

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

# **ETHICS**

**FOR THIRD PARTIES**



**CCR \ VIVA SEU CAMINHO.** .....



## **\ Code of Conduct and Ethics for Third Parties CCR Group**

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# \ 1. INITIAL CONSIDERATIONS

The purpose of the Code of Conduct and Ethics for Third Parties (the "Code") is to set forth the principal policies and best practices that should govern relationships with any individual, legal entity or non-legal entity with whom CCR S.A. and its subsidiaries ("CCR Group") have or will have dealings with, including service providers, suppliers, consultants, customers, business partners, third-party contractors or subcontractors, tenants, assignees of commercial space, whether or not there is a formal contract, including those who use the CCR Group's name for any purpose or who provide services, supply materials, interact with public officials, the government or other third parties on behalf of the CCR Group (collectively, "Third Parties").

The CCR Group practices free competition, transparency and impartiality in the process of hiring Third Parties, as well as strict compliance with contracts.

The CCR Group also understands that the support and progress of its business depend on the efficient management of relations with Third Parties in a transparent and ethical manner, and that the selection and maintenance of Third Parties will be based solely on technical, financial, quality, socio-environmental, ethical and compliance criteria.

CCR Group's relationship with Third Parties will be characterized by compliance with the provisions of this Code.

CCR Group encourages Third Parties to:

- a. Have internal social inclusion policies and/or programs, a compliance management system, corporate responsibility, an environmental policy to manage or minimize the environmental impact of their operations, and policies to promote diversity, equal opportunity and training for the employment of people with disabilities and apprentices, and freedom of association;
- b. Manage their supply chain, identify critical suppliers from a sustainability perspective, and set targets for improving economic, social, and environmental indicators with this group of suppliers;

O Grupo CCR incentiva que os Terceiros:

- c. Manage the economic, social, labor, tax, and environmental risks in their supply chain from a business continuity perspective;
- d. Encourage, internally and in their supply chain, the use of small and medium sized local suppliers for economic development;;
- e. Have and recommend to their suppliers that they have a code of ethical conduct with regard to personal and business relationships;



- f. Comply with and recommend to their suppliers: the timely and correct payment of their obligations to their employees, practices aimed at guaranteeing wages that meet the minimum standards of the category of the region and are sufficient to meet basic needs, and guarantee them health and safety conditions provided by law to their employees and outsourced workers, as well as the timely and correct payment of their tax, labor and social security obligations.
- g. The CCR Group encourages its Third Parties to comply with the requirements of the Anti-Bribery Management System (ABNT NBR ISO 37001/2017) and the Compliance Management System (ABNT ISO 37301/2021).

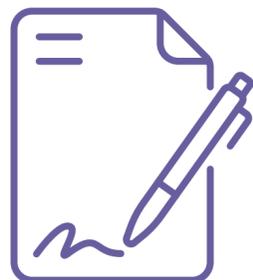
The CCR Group monitors the development and performance of its Third Parties. The evaluation aims to support the improvement of management and strengthen the partnership relationship between the CCR Group and its Third Parties.

The CCR Group respects and promotes human rights in its activities and seeks to establish a relationship of cordiality, trust and respect, as well as dignity and honesty in its dealings with its employees and third party employees, regardless of hierarchical position, position or function.



## \ 2.2. APPROVAL AND **TERM**.....

This Code was approved by the Executive Board of the CCR Group on August 16, 2002 and is effective as of that date.

