

# WHISTLEBLOWER PROTECTION POLICY

# SUMMARY

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## **1.OBJECTIVE**

The Whistleblower Protection Policy aims to protect all individuals – including employees, customers, and third parties – who, in good faith, report irregularities, fraud or unlawful acts through MRV&Co's Confidential Channel. It also extends protection to witnesses and individuals who support the investigation process, thereby encouraging the safe reporting of suspected misconduct or violations without fear of retaliation.

## **2. SCOPE**

This Policy applies to all employees, officers, members of senior management, clients, suppliers, and third parties.

## **3. PROTECTION OF GOOD-FAITH INFORMANTS**

MRV&Co values open and honest communication, encouraging employees and business partners (including third parties, suppliers, brokers, contractors, and customers) to responsibly report, through MRV&Co's Confidential Channel, any potential irregularities that may violate the Code of Conduct, internal policies, or the law.

MRV&Co does not tolerate any form of retaliation that may directly or indirectly harm an individual who, in good faith, has reported a concern or contributed to an investigation.

Employees who attempt or engage in retaliation against those who report suspicions or assist in the investigation will be subject to disciplinary measures as provided for in the Consequences Policy.

### **3.1. Handling of Reports through the MRV&Co Confidential Channel**

The MRV&Co Confidential Channel is managed by an independent third-party company, and all reports are investigated by the Corporate Investigation Department, which ensures full confidentiality of the informant's identity while assessing all potential violations. The reports received are reviewed independently, carefully, and responsibly, in a fair and impartial manner, with full access to the information necessary for the investigation.

It is recommended that reports submitted to the Confidential Channel include as much detail as possible to support the effective development of investigations, including complete and relevant information such as documents, names, locations, and other data that ensure a comprehensive record of the situation. Insufficient information or late reporting may prevent proper investigation or any appropriate action from being taken.

The informant can track the progress of the investigation, clarify questions with the Corporate Investigation Department, and add new information to the report using the protocol number provided at the end of the submission.

Identification of the informant is not mandatory if the person wishes to remain anonymous. Even if the informant provides their name, their identity will be treated as strictly confidential. The identity of informants as well as any information that could directly or indirectly reveal their identity, is confidential and accessible only to those responsible for conducting the investigation.

Disclosure of identifying information about the informant may occur only with the express consent of the individual or in compliance with a judicial order.

An informant acting in bad faith – that is, one who deliberately makes false allegations – will not be entitled to protection under this Policy and may be subject to sanctions, with the Corporate Investigation Department responsible for verifying and managing the necessary procedures.

### **3.2 Reports of Retaliation**

MRV&Co is responsible for protecting the informant and any witnesses from any form of retaliation, whether during or after the investigation. If the informant has a well-founded belief that they are experiencing retaliation, a new report should be submitted through the Confidential Channel to ensure their protection and allow the situation to be investigated.

Retaliation may include, among other actions, unjustified dismissal, harassment, unfounded performance evaluations, offensive remarks or comments, isolation, or any other adverse and baseless actions taken against the informant or individuals involved in the investigation.

If retaliation is confirmed by the Corporate Investigation Department, appropriate corrective measures will be applied to remedy the situation, in accordance with the Consequences Policy.

Protection measures apply to any informant – whether an employee or a third party – who reports suspected or confirmed irregularities through the Confidential Channel, provided that the report is not made in bad faith (i.e., containing deliberately false allegations).

## **4. CONFIDENTIAL CHANNEL CONTACT INFORMATION**

The Confidential Channel receives reports of irregularities related to the Code of Conduct, MRV&Co Policies, and applicable laws through the following contacts:

1. Website: [www.canalconfidencial.com.br/mrv](http://www.canalconfidencial.com.br/mrv),
2. e-mail: [canalconfidencialmrv@br.ictsglobal.com](mailto:canalconfidencialmrv@br.ictsglobal.com) ou

3. Phone/ whatsapp: 0800 888 2833 – available 24 hours via automated service and with analyst support Monday to Friday, from 9:00 a.m. to 5:00 p.m.

#### 5. REVIEW HISTORY

Date	Review	Description	Reviewed by
12/29/2025	001	Policy Approval by the Board of Directors	Compliance and Corporate Investigation