

	POLICY	PCT 014
	INTEGRITY POLICY	Date: 03/20/2024
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1. PURPOSE

The purpose of this document is to disclose the ethics and integrity practices across all Company levels by means of **Tupy's Integrity Program ("Program")** and set the main guidelines for activities carried out by the Compliance area.

This Policy and the other Tupy internal regulations should be used as a base to manage the ethics and integrity risks to which the Company is subject, including risks related to illicit acts, corruption, fraud, financial losses and damage to Tupy's reputation, demonstrating its ethical stance when conducting business.

2. SCOPE

This Policy applies to the Directors, members of the Board of Directors and Tax Committee, members of the Advisory Committees of the Board of Directors and Employees of Tupy, its subsidiaries and other companies under its direct or indirect control, whether in Brazil or abroad. It also serves as guidance for any individuals, companies or entities with which Tupy has a relationship, including, but not limited to, suppliers, business partners and beneficiaries of any type of investments.

3. REFERENCES

This Policy is supported by the following documents (non-exhaustive list):

- i. CEC – Tupy's Code of Ethics and Conduct;
- ii. Anti-Corruption and Bribery Policy;
- iii. Risk Management and Internal Control Policy;
- iv. Internal Regulations of the Ethics and Conduct Committee.

4. DEFINITIONS

Administrators: members of the Boards of Officers and Directors.

Management: a group formed of members of Tupy's Board of Directors, Tax Committee, Advisory Committees of the Board of Directors and members of the Board of Officers.

Compliance Area: the area responsible for preparing, implementing, operationalizing and continuously monitoring Tupy's Integrity Program, directly reporting to the Board of Directors,

through the Audit and Statutory Risks Committee.

Investigation: process which, among other things, seeks to determine the veracity, extent and severity, as well as the responsibility for the facts stated in a complaint.

Ethics Channels: the official channels made available by the Company to all those who wish to make a report regarding a conduct of which they are aware or suspect that is contrary to a law, regulation, Tupy's Bylaws, Code of Ethics and Conduct or internal policies and standards, or yet that constitute an Illicit Act.

Code of Ethics and Conduct: document containing the ethical principles and values that guide Tupy in its business conduct, in addition to serving as a guide to the behaviors that must be observed by all Employees and Third Parties in their internal and external relations.

Employees: interns, apprentices, employees, Directors, Managers, Board of Officers, members of the Board of Directors and its Advisory Committees, whether created according to the Bylaws or not, and members of the Tax Committee.

Risk Management and Audit Statutory Committee (CAE): a body which advises the Board of Directors in the exercise of its duties, focusing on monitoring and assessing risks, management, accounting and Compliance information.

Ethics and Conduct Committee: an internal collective body reporting directly to the Board of Directors via the Risk Management and Audit Statutory Committee, which is responsible for deciding on the reports received. It is subdivided into: A Corporate Level 1 ("L1") Ethics Committee, responsible for deliberating on cases classified as Critical impact, and Level 2 ("L2") Committees, which report to the L1 Committee and are responsible for deliberating on cases considered of High, Medium and Low impact.

Board of Directors (CA): the group of ordinary and deputy members that forms Tupy's Board of Directors.

Report: communication of an actual or suspected infraction of the principles provided in Tupy's Code of Ethics and Conduct, internal rules, policies and procedures, as well as those set in the legal and regulatory provisions applicable to the Company.

Whistleblower(s): any person, Tupy employee or third party, who uses the Ethics Channels to make a report.

Board of Officers: collective executive body for management and representation, which is in charge of ensuring regular Company operations according to the strategy and general guidelines outlined by the Board of Directors.

Integrity: Means honesty, rectitude, impartiality. In this sense, integrity may refer to a fully ethical attitude, i.e., based on ethical values, principles and prevention of illegal practices.

Third Party: Any legal entity or individual who maintains business and/or social relations, whether direct or indirect, with Tupy (e.g., agents, suppliers, customers, business partners, etc.).

