

WHISTLEBLOWER PROTECTION

Guideline recommended by CTE-GC 431, single item, Agenda No. 106, dated 12/23/2024 (DIP-OUVIDORIA-GERAL-3/2024, dated 11/08/2024) and approved by the President of Petrobras on 01/07/2025, in accordance with ISA PBR-2024-0092409.

1. OBJECTIVE

To establish guidelines for protection against disproportionate, harmful or potentially harmful, abusive or unfair treatment of individuals who report in good faith non-conformities related to the company's activities, or have unequivocally disclosed their intention to do so. The protection referred to in this document also extends to any person who contributes information or acts in the handling of a complaint.

2. SCOPE

Applies to the Petrobras System, as per article 16 of the Bylaws.

3. DESCRIPTION

3.1. Responsibility

3.1.1. The General Ombudsman's Office is responsible for

- a) Ensuring the applicability of the provisions of this standard for the protection of whistleblowers and participants in the handling of complaints.
- b) Promoting awareness-raising meetings, when requested or when the need is identified, for the areas of the company and controlled equity interests that use the Petrobras System's Single Whistleblower Channel, with a focus on preventing retaliation and the use of the Channel.
- c) Advising the managers of the company and controlled equity interests that use the Petrobras System's Single Whistleblower Channel, upon their request, on the characterization of retaliation, as defined in the Petrobras Code of Ethical Conduct and in this DI.
- d) Ensuring the whistleblower/victim transparency in all stages of the handling of the complaint with a humanized response, especially in reports that contain evidence of Sexual Violence.
- e) Ensure that the person who suffered violence is not revictimized during the process of handling the complaint, as well as the protection of the complainant and the confidentiality of the complaint's content.

3.1.2. It is the responsibility of Corporate Integrity - INC

- a) Investigate, in a centralized way, Petrobras System's complaints regarding Retaliation, in accordance with the guidelines of the CGU (Federal Comptroller Office) for handling these cases.
- b) Inform the Ombudsman's Office of the deadline for completing the investigation whenever the deadline, defined in the standard, cannot be met.
- c) Respond to the Ombudsman's Office with information on the result, specifying whether or not all items assessed were confirmed.
- d) Ensure that the person who suffered violence is not revictimized during the investigation process, as well as the protection of the complainant and the confidentiality of the complaint's content.

3.1.3. Responsibilities of Disciplinary Accountability – RD

- a) Receive, analyze and process all investigation reports related to this guideline, produced by INC's investigation areas and that indicates confirmation of the alleged facts, keeping the records of the disciplinary stage updated in the internal system.
- b) Forward the results of its conclusions and its proposals to the Integrity Committee, with due justification, informing the General Ombudsman's Office and the Unit under investigation or managing the process and/or the investigated employee.
- c) Receive communications from the Integrity Committee's decisions regarding its proposals, recording and processing the developments and other measures, in accordance with the responsibilities of each Unit.

3.1.4. Managers are responsible for

- a) Promoting an environment conducive to dialogue and no tolerance for any form of retaliation against those who, in good faith, report irregularities, inappropriate or non-compliant conduct, creating security for all employees and collaborators.
- b) Guiding and assisting collaborators who wish to report retaliation, publicizing the Petrobras System's Single Reporting Channel as the official and exclusive means of receiving reports.

3.1.5. Collaborators are responsible for

- a) Reporting retaliation within the Petrobras System, through the Petrobras System's Single Reporting Channel, in a clear and objective manner and with as much information as possible.

3.2. Common Corporate Rules

Controlled equity interests are recommended to follow the guidelines described in this DI, which constitute the Common Corporate Rules – RCC, adapting them to their existing structures and decision-making instances, in compliance with the

requirements of federal decree no. 10,153, of 12/03/2019 and CGU Ordinance no. 116, of 03/18/2024.

3.3. Whistleblower Protection Fundamentals

In line with the culture of transparency applicable to its activities, Petrobras is committed to providing a healthy and safe work environment for reporting facts and situations that indicate the existence of non-conformities related to its activities.

