

Grievance and Ethical Concerns Management Policy

1. Context and Commitment

At GMA Creative Firm, we believe that an ethical organisation is defined not only by the values it promotes, but by the way it responds to the concerns, questions and challenges raised by its stakeholders.

This policy sets out the formal framework for receiving, reviewing and resolving grievances and ethical concerns raised by any stakeholder - workers, partners, suppliers, clients or members of the community.

It complements the Code of Ethics (0007): while the Code sets out the expected principles and behaviours, this policy governs the methods and channels through which situations that challenge those principles may be reported, even when they do not constitute a legal or disciplinary breach.

2. Purpose and Scope

It applies to all persons or entities with a relationship with GMA Creative Firm, including current or former workers, partners and suppliers, clients or potential clients, public or private organisations and members of the community. It covers any grievance, concern or alert relating to the conduct of the company or its representatives.

3. Types of Grievances or Concerns Covered

Examples of situations that may be reported:

- Violations of the company's Code of Ethics;
- Moral or sexual harassment;
- Discriminatory or abusive behaviour;
- Environmentally irresponsible practices;
- Failure to meet contractual, ethical or social commitments;
- Misconduct by third parties associated with GMA that is contrary to our values;
- Legitimate questions about internal decisions or practices.

4. Grievance Channels

GMA Creative Firm provides two secure and formal channels:

Anonymous online form - accessible at www.gma.com.pt/etica-e-reclamacoes. It requires no identification, login or email.

Direct contact with the Managing Partners - graca.martins@gma.com.pt or pedro.carrolo@gma.com.pt.

5. Process Steps

Receipt and registration - the submission is logged with the date, channel and nature of the concern.

Acknowledgement of receipt - sent within 5 business days (where contact details are provided).

Preliminary assessment - within 10 business days, to determine whether it proceeds to a formal investigation.

Investigation and analysis - within a maximum of 30 business days, including gathering information and hearing the parties involved.

Decision and response - the outcome is communicated to the complainant, including the measures taken or, if not accepted as a formal grievance, a reasoned explanation.

6. Responsibilities and Guarantees

The process is led by the Impact & Sustainability Manager, with the involvement of the Managing Partners in sensitive cases. Confidentiality, impartiality and mutual respect are guaranteed throughout the process. Whenever possible, the outcome is shared with the person who raised the concern - even in anonymous cases, where a return channel exists.

7. Protection Against Retaliation

Anyone who reports a concern in good faith is protected against any form of retaliation, intimidation or penalisation. In the case of an internal worker, the applicable disciplinary procedures apply. If the concern involves partners or suppliers, GMA may suspend or terminate the commercial relationship and, if necessary, report the situation to the competent authorities. This protection also extends to external stakeholders, such as workers of suppliers or partners.

8. Record-Keeping and Continuous Improvement

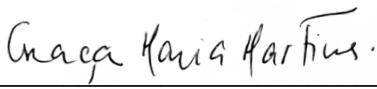
All cases are recorded and securely archived in the Grievance Log (0006). Aggregated data (always anonymised) is reviewed periodically to identify patterns, risks or areas for improvement, feeding into the impact report and ethical development plans.

9. Review and Updates

This policy is reviewed annually, or whenever significant changes occur in legislation, organisational structure or international best practice. The most recent version is always available as a PDF on the GMA Creative Firm website.

10. Approval

Approved on 1 July 2026

Signature: 
Graça Martins · Managing Partner

Signature: 
Pedro Carrolo · Managing Partner