



..... \ **CODE OF CONDUCT AND**

ethics



CCR \ LIVE YOUR JOURNEY



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\ Code of Conduct and Ethics of Grupo CCR

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\ 1. INITIAL *considerations*.....

1.1. CCR's Code of Conduct and Ethics ("Code") aims to establish values, guidelines, principles and responsibilities to guide management, board members and employees of CCR S.A. and its Subsidiaries ("Grupo CCR" or "Company") when interacting internally, with society, government or with any third party to perform their activities.

1.1.1. Grupo CCR undertakes to comply with the requirements and continuously improve the Anti-Bribery Management System (ABNT NBR ISO37001/2017 standard) and the Compliance Management System (ABNT ISO37301/2021 standard).

1.2. The rules set out in this Code shall be applied with integrity and together with the other Company's Policies, in line with its commitment to maintaining a high ethical conduct and complying with the laws and rules applicable to the business of Grupo CCR. The Compliance area will provide periodic mandatory training for the Employees, to disseminate the guidelines provided for in this Code and reinforce its compliance..





1.3. All Grupo CCR Employees must annually fill out the declaration of acknowledgement and adherence to this Code of Conduct and Ethics on the Compliance electronic platform.



1.3.1. The declaration must be filled out upon new hires and the return from leaves of absence.

1.3.2. The declaration must be filled out by Management and the Fiscal Council members upon their investiture.

1.3.3. The Vice Presidency of Governance, Risks and Compliance, which is also in charge of the ESG area, is the body responsible for disseminating the guidelines contained in this Code and for monitoring compliance with it.

\ 2. GRUPO CCR'S *values*

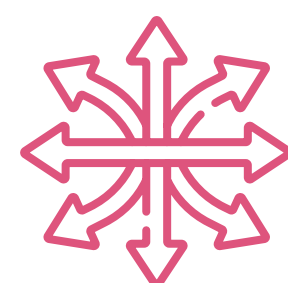
2.1. To guide its actions, Grupo CCR identified 6 values underpinning its purpose. They encompass values, beliefs, practices and ways through which CCR will achieve its objectives.



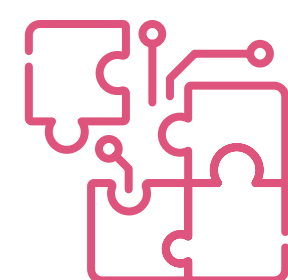
SAFETY IS THE BASE OF OUR EXISTENCE: We consider health and safety in all our actions and decisions – from simpler day-to-day decisions to those that will have a high impact on the company. Everyone must ensure and promote a culture of safety in their circles of influence.



WE UNDERSTAND OUR CLIENTS' NEEDS: Our services have a profound impact on our clients' lives. We are focused on actively listening to our external clients, interns and other publics so we can adapt ourselves to their needs and create value.



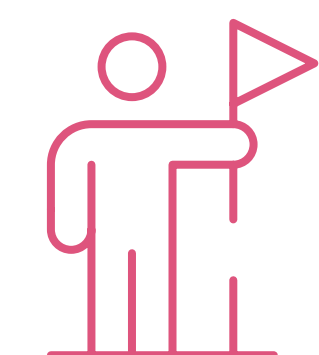
WE PLAY A LEADING ROLE IN CREATING OPPORTUNITIES: We play a leading role in creating opportunities and materializing results through the mobilization of people and resources. We encourage the diversity of ideas and initiatives that promote change.



WE WORK IN AN INTEGRATED WAY: We work in an integrated way to create synergies among external partners, business units and areas. We consider the impact of our decisions and actions across the company.

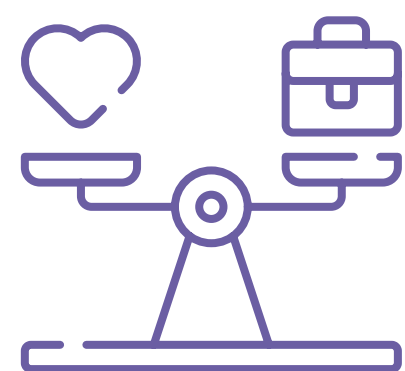


WE DO NOT COMPROMISE OUR ETHICS: Our reputation is our greatest asset and will not be compromised under any circumstances. Each one of us must ensure that our acts – either personal or that of colleagues – will not put the Company's ethics at risk.