Tupy or Company: comprehends Tupy S.A., its subsidiaries and the other companies under its direct or indirect control, in Brazil or abroad.

5. GENERAL PROVISIONS

5.1 TUPY'S INTEGRITY PROGRAM

Tupy's Integrity Program ("Program") aims at guiding the Company's business conduct in an ethical and transparent manner.

The Program comprises initiatives aimed at preventing, detecting and responding to incidents that may pose a threat to the internal ethical and regulatory principles defined by the Company, as well as to legal provisions, especially those set forth in the anti-corruption legislation and its regulations.

5.2 PILLARS OF THE INTEGRITY PROGRAM

The pillars of the Program are:

- i. Support by the Management;
- ii. Autonomy and Independence of the Compliance Area;
- iii. Risk Assessment;
- iv. Code of Ethics, Policies and Procedures;
- v. Communication and Training;
- vi. Responsible Relationships with Third Parties;
- vii. Whistleblowing Channel;
- viii. Investigations and Disciplinary Measures;
- ix. Monitoring and Reporting.

Supported by the Management, the Compliance area will be responsible for managing and improving the Program. However, everyone is responsible for acting in accordance to ethical principles, internal regulations and the applicable laws, as well as contributing to constantly improve the Program.

5.2.1 Management Support

The Company's Management maintains continuous support and commitment to the Program, assists in its implementation and supervision, is committed to supplying the material and human resources required to properly operate it, as well as aims at inspiring the conduct of its employees

and being a role model in the conduct of the Company's operations, respecting laws, rules and procedures.

The members of Tupy's Management must foster an ethical culture in their relationships with all Employees and stakeholders. For that, they must take into account integrity elements, such as not engaging in corruption acts, money laundering and other illicit acts. If, in the course of their duties, members of the Management become involved in any of these acts, they will be removed from their duties until the investigations are concluded.

5.2.2 Autonomy and Independence from the Compliance Area

Tupy's Compliance area is autonomous and independent and reports to the Board of Directors via the Risk Management and Audit Statutory Committee (CAE), so as to ensure impartiality in all its actions. The area has its own resources and employees adequately trained and experienced to carry out activities related to the Compliance function. The area will have unrestricted access to the information required to execute such activities. Additionally, the members of the Compliance team may not suffer retaliation or punishment for performing their functions.

5.2.3 Integrity Risk Assessment

The Program comprises risk assessments that include identifying the Company's level of exposure to integrity risks and consider the potential impact of these conducts on operations. The risk assessment must be periodically carried out by the Compliance or Risk Management and Internal Control areas, which may be assisted by external consultants to ensure that the Program is constantly improved and existing risks are mitigated.

5.2.4 Code of Ethics, Policies and Procedures

Tupy's Code of Ethics and Conduct is the central document of the Program and contains the main information regarding the Company's ethical stance and integrity.

In addition to the Code of Ethics and Conduct, Tupy has a set of internal policies, norms and procedures which set the guidelines for conducting business. These standards were prepared based on the company's risk profile and are updated at the frequency defined for each document or whenever necessary.

5.2.5 Communications and Training

Tupy will maintain a periodic and frequent communication and training plan for its Employees and Third Parties, for the purposes of disseminating and raising awareness of the importance of complying with the rules provided in the Code of Ethics and Conduct and other internal regulations.

Communications and training are also intended to provide general guidance on the Program, such as with regard to the implementation of new policies and internal procedures, regulatory and legislative changes, expected behaviors and conducts, among other topics considered relevant to ethics and integrity.

All training sessions must have an attendance record and, whenever possible, retention mechanisms for the content covered, such as tests and mock assessments.

5.2.6 Responsibility in Relations with Third Parties

Relationships with Third Parties may represent business opportunities in line with Tupy's strategic and operational goals, as well as lead to the risk of non-compliance with the anti-corruption legislation, including potential financial losses and/or damages to the Company's image.

