

## CORPORATE POLICY

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### **POL.006-09 – Whistleblower Hotline Policy**

**February 2026**

Revision	Revision Date	Change Description	Responsible	
			Prepared by	Approved by
01	09-08-2007			Audit Commission
02	30-12-2011			Audit Committee
03	10-08-2015			Audit Committee
04	08-08-2017			Audit Committee
05	08-05-2018			Audit Committee
06	09-10-2020			Jeff Kennedy
07	07-11-2022			Audit and Risk Committee
08	08-08-2023		Joyce Seixas	Audit and Risk Committee
09	23-02-2026	Update and alignment with the IMS (Integrated Management System)	Lucas Pinto Fernandes Internal Audit and Compliance Department	Daniel Karrqvist - CFO

## 1 OBJECTIVE

Jaguar Mining's Whistleblower Hotline Policy aims to promote the proper use of the channel, describe the procedures for registering, receiving/forwarding, investigating, and handling reports submitted through the Whistleblower Hotline, as well as demonstrate the company's commitment to preserving the confidentiality of information obtained during the process and establishing protections for good-faith whistleblowers against retaliation.

## 2 SCOPE

This policy applies to corporate employees and third parties, understood as:

- All employees, directors, board members, and other members of Jaguar's governance bodies ("Professionals");
- Third parties who maintain a legal and/or institutional relationship with Jaguar, including but not limited to suppliers, service providers, shareholders, consultants, business partners, temporary workers, outsourced personnel, and other workers directly or indirectly linked to the company ("Third Parties").

## 3 REFERENCE DOCUMENTS

- Code of Ethics and Conduct;
- Supplier Code of Ethics and Conduct;

- Anti-bribery and Anti-Corruption Policy;
- Compliance Policy;
- Disciplinary Measures Procedure;
- Integrated Management System Manual.

#### **4 KEY CONCEPTS/DEFINITIONS**

Not applicable.

#### **5 RESPONSIBILITIES**

It is the responsibility of the respective areas to:

##### **5.1 Internal Audit and Compliance Department**

- a) Implement and promote compliance with the Whistleblower Hotline Policy guidelines;
- b) Conduct the investigation in an independent and impartial manner and prepare the whistleblower investigation report.

##### **5.2 Chairperson of Audit and Risk Committee**

Review and approve whistleblower investigation reports, considering the scope of the investigation and the actions and disciplinary measures proposed by the Compliance area.

#### **6 GUIDELINES**

##### **6.1 Reporting Culture and Just Culture**

Jaguar Mining has a Whistleblower Hotline available to both internal and external stakeholders, which enables the reporting of incidents, suspicions, or concerns regarding actual or potential non-compliance with the Code of Ethics and Conduct, policies and procedures, anti-corruption laws, fraud, or any other types of non-conformities.



Jaguar encourages all employees and third parties who become aware of or suspect any misconduct or irregularity that is taking place to report such events through the Whistleblower Channel. The whistleblower should not fear any form of retaliation.

Jaguar maintains an ongoing commitment to ensuring a safe reporting environment, where assessments will be conducted with complete impartiality and confidentiality.

All reports will be reviewed and investigated, and interactions with the whistleblower will take place through the Whistleblower Hotline.

Actions will be taken to stop misconduct and improve processes and the work environment. In order to ensure confidentiality, such actions will not be shared with the whistleblower, but may be observed in day-to-day work.

If an employee witnesses the attempt or occurrence of any act of corruption or bribery, the appropriate and timely reporting to the Whistleblower Hotline, as well as their active contribution to the awareness, clarification of the act committed and its consequences, and to the improvement of investigation procedures, will be recognized and valued, and their conduct will be protected under Jaguar's anti-retaliation commitment.

## **6.2 Whistleblower Reporting**

Jaguar encourages its employees, third parties, subcontractors, and the general public, upon becoming aware of or suspecting any non-compliance with company guidelines or inappropriate conduct, to immediately report the occurrence through the Whistleblower Hotline. The channel is not intended for complaints, compliments, questions, or requests for information.

The objective is to ensure that the investigation procedure is conducted by a specialized team and that any confirmed misconduct is promptly stopped.

The Whistleblower Hotline can be accessed 24 hours a day, 7 days a week, through the following options:

- Via Jaguar's website, through the Sustainability Menu > Whistleblower hotline (<https://jaguarmining.com/>);



- Direct link to the Ethics Channel: (<https://jaguarmining.becompliance.com/canal-etica/canal-denuncias>);
- By telephone at 0800 591 3457. Telephone service is available Monday to Friday, from 9:00 a.m. to 6:00 p.m. (Brasília time), excluding national holidays;
- Or through the kiosks available at the operational units.

The whistleblower may file a report either identified or anonymously. Even in identified reports, Jaguar commits to restricting knowledge of the whistleblower's identity to only those responsible for the investigation.

