



# CLEARSALE S.A.'S WHISTLEBLOWING CHANNEL POLICY

## 1. Definitions

- **Complaint:** A manifestation to communicate a practice or suspicion of infraction of the terms cited in the ClearSale ("Company") Code of Conduct (employees and third parties), laws (national and international), regulations, applicable legal obligations, procedures and internal policies, including any situations that may disrespect ClearSale's culture, guidelines, values and principles.
- **Whistleblower:** A person in good faith, identified or anonymous, who registers a report through the Whistleblowing Channel or through the other means of registration.
- **The Accused:** A person or group of people who are alleged to have engaged in conduct that does not comply with the Company's Code of Conduct, laws, regulations, internal policies and procedures.
- **Whistleblowing Channel:** Channel made available by ClearSale for receiving complaints.
- **Ethics Committee:** Internal body responsible for receiving and investigating complaints, as well as directing suggestions for improvements and doubts registered on the Whistleblowing Channel. It is also responsible for recommending the necessary corrective measures to the respective areas of interest, as well as other duties set out in its Internal Regulations.
- **ClearLovers:** all employees, administrators (Board Members and Executive Officers), shareholders, interns and young apprentices, permanent or temporary, of ClearSale and its controlled, subsidiary and affiliated companies.
- **Third Parties:** clients, business partners, direct and indirect suppliers, service providers, commercial representatives, intermediary agents and associates of ClearSale and its controlled, subsidiary and affiliated companies.

## 2. Objective

The purpose of this policy ("Policy") is to present the measures for detecting conduct that does not comply with ClearSale's values and principles, Code of Conduct, policies and procedures, legislation and/or the Company's culture, providing improvements in the monitoring and performance of ClearSale's Compliance mechanisms and program.

Therefore, this document guides ClearLovers and Third Parties on the use and operation of the Whistleblower Channel, regardless of the positions they hold, functions they perform or places they reside.

## 3. Whistleblowing Channel Guidelines

### 3.1 Whistleblower anonymity

As well as the whistleblower being able to identify themselves, ClearSale's Whistleblowing Channel also allows anonymous reporting. In either case, confidentiality is ensured during the investigation of the report.

Regardless of whether the complaint is anonymous or not, when making a report, the complainant will receive a protocol number as soon as they finish registering a complaint. Through this protocol, the whistleblower will be able to see a field to keep in touch with the Ethics Committee while the case is being dealt with - for this reason, it is recommended that the number be kept in a safe place. Information about the fact reported may be questioned during the investigation process, which helps to bring this process to a successful conclusion.

### **3.2 Whistleblower protection**

A bona fide whistleblower who identifies himself or herself will not suffer any kind of retaliation, even if the complaint is not proven to be true. The guarantee of non-retaliation includes any person or team involved in handling the complaint.

Retaliation can be any form of reprisal, such as: warning, suspension, harassment, threat, intimidation, coercion, loss of benefit, dismissal or any other form of punishment or discrimination.

ClearSale condemns any act of retaliation, and all means that guarantee the whistleblower's integrity will be employed. If the whistleblower or the person involved has been victimized or suspects any type of retaliation, they should contact the Compliance or People department or generate a new complaint through the Whistleblower Channel, reporting what happened. If retaliation is proven, the offender will be subject to the disciplinary measures set out in item 8.1.

## **4. Reportable Conduct**

ClearSale's Whistleblower Channel is the communication tool for everyone to report conduct that does not comply with the Company's Code of Conduct and culture, policies, procedures and applicable business legislation.

It is important to note that the Whistleblowing Channel is designed to investigate conduct that violates the Company's guidelines. Therefore, cases related to behavior or operating procedures, although they can also be brought to the attention of the Channel, can sometimes be resolved more quickly if they are reported to managers/leaders or the People department.

## **5. How the Whistleblowing Channel works**

ClearSale values a free, healthy environment and transparent communication between everyone, regardless of their position or role in the company. However, people may not feel comfortable reporting a suspicion, activity or situation directly to their manager or to the Ethics Committee, that does not comply with ClearSale's ethical standards, applicable laws or regulations.

With this in mind, the Company has entered into a partnership with Contato Seguro, an independent third-party company responsible for receiving and managing reports registered on the Channel in a confidential manner (screening). The whistleblower has the possibility of registering anonymously and confidentially, whether they are an employee or a third party involved in the company's business.

### **5.1 How to file a report**

ClearSale offers the following channels for filing a report:

- Managers/leaders or People team: if they feel comfortable talking to a manager or a member of the People department, the whistleblower can file their report through these professionals, who have a duty to forward the content to the Ethics Committee.

- Ethics Committee email: [comitedeetica@clear.sale](mailto:comitedeetica@clear.sale);
- Contato Seguro's web site: [www.contatoseguro.com.br/clearsale](http://www.contatoseguro.com.br/clearsale);
- Contato Seguro's app is available for download on Google Play or on the App Store, through this QR Code:



## 5.2 Information needed to file a report

For the Ethics Committee to be able to carry out its investigations properly, it is important that the whistleblower provides as much information as possible. It is therefore ideal for them to have the following information at hand:

- Relationship with ClearSale (employee, former employee, shareholder, customer, supplier, partner, etc.);
- Name and surname of the accused or a description that makes it possible to identify them;
- Place where the facts occurred, such as a meeting via meet, face-to-face meeting, external event, chat, among others;
- Whether the accused is an employee, client, partner, service provider, etc., providing details so that it is possible to identify those involved in the conduct;
- Which areas are involved in the fact being reported;
- When the incident occurred (date and time, if possible);
- How you became aware of it;
- Details of what happened;
- Name and surname of people who may have witnessed the facts;
- Evidence to prove the facts, or places where this evidence can be found;
- Amounts involved.

