

Domtar

Code of Ethics & Business Conduct

for North America

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Domtar

Domtar has adopted this employee code of ethics and business conduct, which is an expression of our core values and applies to all employees at every level. Please read it, ensure you understand it, and abide by it.

Our code is aimed at setting parameters to comply with laws and regulations in all the countries where we conduct business and properly guide our actions.

As an employee, you represent Domtar to the world. You can help demonstrate our good citizenship by upholding our high standards of integrity, ethics and compliance. Your behavior, be it on company premises, off premises while conducting company business, or outside of work has the potential to affect the company positively or negatively.

Upholding the code requires that we conduct ourselves with unwavering integrity and an environment of respect, candor and good faith. We believe that the way we do our business is as important as the business that we do.

Follow not only our code, our policies and the laws and regulations that apply to your work, but also your conscience. Common sense, good judgment and doing the right thing must govern our actions at all times.

When a circumstance puts Domtar, our people or those we serve at risk, or just doesn't feel right, please report your concerns. When you do, you not only fulfill your duty, but you also contribute to strengthening our culture.

Thank you for your commitment to Domtar's code of ethics and business conduct. Our reputation was built by generations of caring and hardworking employees who do the right thing every day in every transaction.

The Domtar Executive Committee

View a full list of executive leaders on Domtar.com



Our Vision and Values

Integrating mission, vision, and values into our Code of Conduct ensures alignment between individual actions and organizational objectives. It communicates to our collective workforce the standards of behavior expected of us and emphasizes the importance of upholding Domtar's principles in all interactions, both internally and externally. By adhering to these principles, we can enhance trust, integrity, and accountability, ultimately contributing to our long-term success and sustainability. The incorporation of mission, vision, and values into a code of conduct is not merely symbolic but rather a strategic imperative that underpins ethical conduct, drives organizational culture, and shapes the collective identity of the organization.

View our mission, vision and values on [Domtar.com](https://www.domtar.com).

Why do we have a code?

At Domtar, we value our relationships with our customers, suppliers, investors, fellow employees and the communities in which we do business. Upholding these relationships requires that we conduct all business affairs with unwavering integrity within an environment of respect, candor and good faith. We believe that the way we do our business is as important as the business that we do.

Compliance with the law is non-negotiable. However, our ambitions extend beyond mere adherence to the law. We believe that ethical conduct in business activities, in addition to compliance with law and policy, fosters a more positive business environment for those who work for, invest in or do business with us.

Understanding and practicing the ethical standards outlined in our Code of Ethics and Business Conduct ("Code") is one of the foundations of our success as an organization and as individual contributors. As the Code is an expression of our core values and a framework for decision-making, each of us has the duty to read, understand and abide by it.



Application of the Code

The Code applies to all employees of Domtar entities (collectively, the “Company” or “Domtar”), at every level, and in every division, whether on a full-time, part-time, contractual, seasonal, temporary, or other basis.

The Company will adopt additional policies and procedures detailing how to implement the basic rules and guidelines contained in this Code. We may change or revise this Code and our policies and procedures at any time. We may also amend or add to this Code to deal with specific requirements or restrictions of local laws applicable in the countries where it conducts business. Whenever a country amendment is adopted, “Code” refers to this Code as so amended when applied to an employee located in that country.

This Code is not intended to supersede the terms of any applicable collective bargaining agreements.

If a law, rule, or court order conflicts with a policy in this Code, you must comply with the law, rule, or court order. If you have any questions about these conflicts, you should immediately ask your supervisor, Human Resources or the Legal Department how to handle the situation.

This Code is available on our website at domtar.com. Corporate policies and procedures are available on our corporate and local intranets or shared database or from the local Human Resources department.

Our Responsibility

As Domtar employees, we are required to read, understand and adhere to the Code. This includes promptly completing all assigned training, seeking assistance when uncertain if a decision or considered action is compliant or lawful, reporting suspected violations of the Code and other applicable policies, and cooperating with the company's investigation of potential violations.

The Code cannot and is not intended to cover every applicable law, rule or regulation wherever we conduct business around the world, or to provide answers to all questions that may arise. Common sense and good judgment, and doing the “right thing”, must govern all our actions.

