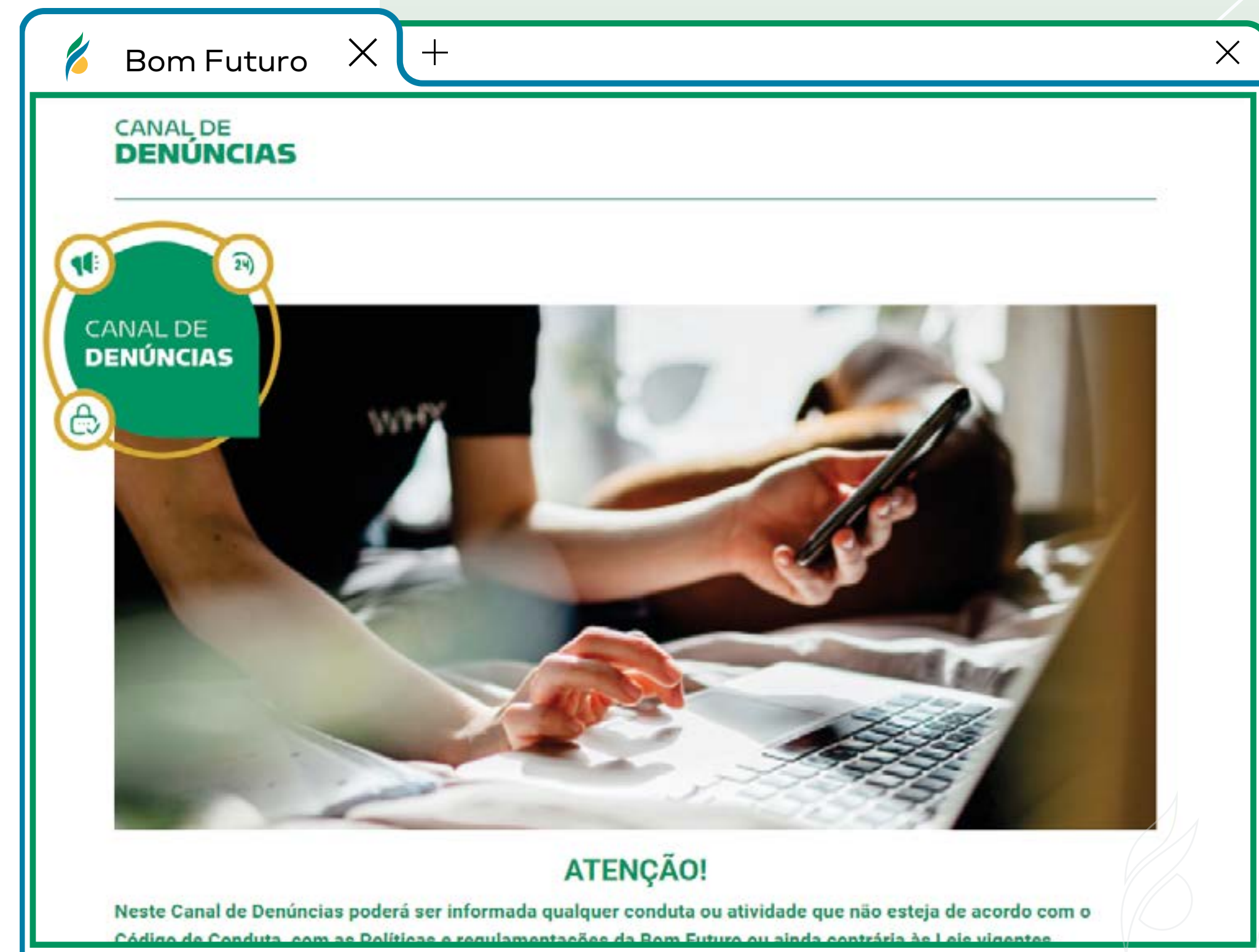


Policy of **Whistle blower Channel**



This Whistleblower Channel Policy ("Policy") aims to describe the objectives, scope, flow and guidelines for receiving, investigating and handling Reports received through the Whistleblower Channel made available by Bom Futuro.

