



Whistleblower Investigation Policy

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PURPOSE

The content of this Policy supplements the guidelines established by Insi's Code of Ethics and Conduct, with the following objectives:

- Establish a clear policy on the use and operation of the Reporting Channel;
- To guide employees and third parties on the means and form of reporting;
- Ensure transparency to employees regarding the flow of handling reports related to violations of Insi's Code of Ethics and Conduct and other policies and standards in force;
- Establish rules for the protection and confidentiality of those involved in internal investigations and whistleblowers who, in good faith, on the basis of reasonable suspicion or conviction, report conduct or facts that are in violation of the guidelines of the Code of Ethics and Conduct, as well as Insi's internal rules and policies and/or applicable national and international legislation;
- Establish technical requirements for conducting internal investigations and decision-making, involving the application of any disciplinary measures.

SCOPE

This Policy applies to all Insi employees, including headquarters, branches, subsidiaries, affiliates, and controlled companies, including those operating in the international market, regardless of their hierarchical position.

It also applies to business partners, suppliers, service providers, customers, and society in general.

GUIDELINES

In case of suspicion or knowledge of acts that violate any national or international legislation in force, the Code of Ethics and Conduct or any Insi policies, you have a duty to report them, preferably through the official channels provided by the company. All reports will be received, processed, and properly investigated, provided that the admissibility requirements established in this document are met.

No form of retaliation will be tolerated against any person who, in good faith, based on reasonable suspicion or belief of a violation of the ethical and legal standards adopted by Insi, formally reports such violation.

Anyone who undertakes or attempts to undertake acts of retaliation against a whistleblower, regardless of their hierarchical level, will be subject to disciplinary measures.

REPORTING CHANNELS

The official channel provided by Insi for reporting complaints is through the website: compliance.meta.com.br/en.

However, if the complaint is made through personal conversation, email (compliance@meta.com.br), direct phone call, anonymous letter, or other means, it must also be recorded and investigated.

Reports should contain as much information as possible for the proper investigation of conduct and should be accompanied by all available evidence of the reported facts, such as:

- Identification of those involved;
- Location and date of occurrence;
- Detailed description of the reported conduct;
- Evidence (photos, emails, recordings, videos, printouts of conversations, etc.).

RECEIPT OF COMPLAINTS AND REQUIREMENTS FOR ADMISSIBILITY

All complaints made through the official channels provided by Insi will be received by the Compliance department, which will be responsible for initiating the proceedings.

Complaints must be based on facts or suspicions and contain as much information and detail as possible, including as much evidence as possible, so that the Compliance area has sufficient information to conduct the complaint investigation process.

The following information should be included in complaints:

- Identification of those involved;
- Location and date of occurrence;
- Detailed description of the reported conduct;
- Evidence (photos, emails, recordings, videos, printouts of conversations, etc.).

The Compliance area may file complaints that:

- Do not contain the minimum elements necessary to investigate the complaint;
- Are not related to reportable conduct.

If necessary, the Compliance area may request additional information and/or clarification from the complainant to gather the minimum elements required to conduct the investigation.

Even so, if the complaint is not accompanied by the minimum information, or if there is evidence of bad faith or intent to harm or expose the persons reported, after analysis by the Compliance Committee, it will be considered invalid and automatically dismissed. This may result in disciplinary measures against the complainant acting in bad faith.

Below are examples of practices that may constitute a complaint or evidence of wrongdoing:

- Failure to comply with legal provisions and Insi's internal regulations;
- Conflict of interest;
- Fraud, theft, misconduct, or financial misconduct;
- Leakage of information;
- Corruption, bribery;
- Moral harassment and sexual harassment;
- Discrimination in all its forms;
- Acts or omissions that may jeopardize business continuity;
- Acts infringing laws and other public regulations.

INVESTIGATION OF COMPLAINTS

Insi adopts the principles of seriousness and impartiality in investigating all complaints received and is committed to handling them as quickly as possible.

Responsibility for conducting and governing the complaint investigation process lies solely with the Compliance area or Compliance Committee. If deemed necessary, the manager may designate other employees or hire external professionals to conduct the investigation or part thereof.

