

CTA CONTINENTAL CODE OF ETHICAL CONDUCT



PURPOSE

The purpose of this Code of Ethical Conduct is to define and make public the principles by which CTA Continental associates with all parties, that are based on established company policies. The guidelines of this Code of Ethical Conduct must be respected and followed by all employees, directors, shareholders, suppliers, other individuals, and/or social or governmental entities/institutions in their involvements and/or ties with the company.

Rules and laws, as well as specific internal company protocols, exist to be complied with and respected. Each one's approach to comply with any directive must be done so with common sense through ethics, prudence, prevention, respect, and responsibility.



MESSAGE FROM THE PRESIDENT

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

It is fundamental that we have guidelines established. As with our policies, this Code of Conduct and Ethics was created to steer our actions.

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

This Code of Conduct and Ethics is one of the tools that guide those who are part of CTA Continental. Nevertheless, it is important to emphasize that dialogue should always be the principle to clarify doubts, exchange ideas, and build actions. That is on what our relationships are based.

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



OUR WAY OF OPERATING

We act with transparency, ethics, and commitment in our relationships.

It is the responsibility of each director and employee to understand and respect the basic principles of integrity and ethical behavior that guide the way the company conducts business. This responsibility includes continuous familiarization and adherence to the requirements of this Code of Ethical Conduct.

It is company management's responsibility to facilitate access to this Code of Ethical Conduct to ensure adequate comprehension of its requirements and to encourage its practices.

Professionals in leadership positions, at all levels, are responsible for setting an example through attitudes that demonstrate respect and compliance with the Code of Ethical Conduct. They must ensure that their peers and subordinates know and apply the guidelines of this Code of Ethical Conduct, to permanently guide decisions made in their respective areas.



REPORTING, COMPLAINTS AND GRIEVANCE

Your leader is the person to whom you should report any work-related situations. Ask, question, give suggestions, share your ideas and views.

Situations not outlined in this Code, or those that raise doubts must be reported to the area director or the GRIEVANCE OFFICE.

Answers to all questions may not always be instantly available, however the matter will always be considered, evaluated, and handled so that doubts can be resolved, or facts clarified. CTA Continental will not be lenient toward misconduct.

In case of a situation that you do not wish to report to your leader, you may contact the company's grievance office.

All complaints and situations reported to the GRIEVANCE OFFICE are treated confidentially and handled by the GRIEVANCE OFFICE with its respective Board member, together with the Board member of the area of complaint. Reported complaints are analyzed, with measures taken to resolve them. No individual shall suffer any type of retaliation for presenting complaints or reporting facts to the grievance office.

To communicate suspected violations of laws, regulations, company Policies, or this Code of Ethical Conduct, or to even question or obtain explanations regarding applicable laws or administrative practices, employees must report to their line manager or to their department director, or to CTA Continental's GRIEVANCE OFFICE.

Discontentment or conflicting situations among employees, which cannot be resolved directly with their line manager, can also be reported to the GRIEVANCE OFFICE.

Alleged violations of this Code of Ethical Conduct, by any company director or employee, must be investigated, evaluated, and settled by the Board of Directors in a coherent manner.

Doubts regarding the interpretation of any rules of this Code of Ethical Conduct can only be consulted with the GRIEVANCE OFFICE.

Nonemployees that have business relationships with CTA Continental are also encouraged to report to the GRIEVANCE channel when they identify situations that violate Laws, standards, company policies, or those that constitute unlawful practices.



HOW DOES ONE REACH THE GRIEVANCE OFFICE?

51 3793-2230 or sustentabilidade@cta.com.br or through the INCIDENT REPORT FORM.

There is also an external reporting channel that can be utilized by any citizen: Dial 100



INTERNAL COMMUNICATION

Company and departmental communications for divulging this Code of Ethical Conduct are carried out by Sustainability through email, social networks, CTA Continental's website, bulletin boards and/or other forms as needed to reach the target audience.



CONFLICTS OF INTEREST

Employee interest may never conflict with those of the company. Conflicts of interest can occur in situations that:

- The employee is a partner in a client company.
- The employee has a second job with a competitor company or offers information to this company.
- The employee accepts gifts, entertainment, or any other benefits of value from a supplier in exchange for granting benefits or advantages to said supplier during negotiations.
- Other situations to be evaluated, along the lines of this Code of Ethical Conduct.