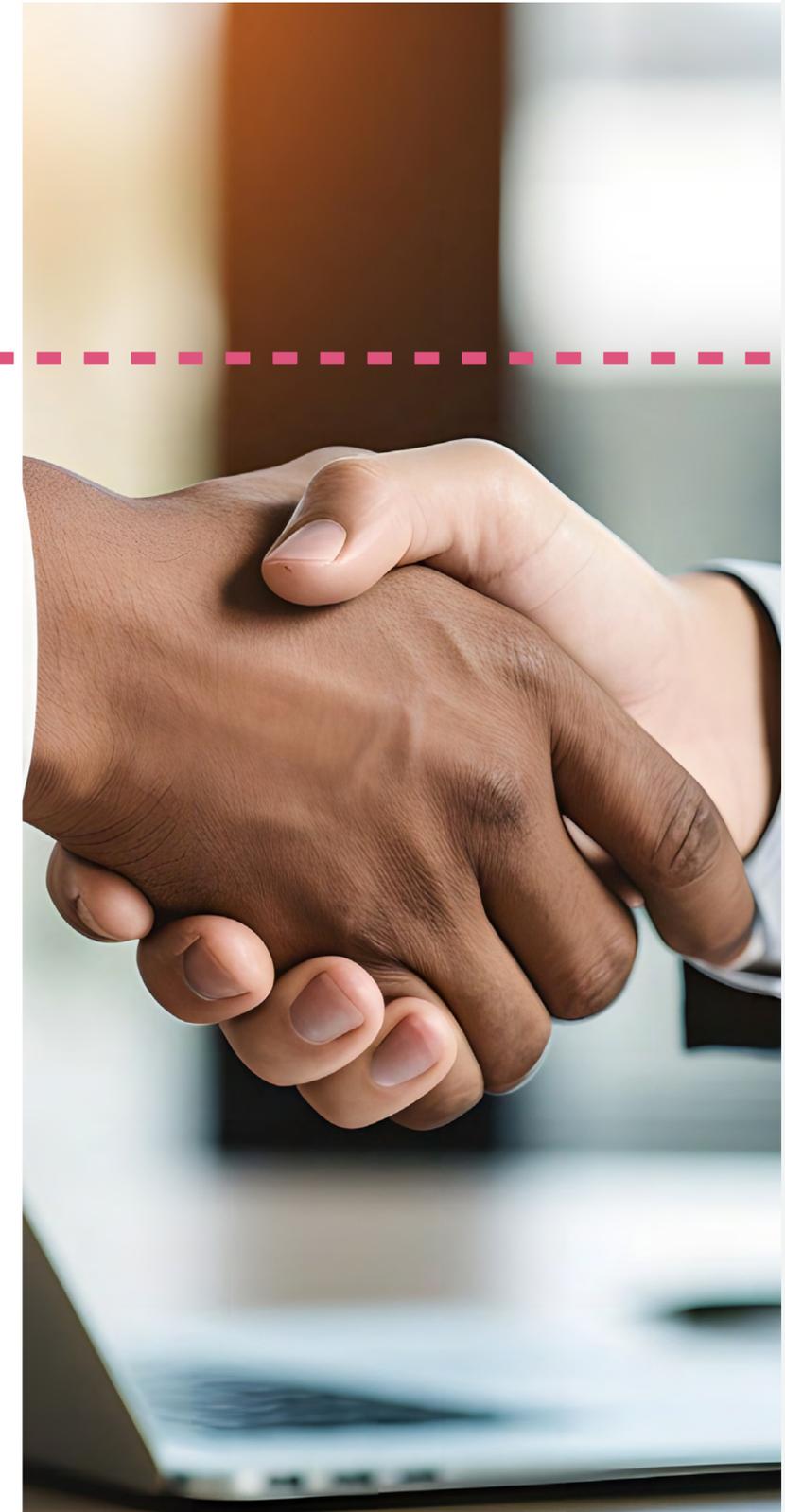


# \ 3. DEFINITIONS

The following terms, when capitalized, singular or plural, masculine or feminine, shall have the meanings set forth below:

"Public Administration" includes all entities that are directly or indirectly part of the Public Administration, including the Federal Government, the States, the Municipalities and the Federal District, as well as their bodies, ministries, secretariats, areas, sub-secretariats, autarchies, companies, institutions, agencies and entities owned or controlled by the Public Administration, and other public entities.

"Public Agents" or "PEP" means any person who, in the last five (5) years, exercises or has exercised, even temporarily or without compensation, by election, appointment, designation, hiring or any other form of investiture or bond, any mandate, position, employment or function in the entities of the public administration, directly, indirectly or fundamentally, in Brazil or abroad, in any company included in the public patrimony or in any entity for whose creation or cost the public treasury has competed or is competing with more than 50% of the patrimony.



