

# CTA-CONTINENTAL CODE OF ETHICAL CONDUCT



## PURPOSE

The purpose of this Code of Ethical Conduct is to define and publicly communicate the principles by which CTA-Continental conducts its relationships with all parties, based on its established policies. The guidelines set forth in this Code of Ethical Conduct shall be respected and complied with by all employees, directors, shareholders, suppliers, and other persons and/or social or governmental entities/institutions in their dealings and/or relationships with the Company.

Laws, regulations, and internal Company rules exist to be respected and complied with, and individual conduct in ensuring compliance with any guideline must be guided by common sense, by means of ethics, prudence, prevention, respect in relationships, and responsibility.



## MESSAGE FROM THE PRESIDENT

We believe in people and are convinced that they are the foundation of everything. The path of a company or society is shaped by the conduct and actions of those who are part of it.

It is essential that we have established guidelines, and to that end, this Code of Ethical Conduct, together with our policies, was developed to guide our actions.

We have defined our purposes and our management and human rights policies based on Environmental, Social, and Governance - ESG commitments and actions, encompassing our entire value chain. We have expanded internal and external programs focused on awareness, commitment, and action toward integrity and sustainability in our operations and products, with responsibility and commitment to the community, employees, shareholders, and other stakeholders.

This Code of Ethical Conduct is one of the tools that guide the conduct of those who are part of CTA-Continental. Nevertheless, it is important to emphasize that dialogue should always be the guiding principle for clarifying questions, exchanging ideas, and building actions. It is through dialogue that we shape our relationships.

History must be preserved and respected, as we learn from its achievements and challenges. It is safe to say that this is how we prosper without abandoning what life offers us at its best: dignity, ethics, our values, and, ultimately, leaving a legacy to be followed.



## OUR WAY OF CONDUCTING BUSINESS

We conduct our relationships with transparency, ethics, and commitment.

It is the responsibility of every director and employee to understand and respect the basic principles of integrity and ethical conduct that guide the Company's business activities. This responsibility includes continuously becoming familiar with and adhering to the requirements of this Code of Ethical Conduct.

It is the responsibility of Company management to facilitate access to the Code of Ethical Conduct, ensure proper understanding of its requirements, and promote its enforcement.

Professionals in leadership positions at all levels of the organization are responsible for setting an example through actions that demonstrate respect for and compliance with

this Code of Ethical Conduct. They must ensure that their peers and subordinates learn and apply the guidelines of this Code of Ethical Conduct and that such guidelines continuously guide decisions made within their respective areas of responsibility.



## REPORTING, COMPLAINTS, AND THE COMPLAINTS OFFICE

**Your leader is the person to whom you should report any work-related situation. Ask questions, raise concerns, make suggestions, and share your ideas and viewpoints.**

Situations not addressed in this Code or situations that raise questions should be discussed with the department management or with the COMPLAINTS OFFICE.

There may not always be an immediate response to every matter; however, every issue will be considered, evaluated, and addressed so that questions may be answered and facts clarified. CTA-Continental will not tolerate improper conduct. If there is a situation that you do not wish to report to your leader, you may contact the Company's COMPLAINTS OFFICE.

All complaints and matters reported to the COMPLAINTS OFFICE are handled confidentially. They are addressed by the COMPLAINTS OFFICE and the management responsible for it, together with the management of the department involved. Reported matters are investigated and analyzed, and appropriate measures are taken to resolve them. No person will suffer retaliation for filing a complaint or reporting facts to the Complaints Office.

To report suspected violations of laws, regulations, Company policies, or this Code of Ethical Conduct, or to seek clarification regarding applicable laws or administrative practices, employees should contact their immediate superiors, their department director, or the CTA-Continental COMPLAINTS OFFICE.

Employee grievances or conflicts that cannot be resolved directly with an immediate

superior may also be reported to the COMPLAINTS OFFICE.

Alleged violations of this Code of Ethical Conduct by any Company director or employee shall be investigated, evaluated, and resolved consistently by Management.

Questions regarding the interpretation of any provision of this Code of Ethical Conduct may only be submitted to the COMPLAINTS OFFICE.

Persons that maintain business relationships with CTA-Continental and are not Company employees are also encouraged to report concerns and may use the COMPLAINTS OFFICE channel whenever they identify violations of laws, regulations, Company policies, or unlawful practices.