If the right thing to do is not clear, ask yourself:

- Is it legal?
- Is it consistent with our Code and policies?
- Does it benefit our company as a whole- not just a certain group or individual?
- Would I be comfortable if my actions were made public?

Everyone is encouraged to seek guidance and discuss the appropriate course of conduct in a given situation with supervisors, managers, Human Resources or the legal team.

We are all accountable for our own behavior and for upholding Domtar's commitment to integrity, ethics, and compliance, both on Company premises as well as off premises while conducting Company business, and outside-of-work conduct that has the potential to negatively affect the Company. All employees, officers, and directors must conduct themselves accordingly and seek to avoid even the appearance of improper behavior.



Our Duty to Share Concerns

We all have a duty to share questions, complaints and concerns relating to the application or potential or suspected breaches of the law, this Code or other applicable policies and procedures dealing with ethics and compliance. If you see or suspect anything illegal or unethical, it may seem easier to look the other way or let someone else take the lead—but misconduct affects all of us.

By sharing your concerns, you not only fulfill your duty, but you also contribute to strengthening the ethical culture within Domtar.

This means that you are expected to:

- Ask any questions you may have on ethics and compliance to help you better understand the Company's core values and ethical expectations.
- Seek guidance proactively before any problem arises.
- Promptly report any suspected wrongdoing.

Domtar strives to create an environment where employees feel comfortable approaching management with concerns. We recognize, however, that in some situations anonymity and confidentiality are essential for an individual to feel safe about reporting a concern. That's why we have also retained an independent ethics reporting service to offer employees an alternative to raise a concern in an anonymous and confidential manner. Anyone who wants to raise or report a concern, including to seek guidance on expected behavior, to get help on a potential ethical or compliance question or to report a suspected wrongdoing, can contact any of the following:

1. An immediate supervisor or local Human Resources representative;
2. Any member of the Human Resources, Legal or Internal Audit team or of senior management;
3. The independent ethics reporting service by:
 - a. Calling the hotline/helpline toll-free at 1-866-323-3653 (the hotline/helpline toll-free number is available 24/7 and has no caller-id feature; translators are available for most languages); or
 - b. Making a report at on our Ethicspoint site at domtar.ethicspoint.com; or
 - c. Email whistleblower@domtar.com
4. When reporting concerns to the independent ethics reporting service, an employee is not required to leave their name.



Responding to Improper Conduct

This Code will be enforced on a uniform basis for everyone, regardless of position within the Company. Employees who violate the Code will be subject to disciplinary action. Supervisors and managers of an employee may face disciplinary action for failing to properly oversee an employee's conduct, and any employee could be subject to discipline for failure to disclose knowledge of a violation or for retaliation against an employee who reports a violation.

Our response to misconduct will depend upon a number of factors, including whether the improper behavior involved illegal conduct. Disciplinary action may include, but is not limited to, reprimands and warnings, probation, suspension, demotion, reassignment, reduction in salary or immediate termination. Employees should be aware that certain actions and omissions prohibited by the Code may be crimes that could lead to individual criminal prosecution and, upon conviction, to fines and imprisonment.

Compliance with Applicable Law

Domtar conducts business in a number of countries around the world. We must comply with applicable legal requirements wherever we conduct business, as compliance with applicable law is key to protecting the company's reputation. Most of the rules and obligations contained in this Code are based on legal requirements. Cultural differences or social customs are not an excuse for illegal action.

All employees must comply with all applicable laws and policies and procedures.

Legal requirements may be quite different from province to province, state to state and country to country. We are all responsible for using the company's resources, as well as outside resources, to develop a working knowledge of the laws and regulations affecting our work responsibilities. You are expected to review carefully all information relating to your duties that is circulated or posted from time to time. Be aware that some local laws can prevent the Company from doing business in certain countries.

Performing Our Duties with Honesty

In addition to conducting our activities within legal bounds, each of us are expected at all times to act honestly and maintain the highest standards of ethics and business conduct. We conduct business with integrity, ensuring compliance with the law, no matter where we are operating or what is at stake. Therefore, each of us is expected to perform our duties with loyalty, integrity and diligence.

