

**A SHARED
COMMITMENT TO
BUSINESS PRACTICES
THAT PROTECT PEOPLE
AND OUR PLANET**

OUR SUPPLIER CODE OF CONDUCT

At ITG Brands, including our affiliates, our global reputation as a trusted and ethical partner and employer is one of our most valuable assets.

We are committed to operating responsibly in everything we do, respecting people, our communities, and the planet. We have firm targets in place to ensure we achieve these ambitions and part of that commitment is working with trusted suppliers to source products and services in a compliant, sustainable and socially conscious manner.

This Supplier Code of Conduct sets out the minimum standards of behavior we expect from all ITG Brands suppliers. It was updated in 2023 to reflect the sustainability commitments we have made as part of our ESG strategy.

Our ambition doesn't stop at minimum standards. We will look to address activities that we think may breach the Code and we encourage all our suppliers to seek opportunities to go beyond the expectations outlined in this Code so we can, together, make a positive social and environmental impact.

We also ask that if you have a genuine concern or suspect that a breach of the law has taken place, to speak up. You can contact us at:

ITG Brands Speaking Up

628 Green Valley Road

Greensboro, NC 27408

Tel: 866-447-6092

Link: [Speaking Up](#)

We're committed to this journey and making a positive difference. Join us.

Javier Huerta

Chief Supply Chain Officer



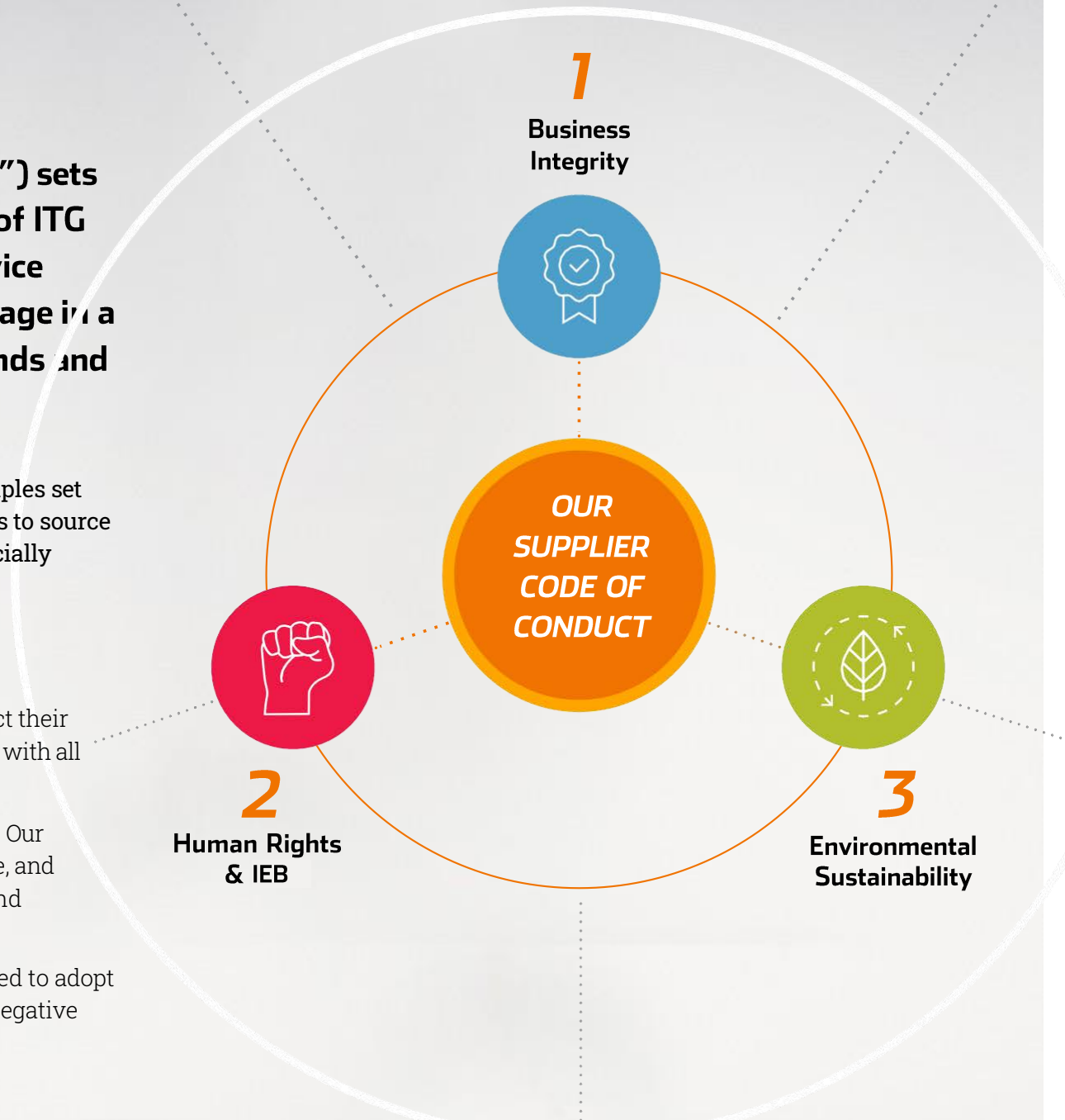
INTRODUCTION

Our Supplier Code of Conduct (“the Code”) sets out the standards of behavior we expect of ITG Brands suppliers – those companies, service providers and business partners that engage in a direct business relationship with ITG Brands and our subsidiaries.

The Code defines our responsible sourcing guiding principles set out below and articulates how we work with our suppliers to source products and services in a compliant, sustainable and socially conscious manner.

The Code covers three areas:

- 1. Business Integrity** – Our suppliers are expected to conduct their business in an ethical and responsible manner and comply with all applicable laws and regulations.