The Strict Collaborators or the legal entities in which they participate, under the terms of COAF Resolution No. 40/2021, and their relatives and considered politically exposed persons, are considered to be linked to Public Agents:

- I. The holders of elective offices in the executive and legislative branches;
- II. The holders of office, in the Executive Branch:
  - a) Minister of State or equivalent;
  - b) Special nature or equivalent;
  - c) President, Vice-President and Director, or equivalent, of indirect public administration entities; and
  - d) Senior Management and Advisory - DAS level 6 or equivalent;;
- III. The members of the National Council of Justice, the Federal Supreme Court, the Superior Courts, the Federal Regional Courts, the Regional Labor Courts, the Regional Electoral Courts, the Superior Council of Labor Justice

- and the Federal Council of Justice;
- IV. The members of the National Council of the Public Prosecution Office, the Federal Attorney General, the Federal Vice-Attorney General, the Labor Prosecutor, the Military Court Attorney General, the Federal Deputy Attorneys General, and the State and Federal District Attorneys General;
  - V. The members of the Federal Accounting Court, the Attorney General and Attorneys General of the Public Prosecution Office before the Federal Accounting Court;
  - VI. The presidents and national treasurers, or equivalent, of political parties;
  - VII. State and Federal District governors and secretaries, state and district deputies, presidents, or equivalents, of state and district indirect public administration entities, and presidents of State and Federal District Courts of Justice, Military Courts, Court of

Auditors, or equivalents; the Mayors, Councilors, the Municipal Secretaries, the Presidents, or equivalent, of entities of the municipal indirect public administration and the Presidents of Municipal Audit Courts or equivalent.



Politically exposed persons are those who are abroad:

- a) Heads of State or Government;
- b) senior politicians;
- c) Individuals occupying positions of statutory nature;
- d) general officers and members of higher levels of the judiciary;
- e) senior executives of public companies;
- f) leaders of political parties;

Persons regulated by the Coaf must pay special attention to operations or proposed operations involving politically exposed persons, as well as their families, close associates and/or legal entities in which they participate, observing, in cases of higher risk.

“Harassment” means offensive verbal or physical conduct that segregates a person against their will. It covers a wide range of behaviors, from direct sexual advances to insults, offensive jokes or debauchery. Harassment can occur in a variety of ways and may, in some circumstances, be unintentional. Regardless of intent, all types of harassment have or can have a negative impact on individual work performance or the work environment as a whole and will not be tolerated.

“Gift” is an object received or offered as an institutional courtesy, an advertisement, a disclosure of a brand or on the occasion of events or commemorative dates of a historical or cultural nature. Its distribution must be generalized and impersonal, not intended exclusively for a particular person.

“Employees” are the employees, including the non-statutory officers, of the CCR Group.

“Conflict of Interest” occurs when the particular interest of an Administrator, Fiscal Councilor or Employee interferes, or appears to interfere, in any way, directly or indirectly, with his judgment and objectivity, to the detriment of the interests of the CCR Group, which may affect his ability to carry out his activities or make decisions with freedom, impartiality and independence.

“Subsidiary” means any entity in which CCR has a partnership interest that provides it with a continuing majority in corporate decisions and the power to elect a majority of management.

“Discrimination” means the denial of opportunity through differential treatment of an individual or group. It does not matter if the discrimination is intentional; it's the consequence of the behavior that matters. We prohibit discrimination on the basis of age, color, race, religion, sex, marital status, familial status, sexual orientation, national origin, or any other characteristic protected by law.

“Entertainment” is a gift in a fun format. It is any action, event or activity intended for leisure, recreation or amusement, with the purpose of entertaining and stimulating the interest of an audience, which may be public or private. These are the situations where the host is necessarily present, otherwise they are considered Gifts or Presents, and not Entertainment. Examples: concert tickets, concerts, football games, etc.