WE LEAD BY EXAMPLE AND ARE MOTIVATED BY OUR PURPOSE: We lead by example as we do exactly as we say transparently and coherently. We value autonomy and trust-based relationships and create a healthy environment so people can do their best in the pursuit of results.

\ 3. HUMAN RIGHTS AND WORKPLACE *environment*



3.1. Grupo CCR does not tolerate any violation of human rights by its Employees and Third Parties providing services, such as forced and/or slave-like labor, torture and/or degrading working conditions, child labor, disrespect, discrimination, moral and sexual harassment, intimidation, aggression, exploitation and prejudice by virtue of race, color, religion, political affiliation, nationality, gender, sexual orientation, age or physical condition.

3.2. Grupo CCR's employees must be friendly in relationships and interactions with anyone and in any situation, respecting all opinions and following rules aimed at promoting a positive workplace environment.

3.3. Possession of firearms or illicit drugs is prohibited across all Grupo CCR's premises. Alcoholic beverages are also prohibited, except for celebrations authorized pursuant to specific policies.



\ 4. OCCUPATIONAL HEALTH AND SAFETY AND THE..... *environment*



- 4.1.** All Grupo CCR's professionals must comply with the laws and regulations related to occupational health and safety in the workplace. Any type of degrading job or labor practices that are not in compliance with legal health requirements are strictly prohibited.
- 4.2.** All Grupo CCR's professionals must work responsibly, identifying and avoiding risks to their health and safety over the course of their activities. They must also ensure the appropriate use of natural resources, minimizing the potential impacts that our activities might have on the environment.



\ 5. CORPORATE SOCIAL *responsibility*

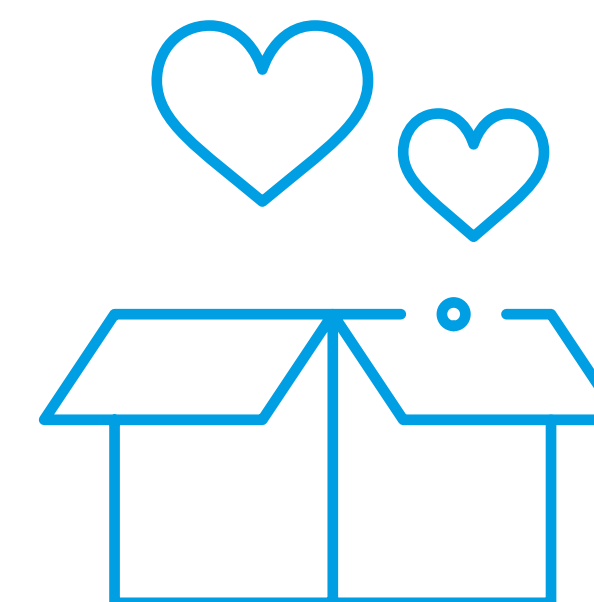
- 5.1.** Grupo CCR wants to build a stronger and more sustainable society by implementing and encouraging social responsibility practices. For this reason, since its foundation, the Company has been developing policies and initiatives to benefit the communities surrounding its operations.
- 5.2.** Grupo CCR's commitment to the sustainable, social, economic and cultural development of the regions where it operates drove the creation of the CCR Institute, which has projects primarily focused on culture and sports, education and citizenship, the environment and road safety, and health and quality of life.



\ 6. DONATIONS AND *sponsorships*.....

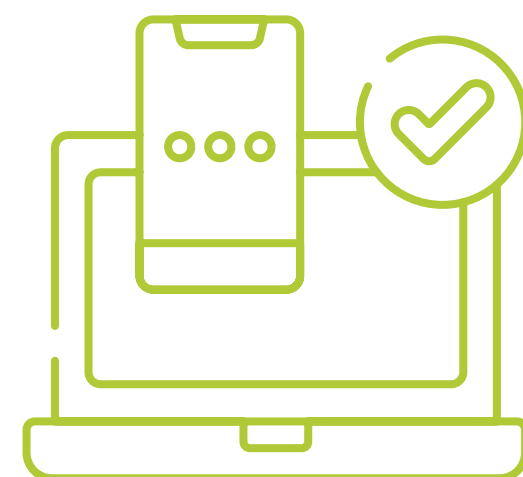


- 6.1.** Grupo CCR's donations and sponsorships are made according to specific policies.
- 6.2.** Donations and sponsorships made by Grupo CCR follow ethics, transparency and good faith principles, always complying with applicable laws and the rules, authority and procedures of Grupo CCR.
- 6.3.** All donations and sponsorships must be made in order to contribute to the development of the communities and society.