## HOW TO CONTACT THE COMPLAINTS OFFICE

### Reports may be submitted through the following channels:

- In Person:  
People and Sustainability Department and/or Legal and Compliance Department.
- Internal Printed Form:  
Standard "Incident Report" form, available in all Company departments.
- Email:  
ouvidoria@cta.com.br
- Ethics Channel:  
A safe and confidential channel for reporting complaints, concerns, or matters related to ethical conduct in the corporate environment. The ethics channel engaged by CTA is Contato Seguro.

Four primary reporting channels are available to the parties:

- **URL:** [www.contatoseguro.com.br/cta](http://www.contatoseguro.com.br/cta)
- **Whatsapp:** 51 3376-9353
- **0800:** 0800 881 9276
- **App:** Contato Seguro

In addition, there is an external reporting channel available to any citizen:

- **Dial 100.**



## INTERNAL COMMUNICATION

Company communications regarding the dissemination of this Code of Ethical Conduct, or communications issued by departments that must be shared with others, are disseminated by the People and Sustainability Department through email, social media, the CTA-Continental website, bulletin boards, and/or other means as necessary to reach the intended audience.



## CONFLICTS OF INTEREST

Conflicts of interest between the employees and the Company are not permitted. Situations that may create conflicts of interest include:

- The employee is a partner in a client company.
- The employee holds a second job with a competing company or provides information to such company.
- The employee accepts gifts, entertainment, or any other valuable favor from a supplier in exchange for granting benefits or advantages to such supplier during negotiations.
- Other situations to be evaluated in accordance with this Code of Ethical Conduct.

If an employee believes that he or she may be involved in a conflict-of-interest situation, or if such a situation is identified by another person, or in any other circumstance that may provide personal gain or benefit, the matter must first be discussed with the employee's immediate superior or reported to the Complaints Office.

No employee may use the name of CTA-Continental for personal benefit in dealings with suppliers, governmental institutions, entities, or any company.



## **BRIBERY AND CORRUPTION**

No person shall offer or accept any form of bribe, payment, offer, benefit, gift, or favor as a reward or to influence conduct that is improper or prohibited by the Company under this Code of Ethical Conduct.

Important: If you have any questions regarding interactions with government entities or officials, you should consult the legal counsel providing services to the Company.

Persons subject to this Code of Ethical Conduct shall inform CTA-Continental if they or any member of their family are: (i) Public Officials; or (ii) persons who could otherwise exercise corrupt or unlawful influence on behalf of any of the Parties.



## **GIFTS/ENTERTAINMENT**

Any benefits, privileges, or promises thereof, including attendance at cocktail receptions, lunches, dinners, tickets to events of any nature, prizes, gifts, travel invitations, among others offered by suppliers or other persons to CTA-Continental employees as a result of their activities, must be reported to the department management, who will determine whether they may be accepted, except for gifts without commercial value, which must

be reported to the employee's immediate superior.

The Company does not permit the receipt of any form of bribe, treat, facilitation payment, money laundering activity, or illicit trade practice.



## COMPANY PROPERTY AND PHYSICAL RESOURCES

All individuals must safeguard Company property (buildings, vehicles, machinery, laptops, tablets, electronic equipment, and furniture) by maintaining order, cleanliness, proper use, and organization in the workplace and by contributing to its preservation. Likewise, all individuals must preserve the resources made available for business operations by using them responsibly. The use of Company property for personal purposes is prohibited.



## WORK ENVIRONMENT AND HUMAN RIGHTS

### HUMAN RIGHTS POLICY

Aligned with its Management Policy, the Company has established its Human Rights Policy, recognizing its role as a leading company within the production chain due to its relevance to the sustainability of the industry and its pioneering role in relationships among the Company, integrated producers, and other participants in its value chain. The Company has established a **Human Rights Committee and a Diversity & Inclusion Committee, which are responsible for discussing strategies and promoting specific actions related to the matters reflected in their names, with a focus on best practices and the promotion of and awareness regarding Human Rights issues.**

CTA-Continental complies with applicable laws, international treaties, and guidance issued by global organizations concerning Human Rights and labor and social rights, in accordance with the principles of the Universal Declaration of Human Rights and the references established by the International Labor Organization Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, and other guidelines promoting Civil, Political, Economic, Social, Cultural, and Labor Rights, in addition to Human Rights protections.

**CTA-Continental is committed to ethical relationships that encourage the promotion of Human Rights and fair, sustainable, and responsible social and environmental initiatives through clear Corporate Policies and the adoption of transparent and effective Governance mechanisms.** Corporate policies and practices are continuously improved and evolve in line with ESG (Environmental, Social, and Governance) Principles, whose purpose of generating value for society is an integral part of CTA-Continental's way of doing business.