“Facilitating Payments” are any payments, regardless of the applicable amount, made to secure or expedite routine actions or otherwise induce public officials or third parties to perform routine actions that they are required to perform, such as the issuance of licenses, immigration controls, or the clearance of goods withheld at customs. This does not include legally required administrative fees. Employees are not authorized to make any facilitating payments and must ensure that third parties, including agents and other consultants do not make such payments on behalf of the CCR Group.

“Applicable Anti-Corruption Laws” means all applicable national and international anti-corruption laws and regulations, in particular Law 12,846/2013 and Decree Law 8,420/2013, including, without limitation, the anti-bribery and anti-corruption laws of the countries where the CCR Group operates.





“Relative” means, for the purposes of this Code, any spouse or person in a similar relationship, parent or stepparent, grandparent or grandchild, brother or sister or foster brother or sister, child or stepchild, father-in-law, son-in-law/ daughter-in-law, brother-in-law, niece or nephew, uncle or cousin up to the second degree, and any other individual who is part of the family nucleus.

“Relationship” means the bond that exists between a person and a relative.

“Gift” means any item, benefit or advantage, to which a monetary value can be attributed, that is received or offered as a result of a business relationship and for which the recipient does not have to pay its fair market value. Its distribution is targeted and personal and should not be confused with Gifts.

“Provision of Service by Debt” occurs when the employer compels the employee to perform a specific service by virtue of a debt or indebtedness, whether real or fictitious.

“Meals” are meetings held over meals (lunch or dinner) to discuss topics related to CCR Group's business for the purpose of business development.

“Third Party” means any person or entity with whom the CCR Group has or will have a relationship, service provider, supplier, consultant, customer, business partner, third party contractor or subcontractor, lessee, assignor of commercial space, whether or not formally contracted, including those who use the CCR Group's name for any purpose or who provide services, supply materials, interact with public officials, the government or other third parties on behalf of the CCR Group.

“Undue Advantage” means an advantage or benefit in any form that is not authorized by law or contract and/or that could not have been obtained by lawful or honest means. For purposes of applicable anti-corruption laws, examples of improper benefits include: money, gifts, travel, entertainment, job offers, meals, event sponsorships, scholarships and charitable contributions without proper authorization or outside the standards permitted by the CCR.

“Confidential Channel” means the means used by employees, managers or third parties who have knowledge of an act, omission or fact that violates or will violate any rule or policy of the CCR Group or any applicable law.

“Report” means any record entered into the Confidential Channel that is to be analyzed and treated under the terms of this Code.

“Whistleblower” means the person who, having knowledge or suspicion of unethical or illegal conduct that violates CCR's policies and standards, submits a report to the Confidential Channel. The Whistleblower's good faith motivation is to ensure an inclusive and transparent work environment for the development of the CCR Group's business. Whistleblowers who file defamatory reports solely for personal gain are excluded from the concept of good faith.



# \ 4. 4.COMPLIANCE WITH **LEGISLATION**.....



Third Parties must act in accordance with applicable laws, including, but not limited to, compliance with and respect for health, safety, human rights, labor, environmental, local laws, including tax, fiscal and anti-corruption laws.

A claim of ignorance is not a defense to non-compliance with laws, rules and regulations generally.

The following conduct is non-negotiable for the CCR Group and must be required of all third parties:

#### **4.1 DO NOT ENGAGE IN CORRUPTION, FRAUD, BRIBERY AND/OR MONEY LAUNDERING**

The CCR Group has zero tolerance for bribery, kickbacks, Facilitating Payments, offering improper benefits and/or any act of corruption or bribery.

As such, Third Parties are not authorized to negotiate, offer, promise, receive, authorize, pay, permit or make any bribes, kickbacks, improper payments or facilitating payments, or to authorize Third Parties to do so on behalf of the CCR Group.

The CCR Group is strongly committed to preventing the use of our business for the purpose of money laundering or any activity that facilitates money laundering, terrorist financing, or other criminal activity, and all third parties must conduct their business in accordance with these principles and commitments.