When designating the person responsible for investigating the complaint, Compliance must pass on all information necessary to conduct the formal process, emphasizing the confidentiality of the information.

The investigation of the complaint has the sole purpose of investigating the truth of the allegations and, consequently, whether violations have been committed.

All investigations must be preceded by planning, as set out in Annex 1 to this document.

It is the duty of the investigator to:

- Complete the investigation plan (Appendix 1);

- Submit the investigation plan (Appendix 1) to Compliance and only begin the investigation after formal approval;
- Conduct the process formally and with full respect for applicable laws and internal company rules;
- Act impartially and respectfully toward all individuals involved in the investigation (whistleblower, accused, witnesses, and other participants);
- Preserve the anonymity of the whistleblower, even if they have identified themselves;
- Keep the information confidential and not disclose it to other people without the prior express authorization of Compliance;
- Not conduct interviews using threats or intimidation. Allow the interviewee's lawyer to be present, if they so wish;
- Comply with all legal and company requirements regarding data protection and the collection of electronic information.

Confidentiality and Anonymity

Reports may be made anonymously or identified, at the discretion of the complainant. The identity of the complainant, if disclosed by him/her, will be strictly preserved and protected, kept strictly confidential.

Statements, information, documents, photos, recordings, videos, and other materials collected during the investigation of a complaint will be treated confidentially and used only to the extent necessary to investigate the facts.

All material collected will only be accessed by the team responsible for investigating the complaint and, in the event of applicable penalties, by members of Insi's Executive Board.

All parties involved in the complaint investigation procedure, including the complainant and the persons under investigation, are aware that the material investigated may be presented in investigations/inquiries in judicial, civil, labor, and criminal proceedings, as well as in legal

actions to investigate and/or punish the facts raised, or as a means of proving the integrity and impartiality of the procedure.

Data collection

The collection of data from servers, computers, and other company assets may be part of the investigation process, with the Compliance area responsible for governing the process.

Thus, any and all data collection necessary to conduct an internal investigation must be preceded by prior formal authorization from the Compliance area.

Equipment and resources owned by Insi, such as notebooks, desktops, cell phones, among others, may be accessed remotely and directly, without the prior consent of the employee in possession of such equipment.

Final report

At the end of each investigation, the investigator must prepare a report describing the process, the evidence found/collected, and the final conclusion.

The report shall not contain any value judgments or suggest disciplinary or additional measures to be applied, which shall be the responsibility of Insi's Compliance Committee.

Responses to complaints

The whistleblower may follow the progress of the investigation of their complaint using a personal and non-transferable reference number, received when the complaint is formally submitted through the Whistleblowing Channel.

MEASURES AND CONSEQUENCES

Disciplinary measures may be taken in situations where conduct or facts are found to be in violation of the guidelines of the Code of Ethics and Conduct, as well as Insi's internal rules and policies and/or applicable national and international legislation. The Compliance Committee is responsible for governing the definition of disciplinary measures to be applied.

Disciplinary measures must comply with the following guidelines:

- They will be applied according to the severity of the conduct and/or facts found;
- They will be applied regardless of hierarchical level and/or relationship with Insi, without taking into account the name of the employee involved, in order to avoid any act of favoritism or prejudice.

For less serious cases, especially those involving Human Resources issues (e.g., team climate problems, kinship, romantic relationships, promotions, benefits, and other aspects related to the employment contract), the Compliance area will request the Human Resources team and the manager of the offending employee to define an action plan and, consequently, the disciplinary measure to be applied, always in accordance with company guidelines (Code of Ethics and Conduct, among others) and the Brazilian Consolidated Labor Laws (CLT).

Flow of handling cases related to HR issues

Start				End
Compliance	HR/Manager	Compliance	HR/Manager	Compliance
Send the report to HR and the offender's manager	Conduct investigation and prepare action plan/ disciplinary measures	Approves or requests changes to the action plan/ disciplinary measures	Implements the action plan/ disciplinary measures and sends the evidence to Compliance	Closes the case and files the evidence

Note: No disciplinary measures should be applied by managers or the Human Resources department without prior approval from the Compliance department or the Compliance Committee.

Except for minor cases related to HR issues, which will follow the above process, the Compliance Committee shall meet whenever necessary, upon call by the Compliance department.