\ 7. USE OF COMPANY *assets* AND *resources* -----

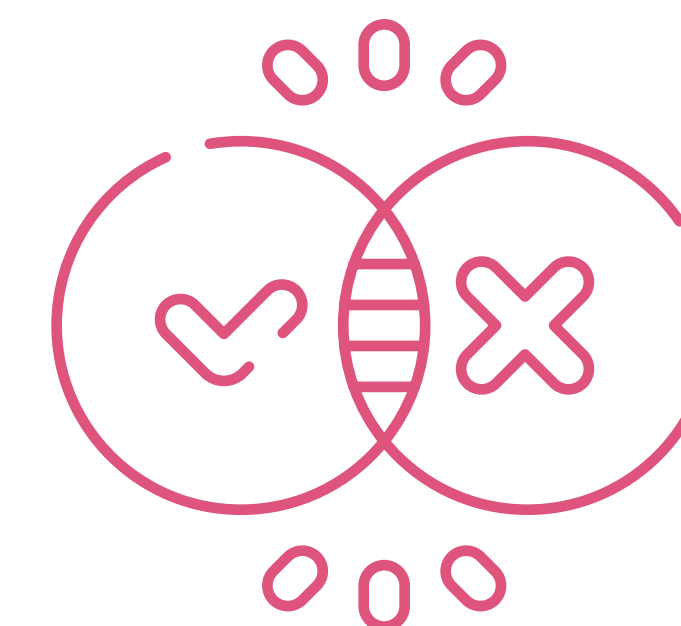
- 7.1.** Grupo CCR's assets and resources, such as equipment and corporate means of communication, must be used only for the Company's services and operations. You must not use them for personal or third-parties' purposes, or for purposes that are incompatible with the Company's interests.
- 7.2.** All Grupo CCR's professionals are responsible for protecting and preserving the Company's assets, using them with care and responsibility and protecting them from loss, damage, misuse or waste. You must comply with specific policies when controlling and accessing the Company's assets.



\ 8. CONFLICTS OF *interest*



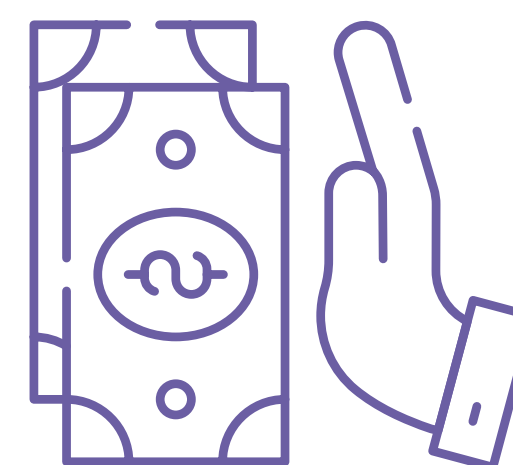
- 8.1.** There is a conflict of interest when the interest of an individual or legal entity interferes – or may interfere – with the Company's interest, leading to actual or potential favoritism.
- 8.2.** Grupo CCR has a specific internal rule of conflict of interest, which details permanent controls and monitoring aimed at ensuring transparency and impartiality when making decisions and performing daily activities.



\ 9. FIGHTING corruption AND bribery

9.1. Grupo CCR does not tolerate illicit or unethical acts like bribery, fraud, money laundering, terrorism financing, cartel, unfair competition, influence peddling and undue favor, among others, whether with the government or with private companies.

9.2. The Company has a Compliance Program and a Clean Company and Anti-Corruption and Bribery Policy to prevent corruption acts in all its activities, holding regular training sessions and disseminating a culture of integrity and transparency among its employees.