**The Human Rights Policy is available in its entirety on the CTA system, LinkedIn, Facebook, the Company website, and in the Company's recreational area,** allowing unrestricted access. It is reviewed annually and/or whenever updates are required due to legal changes or needs identified through the evaluation, monitoring, and remediation channels provided therein. Violations of this Policy are subject to penalties as provided in the Company's Code of Ethical Conduct.

All persons subject to this Code of Ethical Conduct must be committed to its provisions, as well as to best practices relating to Human Rights, Diversity & Inclusion, avoiding any tolerance for improper conduct or precarious working conditions.

## BENEFITS

Employees are entitled to a series of established social programs covering health, education, nutrition, and well-being.

The profit-sharing program is linked to the Company's performance indicators. Information regarding benefits is communicated to employees.

## PROTECTION

The Company ensures that employees receive their wages and that payroll deductions are made only when authorized and provided for by law or collective bargaining agreements. It further ensures that employees are not required to make financial deposits to the Company. The Company also ensures that it does not receive or retain original personal documents. From labor suppliers, it requests only a copy of the Employee Registration Form and no other original documents.

The Company further ensures that neither it nor its labor suppliers employ workers under the age of 18 or utilize forced labor.

## HIRING OF EMPLOYEES

CTA-Continental is committed to promoting equal employment opportunities for all employees and applicants.

The Company does not impose any restrictions in hiring based on sex, age, marital status, sexual orientation, race or ethnicity, disability, physical appearance, educational background, social class, beliefs, religion, origin, citizenship, nationality, pregnancy, union membership, political affiliation, etc.

In recruitment, selection, and promotion processes, candidates shall be evaluated solely based on their ability to meet the requirements of and fit the position.

Promises of employment are prohibited, as is the hiring of employees who have not undergone the Company's recruitment and selection process.

**Child Labor: CTA-Continental does not employ child labor in any of its activities. Furthermore, CTA-Continental carries out initiatives aimed at eradicating child labor among its tobacco growers and will not tolerate any indication thereof that may eventually be verified.**

## **RESPECT FOR DIVERSITY**

CTA-Continental values, respects, and promotes diversity in its relationships, recognizing that diversity adds value both to the Company as a whole and to society, as it enables fair, healthy, and inclusive working relationships. Accordingly, **CTA-Continental has developed the Diversity Management Program, which aims to respect, promote, and value diversity in all relationships, recognizing that diversity contributes to the Company as a whole and society by enabling fairer, healthier, and more inclusive workplaces.**

The Company therefore does not tolerate or permit, in any activity or situation, prejudice or discrimination of any kind, including discrimination based on sex, age, marital status, sexual orientation, gender, race or ethnicity, disability, physical appearance, educational background, social class, beliefs, religion, origin, nationality, union membership, political affiliation, pregnancy, or any other characteristic or activity protected under applicable law.

In order to attract and integrate persons with disabilities into the labor market, the Company maintains Enable – Inclusion Program for Persons with Disabilities. The Program focuses on including persons with disabilities in the workforce by providing a work environment adapted to employees' needs and fostering the development of their full professional potential.



## WORKPLACE FREE FROM HARASSMENT AND INTIMIDATION

The Company does not tolerate any form of harassment - including, but not limited to, sexual, moral, physical, verbal, economic, psychological, **or political/electoral harassment** - or any conduct that constitutes intimidation, coercion, persecution, humiliation, discrimination, or threats within the context of employment relationships, regardless of the hierarchical level of those involved.

For purposes of this Policy, political/electoral harassment means any form of imposition, inducement, intimidation, or pressure, whether direct or indirect, relating to political, ideological, or electoral positions, including requests for support of candidates, political parties, or manifestations of that nature in the workplace.



## PREVENTION GUIDELINES AND SCOPE

This harassment prevention and response policy applies to all environments related to the employment relationship, including:

- The Company's physical workplace;
- External environments connected to professional activities (such as meetings, corporate events, or business travel); and
- Virtual environments and corporate communication tools (emails, messaging applications, digital platforms, and internal networks).



