

The background features several thin, light blue lines. A large, sweeping arc starts from the bottom left and curves towards the center. Two straight lines intersect near the top center, forming a small triangle. Another straight line extends from the top left towards the center. A curved line segment is visible on the right side.

ALLEGATIONS POLICY AND WHISTLEBLOWER PROTECTION

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1. INTRODUCTION

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

This sets out the procedures for using, receiving and dealing with allegations of events that violate the Company's Code of Ethics and Conduct, other regulations, policies and practices, strictly observing fundamental rights and current legislation.

This policy aims to assess the Whistleblowing Channel's role in upholding ethics, integrity, and disciplinary measures, while also demonstrating GRUPO CARRINHO's commitment to secrecy, confidentiality, and protection of responsible whistleblowers.

2. SCOPE

This policy aims to prevent and mitigate irregularities within and outside GRUPO CARRINHO, encompassing all associates, clients, suppliers, and service providers' at all hierarchical levels.

3. RESPONSABILITIES

Managers: To communicate this policy to all GRUPO CARRINHO associates.

Members: Comply with all the precepts established in this Policy.

4. SCOPE

This Policy complements the guidelines defined in GRUPO CARRINHO's Code of Ethics and Conduct, which aims to mitigate actions by associates and partners regarding irregularities received through the communication channels provided by the company.

In addition, this Policy aims to eliminate any practice that conflicts with GRUPO CARRINHO's organizational culture and to guide its associates in the practice of 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 business relations with the company have a duty to protect its image and reputation.

By filing an allegation of misconduct, that violates GRUPO CARRINHO's commitments or its internal policies, associates and partners help to maintain a safe and healthy working environment.

Therefore, by witnessing or becoming aware of any misconduct related to an actual or potential violation of:

- (i) the Code of Ethics and Conduct;
- (ii) any internal Policy, including this Policy; or
- (iii) any applicable national or foreign legislation;

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

Lack of integrity and improper use of the Reporting Channels may constitute defamation or slander offences, under the terms of the Criminal Code, and the Whistleblower may be held responsible for his/her actions.

5.1. WHISTLEBLOWING CHANNEL OPERATION

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

To this end, there are two ways of making reports:

- By Contact Center: [225200182](tel:225200182)
- By e-mail: denuncias@carrinho-sa.com

Through the Contact Centre: the allegations will be recorded, with sole and exclusive access for the Head of Compliance, who will take care to listen to them, reduce them to writing and analyze them.

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

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

Furthermore, whenever the proceedings prove unfeasible, the Head of Compliance will close the allegation.

5.2. ALLEGATIONS

Associates, partners, public officials or anyone who wishes to report suspected misconduct, can use GRUPO CARRINHO's Whistleblowing Channel.

When registering a complaint, it is important that the Whistleblower provide at least the following information:

- Name (optional) ¹;
- Fact being reported;
- Place of occurrence;
- Date of occurrence.

All reports received via the Whistleblowing Channel will be carefully analyzed and given the appropriate treatment. Once the report has been received, the **Head of Compliance and the ad hoc** committee will carry out a preliminary analysis and, if there is sufficient information, the investigation will begin.

The investigations may be concluded as well founded or unfounded, after consultation with the Ethics Committee.

Should the **allegation be upheld**, the **Head of Compliance** will notify the complainant's hierarchical superior or the area competent in the matter for the application of the appropriate responsibilities or the opening of the disciplinary procedure under the terms of the Disciplinary Procedure Regulations (Ref. 043/2021).

5.3. ALLEGATION PROCEDURES

Once the allegation has been received, the Head of Compliance will carry out a thorough analysis to ascertain whether the allegation is credible or not; in the latter case, the allegation will not proceed. However, if the complaint is credible, the Head of Compliance will initiate the investigation process.

In the event of allegations against Managers and coordinators, the **Head of Compliance** must immediately inform the Ethics Committee, which is responsible for conducting the investigation.

In the event of allegations against the CEO or Vice-CEO, the Head of Compliance must immediately inform the Non-Executive Directors who are responsible for conducting the respective investigation processes.

On receiving reports or allegations, the **Head of Compliance** will analyze their content and may, cumulatively:

- Set up the ad hoc committee to conduct the enquiry process;
- Use all necessary and legal means to ascertain the facts of the allegation, listen to the people involved and analyze documents;
- Request clarification and the collection of evidence from the areas involved.