In essence, we must:

- Always act in an honest, professional and respectful manner.
- Contribute our knowledge and expertise towards helping Domtar in meeting its objectives.
- Become familiar with this Code and other applicable policies and procedures affecting our work responsibilities.
- Understand and meet Domtar's expectations regarding attendance, work schedules and productivity and, in particular:
 - Devote work hours to activities directly related to company business.
 - Be present at work as scheduled.
 - Refrain from being absent without valid reason.



Fair Dealings with Customers and Suppliers

We are committed to treating our customers and suppliers fairly and appropriately. It is important that we do not take unfair advantage of anyone through manipulation, concealment, misrepresentation of material facts or any other unfair dealing practice.

If your job involves working with suppliers, you should treat them with integrity and professionalism, and observe applicable procurement standards and laws.

We will not provide a supplier with another **supplier's confidential business information** (proposed rates, winning bid information, discounts, etc.). Communicate honestly and openly with suppliers, seeking to understand problems when they arise and working collaboratively to find mutually satisfactory solutions.

For the sake of protecting Domtar's reputation and promoting a strong, dependable supply chain, we expect our suppliers to follow the code's standards, or otherwise act in a manner consistent with our standards. If your job involves selecting or working with suppliers, help them understand our ethics and compliance requirements. Be alert to and report to your manager any conduct by a supplier, its employees or subcontractors that appears to be inconsistent with the standards of this Code.

We are committed to sourcing responsibly and ensuring that our suppliers conduct their operations in a socially responsible manner. Transparency and sustainability are critical elements to Domtar's supply chain. We expect our suppliers to be good corporate citizens in the communities in which they do business.

Additional Resources

Please consult the Procurement Policy and other procurement or sales procedures available on plaNET or your local Intranet, and specific procedures available on local SharePoint.



Fair Competition/Antitrust

We believe in free and open competition. We succeed because we deliver first-class and competitive products and services to customers. It is our policy to observe and comply strictly with both the spirit and the letter of competition laws, both domestic and foreign.

The basic purpose of competition laws (called “antitrust laws” in the United States) is to protect and provide an open economic environment for independent businesses to compete in markets free from collusive or exclusionary behavior. When this objective is frustrated by collusion or abuse of market position, competition laws are violated.

Penalties for violating competition laws are severe for both the liable company and individuals. Any individual who authorizes or participates in conduct found to violate these laws may be fined a significant amount for each violation, may be required to pay damages and may have to serve a substantial prison term by the convening government.

Competition Do's and Don'ts

DO:

- ✓ Compete vigorously, but legally.
- ✓ Win based on our merits.
- ✓ Maintain the confidentiality of non-public business information.
- ✓ Recognize competition laws are complex. Seek help when in doubt.

DON'T:

- ✗ Discuss or exchange information with competitors relating to prices, pricing policies or the terms of sale.
- ✗ Discuss or enter into agreements with competitors, even informally, to fix prices, terms of sale or production output.
- ✗ Refuse to deal with customers or suppliers for improper reasons.
- ✗ Make claims we cannot substantiate or inaccurate remarks about our competitors.
- ✗ Divide customers, markets or territories with competitors.
- ✗ Agree with others to limit production or not do business with customers or suppliers.

All Company personnel should use extreme caution when they are in contact with competitors.

Not all conduct that might give rise to a charge of competition law violation is readily identifiable. The Legal Department should be consulted early in the process whenever the properness/correctness of an act or practice under competition laws is not clear.

For more information, please consult Domtar's Antitrust Policy and related documentation and guides on our intranet.



Avoiding Conflicts of Interest

We make business decisions and take actions in the Company's best interests. This means that every decision we make must be objective and with the Company's business interests in mind. We must never allow our personal interest to influence our actions on behalf of Domtar.

Conflicts of interest arise when an employee or a member of their family, receives inappropriate personal benefits because of their position. Such conflicts of interest can undermine the business judgment and responsibility to the company and threaten Domtar's business and reputation.

Apart from actual conflicts of interest, there are many other situations which could potentially develop into conflicts. Also, in this area, appearances matter and the perception of a conflict can have negative effects. This is why Domtar requires that you disclose not only actual conflicts but also all potential conflict situations – that is, situations where your personal interests, outside activities, financial interests or relationships could potentially threaten or appear to interfere with the best interests of Domtar. Those to whom you disclose a conflict situation will then determine how to resolve it to eliminate the conflict or prevent the situation from developing into a conflict.