Bom Futuro's Whistleblower Channel aims to improve methods for combating legal, ethical and regulatory non-conformities, proving to be a means that seeks to allow employees, customers, suppliers and the general public to submit reports if they suspect or are aware of any infractions, misconduct, inappropriate or illegal activities that violate Bom Futuro's Code of Conduct, laws, internal policies, regulations or practices recommended by the Company.



Scope

This Policy applies to all Bom Futuro employees, regardless of their hierarchical position, including those operating in the international market. This covers interns, apprentices, employees, managers, executive directors and president, as well as business partners, representatives, service providers, customers and the general public.

All Bom Futuro professionals, including partners, presidents, directors, etc., can be reported, regardless of their hierarchical position. In addition to business partners (contracting parties or contractors), external public or private agents who, in their relations with the Company, engage in acts prohibited by the Code of Conduct or by law, or any third party who commits acts of non-compliance acting on behalf of Bom Futuro.

The members of the Ethics Committee themselves may be reported for their conduct. In these cases, the replacement of the reported member will be carried out according to the rule established in the Internal Regulations of the Ethics Committee.



Definitions

Senior Management: formed by the Administrative and Financial Board and the General Operations Board, as well as the Board of Directors.

Anonymity: the act of keeping one's identity hidden from others. Bom Futuro guarantees the Whistleblower the right to remain anonymous. However, there are situations in which the person wishes to inform their name on the report form. Even under these conditions, Bom Futuro is committed to keep the identity of the source confidential, as well as ensuring that the Whistleblower will not be subjected to any type of retaliation.

Whistleblower channel: the channel made available by Bom Futuro to its employees and interested third parties to receive reports. The Whistleblower Channel will have as an object, any reports of facts or conduct that potentially disrespect the Bom Futuro Code of Conduct, the laws, the ethics, the Company's Compliance policies and its other internal policies.

Ethics Committee: órgão não estatutário com poderes deliberativos, que tem por objetivo fiscalizar o cumprimento do Código de Conduta da Bom Futuro, das políticas e demais normas internas da empresa, bem como ser o responsável pela gestão do Canal de Denúncias, recebendo, triando, tratando as denúncias registradas e comunicando ao Denunciante o resultado da denúncia.

Report: communication of a practice or suspected practice of violating the principles and commitments of the Code of Conduct, laws, internal policies, regulations or practices recommended by Bom Futuro. The following acts may be subject to the Whistleblower Channel: (i) damage to the environment; (ii) health and safety; (iii) violations of labor standards or acts that constitute cause for dismissal; (iv) discrimination; (v) conflict of interests; (vi) gifts, presents or favors; (v) privacy and data protection; (vi) confidentiality; (vii) falsification of documents; (viii) acts that undermine free competition; (ix) illegal acts against public authorities; (x) theft, robbery, misappropriation; (xi) sabotage or destruction; (xii) bribery and corruption; (xiii) violation of competition; (xiv) conduct of violence or harassment (moral, physical or sexual); (xv) conduct that violates tax, financial or accounting regulations; (xvi) other violations of the Company's Code of Conduct.

Protocol Number: number received by the Whistleblower after entering the information on the website to follow up on their report. Using the protocol number, the Whistleblower can access the Whistleblower Channel and send a new message regarding the same report, as well as monitor the investigation status of the report. This process ensures secure and anonymous communication between Bom Futuro and the Whistleblower.

Automatic Response: the one that the Whistleblower receives when making their report, informing them about the deadline for completing the investigation.

Conclusive Response: the one that ends the investigation flow of the report. The conclusive response will not necessarily meet the Whistleblower's expectations, but it is definitive and final in nature, ending their role in that specific case, according to the evidence and proof analyzed.