- 2. Human Rights & Inclusion, Equity and Belonging (IEB)** – Our suppliers are expected to provide a fair and safe workplace, and demonstrate respect for human rights, inclusion, equity, and belonging.
- 3. Environmental Sustainability** – Our suppliers are expected to adopt policies and practices that protect the planet and reduce negative impacts on the environment.



WHAT WE EXPECT

We expect our suppliers to meet the minimum standards outlined in the Code – and go further, where possible or required by contractual agreement. We also expect our suppliers to endeavor to ensure that their own business partners meet standards comparable to those set out in the Code.

- ITG Brands takes a 'continuous improvement' approach to the implementation of these standards. We expect our suppliers to be able to demonstrate that they operate in a manner consistent with the Code. Where a breach is suspected, we may request the supplier to cooperate with an internal or external review and to make improvements.
- We all benefit from responsible behavior as it is key to maintaining a functioning society and protects both our reputation and yours. Conformance with the Code, and a supplier's willingness to address deficiencies, will be key to our decision to engage in, or continue, a business relationship.
- If you have any questions about the information in the Code and what is expected of you, contact your local Procurement representative.
- If you observe or suspect any behavior that is not consistent with the Code, we encourage you to speak up.
- Our [Speaking Up](#) service is available to our own employees and all external stakeholders, including our suppliers and their employees. We encourage you to promote our Speaking Up service to your employees and any third parties working on behalf of ITG Brands.
- You can read more about our approach to Speaking Up and our non-retaliation policy in our [Speaking Up](#) Policy.



OUR RESPONSIBLE SOURCING GUIDING PRINCIPLES

We ask our suppliers and partners to join our shared commitment.



1



We are committed to complying with all applicable laws and regulations.

2



We are committed to acting responsibly and with integrity in all areas of our business.

3



We are committed to respecting human rights and inclusion, equity and belonging (IEB), including the right to a fair, healthy and safe workplace for all.