## RULES OF CONDUCT

The following rules of conduct are mandatory and applicable to all employees, officers, managers, third parties, and service providers at all levels of the organization:

- Any form of harassment or abusive conduct, in any of the forms described in this Policy, is prohibited;
- Pressuring, coercing, or inducing colleagues regarding political or electoral positions is prohibited;
- A respectful, inclusive, and discrimination-free work environment must be maintained, ensuring the dignity of all individuals;
- Everyone has a duty to prevent harassment situations and to act with care in professional interactions, including within digital environments;
- Managers have an additional responsibility to prevent, identify, and address situations involving risks of or actual harassment within their teams.



## USE OF SOCIAL MEDIA

CTA-Continental respects each employee's freedom to participate in social media at his or her discretion outside working hours, recognizing that such participation is a private activity. However, as CTA employees, individuals must exercise care regarding the content they post and use social media responsibly so as not to disclose restricted information relating to CTA's business and interests, while also preserving the Company's good name and reputation before the market, investors, and shareholders.



## REPORTING CHANNELS AND COMPLAINT HANDLING

Any employee who believes he or she has been subjected to abusive practices, disrespectful conduct, discrimination, or any form of harassment must report the matter through the Company's institutional channels, especially the Complaints Office, through

the People and Sustainability Department. Confidential treatment of all information is assured. Reports will be investigated diligently, and appropriate measures will be taken for prevention, correction, and, where applicable, holding the appropriate party responsible, in accordance with internal rules and applicable law.



## **GUARANTEE OF FREEDOM AND NON-DISCRIMINATION**

The Company respects freedom of association, political participation, and the exercise of individual rights, provided that such activities do not involve intimidation, harassment, or improper interference in the workplace.



## **OCCUPATIONAL HEALTH AND SAFETY STANDARDS**

CTA-Continental provides safe working conditions by making the necessary equipment available and promoting employee training so that employees understand safety, health, and environmental protection procedures, thereby increasing awareness and sensitivity regarding these matters.

All employees must wear the Personal Protective Equipment (PPE) required for the performance of their duties, in accordance with the Company's Health and Safety Procedures and Standards. Likewise, employees must wear PPE whenever they are exposed to hazardous situations in any department, even if it is not their own work area. In order to maintain a healthy work environment, employee safety, information security, and proper execution of activities, employees are prohibited from remaining on Company premises while under the influence of alcohol or illegal drugs.

The sale of any type of legal or illegal drug in the workplace is strictly prohibited.

Employees are not permitted to enter Company premises while carrying any type of weapon.

Verbal threats against the safety or life of any person are likewise prohibited. Threats of any nature must be reported to the Security Department.

In order to prevent employees from circulating improperly throughout the factory, the Company has established that employees found outside their designated work area without prior authorization from their leader may be questioned and/or penalize.

Personal visits to Company facilities are permitted only with prior authorization from management. Requests must always be submitted to the director of the department to be visited, who, upon approval, will forward the matter to the Property Security Department so that the necessary arrangements may be made.



## **SUPPLIERS AND INTEGRATED PRODUCERS: COMPLIANCE WITH CTA-CONTINENTAL STANDARDS AND POLICIES**

Employees must ensure that CTA-Continental's Health and Safety and Human Rights standards and policies are observed by suppliers providing products and services to the Company and/or integrated tobacco growers.

Whenever noncompliance is identified, employees must notify the area responsible for contract management so that the necessary measures may be taken.



## **INTELLECTUAL PROPERTY**

Intellectual Property includes any type of information, idea, or other property, including written materials, videos, electronic files, computer programs, and music belonging to an individual or company.

Anything produced by or for the Company is considered Company property and therefore may not be used for personal purposes.

All individuals must safeguard Company property (information, documents, machinery, laptops, tablets, electronic equipment, assets, etc.) and must treat the property of suppliers, third parties, and customers in the same manner. All forms of property must be protected and may never be transferred to any person who is not directly involved with the matter.

Software developed by CTA-Continental or by third parties engaged by CTA-Continental is for the exclusive use of and is the property of CTA-Continental.

Confidential information may not be used for any purpose other than business activities that serve the Company's interests.

Company information, whether documented or not, including information contained in electronic files, must be treated as confidential. No employee is permitted to disclose such information or take it with him or her in the form of paper documents or electronic files, except with prior authorization from his or her immediate superior. Information may be disclosed only with authorization from management for purposes of reporting to the community, competent authorities, or in accordance with Company strategy. Should it be established that any employee, whether current or former, has disclosed or removed Company information through documents, electronic files, or any other means, such individual shall be penalized/prosecuted as provided by law.

CTA-Continental reserves the right to monitor internal and external email communications conducted through Company domain accounts (for example: username@cta.com.br).