Intermediate Response: is offered if it is impossible to conclude the investigation process of the report within the established period of 30 (thirty) business days.

Responsibilities

1. Directors, managers, coordinators, supervisors, managers and leaders

- A)** Support the investigation and processing of all reports, providing the appropriate tools to solve the problem presented;
- B)** Guide, publicize and practice the Whistleblower Channel Policy, adopting and disseminating the culture of non-retaliation;
- C)** Encourage professionals under their management to use the channel to improve the integrity of Bom Futuro.



Responsibilities

2. Ethics Committee

- A)** Guide, publicize and practice the Whistleblower Channel Policy, adopting and disseminating the culture of non-retaliation;
- B)** Maintain confidentiality of the channel's information, except for the need to share information with people who need to be aware of the situation and facts, so that they can assist the Committee in the investigative process, always safeguarding the anonymity of the Whistleblower and the guarantee of non-retaliation;
- C)** Process the personal data to which it has access in the context of investigating report in accordance with the Brazilian General Data Protection Law;
- D)** Provide appropriate and timely treatment and feedback to reports received through the channel, acting impartially;
- E)** Observe the deadlines for investigating reports made through the Whistleblower Channel, and promptly report the status of the investigation to the Whistleblower;
- F)** Conduct initial screening of reports;
- G)** Conduct the investigative process;
- H)** Report to the Legal department any doubts regarding risks and the application of corrective measures, among other issues within legal jurisdiction;
- I)** Meet bimonthly to assess all records made through the Whistleblower Channel
- J)** Prepare the Report with recommendations for solutions and conclusions regarding reports for discussion in meetings and decision-making;
- K)** Hold special meetings when necessary, observing the seriousness of the reports and/or statements;
- L)** Prepare the biannual report with the consolidation of reports, demonstrating the monthly performance data volume of each fiscal year, with the number of reports registered, analyzed, investigated and dealt with, accompanied by a brief description of the procedure for investigating the facts, based on the classification of reports into large groups.



Responsibilities

3. Employees, business partners, representatives, service providers, customers and the general public.

- A)** Use the Whistleblower Channel in an ethical and objective manner;
- B)** Do not use the Channel to make reports in bad faith, false or raised for personal, vile or shady reasons. The reason for the report must always be based on the Code of Conduct, laws, ethics and other internal policies of Bom Futuro;
- C)** Report any information of misconduct, serious, unethical or illegal misconduct that contradicts Bom Futuro's responsibility as a company and violates our values and mission.



Description

The main channel for receiving reports is the online form available at Bom Futuro website.

On the aforementioned page, the Whistleblower can electronically register their report, maintaining anonymity and security. Registration is done using a form with the aim of obtaining as much information as possible. To facilitate the investigation and corroborate the statement, this form allows you to attach files (e.g.: images, voice, film, texts, spreadsheets, etc.).

For reports to be handled correctly, it is essential that the Whistleblower provides as much information and/or details as possible, thus enabling Bom Futuro to have sufficient support to investigate and/or analyze the report correctly.

The identification of the Whistleblower is not mandatory, so the tool used guarantees anonymity and total confidentiality during the registration process.

When entering the information on the website, the Whistleblower will receive a protocol number to track their report. Using the protocol number, the Whistleblower may access the Whistleblower Channel and send a new message regarding the same report, as well as monitor the investigation status of the report.

This process guarantees secure and anonymous communication between Bom Futuro and the Whistleblower.

Once the report has been received, the Ethics Committee will carry out the initial screening of the reports and will proceed to conduct the investigative process, meeting bimonthly to evaluate all records made through the Whistleblower Channel.

During the initial screening, the Committee will assess whether the report actually constitutes a report, mere dissatisfaction or even dissatisfaction with the product/quality, in which case it will forward the Whistleblower, using the protocol number, to the dedicated channel for the respective investigation.