To this end, Petrobras:

- a)** Provides, for the purpose of making these reports, a secure official corporate channel (Petrobras System Single Reporting Channel), operated by means of an independent tool that allows anonymity for those who so wish, or identified, when the reported situation requires identification, in line with best market practices, its Integrity Program and in compliance with national legislation and the Sarbanes-Oxley Act;
- b)** Has an Ombudsman's Office, linked to the Board of Directors, which receives and monitors the reports received by the Petrobras System Single Reporting Channel independently and under the commitment of confidentiality;
- c)** Has investigation areas with specific attributions and expertise for the topics that make up the glossary of complaints, especially for those that present signs of Compliance Incidents, including fraud, corruption, money laundering, nepotism, conflict of interest, as well as Corporate Security Incidents (ISC); Safety; Environmental and Health Incidents (ISMS); and Human Resources Incidents (IRH), and also Complaints of Labor Relations, including Workplace Violence (VT) and Sexual Violence (VS).
- d)** Determines that the investigation areas and the General Ombudsman's Office report their activities regularly to Senior Management;
- e)** Assesses, in dialogue between the investigation areas and the company's Legal Department, the relevance of forwarding to the prosecution agencies the reports received that contain signs of crime;
- f)** Maintains strict application of a system of consequences for those who violate internal rules and regulations, in accordance with its current standard for applying disciplinary regime and system of consequences;
- g)** Has an Integrity Committee, a permanent non-statutory body linked to the Board of Directors, responsible, among other duties, for defining sanctions for cases within its scope of action that are eventually confirmed by the work of the investigation areas;
- h)** Has a Code of Ethical Conduct that repudiates any form of retaliation against those who report non-compliance;
- i)** Has an Ethics Committee, linked to the Board of Directors, responsible, among other duties, for promoting ethical principles, acting as a consultant to management and the workforce, providing recommendations on topics related to ethics management and proposing rules for incorporating new concepts.

3.4. Whistleblower Protection Guidelines

a) Petrobras requires all its employees to refrain from any action or omission that, with a causal connection to the report made, threatens to cause or causes harm to the whistleblower or represents an act of moral or physical violence or impacts on the professional life of the person reporting non-compliance.

b) The protection referred to in this document extends to any person who provides information or acts in the processing of a report.

c) Reports that require, for their processing, the identification of the whistleblower or the person mentioned in the report as a victim will only be processed with the authorization of the whistleblower or third parties eventually indicated as victims.

d) When there is no authorization for the identified treatment, the Ombudsman's Office will forward the pseudonymized complaint for investigation and the area responsible for the investigation may, if deemed necessary, formally request the Ombudsman's Office, internally through the Petrobras System's Single Reporting Channel, for the identification details of the complainant or victim, in accordance with the provisions of CGU Ordinance No. 116, dated March 18, 2024.

e) The complainant will be informed of the importance of identification for the proper treatment of the complaint, the guarantee of confidentiality of the content of the complaint and the preservation of the right to the protection of his/her personal data.

3.5. Obligations

a) Since the promotion of a healthy work environment is a responsibility of all employees, the complainant, witnesses and those involved in the treatment of complaints undertake to also maintain the confidentiality of the information, as a way of reinforcing the prevention of information leaks that could lead to the identification of the complainant.

b) All those who are aware of complaints, even if anonymous, must be aware that filing complaints is a legitimate act of detecting irregularities, which provides the whistleblower's view of a given reality and this legitimate act must be protected as a way of improving management and control processes, and should not suffer any type of retaliation.

3.6. Handling retaliation cases

a) Acts that threaten or actually cause harm, in any way, to the complainants and those who collaborate in the handling of complaints violate Petrobras' values and interests and will be treated as non-compliance.

b) If the complainant believes that he or she is suffering retaliation due to his or her presentation or collaboration in the handling of the complaint, he or she must access the Petrobras System's Single Reporting Channel and file a retaliation complaint.

c) The retaliation complaint must include:

(i) the facts that would be the expression of retaliation;