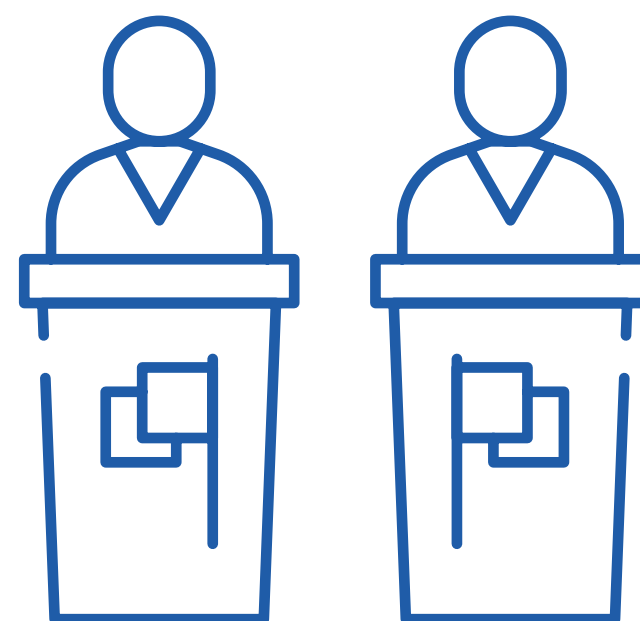


\ 10. RELATIONSHIP WITH

public agents



10.1. Grupo CCR's relationship with the government must be strictly institutional, ethical, transparent and honest, as well as in an official manner and in compliance with the legislation.



10.2. It is strictly prohibited to receive, offer, promote and authorize, directly or through third parties, any undue advantage of any nature, whether in cash, assets or services of value to public agents, political parties, candidates for public positions or any politically exposed persons, in Brazil or abroad, in order to gain personal benefit or for Grupo CCR.

\ 11. POLITICAL PARTY *contributions*



11.1. Grupo CCR's companies are prohibited from making political party contributions.



\ 12. GIFTS, PRESENTS, MEALS, *travel* AND ENTERTAINMENT



12.1. Offering or receiving gifts, presents, meals, entertainment or travel to/from third parties are allowed for legitimate business purposes, provided that the limits set in specific internal rules are observed.

12.2. It is prohibited to offer and/or receive any amounts in cash.

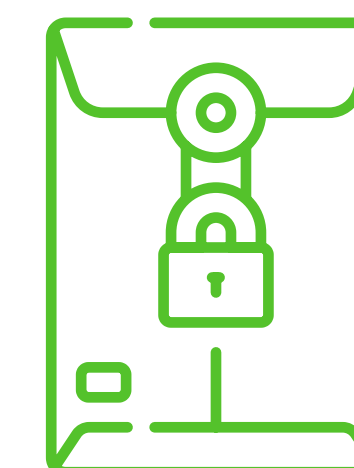
12.3. It is strictly prohibited to offer or receive gifts, presents, meals, entertainment and/or travel to/from public agents.

12.3.1. Only exceptionally, offering meals and transportation to public agents is allowed, in cases expressly provided for in the specific legislation and/or public contracts entered into by Grupo CCR.



\ 13. CONFIDENTIAL

information



- 13.1.** Pursuant to Law 13,709/2018 (Brazilian General Data Protection Law - LGPD), the confidentiality of any information or data produced or maintained in Grupo CCR's systems or equipment must be preserved.
- 13.2.** Any Grupo CCR's professional with access to insider information about the Company that has not been publicly disclosed must not trade Company securities or divulge insider information to third parties, under penalty of disciplinary measures.

\ 14. RELATIONSHIP WITH THIRD PARTIES AND *users*-----

14.1. Grupo CCR's relationships with third parties must be based on respect, professionalism, transparency and integrity, applying fair, robust and transparent procedures in the selection, approval, qualification, hiring and evaluation processes.

14.2. All third parties must be evaluated based on technical, legal, economic and trustworthiness criteria. Any type of favoritism and discrimination is prohibited, pursuant to internal guidelines provided for in the Company's normative instruments.

14.3. Grupo CCR follows its Supplier Code of Ethical Conduct and requires third parties to do so, in addition to complying with the anti-corruption clauses included in the legal instruments entered into with the Company.

14.4. Grupo CCR is committed to providing quality services and exceptional client relationship and satisfaction. Clients must be served in a friendly, courteous, respectful and agile way.



\ 15. FAIR *competition*



15.1. Fair competition is a basic component in all activities of Grupo CCR. Competition must be based on ethics and respect for other companies.

15.2. Grupo CCR does not condone cartel practices, price combinations, industrial espionage or any other illegal act to obtain information from its competitors or undue commercial advantages.



\ 16. ACCOUNTING BOOKS AND *records*.....