## **PUBLIC CONTRIBUTIONS**

CTA-Continental may make contributions (donations and sponsorships) for social or

charitable purposes, provided that the beneficiary and/or destination of the contribution is not subject to any legal restriction and that the contribution does not provide any commercial advantage to any party involved. No contribution may be made for the purpose of obtaining personal favors or benefits for any party.

## CHARITABLE CONTRIBUTIONS

Donations are made to organizations whose activities are consistent with the principles established in CTA-Continental's Human Rights Policy, including respect for diversity and the promotion of human rights. Donation requests are received by the People and Sustainability Department, which evaluates their feasibility together with Company Management, taking into consideration the availability of funds, the reputation of the requesting party, and the benefits and intended utilization of the requested donation.

## POLITICAL CONTRIBUTIONS

Political contributions permitted by law may be made by CTA-Continental, provided they are approved by the President.



## CORPORATE STATEMENTS AND RECORDS

Our financial and business statements and disclosures consistently and clearly reflect the Company's image, are shared with government authorities, and serve as a basis for decisions made by our investors.

Company records must be accurate and faithfully reflect the reality of operations. They must be compliant and available to meet legal, governmental, corporate, and/or investor

requirements.

Responsibility for financial and business information rests with the management of the respective departments, and such information may only be shared internally or externally after the analysis thereof.

All individuals must cooperate with internal and external audits conducted within the Company, ensuring that requested information is provided.



## DATA PRIVACY (LGPD)

**Our Privacy Policy is intended to communicate CTA CONTINENTAL TOBACCOS ALLIANCE S/A's commitment to the protection of Personal Data and may be read in its entirety on our website under Institutional/Privacy Policy.**

It should be noted that our Privacy Policy was developed in accordance with the Brazilian General Data Protection Law (Lei Geral de Proteção de Dados - LGPD), Federal Law No. 13,709/2018. The LGPD regulates how companies process individuals' information, particularly on the Internet, through forms. Within this context, the LGPD reinforces the importance of proper processing of Personal Data.

**CTA-Continental emphasizes that your privacy is very important to us, and we understand how important it is to you. Our goal is to be as clear and open as possible regarding what we do and why we do it. We are committed to the privacy and protection of the personal data of all individuals interacting with CTA-Continental.**

The Privacy Policy describes the types of information we collect and process, how we use it, what we do to keep it secure, your rights, and how you may contact us. The only personal information we possess is that which you have voluntarily provided to us. We explain how information is collected, used, shared, stored, deleted, and protected. The policy applies to all employees, customers, applicants, users, service providers, and suppliers.

protegidas. Ela é válida para todos os nossos empregados, clientes, participantes de processos seletivos, usuários, fornecedores de serviços e produtos.



## COMPANY RECORDS

All employees must ensure that Company records are properly maintained, complete, updated within established deadlines, readily accessible, and preserving information integrity, thereby enabling business continuity even in the absence of any employee.

Records must be properly managed to ensure the traceability of information.

Each employee is responsible for the integrity and preservation of the records under his or her responsibility.



## SUPPLY CHAIN

**The suppliers with whom we conduct business must be committed to our Sustainability and ESG principles.** Accordingly, they must comply with legal requirements and the Company's internal policies, including compliance with labor, tax, environmental, occupational health and safety requirements, child labor eradication programs, decent work standards, and proper workplace conditions. **We encourage the adoption of practices aimed at promoting Integrity and Sustainability throughout the value chain.**



### COMMERCIAL RELATIONSHIPS

CTA-Continental's commercial relationships must involve partners that comply with all legal requirements applicable to their activities, including tax, labor, environmental, occupational health, and safety requirements. It is important to emphasize that CTA-Continental is committed to the eradication of child labor, does not employ individuals under the age of 18, and does not maintain business relationships with suppliers that use child labor in their operations.

Contracts between CTA-Continental and suppliers may only be executed after review thereof by the interested parties and by the Company's Purchasing Department.

### COMPETITION

The antitrust laws of Brazil (Law No. 12,529/11) prohibit, and CTA-Continental does not condone, any form of agreement between competitors, whether undertaken by any member of the Company, for the purpose of:

- Establishing or manipulating prices and purchase or sale conditions paid to suppliers or charged to customers;
- Favoring or harming suppliers or customers;
- Using confidential information belonging to customers or suppliers.



## SANCTIONS

Violations of this Code of Ethical Conduct may result in disciplinary measures, including termination of employment.

**This version of the Policy is dated June 10, 2026.**