As a result, the Company must complete procedures before conducting business and entering into agreements with Third Parties. During the business relationship, Tupy must maintain a continuous, proactive and reactive integrity process, aimed at ensuring that it does not maintain relations with Third Parties which may damage its reputation or imply liability of the Company for any illegal acts practiced.

5.2.7 Whistleblowing Channels

Tupy provides whistleblowing channels, which are managed by an independent third-party company, accessible to all Employees, Third Parties and the general public:

- Online Ethics Channel: www.tupy.com.br/etica;
- E-mail: etica@tupy.com
- Phone - Brazil: 0800 721 7895;
- Phone - Mexico: 800 288-0150;
- Phone - Portugal: 800 180 431.

Upon receiving reports, the Company uses different means to investigate and handle them, as set forth in the Company's Standard for Handling and Investigating Reports – NCT 086. If the facts are found to be true, Tupy will apply disciplinary measures as provided for in its Disciplinary Code and/or legal measures for those who violate the Program's standards of ethics and conduct.

5.2.7.1 Confidentiality and Non-Retaliation

Reports can be made anonymously through the Ethics Channels. All channels available for receiving reports ensure the confidentiality of information; even if the whistleblower chooses to identify themselves, Tupy will take all possible measures to keep such identity confidential.

Tupy prohibits any retaliation against whistleblowers, even if the reported suspected violations turn out to be unfounded, provided that there is no malicious intent. Any action that constitutes retaliation against the whistleblower or any other person involved in investigating the report will lead to the application of disciplinary measures. Additionally, the members of the Ethics and Conduct Committee and the Compliance team may not suffer retaliation or punishment for performing their functions.

5.2.8 Investigations and Disciplinary Measures

Except for those considered out of scope, all reports received by the Ethics Channels will be subject to investigation, pursuant to the Company's Standard for Handling and Investigating Reports - NCT 086. The finding of non-compliances with the guidelines set by the Integrity Program and the expected conduct may result, among other possible consequences and according to the severity of the act:

- **For Employees:** the application of disciplinary measures, as provided in Tupy's Disciplinary- NCT - 010, which may range, at the Company's discretion, from a verbal warning to employment termination for cause.
- **For Third Parties:** written warning/notice, reporting to competent bodies and even the interruption of the respective institutional and/or business relationships.

Additional information is available in the Company's Standard for Handling and Investigating Reports - NCT 086.

5.2.9 Monitoring and Reporting

Tupy has internal controls in place to anticipate and mitigate risks, correct failures and streamline its processes. As a pillar of the Program, continuous monitoring has the purpose of ensuring and improving the structure of internal controls regarding the main integrity risks mapped, so as to ensure their effective management. Such monitoring also involves constantly following up on the Program's actions, so as to identify new risks, necessary changes, priorities to be redefined, new mitigation measures to be adopted with regard to risk management, etc. A periodic assessment of the Program must be carried out during its monitoring process, with the indicators reported to the Management by the Compliance area.

6. DUTIES AND RESPONSIBILITIES

6.1 BOARD OF DIRECTORS - CA

- a. Maintain continuous support and commitment to the Program;
- b. Ensure the material resources required to the Program;
- c. Foster an ethical culture and ensure that the principles set forth in this Policy are promoted and complied with;
- d. Analyze the reports submitted by the Compliance area, so as to monitor the progress of the Program's efficiency;
- e. Maintain a control system to ensure compliance with this Policy;
- f. Approve the guidelines of this Policy and its revisions;
- g. Assess and suggest updates and/or changes to the Policy.

6.2 RISK MANAGEMENT AND AUDIT STATUTORY COMMITTEE - CAE

- a. Maintain continuous support and commitment to the Program;
- b. Advise the Board of Directors and approve the guidelines of this Policy and its revisions;
- c. Monitor the quality, integrity and effectiveness of the Program;
- d. Recommend initiatives for internal dissemination of the Program that convey a culture of ethics and risk sensitivity;
- f. Supervise the activities carried out by the Compliance area, assess its results and the adequacy of its human and financial resources, according to the work plan approved by the Board.

