

Transparency and Integrity Channel

Public User Manual

Document aligned with B Corp standards

Document Information

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Jurisdictions	All countries where BLC Global provides its solutions
Reference framework	ISO 37002 ISO 37001 UN Guiding Principles on Business and Human Rights B Corp Standards

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01 Purpose and Foundations

1.1 Rationale for this channel

BLC Global and its business units – BLC Power Generation, BLC Oil & Gas, ESG Utilities, and BLC Industrial Services – develop technology solutions for the energy market and operate in 14 Latin American countries. This regional presence entails a responsibility commensurate with the stakeholders that interact with the Group.

The Transparency and Integrity Channel was created from the conviction that an ethical organization needs formal mechanisms so that anyone – regardless of their relationship with the Group – can report situations that violate BLC Global's values, standards, or commitments, with the assurance that they will be heard, treated seriously, and protected from any form of retaliation.

The core problem it addresses

The channel exists to close a governance gap: third parties that interact with BLC Global – customers, suppliers, contractors, and communities – lack a formal, traceable, and reliable way to report irregularities related to the Group's operations, projects, or representatives. This information asymmetry limits the ability to detect deviations early, exposes the organization to regulatory risks in the 14 jurisdictions where it operates, and weakens the trust customers place in BLC Global.

1.2 Channel functions

Function	Description and value for BLC Global
Preventive	Detect deviations early before they escalate into reputational crises, regulatory sanctions, or litigation.
Compliance	Address regulatory requirements across the 14 operating jurisdictions and B Corp, ISO 37002, and UN Guiding Principles on Business and Human Rights standards.
Reputational	Corporate energy-sector customers, investors, suppliers, and multilateral organizations require evidence of robust reporting mechanisms.
Continuous improvement	Reports are key information. Recurring patterns reveal systemic process failures that must be corrected.
Protection	Protects the reporter (confidentiality, non-retaliation), the reported person (due process), and the organization.

1.3 Values that support the channel

- **Integrity:** we act in accordance with our values even when no one is watching.
- **Transparency:** relevant information about our conduct is not hidden; it is managed.
- **Respect:** everyone who uses this channel will be treated with dignity.
- **Fairness:** both the reporter and the reported person have rights that this channel protects.
- **Continuous improvement:** every report is an opportunity to become a better organization.

02 Regulatory Framework

2.1 International standards

Standard	Application in this channel
ISO 37002:2021	Direct reference framework for whistleblowing management systems. Defines principles of trust, impartiality, and protection.
ISO 37001:2016	Anti-bribery management systems.
ISO 37301:2021	General framework for compliance management systems within which the channel operates.
UN Guiding Principles	Principle 31: effective grievance mechanisms based on legitimacy, accessibility, and transparency.
B Corp Standards	Require evidence of formal reporting mechanisms, a non-retaliation policy, and documented ethical governance.

2.2 Local regulations

BLC Global operates in fourteen Latin American countries, each with its own legal framework on data protection, corporate responsibility, and whistleblower protection. The guiding principle is that the laws in force in the applicable country will be considered when managing each report, with local legal counsel validating the specific treatment required for the particular case at the time it is submitted.

03 Definitions

Term	Definition
Transparency and Integrity Channel	Formal, accessible, and confidential mechanism provided by BLC Global to receive third-party reports concerning possible conduct contrary to its values, standards, or commitments.
Report or Complaint	Formal communication through which a person informs the Ethics Committee of a situation contrary to BLC Global's values or standards.
Reporter	Person who uses the channel to submit a report, whether identified or anonymous.
Reported Person	Person about whom a report is made. They are presumed innocent and have the right to due process.
Ethics Committee	Collegial body of BLC Global responsible for receiving, managing, investigating, and resolving cases submitted through the channel.
Anonymity	Condition in which the reporter does not disclose their identity. The channel technically ensures that an anonymous reporter cannot be identified.
Confidentiality	Obligation not to disclose the identity of an identified reporter or case information to unauthorized persons.
Retaliation	Any adverse action against the reporter as a result of having made a good-faith report.
Good faith	Condition of a person who reports with a sincere belief in the truth of the facts, even if the investigation does not confirm them.
Due process	Safeguards ensuring the reported person's right to know the allegations, present a defense, and be assessed impartially.

04 Scope of Application

4.1 Who may use the channel

- Corporate energy-sector customers with a relationship with BLC Global or its business units
- Suppliers and field contractors involved in BLC Global projects or deliveries
- Strategic allies and business partners
- Neighboring communities that may be affected by activities directly linked to BLC Global
- Former employees and applicants with knowledge of irregular conduct
- Any third party with legitimate and substantiated knowledge of an irregularity linked to BLC Global

Note on active employees

Active employees have access to the internal ethics and conduct channel. However, they will not be formally excluded from this channel if the situation involves their direct leadership or if they prefer a channel perceived as more independent.