How do you recognize a potential conflict of interest? While it is not possible to list every activity or situation that might raise a potential conflict of interest, the list below is included to help you recognize some of the more significant ones:

- **Corporate Opportunities.** Personally taking opportunities that are discovered through the use of Domtar assets, information or position, or using Domtar assets, information or position for personal gain or competing with Domtar.
- **Gifts and Entertainment.** Receiving from, or giving to, a supplier, customer or competitor, gifts and/or entertainment of more than insignificant value.
- **Loans.** Providing loans to, or guarantees of obligations of, employees or their family members will not be allowed without the prior written approval of Domtar's Management Board.
- **Outside Activity.** Engaging in any outside activity that significantly detracts from, or interferes with, the performance of your services to Domtar.
- **Outside Service.** Serving as a director, representative, employee, partner, consultant or agent of, or providing services to, an enterprise that is a supplier, customer or competitor of Domtar.
- **Personal Interests.** Having a direct or indirect personal interest in a transaction involving Domtar.
- **Personal Investments.** Directly or indirectly owning a significant amount of stock in, being a creditor of, or having another financial interest in a supplier, customer, or competitor.

In summary, ask yourself:

- Could my personal interest or relationships influence the business decisions I make?
- Could it look that way to someone else?
- If yes to any of these questions, it is probably a conflict. Seek guidance if you are unsure!

Remember that in most jurisdictions, employees have a duty of loyalty to their employers under law. Such obligation could be codified (for example: Civil Code of Quebec) or implied (common law). The duty is an obligation for employees to act in their employer's best interests, to refrain from actions that could harm the company's reputation or profitability, to be honest, to protect confidential information, and to avoid conflicts of interest.



Anti-Bribery and Anti-Corruption

We Do Not Tolerate Bribery or Corruption

We compete for business based on the value and quality of our products, and do not engage in bribery or other forms of corrupt activities. We will not offer, make, or authorize payment of money or anything of value as an inducement or to influence the behavior of someone in government or private business to obtain commercial advantage, regardless of geographical location or local custom.

Regardless of business and social customs in a particular country, we comply with all applicable laws of the United States and other countries in which we do business that are designed to prevent bribery and corruption, including the United States Foreign Corrupt Practices Act (FCPA).

We never give or accept bribes, or other improper payments, including kickbacks; these are prohibited. Kickbacks involve giving or accepting money, gifts, or anything of value in return for favorable treatment.

Domtar is committed to fully complying with all applicable anti-bribery and anti-corruption laws.

*Please refer to our **Anti-Corruption Policy** for more information.*

Gifts and Entertainment

We do not give or receive inappropriate gifts or entertainment. In many cultures, gifts and entertainment are an integral part of doing business because they can foster goodwill and enhance business relationships. However, gifts and entertainment can result in improper influence or an appearance of improper influence, leading to a potential conflict of interest or a violation of an anti-corruption law. For this reason, we must never offer or accept gifts or entertainment intended to influence decision-making, regardless of value.

Modest tokens of appreciation are usually acceptable, but no gift or entertainment should ever be offered, given, provided, or accepted by a Domtar employee, (or member of their family) unless it:

- Is a non-cash gift (unless properly exempted and preapproved under the Anti-Corruption Policy);
- Cannot be seen as intended to influence decision-making, regardless of value;
- Cannot be seen as a bribe or payoff;
- Does not violate any laws or regulations; and
- Is modest, complies with Domtar's policies (including the Anti-Corruption Policy), and is properly recorded.

Business gifts or entertainment given or received should be modest. If you are not sure if a gift or entertainment is acceptable, you should consult with your supervisor, a manager, or the legal team. No gifts or entertainment on Domtar's behalf, regardless of value, may ever be given or provided as an inducement or in exchange for favorable treatment.

Charitable Contributions

Charitable contributions of Domtar funds may only be done with a pro bono purpose and in no event be linked, directly or indirectly, to the past or future acquisition of Domtar products. In addition, charitable donations of Domtar's funds must be in keeping with our **Community Investment Policy**.

