or Supplier believes that the communication made is pertinent, not seeking personal gain or any other type of benefit and is guided by high ethical and integrity standards.

Improper Conduct: manifestation of behavior, manner of acting (action or omission) contrary to the Code of Ethics and Conduct, Internal Policies and/or legal regulations in force in the countries in which GRUPO CARRINHO operates,

Conduct: manifestation of behavior, way of acting (action or omission).

False Complaint: one made about a specific person on suspicion of carrying out irregular actions, with awareness of the falseness of the accusation, and the intention that disciplinary proceedings be instituted against them.

Whistleblower of Irregularity: person who has justified suspicions regarding any action (listed in this document) or imminent danger of its occurrence and makes his/her suspicion known by formalizing the Complaint.

Complaints : legitimate act carried out by associates, Customers and Suppliers or any person who has contact with GRUPO CARRINHO services, to report an alleged action that violates and fails to comply with legal standards and internal rules, fraud or errors in internal controls, in accounting and auditing activities , in contracts with partners and/or associates; i.e; in situations with signs of illegality of any nature, related to the activities of GRUPO CARRINHO;

Head Compliance: is the professional responsible for developing, implementing and supervising compliance strategies within an organization.

Partners: natural or legal person, client or supplier, who establishes a commercial or professional relationship with any company in the CARRINHO GROUP, which is expected to be ongoing.

Retaliation: any type of retaliation against an Associate, Customer or Supplier for having reported possible irregularities, i.e., threat to the associate's employment status, suspension or termination of the contractual relationship with GRUPO CARRINHO, moral harassment, discrimination, among others.