When filing a report, it is recommended that the whistleblower share all available information and evidence (if any) regarding the report to increase the effectiveness of the investigation process.

Once the report registration is completed, the Whistleblower Hotline automatically generates a random protocol number so the whistleblower can periodically track the progress of the investigation and respond to any questions or requests from the Internal Audit and Compliance department with the aim of assisting the investigation.

### **6.3 Receipt/Forwarding of Whistleblower Reports**

A third-party company that hosts the Whistleblower Hotline is responsible for receiving reports, with confidentiality and security, and forwarding them to the Internal Audit and Compliance department, which is responsible for investigation and handling, and to the Chairperson of the Audit and Risk Committee.

Reports that, if applicable, mention the Internal Audit and Compliance team will be forwarded directly to the Chairperson of Jaguar's Audit and Risk Committee, who will conduct the investigation, as an exception. This flow aims to ensure the impartiality of the process, preventing an area or employee from becoming aware of or conducting an investigation into themselves (self-investigation).

Reports that, if applicable, mention the Chairperson of the Audit and Risk Committee will be forwarded to the Internal Audit and Compliance Manager.



#### **6.4 Whistleblower investigation**

Upon receiving the report, the Internal Audit and Compliance department defines the investigation procedure plan, which may include communicating with the whistleblower, requesting clarifications from applicable individuals or departments, collecting evidence, and hiring a specialized third-party firm, if necessary.

In addition to the Audit and Compliance employees conducting the investigation, the plan may occasionally require individual(s) from other area(s) to support the process, provided their involvement is essential. In any case, these individuals must be kept to a restricted number and cannot be related to the reported situation to avoid undue interference or influence.

The plan is submitted for approval by the Chairperson of the Audit and Risk Committee before the investigation begins.

#### **6.5 Whistleblower investigation completion**

Due to the varying nature of reports, it is not possible to determine an exact timeframe for the completion of investigations. However, Jaguar reinforces its commitment to handling reports as promptly as possible, without compromising the quality of the investigation.

At the end of each investigation, the Internal Audit and Compliance department formalizes its conclusions in a report, which may contain recommendations for disciplinary measures or opportunities for improvement. The document is submitted for approval by the Chairperson of the Audit and Risk Committee before the investigation is closed.

#### **6.6 Disciplinary measure**

If the investigation procedure concludes that the report is substantiated, Jaguar will take the necessary actions to ensure that the misconduct is promptly stopped and will apply the appropriate measures in accordance with the Code of Ethics and Conduct and the Disciplinary Measures Procedure.



## 6.7 Reporting

The Internal Audit and Compliance department is responsible for periodically reporting the received whistleblower reports to:

- Chairperson of the Audit and Risk Committee and CEO: Reports received through the Whistleblower Hotline, along with proposed action plans for investigation, plus the final report for each case;
- Audit and Risk Committee: Quarterly summary of reports/investigations and annual benchmarking report;
- Stakeholders: Disclosure of metrics related to received whistleblower reports.

## 6.8 Confidentiality and protection of whistleblowers and reported individuals

Jaguar Mining will not tolerate any act that directly or indirectly harms a whistleblower who, based on suspicion or certainty, reports facts and conduct that violate Jaguar's Values, Purpose, Code of Ethics and Conduct, policies, rules, procedures, or applicable laws.

Retaliation, persecution, and/or the exposure of individuals and companies/institutions with the intention of damaging their image and harming their reputation will not be permitted.

Whistleblowers are guaranteed the right to remain anonymous in reports submitted through the Whistleblower Hotline, but if they choose to reveal their identity, it will be treated with complete confidentiality and preserved, free from retaliation.

Employees who cooperate in investigations of possible violations and whistleblowers who, in good faith, contribute information regarding any misconduct will not suffer any type of retaliation, sanction, and/or any form of embarrassment.

Retaliation against a good-faith whistleblower or against individuals who cooperate with an investigation is, in itself, a violation of the Code of Ethics and Conduct, and the person responsible for the retaliation, regardless of their position in the company, will be subject to disciplinary measures.



However, a false or bad-faith report may result in the disciplinary measures provided for in Jaguar's Code of Ethics and Conduct.

### 6.10 Finals provisions

Each individual is responsible for knowing, understanding, and applying the guidelines established herein in the performance of their activities, as well as seeking guidance from the competent departments and professionals whenever they have questions or identify situations that may pose ethical, legal, or reputational risks to the company.

Jaguar shall review this Policy periodically to ensure it remains current and in compliance with applicable legislation, market best practices, and corporate values.

## 7 HSE GUIDELINES

Area	Guideline Description	Reference
Environment	When drafting new documents, follow the guidelines of the Environment Manual.	Environment Manual
Safety	When drafting new documents, follow the guidelines of the Safety Manual.	Safety Manual

## 8 ANNEXES

Not applicable.