#### **4.2 NOT VIOLATING HUMAN RIGHTS AND WORKING CONDITIONS**

The CCR Group will not enter into business relationships with third parties that use irregular and/or illegal practices of slave and child labor, or that have any type of relationship or connection with the sexual exploitation of children and adolescents and human trafficking. Any Third Parties that appear on restrictive lists for acts related to these practices will not be hired or their contracts will be terminated.

Third Parties must also provide their employees with decent working conditions in terms of working hours, health and safety, always in compliance with applicable labor laws. For example, they are not allowed to work excessive hours or to solicit or Provide Services on the basis of Indebtedness.

In addition, they must compensate their employees and provide all benefits required by law, as well as ensure the selection of business partners who operate in accordance with labor laws and ethical standards compatible with the premises defined herein.

#### 4.3 DO NOT ENGAGE IN MORAL AND/OR SEXUAL HARASSMENT

Integrity, honesty and respect are the principles of the CCR Group, and Third Parties are expected to maintain a commitment to a positive, open, and inclusive work environment, free from discrimination, violence and harassment.

***It is the responsibility of all Third Parties to provide a safe and respectful environment, where equality, justice and dignity are highly valued, without any form of embarrassment, discrimination, abuse and disregard for dignity.***



#### 4.4 DO NOT DISREGARD THE CCR GROUP CODE OF CONDUCT

##### • ***Gifts, Presents, Meals, Entertainment and Travel***

Gifts, presents, meals and travel provided to employees by third parties must comply with CCR Group's internal rules. In addition, they must be appropriate to the business relationship and must not create the appearance of impropriety under CCR Group standards. No cash payments may be made or received by our third parties in connection with their relationship with the CCR Group or any activity they perform directly or indirectly with respect to the CCR Group. In addition, you may not give, offer, promise, receive, facilitate, pay or authorize gifts, presents, meals and travel to/from a public official for the purpose of obtaining an improper advantage.



### • **Interaction with Public Agents**

The interaction between Third Parties acting on behalf of the CCR Group and Public Agents must be conducted under the escort of an employee of the CCR Group company that hired them. Exceptionally, there may be direct interaction between Third Parties and Public Agents, provided that such interaction is expressly authorized by the CCR Group Employee, as in the case of attorneys and brokers. In cases of direct interaction between Third Parties and Public Agents, the Third Party must submit a report to the Contract Manager stating the date, place and reason for the relationship with the Public Agent.

### • **Image Usage Rights**

Third parties are required to respect and not violate the CCR Group's image rights, and any type of linking to the CCR Group's image through the publication of images and/or videos is prohibited without prior authorization.

### • **Political Activity and Freedom of Association**

CCR Group is a non-partisan company and respects the individual rights of employees and third parties to engage in political and union activities. For example, CCR Group expects third parties to recognize freedom of association and collective bargaining.

### • **Secrecy and Confidentiality**

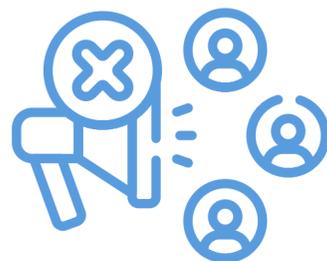
All matters and information of the CCR Group shall, without exception, be treated by Third Parties with secrecy, confidentiality and protection of their intellectual property rights, in addition to strict compliance with general data protection laws. Access to the CCR Group's information shall be limited to those who have a need to know and shall not be disclosed, shown or transferred to any third party without the prior written consent of the CCR Group. It is necessary that all information be stored, conducted, and processed in a secure environment and that all involved share responsibility for security processes and ensure the integrity, availability, and confidentiality of information assets.