Thus, cases considered serious will always be reviewed by the Compliance Committee, in accordance with applicable law. Although the Committee's assessment is on a case-by-case basis, the violations listed below, among others, may be considered serious:

- Acts of corruption, unfair competition, money laundering, or fraud that
- result in damage or penalties for Insi;
- Misuse or disclosure of confidential data belonging to the company or its employees, customers, and other third parties with whom the company has a relationship;
- Sharing passwords and logins to access company systems;
- Physical assault;
- Use of company assets and resources for illegal purposes;
- Falsification of signatures;
- Moral or sexual harassment;
- Misappropriation of company property and resources;
- Intentionally endangering workplace safety;
- Retaliating against those who report misconduct;
- Acting to conceal/cover up illegal acts or acts contrary to company rules or applicable laws;
- Offering or receiving undue advantages from third parties with whom the company has a business relationship.

Standard procedure

Start						End
Compliance	Investigator	Compliance	Investigator	Ethics Committee	Manager	Compliance
Designate the investigator(s) responsible	Fill out the investigation plan and submit it to Compliance	Validate the investigation plan	Conducts the investigation and prepares the findings report	Analyzes the investigation report and defines disciplinary measures	Applies disciplinary measures and sends evidence to Compliance	Closes the case and files the evidence

Types of disciplinary measures

Disciplinary measures are the result of the investigation of the complaint and the evidence found and must be applied in full compliance with Brazilian legislation (especially labor legislation) or the legislation of the location where the incident occurred.

The Compliance Committee is responsible for determining the severity of each case, which will primarily evaluate the evidence found and the investigation report.

In accordance with labor legislation, disciplinary measures may include:

- Verbal warning;
- Written warning;
- Transfer to another position;
- Suspension;
- Dismissal with or without cause, to be determined on a case-by-case basis;
- Immediate termination of the contract and termination of the relationship with the supplier, partner, or customer;
- Adoption of other applicable legal measures in civil, labor, and/or criminal matters, as appropriate, including, without limitation, the filing of complaints with the competent authorities and/or the initiation of appropriate legal proceedings.

The company may also adopt additional measures, if they are not contrary to the law, such as training sessions, coaching, specific courses, and others.

All measures to be applied must be previously approved by the Compliance area or the Compliance Committee, according to the severity of the case.

Employees who misuse the Ethics Channel, fail to observe the rules of social conduct and the penal code, with the intention of harming or wrongfully accusing another person (internal or external), and who have identified themselves, will also be subject to disciplinary action.

In situations where Insi, its employees, partners, suppliers, and/or customers are exposed in any external media or channels, a spontaneous retraction of the conduct or statement will be considered as a mitigating factor in determining the applicable disciplinary measure.

The responsibility for applying the disciplinary measure will lie with the manager of the person who committed the infraction, who may receive support from the Human Resources department or the Compliance Committee, when necessary.

To avoid embarrassment or damage to the internal investigation, Insi, at the request of the Compliance Committee, may temporarily remove from their activities employees who are suspected of or related to the practice of a particular violation, for an indefinite period, while maintaining their remuneration and other applicable legal requirements.

Records

Disciplinary measures applied shall be recorded in each employee's file, and a record shall be kept.

PROTECTION OF WHISTLEBLOWERS – NO RETALIATION

Any person involved in internal investigations and whistleblowers who, in good faith, contribute information regarding any fact or conduct that is in violation of the guidelines of the Code of Ethics and Conduct, as well as Insi's internal rules and policies and/or applicable national and international legislation, shall not suffer any type of retaliation, sanction, persecution, and/or other form of embarrassment or reprimand.

Insi will not tolerate any act that directly or indirectly harms a whistleblower who, based on reasonable suspicion or certainty, reports actual or potential facts and/or conduct that violate the guidelines of the Code of Ethics and Conduct, as well as Insi's internal rules and policies and/or applicable national and international legislation.

QUESTIONS

Any questions, situations, exceptions, and/or clarifications regarding the application of this Policy may be directed to your supervisor or the Compliance department via email at compliance@meta.com.br



Questions?

Contact: [insi.com](https://www.insicom.com)