Dealing with Agents

We are required by law (including by the US Foreign Corrupt Practices Act (FCPA)) to take special care when dealing with agents, consultants and other third parties in relation to business outside the United States, ensuring that:

- We never provide payments that we suspect may be passed to officials or government-related persons or to others in order to improperly influence decision-making in Domtar favor. These payments are prohibited.
- We are prohibited from using an agent to make any payment on our behalf that Domtar itself cannot make (i.e., doing indirectly something that we cannot do directly).
- We can properly trace funds provided to an agent in connection with such business so that Domtar can verify that no improper payments are made.

Do not proceed with any transaction raising a potential bribery or corruption concern until the situation has been resolved.

The **Anti-Corruption Policy** details the safeguards employees must follow when dealing with such parties.

Moreover, when dealing with agents, we need to ensure also that anti-money laundering procedures are followed (see following section).

Money Laundering Prevention

Many countries have adopted legislation that make it illegal to accept or process the proceeds of crime. We are committed to complying fully with all applicable anti-money laundering laws throughout the world. Because we value our integrity and reputation, we are also committed to doing business only with business organizations that are involved in legitimate business activities, with funds derived from legitimate sources, and it takes steps to ensure that it only takes and makes acceptable forms of payment that are not a means to launder money.

Anti-Money Laundering Guidelines

- Follow Domtar's due diligence procedures regarding customers, agents, brokers, consultants and other individuals and firms representing Domtar, as well as suppliers and business partners.
- Follow Domtar's cash management policies and procedures, including acceptable forms of payment.
- Watch out for "red flags" involving any customer, agent, broker, consultant or other individual or firm representing us, or any supplier or business partner, such as:
 - Allegations of illegal or improper business practices in the marketplace.
 - Reluctance to provide complete information, especially as to its identification or as to its owners, partners or principals.
 - Provision of false, inconsistent or suspicious information.
 - Requests to make or accept payments in cash.
 - Payments originating from, or requested to be directed to, a tax haven, a country unrelated to the transaction, multiple accounts, or offshore or shell banks.
 - Requests to make payments to, or accept payments from, third parties instead of the supplier or business partner.
 - Unusual orders, purchases, services or payment terms.
 - Business arrangements with no obvious commercial purpose or inconsistent with industry practice.
 - Suggestion to structure a transaction in an unusually complex manner.
 - Suggestion to avoid record-keeping or reporting obligations.
- If you are in doubt on whether any customer, agent, broker, consultant or other individual or firm representing us, or any supplier or business partner may be involved in money laundering activities, consult the Legal Department.



Observing International Trade Controls

Import and Export Controls

Many countries have adopted legislation that restricts our ability to do business in certain countries or with certain individuals or firms (such as terrorists) or, conversely, prohibits restrictive trade practices or boycotts imposed by other countries. Those laws apply to the sale of our products, to our purchases and to our treasury activities. They may also cover the exchange of certain types of information such as technical drawings, product specifications, customers lists, technical data, and specific software across borders.

We must comply with all applicable United States, Canadian and other local export control laws. In particular, the United States has controls which restrict the export of certain products, services, technical data, and software to other countries, as well as the re-export of those items from one non-United States destination to another.

We must not import or otherwise deal with products or commodities originating from a country subject to United States or local government trade sanctions. We must ensure that all import documentation is accurate and complies with applicable laws and regulations. Where it is Domtar's responsibility to do so, we must ensure that items being imported are correctly described and valued.

If you have questions regarding import and export controls, please contact the Export Compliance Officer for guidance.

Boycotts

We will not participate in boycotts of countries, their nationals, or blacklisted companies, unless these boycotts are sanctioned by the United States government and Domtar's participation is approved by the legal team. We must ensure that we do not enter into an agreement with a third party that contains any term or condition on Domtar to boycott a particular country, group of nationals or specified companies.

We are committed to complying fully with all applicable international trade control legislation, including export control laws, anti-terrorist laws and anti-boycott laws, throughout the world.