4.2 What is outside the channel

- Purely commercial claims with no ethical component
- General commercial, technical, or informational inquiries
- Contractual disputes with no ethics or integrity implications
- Anonymous reports with no minimum verifiable information
- Strictly personal matters unrelated to BLC Global operations
- Impacts on neighboring communities that BLC Global has no ability to manage

05 Types of Reports

Type	Nature	Correct channel
Ethics report	Violation of the Code of Ethics, law, or policy involving integrity and an external party	Transparency and Integrity Channel
Conduct complaint	Dissatisfaction with the conduct of a BLC Global representative involving ethical implications toward an external party	Transparency and Integrity Channel
Internal complaint	Dissatisfaction with conduct involving ethical implications toward an internal party	Ethics and Transparency Channel - Internal
Commercial claim	Billing, deadlines, warranties, quality	Customer Service / Commercial
Operational claim	Technical incident, failure, support	Technical Support
General inquiry	Information about products or services	Institutional Contact

06 Report Categories

The channel classifies reports into eight thematic families to prioritize, route, and analyze patterns systematically.

01 INTEGRITY AND CONDUCT

Unethical conduct or conduct contrary to the Code of Ethics, conflicts of interest, misuse of confidential information or resources, document falsification, or misrepresentation of BLC Global.

02 ECONOMIC CRIME

Corruption, bribery, fraud, money laundering, terrorist financing, tax evasion, or manipulation of procurement or supplier selection processes.

03 PEOPLE AND RIGHTS

Workplace, sexual, or moral harassment; discrimination; mistreatment or violence; human rights violations; child or forced labor in BLC Global's value chain.

04 REGULATORY COMPLIANCE

Non-compliance with energy-sector regulations, internal rules, contractual obligations with an ethical component, and occupational health and safety standards.

05 ENVIRONMENT AND SUSTAINABILITY

Environmental harm, non-compliance with environmental licenses or commitments, concealment of impacts, or actions contrary to the Group's ESG commitments.

06 COMMUNITIES

Inappropriate behavior, disrespect, or failure by BLC Global representatives to honor commitments in interactions with local communities.

07 VALUE CHAIN

Favoritism, lack of transparency, or undisclosed conflicts of interest in relationships with suppliers, customers, or business partners.

08 OTHER SENSITIVE TOPICS

Open category for situations that do not fit the above but that the reporter considers relevant to BLC Global's integrity or reputation.

07 Channel Safeguards

7.1 Confidentiality

The identity of an identified reporter will be treated as strictly confidential. No identifying information will be shared with unauthorized persons, including the reported person, without the reporter's express consent or a legal requirement.

7.2 Anonymity

The reporter may submit a report completely anonymously. The system will not record any identifying data – including IP address, metadata, or device information. A unique tracking code is generated to follow up on the case without revealing identity.

7.3 Protection against retaliation

BLC Global expressly prohibits any form of retaliation against anyone who has submitted a good-faith report. Retaliation includes:

- x** Dismissal, suspension, reduction of duties, or detrimental changes to working conditions
- x** Exclusion from selection processes, contracts, or projects
- x** Pressure, threats, or acts of intimidation
- x** Reputational harm or dissemination of damaging information

7.4 Due process

Anyone named in a report is presumed innocent until the investigation proves otherwise. The reported person has the right to know the allegations, present their version of events, and be assessed impartially.

The four core safeguards

CONFIDENTIALITY: your identity is protected if you identify yourself.

ANONYMITY: you can report without identifying yourself.

NON-RETALIATION: no one may harm you for making a good-faith report.

DUE PROCESS: all parties will be treated fairly.

08 Governance

8.1 Ethics Committee

The Ethics Committee is the body responsible for the comprehensive management of BLC Global's Transparency and Integrity Channel. It operates with functional independence from the executive line and reports directly to the Board of Directors.

8.2 Composition

Role	Description
CEO	Highest executive authority. Reinforces senior management's commitment to ethical governance.
Human Capital Manager	Participates in cases involving conduct toward people. Implements employment-related sanctions.
External Counsel	Provides independent legal interpretation. Coordinates with local legal counsel in each jurisdiction.
Ad Hoc Consultant	The Committee may call on other specialists (internal or external) when the case requires it: technical experts, environmental consultants, human rights specialists, Marketing Manager, and business unit managers, as required by the report.
Alternates	Each member has an alternate for cases of conflict of interest, absence, or inability to participate.

8.3 Operating principles

- **Impartiality:** no member participates in a case where they have a conflict of interest.
- **Confidentiality:** absolute confidentiality regarding managed cases.
- **Collegiality:** decisions by majority vote, with a minimum quorum of three members.
- **Traceability:** every decision is documented and signed.

