

What can be reported on the Whistleblower Channel?

This channel exists to provide the security and reliability you need to report violations without fear of retaliation. The channel should be used to report violations of the Code of Conduct, internal policies or legislation.

Below is an example of situations, behaviors, and irregular conduct that can (and should) be reported.

1. Fraud and other financial irregularities

Includes misconduct resulting in financial loss or undue gain, as well as financial irregularities defined by law, such as:

- ✓ Misappropriation of funds.
- ✓ Manipulation of books and records.
- ✓ Improper reimbursements.
- ✓ Violation of tax laws.



2. Workplace misconduct

The company is committed to creating a work environment where everyone feels valued and respected. Therefore, behaviors that are detrimental to workplace relations are not tolerated. Examples include:

- ✓ Sexual harassment.
- ✓ Workplace harassment / bullying.
- ✓ Nepotism.
- ✓ Favoritism.
- ✓ Agression.
- ✓ Retaliation.
- ✓ Discrimination in all its forms (gender, sexual orientation, race, religion, etc.).
- ✓ Forced or child labor.
- ✓ Irregularities in labor union processes.

3. Misuse of Resources and Information

The use of technological resources provided by the company must comply with company policies and applicable legislation in all locations where Boston Metal operates. These assets include physical property, financial resources, intellectual property, and technology. Therefore, examples of unacceptable conduct include:

- ✓ Leak or misuses of confidential information.
- ✓ Destruction or damage to company property.
- ✓ Unauthorized access to systems.



4. Corruption and bribery

Boston Metal does not tolerate corruption, including bribery, fraud, extortion, and other forms of unethical behavior, by its employees or third parties acting on its behalf. The following behaviors are expressly prohibited:

- ✓ Public corruption.
- ✓ Private corruption.
- ✓ Bid rigging.
- ✓ Money laundering.
- ✓ Facilitation payments.
- ✓ Anti-competitive practices (cartels, price fixing, etc.).
- ✓ Violation of applicable anti-corruption laws in all locations where the company operates, such as Law No. 12.846 (Brazilian Anti-Corruption Law) and the Foreign Corrupt Practices Act (FCPA).

5. Health and safety

Boston Metal is committed to ensuring the health, safety, and well-being of all our employees, contractors, and visitors. Inappropriate situations include:

- ✓ Unsafe working conditions.
- ✓ Consumption of alcohol or drugs on company premises.
- ✓ Environmental irregularities.
- ✓ Other violations of health, safety, and environmental company policies.

If you identify any illegal or inappropriate behavior, such as mentioned in the examples, you can report it and help us build a healthier work environment.

Your contribution is really important to us!