During the screening process, the members of the Ethics Committee will also verify whether the report refers to any of them, or whether there is a potential or existing conflict of interest in relation to the facts reported and the member of the Committee.

In these cases, the Board of Directors will promote the nomination of a new member, who will act in an impartial and unbiased manner, and the member reported or in potential/actual conflict of interests must temporarily withdraw from the Committee's activities until the investigation is concluded with the application of the appropriate measures. Such situations must be formalized in minutes.

Also, at the time of screening, the Committee will assess whether the information presented is sufficient to proceed with an investigation. The reported facts, data and any documents provided will be analyzed, as well as the clarity of the information provided.

Description

If there are not enough elements, the Committee will provide the Whistleblower with an intermediate response, requesting more time or additional information, using the protocol number.

If additional information is requested, the Committee will give the Whistleblower 30 (thirty) days to provide it. If the Whistleblower does not respond within this period, the report will be concluded and a Conclusive Response will be sent to the Whistleblower stating that the case has been closed due to lack of evidence, making it clear to the Whistleblower that, if they wish to provide further information, they may open a new record in the Whistleblower Channel.

If there are sufficient elements, the Committee will take the report to an investigative procedure and after the investigation is concluded, the case will be included on the agenda of the monthly meeting, when the Conclusive Report of the report will be discussed

The investigation must be formalized in an Internal Administrative Proceeding, which will include all documents, witness records and the hearing of the accused, when applicable.

Depending on the degree of complexity of the facts surrounding the report, or even its sensitivity/nature, the Ethics Committee may define a team responsible for the investigation, in order to guarantee the involvement of the necessary people/areas and avoid conflicts of interest, including the Legal Department, or even the company or specialized external office responsible for the investigation. In any case of sharing, the anonymity of the Whistleblower and the guarantee of non-retaliation will always be protected.

If the investigation confirms that there was a breach of the rules established in the Code of Conduct, laws, ethics, and other internal policies of Bom Futuro, the Committee will define the applicable corrective action, observing proportionality, through a Report with recommendations for concluding and resolving the reports, as well as measures to correct them and prevent the occurrence of new cases and, after the final decision, will determine the application of the measure.

Description

The Report shall contain, at a minimum:

- A) Summary;
- B) Summary of the report;
- C) List of those involved, if any;
- D) Investigation history (document analysis, interviews, hearings, inspections, monitoring, among others);
- E) Conclusion (i) is valid, (ii) is not valid, (iii) is inconclusive, by indicating the grounds for the decision, based on the applicable standards (internal or external);
- F) Recommendations.

The Ethics Committee will present the final report to the Manager responsible for the person reported and will inform him/her about which measures will be applied, in accordance with the consequence management procedure provided for in this Policy.

The results of the reports, investigations and treatment of the reports will be disclosed to the Board of Directors and the Chief Executive Officer on a half-yearly basis.

In the event of serious situations highlighted at the time of screening, the Committee will hold extraordinary meetings and provide urgent reporting to the Board of Directors for timely decision-making.



Description

Below is a summary of the investigation deadlines and the flow that the report goes through:

WHAT	WHO	HOW	DEADLINE
Report	Whistleblower	Through the available reporting channels	Anytime
Screening	Ethics Committee	Report to the Whistleblower, using the protocol number, according to each hypothesis: 1.Referral to another channel in case of mere dissatisfaction or dissatisfaction with the product/quality 2.Request for more time 3.Request for additional information 4.Closing of the investigation if the Whistleblower, after requesting additional information, does not provide it within 30 days	Hypothesis 1. Same screening period Hypothesis 2. Same screening period Hypothesis 3. Same screening period Hypothesis 4. Same screening period, after requesting additional information
Investigation instruction	Ethics Committee	Through documentary analysis and witness statements to elucidate the fact indicated	30 business days
Preparation of Final Report	Ethics Committee	Issuing a conclusive report of the investigation with possible application of penalties and whether or not they will be disclosed	15 business days
Resolution at a bimonthly meeting	Ethics Committee	Discussion and approval of the Final Report	At the meeting
Decision	Board of Directors	If necessary, analysis of the Ethics Committee report and adoption or not of the suggested measures	30 business days
Report to Whistleblower	Ethics Committee	Sending the Conclusive Response to the Whistleblower, using the protocol number	After the decision of the Board of Directors

These deadlines may be modified in the case of reports involving urgent or critical issues for Bom Futuro.