6.3 BOARD OF OFFICERS

- a. Maintain continuous support and commitment to the Program;
- b. Ensure that the Policy is applied throughout the Company, incorporating ethical practices into the decision-making process;
- c. Define the expectations regarding integrity, ethical values, transparency and responsibilities for compliance with the Policy;
- d. Ensure the required resources to enforce this Policy;
- e. Approve the guidelines of this Policy and its revisions;
- f. Assess and suggest updates and/or changes to the Policy.

6.4 ETHICS AND CONDUCT COMMITTEE

- a. Watch over the observance and compliance with the ethical principles set in Tupy's Code of Ethics and Conduct;

- b. Supervise the management of the Ethics Channel and ensure its maintenance;
- c. Deliberate on reports of potential or effective non-compliances with the ethical principles, by any party subject to the Code;
- d. Determine additional investigations of facts, the development and implementation of mitigation actions and application of disciplinary measures to the individuals involved, as provided for in the Company's Disciplinary Code, as well as the adoption of any additional measures it deems necessary, as applicable;
- e. Assist with the revision of the Tupy's Code of Ethics and Conduct;
- f. Ensure confidentiality of information and non-retaliation of whistleblowers;
- g. Report the indicators of the Ethics Channels to the Board of Directors and the Tax Committee.

6.5 COMPLIANCE AREA

- a. Implement and develop the Program, guiding the preparation and revision of Compliance Policies for better alignment with the ethics and integrity guidelines in Tupy's business conduction and to ensure compliance with the Company's regulatory and internal standards;
- b. Promote qualification and communication by providing periodic training sessions on the Code of Ethics and Conduct, the Company's Compliance Policies and other topics related to the Program;
- c. Perform or follow up on the integrity risk assessment, so as to fight conducts that may damage the Company's credibility and assets;
- d. Investigate reports of potential integrity violations, ensuring that whistleblowers are protected from retaliation;
- e. Instruct the Company and its Employees on how to act in cases of integrity due diligence, ethical deviations or evidence of Program violations;
- f. Report the indicators related to the program to the CAE on a monthly basis or upon request;
- g. Present to the Boards of Directors and Officers, according to the Compliance reporting schedule or upon request, the indicators related to the Program's pillars and their progress;
- h. Upon request, present the indicators related to the Program to the Tax Committee and the other Advisory Committees of the Board of Directors;
- i. Clarify doubts regarding the interpretation and application of this Policy;
- j. Disclose this Policy to the areas involved in the processes defined herein.

6.6 INTERNAL AUDIT

- a. Support the Ethics and Conduct Committee when investigating reports, especially those related suspected fraud and corruption;
- b. Audit the Program, according to the Annual Internal Audit Plan.

6.7 DIRECTORS AND MANAGERS

- a. Supervise the activities performed by their team members and Third Parties, so that the work is performed with diligence, ethics, professionalism and in compliance with the laws and Tupy’s internal policies and procedures;
- b. Apply disciplinary measures, when necessary and as instructed by the Ethics Committee;
- c. Act in a professional, independent, confidential and impartial manner in decisions related to Tupy and its Program;
- d. Promote Tupy’s Integrity Program to its direct reports and lead them by example in terms of conduct.

7. ACCOUNTABILITY

Failure to comply with the provisions in this Policy as well as other applicable policies may result in consequences based on the severity of the act committed and the parties involved, as provided for in item 5.2.7.

8. EXCEPTIONS

Any situation not covered by this Policy must be submitted to the Compliance area to be assessed and subsequently reported to the Risk Management and Audit Statutory Committee, which will, in turn, report it to the Board of Directors.

9. FINAL PROVISIONS

The contents of this Policy will only be changed after approval of the Board of Directors, whenever deemed necessary by such Board or as a result of regulatory changes.

First version: 12/15/2022.

Second version: 03/20/2024.

Task	Area
Preparation	Compliance
Revision	Board of Officers and Risk Management and Audit Committee
Approval	Board of Directors