#### 4.5 AVOID CONFLICTING RELATIONSHIPS

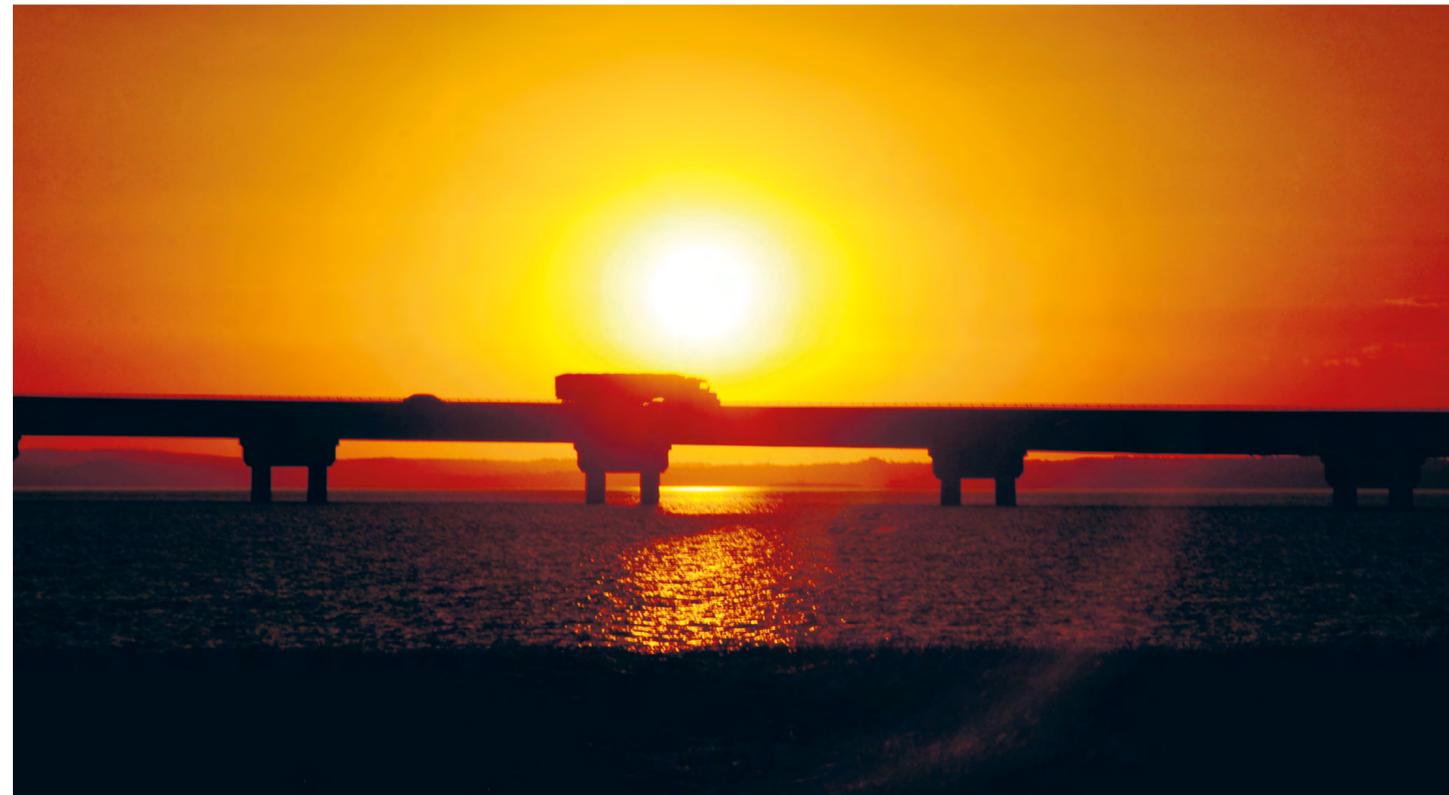
It is important to the CCR Group that personal interests do not conflict with the interests of the Company. Therefore, our Third Parties must address and report any situations that may compromise business transparency, such as (but not limited to):

- Activities, whether professional or not, performed by CCR Group employees for third parties;
- Misuse of CCR Group information by the Third Party or its employees, including any use or disclosure of CCR Group inside information in the securities markets;
- The existence of a relationship between the third party or its employees and employees of the CCR Group and/or their spouses.



#### 4.6 DO NOT DISRESPECT THE ENVIRONMENT

The CCR Group expects Third Parties to respect and comply with all applicable environmental laws and regulations, to be accountable to environmental authorities and society for any damage or injury they may cause to the environment, and to work with their respective agents and suppliers of products and services to ensure that they, too, make a concerted effort to protect and preserve the environment.