## 5.3 Receiving complaints

Complaints registered through the Whistleblowing Channel do not require a connection to the ClearSale environment or a VPN.

After being received by Contato Seguro's system, reports are returned to ClearSale to be investigated. However, the anonymity of what is reported is maintained and there is a guarantee that none of those reported will be responsible for conducting investigations, thus avoiding conflicts of interest during this stage.

Complaints can relate to any type of non-compliance with the Code of Conduct or corporate policies, as well as violations which may include, but are not limited to: non-compliance with legal provisions, such as Law no. 12. 846/2013 ("Brazilian Anti-Corruption Law"); acts or even omissions that impact the execution of ClearSale's business; internal fraud; data leakage; any type of corruption (direct, indirect, active or passive, public or private), such as receiving bribery; fraudulent alteration of documents; misuse of resources made available by ClearSale, in digital or physical form; misuse of Company resources; harassment of any kind; irregularities in financial statements; discrimination of any kind; criminal practices; destruction of or damage to Company assets; conflicts of interest; non-compliance with corporate policies, among others.

Every complaint received via the Whistleblowing Channel or through the channels mentioned in topic 5.1 will be analyzed and evaluated by the Ethics Committee, which can count on the support of other areas during the investigation.

#### **5.4 Conclusion of the investigation**

At the end of the investigation, the Ethics Committee will classify the complaint as well-founded, partially well-founded, unfounded, inconclusive (when the possibilities of obtaining minimal evidence of the occurrence and/or authorship of the conduct are limited) or inapplicable to the channel.

In the latter case, the whistleblower who used the Whistleblowing Channel should have used other means to report the case, such as the Company's Customer Service or Ombudsman and, in all likelihood, the act reported does not concern the misconduct of a third party.

### **6. Whistleblowing report**

On a quarterly basis, or upon request, a report on the complaints received during the period, issued by Contato Seguro's own system, will be sent to the Audit Committee.

The report will contain information such as: status of the investigations, type of report, origin of the report, average time between release date and response/completion, days open, number of reports in the month/year, investigations in progress (days), reports responded to and viewed, how many whistleblowers have identified themselves, committees responsible for handling, risk classifications, nature and origin of the reports, behavioral history of the person reported, areas and amounts involved in the events, etc.

### **7. Handling of complaints**

Investigating complaints may require the support of other areas in order to obtain information, collect evidence, hear witnesses, etc.

The Ethics Committee and all those who are called in to assist in the handling of complaints have a duty to maintain confidentiality about the analysis and investigation even after it has been completed, depending on the situation.

During the course of the investigation, it is possible that the Ethics Committee will contact the whistleblower to clarify a point or even to request support, so it is important to monitor the

progress of the report using the protocol provided when registering the complaint through the Whistleblowing Channel.

At the end of the investigations, the Ethics Committee may draw up an Investigation or Recommendation Report, depending on the case and the need, to report on the details of the investigation (collection of documents, interviews carried out, conclusions on the reprehensibility of the conduct), recommending the application or not of a certain disciplinary measure. This report can only be accessed by people who are strictly necessary to resolve the case, such as the complainant's managers.

The whistleblower will receive feedback that the complaint has been dealt with and, if possible, whether it has been judged to be well-founded/improved/not applicable/conclusive, but will not have access to the disciplinary measure applied.

## **8. Violations**

Any violation of the precepts contained in the Company's Code of Conduct, or other ClearSale policies, will be subject to certain disciplinary measures, which will be applied according to the severity, recurrence and impact of the conduct involved, as well as those permitted by current legislation.

The categorization of the occurrence is the responsibility of the Ethics Committee.

### **8.1 Disciplinary measures**

Disciplinary measures will be applied according to the severity and impact of the conduct, as well as recidivism in the Channel by the offender, evidence collected, and other circumstances present in the situation.

The following disciplinary measures may be applicable, but are not limited to:

- Provide management feedback to the offender;
- Relocate the offender to a different area;
- Give verbal or formal warning;
- Suspend or reduce specific benefits, within the scope of the contractual relationship with the Company;
- Suspension of the employment or service contract;
- Just Cause or Unfair Dismissal

If the complaint is not related to practices that do not comply with the Company's integrity program, such as problems involving management between leaders and subordinates, the Ethics Committee may close the investigation and refer the case to the manager or person responsible for the matter.

## 8.2 Other penalties

If the situation or complaint concerns an illegal act, in which it has been possible to gather irrefutable evidence of its existence, the Company may forward all the material gathered through the investigation to the competent authority and assist it with any requested input.

In this case, the accused will be subject to other penalties, in addition to the disciplinary measures mentioned in this Policy. Therefore, no disciplinary measure provided for herein prevents the application of other penalties applicable in the civil, labor, administrative and/or criminal spheres.

## 9. Registering queries and suggestions

ClearSale's Whistleblowing Channel, provided by Contato Seguro, also has an exclusive field for interested parties to register doubts or suggestions involving the Company's Code of Conduct, policies and/or internal procedures. This can also be done anonymously.

The interested party should describe their query in as much detail as possible, indicating, if possible, the area/sector to which it refers.

This field is available via the link:

[www.contatoseguro.com.br/pt/clearsale/relato/duvida](http://www.contatoseguro.com.br/pt/clearsale/relato/duvida)

## APPROVAL, REVIEW AND VALIDITY

<b>RESPONSIBLE PARTY</b>	<b>AREA</b>
<b>APPROVAL</b>	Board of Directors on November 09, 2022
<b>REVIEW</b>	Ethics Committee
<b>VALIDITY</b>	As of November 09, 2022.
<b>VERSION</b>	2