

reporting channel policy

1. INTRODUCTION

Etfor – Empresa Têxtil S.A. is committed to the highest standards of ethics, integrity, and compliance with applicable legislation. To reinforce this commitment, we provide a Reporting Channel for employees, suppliers, partners, and other stakeholders to report irregular, illegal, or unethical conduct that contradicts the company's values.

This policy aims to establish the principles and guidelines for the use of the Reporting Channel, ensuring protection for the whistleblower and the proper handling of all reports.

2. SCOPE OF APPLICATION

The Reporting Channel may be used by:

- Employees of the company;
- Service providers, suppliers, and business partners;
- Clients or any individual with a direct relationship with the company.

Reports may include:

- Legal violations, such as financial crimes, fraud, or corruption;
- Breaches of internal policies or codes of conduct;
- Improper behavior, such as harassment, discrimination, or abuse of power;
- Environmental or safety issues;
- Any other conduct contrary to the law or the company's values.

3. REPORTING CHANNEL

The Reporting Channel is a secure and confidential access point for reporting irregularities. Reports can be made:

- Through the link: [Reporting Channel]
- Directly via the exclusive email: [denuncias@etfor.com]
- Either anonymously or identified, according to the reporter's preference.

4. CONFIDENTIALITY AND REPORTER PROTECTION

The identity of the reporter will be kept strictly confidential. Etfor – Empresa Têxtil S.A. ensures that:

- There will be no retaliation against the reporter;
- Reports will be handled in an impartial and responsible manner;
- All information will be protected in accordance with the General Data Protection Regulation (GDPR).

5. HANDLING OF REPORTS

Received reports will be reviewed and processed by an authorized team, ensuring:

- Acknowledgment of the report and confirmation of receipt to the reporter (if not anonymous);
- Preliminary analysis to assess the truthfulness and relevance of the report;
- Necessary actions will be taken, which may include internal investigations or communication with relevant authorities, when applicable.

The reporter will be informed about the progress and resolution of the case, whenever possible.

6. LEGAL COMPLIANCE

This policy complies with:

- Law No. 93/2021, which regulates the protection of reporters in Portugal;
- The General Data Protection Regulation (GDPR).

7. REVIEW AND CONTINUOUS IMPROVEMENT

Etfor – Empresa Têxtil S.A. is committed to regularly monitoring and reviewing this policy to ensure it is up-to-date and aligned with best practices and legal requirements.

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