## 4.7 DO NOT DISREGARD COMPETITION AND CONTRACTING RULES

### • **Prohibition of Unfair Competition**

The CCR Group values free and fair competition among third parties, and the following practices by third parties are prohibited:

- Offering better prices as a result of non-compliance with laws and regulations (labor, tax, etc.)
- Making insinuations or comments that may harm the image of competitors;
- Associate with the formation of trusts and cartels;
- Engage in or benefit from any type of fraud and/or industrial espionage;
- Engage in or contribute to coercive business practices and abuse of economic power.



### • **Use of Foreign Labor**

Third Parties who hire foreigners must comply with the documentation, registration and visa requirements of these workers. In addition, they may not retain the original documents as a means of restricting or limiting the mobility of their employees. Such documents, such as passports or personal documents, must be in the worker's possession at all times.

### • **Reimbursement of Expenses and Service Travel**

The reimbursement of expenses incurred by Third Parties using their own resources on behalf of the CCR Group must be provided for in the legal instrument signed between the Third Party and the CCR Group.

Similarly, business travel by Third Parties to perform work for which they have been designated by the CCR Group, such as airfare, lodging, meals, ground transportation, must be formalized in the appropriate legal instrument.

Third Parties must ensure the submission of receipts for expenses, which must include a description of the nature and reason for said expenses.



## • **Due Diligence and Contracts**

The CCR Group will, at its sole discretion, conduct periodic due diligence processes to mitigate and monitor potential risks in the conduct of its Third Parties, and Third Parties must provide complete and truthful information in all due diligence processes in which they participate.

Third Parties must comply with the obligations set forth in the contracts they enter into with the CCR Group and must comply with this Code throughout the term of the contract.



# \ 5. CONFIDENTIAL CHANNEL

## AND REPORTING OF IMPROPER PRACTICES

The CCR Group encourages Third Parties to be proactive and promptly report any violation or suspected violation of this Code, the CCR Group Compliance and Anti-Bribery Management System, the Clean Company and Anti-Corruption and Bribery Policy, or any illegal or unethical conduct that they have or may become aware of through any of the CCR Group's communication channels listed below:

The Confidential Channel is managed by a third-party company independent of the CCR Group, which guarantees the confidentiality and secrecy of the information received.

No reprisal or retaliation will be taken against any person for making a report; however, making a report does not exonerate the reporter (if involved) or any other person from any violation or suspected violation of this Code.

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Confidential Channel **Access**

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Web **<https://canalconfidencial.com.br/canalconfidencialccr/>**