In any case, reports will be documented and archived in a safe, confidential environment with guaranteed virtual and/or physical access only to authorized persons.

In cases where there is a follow-up investigation process, the documents (such as registration, receipt, investigation and resolution of the report) will be kept in the original file, in a safe, confidential environment and with guaranteed virtual and/or physical access only to authorized persons, for 5 (five) years.

Any documentation related to reports involving financial matters will also be recorded in the Financial Sector, for possible records in balance sheets and financial assessments and, after the case is concluded, will be forwarded to the person responsible for filing with the other reports.

Access to records and any material related to investigations may only be granted by the Ethics Committee or by persons who need to know the information, provided that they are authorized by the Ethics Committee.

Data protection within the scope of the whistleblower channel and respective investigations

When registering a report/statement/communication at Bom Futuro's Whistleblower Channel, personal data (information that identifies or may lead to the identification of an individual) and sensitive personal data (racial or ethnic origin, religious belief, political opinion, membership of a trade union or organization of a religious, philosophical or political nature, data relating to health or sexual life, genetic or biometric data) may be provided about the Whistleblower himself, the Report Individual, or Third Parties mentioned in the report or statement.

In addition, other personal data contained in the statement/communication/report and in files attached by the Whistleblower may be collected, which may include images, voice recordings and other types of personal data.

All personal data collected through the v Channel will be processed by Bom Futuro in accordance with the provisions of the General Law of Protection of Personal Data (Law No. 13.709/2018 – "LGPD") and relevant regulations.

The processing of personal data within the scope of the Whistleblower Channel aims to carry out the investigation of the reported facts and assist in the adoption of appropriate measures, in accordance with applicable legislation, as well as allowing the clarification of doubts and the collection of additional information for the progress of the investigations.

All personal data collected will be processed based on the regular exercise of rights, since the processing aims to assist Bom Futuro in the investigation, prevention and mitigation of behaviors and deviations of Also, conduct that violates the Code of Conduct, internal policies, relevant laws and regulations.

Any personal data provided in the statement, which is considered excessive, unnecessary or not relevant to the investigation of the incident, will be discarded and will only be stored for the purpose of maintaining the integrity of the original text contained in the statement/communication/complaint, for the period necessary to achieve the processing purposes.

Personal data that is not discarded because it is excessive will be kept in a safe, confidential environment with guaranteed virtual and/or physical access only to authorized persons, for 5 (five) years.

Personal data processed within the scope of the Whistleblower Channel may be shared with (i) government authorities, bodies and entities, in order to comply with legal or regulatory obligations and the regular exercise of rights; (ii) technology companies that manage the integrated systems or those responsible for storing and ensuring security in the processing of the personal data collected; and (iii) third-party companies such as law firms for the purpose of providing advice on investigating reports.

To learn more details about the measures we apply in the processing of personal data, access Bom Futuro's Privacy Notice through the link <https://www.bomfuturo.com.br/storage/politica-privacidade-e-protecao-dados-pessoais.pdf>, or contact Bom Futuro's Data Officer via email protecaodedados@bomfuturo.com.br.

Monitoring

Bom Futuro's Whistleblower Channel is a tool for monitoring integrity and ethics within the organization.

Every six months, the Ethics Committee will prepare a Report consolidating the reports, demonstrating the volume of monthly performance data for each financial year, with the number of complaints registered, analyzed, investigated and handled, accompanied by a brief description of the procedure for investigating the facts, based on the classification of complaints into large groups.