- (ii) a description of the connection between the complaint previously filed (or the collaboration provided in the handling of the complaint) and the act that is causing harm or threat of harm;
 - (iii) the names of those involved; and
 - (iv) other objective descriptions that assist in the investigation of the facts, such as dates, locations and dynamics. Since this is an interpersonal situation, with the potential for identification, even by inference, of the parties involved, the investigation will require the authorization of the complainant for the identified treatment.
- d) The complaint, after the admissibility judgment, will be investigated by Corporate Integrity (INC) within the timeframe defined in the standard.
- e) In cases where the complaint concerns INC professionals, it will be up to Petrobras' Internal Audit to conduct the investigation within the timeframe defined in the standard.
- f) Precautionary measures may be recommended based on the specific case, considering its severity and impact, while safeguarding the duty of the Ombudsman's Office and the investigation area to preserve the dignity of the person reported.
- g) At the end of the investigation involving a Petrobras employee, if the complaint is confirmed, it will be forwarded to the Petrobras Integrity Committee for the application of the applicable disciplinary regime; in the case involving employees of controlled equity interests, it will be forwarded to the company's Integrity Committee or equivalent body.

4. RECORDS

5. DEFINITIONS

Petrobras System's Single Whistleblower Channel: Service provided by a specialized and independent contracted company, so that internal and external audiences can report irregularities related to the business activities of Petrobras and its Subsidiaries, with confidentiality guaranteed to the whistleblowers.

Complaint: Statement indicating a violation of an internal or external Petrobras rule, attributed to a member of the workforce (employees) in the conduct of their work activities or that, in the case of exclusive involvement of external actors, is related to Petrobras' business activities, causing direct damage to the company. This definition does not include violations of external standards that are not directly related to Petrobras' business activities.

Good faith report: A report that is submitted honestly, reasonably and responsibly, with the aim of collaborating with the company in identifying and correcting practices that are contrary to the Code of Ethical Conduct and internal regulations.

Labor Relations Reports (RT): Any reports that indicate behavior/practice/threat, whether single or repeated, that causes, may cause or is intended to cause physical, psychological and/or economic harm to its victims, whether the targets are intentional or involved in an impersonal or incidental manner. These include reports of Incidents in Labor Relations (IRT), Violence at Work (VT) and Sexual Violence (VS).

Whistleblower: For the purposes of the protection provided for in this Guideline, a whistleblower is understood to be an individual or legal entity, identified or anonymous, who submits a report to the Petrobras System's Single Whistleblower Channel, which contains relevant indications of the occurrence or likelihood of irregularities related to the activities of the Petrobras System.

Incidents in Labor Relations (IRT): Any behavior/practice/threat, of a specific nature, that causes, may cause or is intended to cause physical, psychological and/or economic harm to its victims, whether the targets are intentional or involved in an impersonal or incidental manner.

Retaliation: Any act, omission or threat against a person that is intended to cause them unjustified harm, for having reported or cooperated in good faith in matters related to inappropriate conduct or irregular and prohibited practices in Petrobras activities.

Petrobras System: Petróleo Brasileiro S.A. – Petrobras and companies in which Petrobras holds direct or indirect equity interest, in this DI, in accordance with article 16 of the Bylaws.

Workplace Violence (VT): Any behavior/practice/threat, whether single or repeated, that causes, may cause or is intended to cause physical, psychological and/or economic harm to its victims, whether these are intentional targets or involved in an impersonal or incidental manner.

Sexual Violence (SV): Any behavior, practice or threat, whether single or repeated, of a sexual nature that causes or aims to cause physical, psychological, sexual or economic harm to its victims, whether they are intentional targets or involved in an impersonal or incidental manner.

6. REFERENCES

Federal Decree No. 10,153, of 12/03/2019

CGU Ordinance No. 116, of 03/18/2024.

PL-0SPB-00018 - CODE OF ETHICAL CONDUCT

PL-0SPB-00003 - OMBUDSMAN POLICY

DI-1PBR-00246 - FORMULATION, RECEIPT AND PROCESSING OF COMPLAINTS

PP-2OUV-00005 - PROCESSING AND MONITORING OF CORPORATE COMPLAINTS

PP-1PBR-00946 - PROCESSING AND MONITORING COMPLAINTS ABOUT
LABOR RELATIONS

PP-1PBR-00510 - MANAGEMENT OF EMPLOYEE DISCIPLINARY REGIME AND
SYSTEM OF CONSEQUENCES OF SENIOR MANAGEMENT AND FISCAL
COUNCIL