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Phone: **0800 721 0759**

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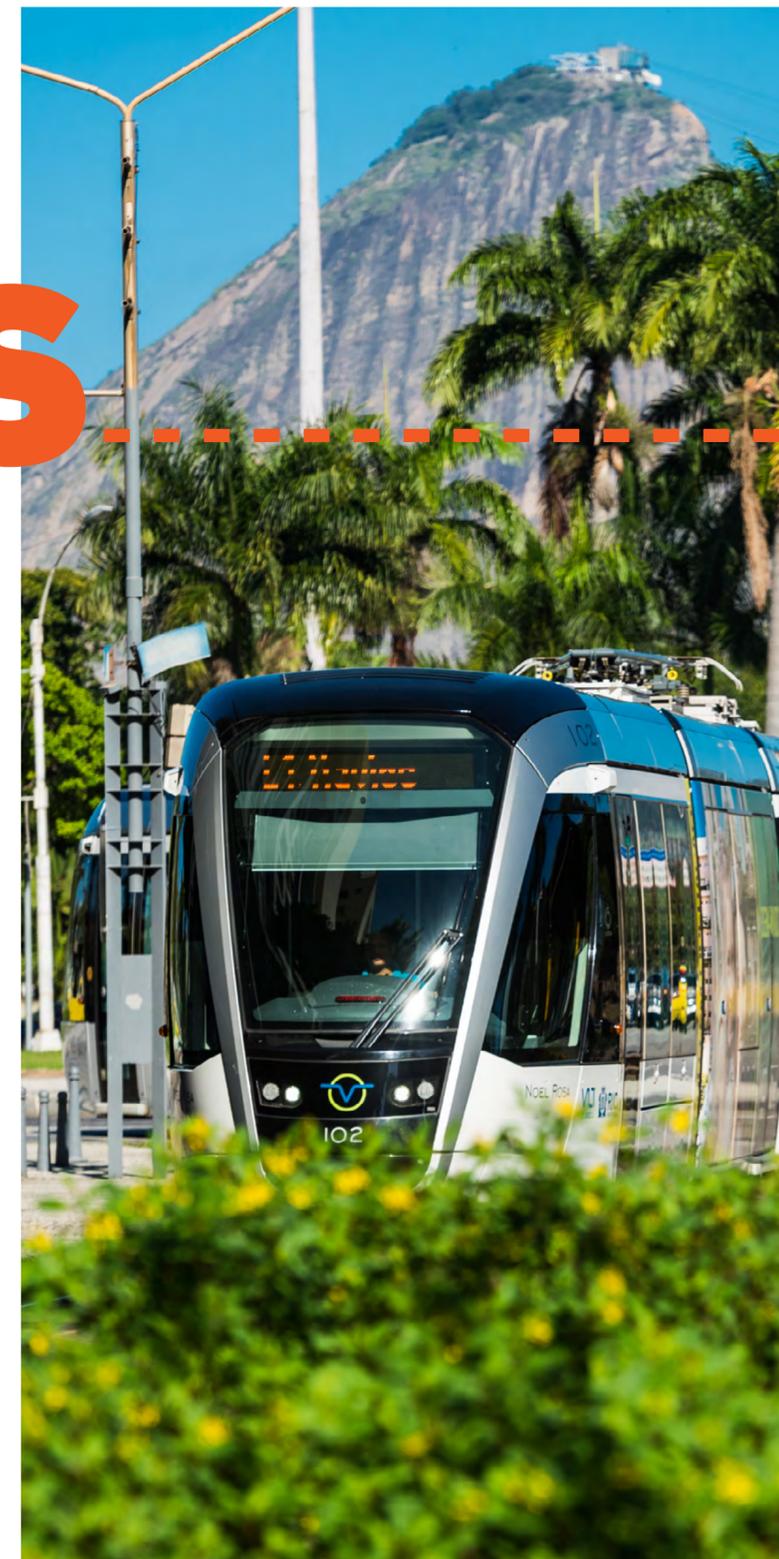
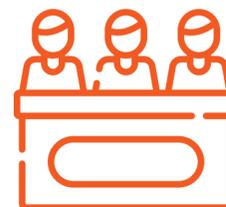
# 6. LEGAL AND DISCIPLINARY MEASURES FOR VIOLATIONS OF THIS CODE

The CCR Group reserves the right to take appropriate legal action for violations of this Code. In serious cases, such action may result in the termination of contracts between the parties and, where appropriate, the initiation of legal proceedings.



# \ 7. FINAL CONSIDERATIONS

CCR Group reserves the right to change, suspend or rescind this Code and related policies, procedures and programs, in whole or in part, at any time. The CCR Group also reserves the right to interpret and change this Code and its policies as it sees fit. Any changes to this Code will be disclosed and reported as required by law.



## \ 8. VERSION

# CONTROL

## AND HISTORY

Date	Version	Summary
3/27/2017	Initial	IN-CCR-604-0 – Supplier Relationship Sector Code (Creation of Normative Instrument)
2/5/2020	01	Supplier Code of Ethics (Normative Instrument Review)
3/25/2021	02	Supplier Code of Ethics (Normative Instrument Review)
8/16/2023	03	Third Party Code of Ethics (Review of Normative Instrument)

# 9. APPROVALS

Code	Description	Version	Term
Code	Third Party Code of Ethics	03	8/16/2023 to 8/16/2025

**ISSUER:** CAMILA BONETTI / MARILIA ZULINI

**REVIEWER:** PEDRO SUTTER

**APPROVER:** DIRETORIA EXECUTIVA DA CCR (16/08/2023)