Should an employee suspect that he/she may be involved in a conflict of interest, or another individual identifies it as such, or finds him/herself engaged in another situation that may provide personal gain or benefit, the matter must always be discussed, firstly, with the employee's line manager, or addressed to the GRIEVANCE OFFICE.

No employee may use CTA Continental's name for gaining private benefits from suppliers, government institutions, entities, or any company.



BRIBERY AND CORRUPTION

No one should offer or accept any kind of bribe, payment, offer, benefit, gift, or favor as a form of reward or to influence behavior that is inappropriate or prohibited by the company in this Code of Ethical Conduct.

It is important to mention that, should you have any doubts on how to approach government entities or agents, you should consult the company's legal advisor.

Those who are bound by this Code of Ethical Conduct must inform CTA Continental if they or any of their family members are: (i) Public Servants; or (ii) persons who could otherwise exercise corrupt or illegal influence on behalf of either Party.



GIFTS/ENTERTAINMENT

Any benefits, privileges, or promises such as participation in cocktail parties, lunches and dinners, receipt of tickets to events of any nature, prizes and gifts, travel invitations, among others, offered by suppliers or other persons to CTA Continental employees because of their activities, must be communicated to the Department's director, who assesses whether it can be accepted. Gifts of no commercial value must be communicated to the employee's line manager.

The company forbids reception of any type of bribe, favors or facilitation payments, nor does it allow practices of money laundering and illicit trade.



COMPANY PROPERTY AND PHYSICAL RESOURCES

Everyone must look after the company's property (buildings, vehicles, machines, laptops, tablets, electronic equipment, furniture). They must keep everything in good order, clean, and organized, thereby maintaining their preservation. As well, they must preserve the resources available for carrying out operations by using them responsibly. The use of company property for private purposes is prohibited.



WORKING ENVIRONMENT AND HUMAN RIGHTS

-HUMAN RIGHTS POLICY

Aligned with the Management Policy, the company established the Human Rights Policy, recognizing its role as a leading company in the production chain for what it represents to the sustainability of the sector and for pioneering relations between the company, integrated growers, and other value chain links. The company has instituted the Human Rights Commission and the Diversity & Inclusion Commission, whose roles are to discuss strategies and promote specific actions attributed to each commission, focusing on good practices for raising Human Rights awareness.

CTA Continental complies with applicable legislation, as well as international treaties and guidelines from global organizations related to Human, Social and Labor Rights, in accordance with the Principles of the Universal Declaration of Human Rights and references from the International Labor Organization Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles for Business and Human Rights and other guidelines that promote Civil, Political, Economic, Social, Cultural, and Labor Rights, as a complement to Human Rights.

CTA Continental upholds commitment to ethical relationships that encourage Human Rights promotion and fair, sustainable, and responsible socio-environmental initiatives, through clear Corporate Policies and transparent, effective Governance mechanisms. Corporate policies and practices are continually improved and evolve in line with ESG (Environmental, Social, Governance) Principles, whose purpose of generating value for society is part of the CTA Continental way of conducting business.

The Human Rights Policy is fully accessible via CTA's computerized system, company LinkedIn/Facebook profiles, company website and leisure area. It is reviewed annually and/or whenever there is demand for legal updates, or necessities arising from the evaluation, monitoring and remediation channels provided therein. Violations of this policy are subject to the penalties stipulated in the company's Code of Ethical Conduct.

All of those embraced by this Code of Ethical Conduct must be committed to its terms, as well as to good Human Rights, Diversity & Inclusion practices, avoiding any tolerance for improper conduct or precariousness.

- BENEFITS

Employees benefit from a series of instituted social programs encompassing health, education, nutrition, and well-being.

The Profit-Sharing Program is linked to the company's performance indicators.

Benefits are divulged to employees.

-PROTECTION

The company ensures that employees receive their salaries, that only authorized discounts are made according to the Law and Collective Bargaining Agreement, and that employees do not make financial deposits to the company. It also ensures that original personal documents are not received or retained. From third party labor suppliers, the company requests copies of worker Registration Forms and other documents that prove labor legitimacy.

The company also ensures that it and its labor suppliers do not utilize workers under 18 years of age, prison or forced labor.

-EMPLOYEE HIRING

CTA Continental is committed to providing equal employment opportunities to all of its employees and job candidates.

The company does not adopt any type of restriction upon hiring employees regarding gender, age, marital status, sexual orientation, color or race, disability, physical appearance, education, social class, beliefs, religion, origin, citizenship, nationality, pregnancy, union membership or political party affiliation, etc.