16.1. No transaction of economic, financial or equity nature involving any company of Grupo CCR will be carried out without adequate record in the commercial or tax books.

16.2. All transactions and payments made by Grupo CCR will be properly reported to the responsible areas so that they are duly verified, justified and booked in the accounting records from the start.

16.3. All supporting documentation for transactions must be maintained and filed in accordance with legal deadlines.



\ 17. RELATIONSHIP WITH SHAREHOLDERS AND *investors*

17.1. Grupo CCR's relationship with shareholders and investors is built upon corporate governance practices that ensure the constant maintenance of the Company's ethical principles and transparency with its various stakeholders. To this end, Grupo CCR focuses on accurate, transparent, timely and straightforward communication, allowing the monitoring of Grupo CCR's activities and performance, ensuring compliance with the laws governing publicly-held companies.



\ 18. PERSONAL DATA *protection*



18.1. The Brazilian General Data Protection Law (“LGPD”) aims to regulate the processing of individuals’ personal data, guaranteeing fundamental rights related to the protection of freedom, privacy and intimacy of individuals and allowing holders of personal data more transparency and control over collection and use of their data.

18.2. Grupo CCR adopts technical and organizational measures to protect the personal data of holders against accidental or unlawful destruction, loss, modification, communication, dissemination or unauthorized access.



18.3. Everyone participating in any project or activity involving the processing of personal data that is under our responsibility, whether as an employee, partner or supplier, is fully committed to applying and monitoring the established security controls.

18.4. With said measures, Grupo CCR reaffirms its commitment to complying with the LGPD, contributing to protecting the privacy of personal data, freedom of expression, information, opinion, communication, inviolability of intimacy, honor and image of holders, as well as to maintaining the economic and technological development.



\ 19. LEGAL AND DISCIPLINARY *measures*-----

19.1. Disciplinary measures may be applied if employees fail to comply with the rules established in any of Grupo CCR's Normative Instruments, whether as a result of a violation of the Company's ethical standards or non-compliance with laws or regulations. The measures to take may include verbal or written warning, training, lower variable compensation, suspension, or termination with or without cause.

19.2. Any violation or suspected violation of this Code of Conduct and Ethics, or any illegal or unethical behavior, must be promptly reported to the Compliance Area through Grupo CCR's Confidential Channel:



Channel	Access
Internet	https://canalconfidencial.com.br/canalconfidencialccr/
Phone	0800 721 0759



- 19.3.** The Confidential Channel is managed by an independent and third-party company, which guarantees the confidentiality and secrecy of the information obtained and impartial work. The Confidential Channel also ensures anonymous reporting, and no reprisal or retaliation against whistleblowers will be tolerated.
- 19.4.** The Compliance area is responsible for investigating the reports made on the Confidential Channel confidentially and impartially, and the Commission for Studies and Application of Disciplinary Measures - CEAMD is responsible for resolving on the measures to take. Reports involving VP GRC Employees, members of the Executive Board, the Board of Directors or the Fiscal Council will be automatically directed to a special flow, with the Audit, Compliance and Risk Committee being in charge of the investigation.



\ 20. *questions*.....



20.1. Questions about this Code may be sent to your line manager or to CCR's Compliance Area at: compliance.equipe@grupoccr.com.br.



\ 21. CONTROL AND *versions*

Date	Version	Content
2003	01	Formulation of Normative Instruments
2011	02	Revision of Normative Instrument
July 2015	03	Revision of Normative Instrument
December 2015	04	Revision of Normative Instrument
2018	05	Revision of Normative Instrument
February 5, 2020	06	Revision of Normative Instrument
March 25, 2021	07	Revision of Normative Instrument
October 28, 2021	08	Revision of Normative Instrument
March 30, 2023	09	Revision of the Rule for compliance with requirements set by B3 and ISO 37001 and 37301.

\ 22. *approvals*

Code	Description	Version	Effectiveness
Code	Code of Conduct and Ethics of Grupo CCR	07	From March 25, 2021 to March 25, 2023
Code	Code of Conduct and Ethics of Grupo CCR	08	From October 28, 2021 to October 28, 2023
Code	Code of Conduct and Ethics of Grupo CCR	09	From March 30, 2023 to March 30, 2025

ISSUER: MARILIA ZULINI
REVISOR: PEDRO SUTTER
APPROVER: CCR’S BOARD OF DIRECTORS (BoDM of 03/29/2023)