4



We are committed to sourcing goods and services in an environmentally conscious and responsible manner, while collaborating with our suppliers to ensure continuous improvements in our sustainability efforts.



OUR MINIMUM STANDARDS

This section of the Code summarizes the minimum standards expected of ITG Brands suppliers. Further detail is in the next section.



Business Integrity:

- **Anti-bribery, corruption and tax evasion:** Act with integrity and comply with anti-bribery and corruption laws.
- **Gifts and hospitality:** Never offer or accept gifts, entertainment, or hospitality that is, or may be viewed as, an attempt to influence business decisions. Do not offer gifts or hospitality to public or government officials unless lawful and approved in advance.
- **Conflicts of interest:** Inform us of any actual or potential conflicts of interest.
- **Confidentiality and privacy:** Safeguard our confidential and personal information and notify us in the event of a breach or suspected breach.
- **Responsible marketing:** Do not advertise or market our products to non-smokers or those under 21 years of age (or the local legal minimum age if higher). Comply with ITG Brands Marketing Standards where applicable.
- **Illicit trade:** Do not engage in or support illicit trade.
- **Fair competition and anti-trust:** Comply with all applicable anti-trust and competition laws. Do not share our proprietary or confidential information.
- **Sanctions and export controls:** Understand and comply with all sanctions laws and export controls relevant to your business and the supply of any goods and services to ITG Brands.



Human Rights and Inclusion, Equity and Belonging (IEB):

- **Child labor:** Suppliers must not employ any child under the age of 13 and must not employ any person younger than the minimum local legal working age. Protect children from hazardous work as well as slavery, trafficking, and sexual exploitation.
- **Modern slavery, forced labor and human trafficking:** All work must be performed voluntarily. Do not employ any worker on the basis of fees or debt bondage. Allow all workers to retain identification and personal documents. Respect freedom of movement.
- **Working hours, wages and benefits:** Ensure that hours and remuneration are reasonable and aligned with local laws. Pay workers on time and provide all required leave.
- **Fair treatment, inclusion, equity and belonging:** Treat all employees with dignity, respect and fairness. Promote inclusion and equity in practices and procedures.
- **Freedom of association:** Respect the right of employees to join or form trade unions and bargain collectively.
- **Grievance mechanisms and remedies:** Where possible, provide employees with a confidential channel to report complaints and grievances, without fear of retaliation or reprisal.
- **Health and safety:** Comply with all applicable health and safety laws and regulations in the workplace. Ensure facilities are clean and safe and provide workers with appropriate training and equipment.



Environmental Sustainability:

- **Environmental laws:** Comply with environmental laws and regulations relevant to your business. Report any incidents or unsafe conditions to the local authorities and/or ITG Brands Speaking Up service.
- **Continual improvements:** Familiarize yourself with [ITG Brands' ESG strategy](#) and look for ways to advance our environmental goals and protect the planet.

BUSINESS INTEGRITY



Acting responsibly and with integrity has allowed ITG Brands to create and sustain a successful business. We value the trustworthy and reliable partnerships we have with suppliers that enable us to hold both ourselves and our business partners accountable for conducting our business professionally and ethically.

As an ITG Brands supplier, we expect you to meet the following standards, but in all cases you must meet local law as a minimum standard:

Anti-bribery, Anti-corruption & Tax Evasion

- Share our zero-tolerance approach to bribery and corruption in all business interactions and comply with anti-bribery and corruption laws. We will exercise our rights to require corrective action from and to discipline suppliers who engage in corrupt activities, including termination of contractual arrangements.
- Never offer, pay or accept a bribe.
- Do not offer or give anything of value (no matter how small) to anyone which is intended to improperly secure, retain, or facilitate business (such as payments to reduce taxes or customs duties).
- Report any bribery or corruption concerns to ITG Brands' Legal or local legal teams, at SpeakUp@impbrands.com or confidentially using our online [Speaking Up](#) service.