In the recruitment, selection and promotion processes, applicants must be evaluated solely on their ability to meet and adapt to the job position profile.

It is forbidden to promise employment to anyone, or to hire any employee without said employee being submitted to a recruitment and selection process.

Child Labor: CTA Continental does not employ child labor anywhere in its operations. Furthermore, CTA Continental works with tobacco growers to eradicate child labor and will not tolerate any evidence that may be found.

-RESPECT FOR HUMAN DIVERSITY

CTA Continental values, respects, and promotes human diversity, understanding that it adds value to the company and to society as a whole, since it enables fair, healthy and inclusive working relationships. For this reason, CTA Continental developed the Diversity Management Program, that aims to respect, promote and value Diversity, enabling fairer, healthier and more inclusive relationships at work.

Thus, the company does not accept and does not allow, under any circumstances, manifestation of any type of discrimination including age, marital status, sexual orientation, gender, color or race, disability, physical appearance, level of education, social class, beliefs, religion, origin, nationality, trade union membership or political party affiliation, pregnancy, or any other characteristic or activity protected by applicable law.

In order to integrate people with disabilities into the job market, CTA has the Capacitar program – Program for Inclusion of People with Disabilities. The Program focuses on inclusion of people with disabilities into the workforce, providing a work environment adapted employees' needs, therefore developing their full professional potential.



ENVIRONMENT WITHOUT HARASSMENT AND CONSTRAINT

Harassment, such as sexual, physical, moral, verbal, economic, psychological, etc., or situations that constitute embarrassment, intimidation, specific demands or threats among employees, regardless of their position in the company, are not allowed.

The employee who finds him/herself to be the target of prejudice, abusive practices, in a situation of disrespect, discrimination or harassment, must raise the concern to Sustainability, which incorporates the company's GRIEVANCE OFFICE that deals with these matters confidentially, so that such attitudes can be monitored and remedied. Such mindsets are not permitted in the company. When these situations are identified, Sustainability takes appropriate measures together with the responsible area.

The company respects employees' rights to join the workers' union of their choice and to bargain collectively - all in accordance with current legislation. The company does not discriminate against union representatives, nor by any means does it deny their access to fellow union members in the workplace.

CTA Continental does not curb employee attachment to political parties or even their participation in elections or elective positions, as long as this does not interfere with or cause unrest to colleagues in the working environment.



HEALTH AND SAFETY RULES AT WORK

CTA Continental provides safe working conditions, furnishing the necessary equipment and training to employees so that they become familiar with health, safety, and environmental protection routines, thereby expanding their perception and awareness of these matters.

All employees must wear the Personal Protective Equipment-PPEs necessary to carry out their activities, observing the company's Health and Safety Standards and Procedures. Equally, employees must wear PPEs when exposed to risk situations in any company section, even when in sections other than those to which they are assigned.

For the preservation of a good working environment, employee safety, information and activities to be performed, it is prohibited to remain in the company while under the influence of alcohol or illicit drugs.

The commercialization of any types of licit or illicit drugs in the working environment is strictly prohibited.

Employees are not allowed to enter the company carrying any type of weapon.

Verbal threats against the safety and life of any person are also not allowed. Threats of any nature must be reported to Security.

To prevent employees from inappropriately wandering through factory sections, the company establishes that those who are found transiting outside of their work area without prior authorization will be questioned and/or penalized.

Private visits to company premises are only acceptable with prior authorization from the Board. The request must always be forwarded to the director of the department to be visited, which, after authorizing the visit, forwards the matter to Security so that the necessary precautions can be taken.



SUPPLIERS AND INTEGRATED TOBACCO GROWERS: COMPLIANCE WITH CTA CONTINENTAL RULES AND POLICIES

Employees must ensure that CTA Continental's health & safety and Human Rights standards and policies are understood and followed by suppliers and/or integrated tobacco growers. In case non-conformities are identified, the area responsible for managing the contract must be informed so the necessary measures can be taken.



INTELLECTUAL PROPERTY

Intellectual Property means any type of information, idea, or any other type of property, such as written material, videos, electronic files, computer programs and music pertaining to a person or company.

Everything produced in or for the company is considered company property and must therefore not be used for private purposes.

Everyone must look after company property (information, documents, machines, laptops, tablets, electronic equipment, etc.), as well as the property of suppliers, third parties and customers. All property must be preserved and must never be passed on to anyone who is not directly involved.

All software developed by CTA Continental, or by an outsourced company for CTA Continental, is for the exclusive use and property of CTA Continental.