Recurring themes on the Channel will be addressed with mitigating actions, awareness training and adoption of corrective measures.

In case of low adherence to the Reporting Channel (low volume, high volume of mere non-conformities or "reports" about products/quality, which should be reported to other channels), new actions will be carried out to publicize the Channel and training on the differences in media. New forms and means of making the Whistleblower Channel available may also be evaluated.



Training

Training on dissemination and understanding of the Whistleblower Channel will be part of Bom Futuro's annual training plan. The frequency will be defined according to the need or after substantial changes in the Company's internal policies.

The definition of topics, such as anonymity, reportable cases, means of communication, scope and application of reports, will be made in accordance with the channel's assessments at the monitoring level.

The training will be adapted according to the target audience present at the sessions.

Consequence management

The forecast and categorization of applicable disciplinary measures, as well as their application procedure, including the definition of those responsible, will follow the provisions of the Company's Code of Conduct.

Bom Futuro bases its decisions and actions on ensuring ethics, integrity, transparency and professionalism in terms of managing the consequences of the actions of its employees, regardless of their hierarchical position, as well as its business partners, representatives and service providers in general.

Consequent measures are always applied after a detailed investigation and collegial conclusion that the person reported acted against the Code of Conduct, laws, ethics, or any standards established by Bom Futuro.

When applying consequential measures, account will be taken of (i) the extent of the damage caused; (ii) any financial gain obtained by the person reported; (iii) recurrence of the action that is the subject of the report; (iv) the nature/sensitivity of the report/action that is the subject of the report.

Consequence management

In general, disciplinary measures may be:

A) Verbal warning – The employee is verbally warned by their superior, privately, respectfully and without any exposure or embarrassment. During the warning the superior should make it clear that it is a verbal warning and the reasons that led to its application. Such action must be formalized to the Human Resources Department.

B) Written warning – the employee is warned in writing by their superior, privately, respectfully and without any exposure or embarrassment. During the warning, the employee will sign the warning form, which will clearly and objectively state the reasons that led to its application. The signed document must be delivered to the Human Resources department.

C) Suspension – the employee is removed from their activities for a specific period, which may be 1 (one) or up to 3 (three) days. The employee must be notified privately, respectfully and without any exposure or embarrassment. The accused will sign a specific document, which will clearly and objectively state the reasons that led to its application. The signed document must be delivered to the Human Resources department.

D) Dismissal without cause – the employee is dismissed by the employer, privately, respectfully and without any exposure or embarrassment, with payment of all their rights. This case should be applied when there are not enough serious elements to justify dismissal for cause.

E) Dismissal for cause – the employee is dismissed by the employer in a private, respectful manner and without any exposure or embarrassment, by means of a letter of dismissal, stating the legal provision that justifies the dismissal, in accordance with current labor law.

F) Other measures – the employee is summoned by their superior in a private and respectful manner and without any exposure or embarrassment, to participate in training, retraining, feedback before the application of the consequential measure.

The consequences applicable to business partners, representatives and service providers in general, if they are in the situation of being reported, will be applied as set out in the Bom Futuro Code of Ethics and Conduct, without prejudice to the application of other sanctions provided for by law.

The Ethics Committee is responsible for recommending and applying disciplinary measures, whether described or any others, which must be done in a justified manner, through the Conclusive Report of the Report, which is responsible for deciding whether or not to apply the consequential measures.

In any case, the decision may be made with the technical assistance of the Legal department or even the Human Resources department, whether to consult, assess risks, or record the measures.

Revision

The review of this Policy, as well as the Whistleblower Channel, will occur annually, and there may be changes in shorter periods if it is perceived, during monitoring, the need to change flows, competences, deadlines, available channels or even consequence management, among other topics.

Full or specific reviews may be requested by any of the Committee members at their extraordinary meetings, and the justification for the review must be presented so that it can be immediately submitted for approval by the members.





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