Gifts, Entertainment & Hospitality

- ITG Brands' gifts and entertainment policy permits the giving and receiving of reasonable and proportionate gifts, entertainment, and hospitality to and from third parties in order to build goodwill in our business relationships.
- Never offer gifts, entertainment, or hospitality to our employees or accept gifts, entertainment, or hospitality that is intended to, or may be viewed as, an attempt to improperly influence business decisions.
- Never provide gifts, entertainment, or hospitality to public or government officials, except where it is lawful and has been authorized.



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BUSINESS INTEGRITY

Conflicts of Interest

- Act with integrity and transparency, notifying us about relationships, investments, jobs, or any other matter that might amount to a conflict of interest.
- Inform us if you become aware of any potential or actual conflict of interest in working for us (for example, if an ITG Brands' employee has a financial relationship with your company or if one of your employees is related to someone at ITG Brands).
- Report any other actual or potential conflicts of interest as soon as they are known.

Confidentiality and Privacy

- Protect personal information and implement appropriate security measures to ensure the privacy of our employees, customers and suppliers in accordance with the [EU General Data Protection Regulation](#) and other applicable data privacy laws and regulations.
- Safeguard ITG Brands' confidential information, sharing it only with those who need to see it and are authorized to see it.
- Inform us immediately of a suspected or actual data breach, or if our information is released to any third party without our prior authorization.
- Maintain and honor any non-disclosure or confidentiality agreements with us to protect confidential information.

- Complete a data processing agreement if processing the personal information of our employees, customers or suppliers.

Responsible Marketing

- Only advertise or market our combustible tobacco or next generation products (NGP) to adult smokers or adult recreational consumers of nicotine products. Adults are consumers above the age of 21 or a higher local minimum age for consumption of these products.
- Apply ITG Brands' Marketing Standards to consumer advertising/promotional materials and activities you create for our brands. Our marketing standards take precedence except where local law demands a higher standard.

Illicit Trade

- Do not engage in or support illicit trade in any form and cooperate with authorities to help prevent illegal products from finding their way into the legitimate market.
- Comply with ITG Brands' supplier agreements.
- Report to us any suspicions related to the illicit trade of our products, including the use of our branded material or marks.



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Inform us immediately of a suspected or actual data breach, or if our information is released to any third party without authorization

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BUSINESS INTEGRITY

Fair Competition and Anti-trust

- Understand and comply with applicable anti-trust and competition laws in the markets in which you operate.
- Only work with our competitors where to do so would not create any conflict of interest and where appropriate steps are taken to protect ITG Brands' confidential information and to respect competition law.
- Do not discuss commercially sensitive topics with our competitors, such as our input costs, pricing, terms of trade or new product launches.
- Do not act as an intermediary between us and our competitors, including not sharing with us our competitors' trade secrets or other confidential information.

Sanctions and Export Controls

- Understand the export controls and trade restrictions that are relevant to your business.
- Comply with all applicable sanctions, laws and export controls in any work undertaken for ITG Brands.

Speaking Up

Raise your concern confidentially using our online [Speaking Up](#) service. Our [Speaking Up](#) Policy offers further guidance for reporting concerns and information on our non-retaliation policy.



**Understand and comply
with applicable anti-trust
and competition laws in
the markets in which you
operate**



HUMAN RIGHTS



We value the safety, dignity and well-being of our employees, our business partners, and the communities in which we do business.

We respect human rights throughout our operations and are committed to the avoidance of any form of child labor, forced or bonded labor as well as protecting freedom of association. We are guided by the Universal Declaration of Human Rights, United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work. For more information, see [ITG Brands' Human Rights Policy](#). We expect our suppliers to share our commitment to human rights and work with us in ensuring fair and safe workplaces and communities

As an ITG Brands supplier, we expect you to adhere to the following standards, but in all cases you must meet local law as a minimum standard:

Child Labor

- Must not employ any child under the age of 13 and must not employ any person younger than the minimum local legal working age.
- Light work may be permitted within the hours determined by local legislation provided this does not interfere with schooling, health or personal development.
- Must not employ any person under the age of 18 in hazardous work (as defined by local legislation).
- Protect children from slavery, trafficking and sexual exploitation.