Principle of independence and case-by-case replacement

The Ethics Committee manages cases independently from ordinary business operations. When a report involves one of its members, that person is automatically excluded and replaced by another Group manager who has no hierarchical or dependent relationship with the reported person. Where no internal replacement has sufficient independence, the case will be resolved with the participation of a person external to the Company's hierarchical structure.

09 Operational Process

01 RECEIPT

**SLA: 24
business
hours**

- Access to the web form on BLC Global's corporate website
- Option to identify yourself or remain anonymous
- Structured form: report type, business unit, description, evidence
- Unique tracking code generated automatically
- Immediate notification to the Compliance Officer
- Acknowledgment of receipt to the reporter within 24 hours

02 CLASSIFICATION

**SLA: 72
business
hours**

- Classification by thematic family (categories 01 to 08)
- Assessment of whether the channel has jurisdiction
- Severity assignment: low / medium / high / critical
- Verification of conflicts of interest within the Committee

03 PRIORITIZATION

**SLA: 5
business
days**

- Case review by the Ethics Committee
- Priority based on matrix: impact x urgency x regulatory exposure
- Critical cases: immediate handling

04 PRELIMINARY INVESTIGATION

**SLA: 15
business
days**

- Collection of available information
- Assessment of verifiability and basis for a formal investigation
- Decision: documented case closure or opening of a formal investigation

05 FORMAL INVESTIGATION

**SLA: 60-90
business
days**

- Systematic collection of documentary and electronic evidence
- Interviews respecting due process
- Reported person's right to know allegations and present a defense
- Mandatory reporting to authorities if there are indications of a crime

06 RESOLUTION

**SLA: 10 days
after inv.**

- Committee deliberation: sanction, corrective action, improvement, or closure
- Communication to all parties involved
- Formal documentation signed by Committee members

07 RECORDKEEPING & LEARNING

Ongoing

- Complete record in the management system
- Root cause analysis and pattern identification
- Quarterly anonymized report to the management team
- Annual aggregated report in the Sustainability Report

10 Response Timeframes

Stage	Maximum timeframe	Responsible
Acknowledgment of receipt	24 business hours	Automated system
Classification	72 business hours	Compliance Officer
Start notification	5 business days	Compliance Officer
Preliminary investigation	15 business days	Investigator / Committee
Formal investigation	90 business days (extendable)	Ethics Committee
Closure notification	10 business days	Compliance Officer

About the timeframes

In particularly complex cases, the Ethics Committee may extend the formal investigation period with express notice to the reporter. No case may remain without formal closure or communication of the outcome.

11**Personal Data Protection**

The processing of personal data is governed by the local laws in force in each jurisdiction where the Group operates.

Data collected

- Report data: description, company involved, category, voluntarily submitted evidence.
- Identity data (only if the person chooses to identify themselves): name, company, position, contact details.
- Process data: dates, statuses, decisions, communications.
- The system DOES NOT record IP addresses, metadata, or information that identifies an anonymous reporter.

Access to data

- Ethics Committee members assigned to the case.
- External legal counsel under a confidentiality agreement.
- Competent authorities only when legally required.
- No access: IT (except anonymized maintenance), executive management, or business areas.

Retention

- Closed case files: minimum retention of 5 years.
- After the retention period: deletion or irreversible anonymization.
- Aggregated anonymized data: no time limit.

12**Bad-Faith Reports**

The channel's protection is based on good faith. A report is considered to have been made in bad faith when it is submitted:

- With knowledge that the reported facts are false
- With intent to harm the reputation of a person or company
- As a pressure tactic in a commercial or personal dispute
- With deliberate concealment of relevant information

Important distinction

A good-faith report that is not substantiated by the investigation is NOT a bad-faith report. A report is considered bad faith only when the person knew the facts were false at the time the report was submitted.

13 Coordination with Other Channels

Mechanism / Area	Coordination
Internal ethics channel	Both are managed by the same Committee. Separate systems for different target audiences.
Legal	Intervenes when the case has legal implications or requires reporting to authorities.
Human Capital	Participates in cases involving conduct toward people. Implements employment-related sanctions.
FACTI / Audit	Required for financial cases, fraud, or internal control.
Board of Directors	Receives channel reports. Escalation body for senior management.
Customer Service	Receives referrals of commercial claims without an ethical component.

14 Effective Date and Updates

This policy takes effect upon approval by BLC Global's Board of Directors and applies immediately to all Group companies.

Review

The Ethics Committee will review this policy in response to changes in the Group's structure, legal amendments, updates to international standards, or recommendations arising from the channel's operation.

Communication of changes

- Publication on BLC Global's corporate website
- Notification to suppliers and partners with contractual relationships
- Internal communication to the management team
- Update to the B Corp certification file

This channel is part of BLC Global's commitment to transparency and continuous improvement. It enables customers, suppliers, partners, and communities to report conduct that is not aligned with the Group's values, with the assurance that they will be heard and protected.