All allegations received must be analyzed and clarified according to their specific nature, with accuracy and speed.

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

- Draw up the preliminary report describing (i) the facts which are the subject of the allegation; (ii) the procedures adopted to obtain clarification 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 established and the consequences which may be faced by GRUPO CARRINHO;
- Share the report of the cases it has dealt with the Ethics Committee. In the case of allegation against Directors and Managers, the Head of Compliance must immediately inform the Ethics Committee, which is responsible for conducting the investigation procedures.

Once the process has been completed, the Compliance Department will draw up a final report, which will mention all the stages of the process up to the fulfilment or otherwise of the Ethics Committee's decision.

Following the Ethics Committee's decision, the results of the investigation will be shared with the areas responsible for implementing the decisions taken.

5.4. CONFIDENTIALITY, PRIVACY AND DATA PROTECTION

GRUPO CARRINHO guarantees the confidentiality and protection of data relating to allegations, namely the data of the Complainant, the accused or the third party involved in the communication.

All occurrences recorded in the Whistleblowing Channel, as well as the investigation process and the results obtained, will be kept confidential under the terms of the Personal Data Protection Act.

The *Compliance Department* and the Ethics Committee have a legal and contractual duty to protect Whistleblowers' data from unauthorised use and/or access. These obligations include measures to restrict access to the data by unauthorised persons and the implementation of technological measures to protect the data against unauthorised access by unauthorised 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 should the Whistleblower wish to do so.

5.5. RETALIATION

GRUPO CARRINHO vigorously condemns any form of Retaliation against Whistleblowers. Those who feel they have been the victim of any form of retaliation should also report it via the Reporting Channels.

Retaliation takes various forms, such as:

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

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

In conclusion, any type of communication of inappropriate behaviour is valid and the Whistleblower may not be affected, punished, assessed or retaliated against in any way because of their complaint, unless they are proven to be involved in the practice of improper conduct or in bad faith.

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

6. 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 to protect may not, however, cover situations in which, in the course of investigations, it is discovered that those involved are accused of the following actions:

- a) Was involved in the irregularities, which are the subject of the complaint;
- b) Acted in bad faith;
- c) Committed a breach of professional duty when obtaining such information, which implies or could imply the application of serious disciplinary measures.

7. MONITORING AND OBSERVATION

GRUPO CARRINHO's *Compliance* Department shall regularly monitor activities to reasonably ensure compliance with this and other specific policies, procedures and controls in line with the Code of Ethics and Conduct and other related legislation.

8. EXCEPTIONS AND ADDITIONS

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

9. PERIODICS OBSERVATION

This Policy is subject to review and amendment in order to ensure that it is always in line with all the essential assumptions of the CARRINHO GROUP's corporate culture.

10. DISCLOSURE

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

11. NORMATIVES SOURCES

Constitution of the Republic of Angola, Revised Version 2022

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

Law No. 41/20, of December 21 (Public Procurements Act);

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

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

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

Law No. 1/07 of May 14 as amended by Law No. 26/21 of October 18 (Commercial Activities Law);

Presidential Decree 169/24, of July 19 (National Strategy for the Prevention and Repression of Corruption 2024-2027);

ISO 37001;

Code of Ethics and Conduct - version 2024.

12. GLOSSARY

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

Harassment: includes different forms (Moral Harassment; Sexual Harassment; Sexual Distraction, Stalking and Discrimination or Prejudice).

Associates: workers with employment contracts signed with GRUPO CARRINHO.

Good faith: This is considered to be when the associate, Client or Supplier believes that the communication made is pertinent, is not aimed at personal gain or any other type of benefit and is guided by high ethical standards and integrity.

Misconduct: manifestation of behaviour, 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 behaviour, way of acting (action or omission).

Slandorous Allegation: a complaint made against a specific person on suspicion of wrongdoing, in the knowledge that the accusation is false and with the intention that a disciplinary procedure be initiated against them.

Whistleblower: a person who has a justified suspicion of any action (listed in this document) or imminent danger of its occurrence and makes their suspicion effective by formalizing the Report.

Allegations: a legitimate act carried out by associates, Clients and Suppliers or anyone who has contact with the services rendered by GRUPO CARRINHO, to report an alleged action that violates and incurs a risk of irregularity.

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

Partners: a natural or legal person, client or supplier who establishes a commercial or professional relationship with any GRUPO CARRINHO company that is expected to continue.

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