Modern Slavery, Forced Labor and Human Trafficking

- Employ workers voluntarily, based on terms and conditions known and understood at the time of recruitment. A written contract should be provided where requested or required by local laws.
- Do not employ any worker on the basis of recruitment fees, employment fees, or debt bondage of any kind.
- Allow all workers to retain ownership of their personal documents, including identification cards and passports.
- Respect freedom of movement.



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HUMAN RIGHTS & IEB

Working Hours, Wages and Benefits

- Ensure legal and reasonable working hours and wages that are consistent with national or local laws, industry standards, or collective agreements which have been reached with workers, whichever offers greater protection.
- Pay wages on time and in full, ensuring that any wage deductions are legal, justified, transparent and recorded.
- Provide workers with all leave required by local laws and regulations, including breaks, sick days, rest days and holidays.
- Ensure that additional work or overtime work is voluntary, legal, and compensated in line with applicable laws.

Fair Treatment, Inclusion, Equity & Belonging

- Work to provide a workplace that is free from any form of violence, coercion, intimidation, harassment, sexual harassment, discrimination or any other demeaning behavior.
- Treat all employees with dignity, respect and fairness.
- Promote inclusion and equity in our practices and procedures.
- Work toward procurement practices that support a diverse set of suppliers, where possible.

Continually Improving: Inclusion, Equity & Belonging

- Fostering an inclusive workplace is a shared responsibility. We're working hard toward our aim of achieving a more inclusive organization at ITG Brands, and as part of those efforts, would like to see our suppliers do their part.
- We encourage ITG Brands suppliers to set up internal programs to proactively measure, monitor and promote inclusion, equity and belonging in their organizations.
- Learn more about what we are doing to promote inclusion, equity and belonging on our website [here](#).

Freedom of Association

- Respect the right of workers to join or form trade unions or works councils of their choosing and bargain collectively without fear of intimidation or retaliation.



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HUMAN RIGHTS & IEB

Grievance Mechanisms and Remedies

- Where possible, provide workers with a confidential internal mechanism to lodge complaints and grievances, without fear of retaliation or reprisal. Aim to establish an effective system and internal processes to investigate and address concerns in a transparent, fair and swift manner.
- Where this is not possible, encourage workers to report concerns to ITG Brands directly, either using our confidential [Speaking Up](#) service or 866-447-6092.

Health and Safety

- Comply with all applicable health and safety laws and regulations, legislation and standards.
- Provide workers with all necessary health and safety training, equipment and workwear.
- Hazardous tasks should not be performed by people that are not trained to perform the task, by anyone under 18 years of age, by pregnant women, breastfeeding mothers or by elderly people.
- Minimize worker, third party and community exposure to hazardous materials and substances.
- Ensure any accommodation, transportation or any other communal facilities provided to workers are safe, clean and suitable.

- Immediately report any health and safety concerns relevant to your relationship with us to your ITG Brands' Procurement contact, or confidentially using our online [Speaking Up](#) service.

Continually Improving: Safer workplaces

- We expect ITG Brands' suppliers to join us in continually working toward safer workplaces and communities. In addition to these minimum requirements, we encourage you to obtain all relevant health and safety certifications applicable to your business, and work to identify health and safety risks and hazards through regular monitoring and audits of facilities, equipment, and processes.
- Talk to us if you feel any aspect of our work could be made safer.
- Refer to our [Health, Safety and Wellbeing policy](#) on our website to learn more about our commitment to achieve world class Health, Safety and Wellbeing standards.



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ENVIRONMENTAL SUSTAINABILITY



We are committed to seeking environmentally sustainable ways of working – it's the right thing to do for our people, our business, and our planet.