Confidential information must not be used for purposes other than the company's business interests.

Company information, whether documented or not, and/or in electronic files, must be treated with confidentiality. No employee is allowed to disclose them, or even take them out of the company in paper or electronic form, except when authorized by prior notice from the line manager. Information can only be disclosed with authorization from the board for the purpose of accountability to the community, to competent bodies, or company strategy. Should it be confirmed that any employee, whether active or not, has disclosed or taken possession of information about the company in the form of papers, electronic files or other means, the employee will be penalized/prosecuted in accordance with the law.

CTA Continental reserves the right to monitor internal and external emails that are linked to the company's 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 receiver of the contribution does not have any legal impediment or even a commercial advantage to any party involved.

No contribution may be made in exchange for any type of personal advantage by either party.

- SOLIDARITY CONTRIBUTIONS

Donations are made to entities that fall within the scope of CTA Continental's Human Rights Policy, such as respect for diversity and human rights promotion. Requests for donations are received by Sustainability, which evaluates their feasibility together with Company Management. Considered points are: availability of resources, requestor reputation and requested donation's benefit and form of application.

- POLITICAL CONTRIBUTIONS

Lawful Political contributions may be made by CTA Continental, provided they are approved by the company Chairmanship.



CORPORATE STATEMENTS AND RECORDS

Our financial and commercial information consistently and clearly portray the company's image. They are shared with public agencies and are the basis for our investors' decisions.

Company records must be accurate and truthful to the reality of operations. They must be compliant and readily available to satisfy legal, governmental, corporate and/or investor demands.

Responsibility for financial or commercial information rests with top management of the respective areas and can only be shared internally or externally after evaluation.

Everyone must cooperate toward internal and external audits performed in the company, ensuring that all requested information is adequately furnished.



DATA PRIVACY

Our Privacy Policy informs CTA CONTINENTAL TOBACCOS ALLIANCE S/A's commitment to protecting your Personal Data and can be consulted in its entirety on our website by accessing Institutional/Policy and Privacy.

Our Privacy Policy was prepared according to the General Data Protection Regulation (GDPR), Federal Law 13,709/2018. The GDPR regulates how personal information is handled by companies, especially on the internet, via forms. Within this context, the GDPR reinforces the need to process Personal Data.

CTA Continental stresses that your privacy is very important to us, and we understand how important it is to you. We seek to be as clear and open as possible about what we do and why we do it. We are committed to personal data privacy and protection of all individuals who interact with CTA Continental.

The Privacy Policy informs the type of information we collect and process, what we do with it, what we do to keep your information secure, your rights and how to contact us. The only personal information we will have is that which you voluntarily provide to us. We clarify how information will be collected, used, shared, stored, deleted and protected. It is valid for all our employees, customers, job candidates, users, and service/product suppliers.



COMPANY INFORMATION RECORDS

All employees must ensure that company records are always in perfect order, with no missing data, maintained within established deadlines, easily accessible, preserving information integrity so that, in the eventual absence of any employee, normal workflow will not be affected.

Records must be managed properly to ensure information traceability.

Each employee is accountable for the integrity and preservation of the records under his/her responsibility.



SUPPLY CHAIN

Our Suppliers must be committed to our Sustainability – ESG principles. For that, they must meet legal requirements and internal company policies, which include compliance with labor, tax and environmental laws, child labor eradication programs, respectable work, and decent working environment. We encourage Integrity and Sustainability practices throughout the value chain.



PRIVILEGED AND MARKET INFORMATION

- COMMERCIAL RELATIONS

CTA Continental's relations must consider partners that meet all applicable legal requirements, including tax, labor, environmental, health and safety conditions. It is important to point out that CTA Continental makes every effort to eradicate child labor, does not hire minors under 18 years of age, nor does it maintain commercial relationships with suppliers that utilize child labor in their operations.

Contracts between CTA Continental and suppliers must be signed only after they have been analyzed by all concerned parties and the company's Purchasing dept.

- COMPETITION

Regarding situations that are not permitted by antitrust law (Law 12.529/11- Brazil), CTA Continental does not condone any types of agreements between competitors, even if promoted by any member of the company, in order to:

- Define or manipulate prices and purchase/sale conditions paid to suppliers, or receivables from customers.
- Favor or disadvantage suppliers or customers.
- Use confidential information from customers and suppliers.



SANCTIONS

Violations of this Code of Ethical Conduct may result in disciplinary action, up to and including work contract termination.



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