In our operations, we are aiming for:

- › **Net zero emissions by 2040**
- › **Zero waste to landfill by 2025**
- › **Zero deforestation by 2025**

You can read more about our environmental commitments and goals in [ITG Brands' Environmental, Social and Governance \(ESG\) Strategy](#).

We ask that you join us on our journey to reduce the environmental impact of our business by managing your own environmental impacts responsibly. As an ITG Brands' supplier, you must meet the following standards as a minimum:

- Comply with all environmental laws and regulations applicable to your business.
- Take remedial action as required, report to the relevant authorities if required, and notify us about any incidents involving our business that have or could have adverse environmental impacts.
- Notify us of any processes or conditions related to our business that could harm or otherwise adversely affect the environment.



ENVIRONMENTAL SUSTAINABILITY

Continually Improving: Environmental Sustainability

We encourage you to go beyond our minimum standards and adopt initiatives that can help to advance our environmental goals and protect our planet in the following areas:

Emissions

- Reduce scope 1, 2 and 3 emissions in your business operations.

Waste

- Mitigate the impact of waste generated by your business operations.
- Design products mindful of opportunities to reduce waste.
- Increase recyclability and reusability of packaging.
- Actively work to reduce waste to landfill and ensure safe and efficient disposal or processing of waste.

Sustainable Ingredients, Materials and Methods

- Reduce reliance on virgin and finite materials except where required.
- Monitor and optimize the consumption of natural resources.
- Replace toxic and harmful agrochemicals with natural and non-hazardous alternatives, where feasible.

- Work with your suppliers to ensure natural resources are used responsibly.

Deforestation and Biodiversity

- Seek to minimize deforestation impacts in your operations.
- Explore measures for the preservation and enhancement of biodiversity, including preventing loss of habitats and protection of endangered or threatened species.
- Ensure compliance with applicable deforestation due diligence laws for deforestation risk products and establish processes to perform due diligence and address risks or issues in your supply chain, in anticipation of new due diligence laws.

Policy, Monitoring and Reporting

- Establish an environmental policy and management system.
- Identify key performance indicators to measure, monitor and continually improve environmental performance in line with target setting initiatives, such as the [Science Based Targets](#) initiative.
- Participate in annual submissions to the [Carbon Disclosure Project](#).



VERIFICATION AND CONTINUOUS IMPROVEMENT

We expect our suppliers to implement the standards outlined in the Code. This includes putting in place the necessary processes and controls and reporting measurable progress.

As part of our continuous improvement approach to the implementation of our standards, we will, in individual cases, work with you to improve practices and address challenges. We will not accept or ignore activities which we suspect may breach the Code.

As an ITG Brands' supplier, you are expected to:

- Cooperate with any internal or external review, assessment or audit requested of your business which is relevant to compliance with the Code.
- Cooperate with us to agree and implement in a timely manner actions to mitigate or correct gaps or problems, should they be found.

Suppliers must understand that performance against the standards set out in the Code, and a supplier's willingness to promptly rectify any deficiencies, will be significant factors in our decision to engage in, or to continue, a business relationship with an ITG Brands' supplier. In certain cases, non-conformance with the Code will be subject to requirement for corrective action and may include the termination of contractual agreements.



STRONGER, BETTER, TOGETHER WITH OUR SUPPLIERS

SPEAKING UP

We encourage openness and transparency within ITG Brands and with our suppliers. If you have a concern or suspect that a breach of the law, or the Supplier Code of Conduct, has taken place, we want you to speak up.

Contact us at:

ITG Brands Speaking Up

628 Green Valley Road

Greensboro, NC 27408

Tel: 866-447-6092

Link: [Speaking Up](#)

Speaking Up

Raise your concern confidentially using our online [Speaking Up](#) service. Our [Speaking Up](#) Policy offers further guidance for reporting concerns and information on our non-retaliation policy.



Further Information and Resources

ITG Brands policies and standards can be found on our Supplier Resource Portal.