*Please refer to the **Export Policy and Export Control Compliance Program** on our intranet site.*



Guidelines for Observing International Trade Controls

- Follow Domtar's due diligence procedures regarding customers, agents, brokers, consultants and other individuals and firms representing us, as well as suppliers and business partners.
- Do not enter into a transaction, directly or indirectly (such as through an agent, broker, consultant or other representative), in a country, or with a person or entity located in a country, that is indicated on the list of restricted countries maintained by Domtar, without first consulting the Export Compliance Officer.
- Do not enter into a transaction, directly or indirectly (such as through an agent, broker, consultant or other representative), with an individual or entity designated on any "sanctioned party list" or similar "watch list."
- Do not enter into a transaction requiring us to boycott doing business in a country or with a person or entity located in a country, and promptly report any such request to the Export Compliance Officer and the Legal Department.
- Watch out for "red flags" involving any customer, agent, broker, consultant or other individual or firm representing us, or any supplier or business partner, such as:
 - Allegations of illegal or improper business practices in the marketplace.
 - Reluctance to provide complete information, especially as to its identification or its owners, partners or principals, or as to the end-use, end-user or delivery location of products or services.
 - Provision of false, inconsistent or suspicious information.
 - Payments originating from, or requested to be directed to, a tax haven, a country unrelated to the transaction, multiple accounts, or offshore or shell banks.
 - Requests to make payments to, or accept payments from, third parties.
 - Invoices on imported goods where the price shown does not reflect the full value, the description of the goods is incomplete or inaccurate, or the country of origin is incorrectly identified.
 - Use of an import classification that does not seem to describe the imported goods accurately.
 - Suggestion to structure a transaction in an unusually complex manner.
 - If in doubt on whether an international trade control is applicable, consult the Export Compliance Officer.
 - Do not proceed with any transaction raising a potential international trade control concern until the situation has been resolved.



Protecting the Company's Assets

Each of us is responsible for safeguarding Domtar's assets and identity. Improper or the misuse of the company's assets or identity could adversely impact its reputation, integrity, credibility and sustainability, potentially leading to civil and criminal liabilities.

Proper Use and Safeguarding of Company Assets

Domtar's property, in all its forms, is to be handled responsibly and used for its intended business purpose. Domtar employees are expected to demonstrate honesty and good judgment in dealing with all Company assets. Therefore, you must:

- Use Company money, facilities, supplies and equipment only for legitimate Company-related purposes.
- Follow policies and procedures applicable to the use of certain assets such as credit cards and office equipment.
- Be accountable for Company property placed in your custody and take appropriate measures to protect it against loss, theft, damage, or unauthorized access or use.
- Promptly report any loss, theft, damage, or unauthorized access or use of Company property, including fraud, to your manager or any of the other Reporting Options.
- Follow the Performing our Duties with Honesty rules.
- Follow our Avoiding Conflicts of Interest rules.

Books and Records

We are committed to maintaining proper books and records and to providing accurate, reliable, and timely information in accordance with applicable law. Therefore, you must:

- Follow Domtar's accounting policies and procedures as well as all generally accepted accounting principles, standards and regulations that are applicable.
- Ensure that all transactions are properly approved, and related documents signed, in accordance with applicable approval and signing policies and procedures.
- In preparing and maintaining Domtar's books and records, ensure that all funds, assets and transactions are properly recorded, with entries that are complete, accurate, current and made timely in the proper accounts.
- Preserve, store and destroy your records and documents in compliance with applicable law and Domtar's document management policies and procedures, including our **Record Retention Policy**.
- Ensure that Domtar's books and records are reasonably secured against misappropriation.

Record Retention and Destruction

We are required to preserve, store and destroy records and documents in compliance with applicable law.

Various laws require a minimum retention period for different types of records or documents; other laws require that certain information be deleted as soon as the legally permitted purpose for use is accomplished. Domtar's document management policies and procedures help you navigate these requirements.

*Please refer to our **Record Retention Policy** for more information.*



Proprietary Information, Confidential Information and Other Intellectual Property

Intellectual property is a valuable asset that must be protected. We must also respect others' intellectual property rights. Intellectual property includes patents, trademarks, domain names, copyrights, inventions, trade secrets and other proprietary information.

Proprietary information refers to confidential information that provides a competitive advantage and is not intended for public disclosure. It encompasses a range of information, including trade secrets, know-how, financial data, product research, business plans, and customer lists. This information requires careful management to prevent unauthorized access or use. Other examples include other customer information; marketing data; supplier lists; process details; equipment specifications; and details about negotiated agreements. Generally, it is any information that is directly related to our interests and not intended for the public. Information developed solely by you, as well as information developed by others, can be considered proprietary information and, therefore, owned by Domtar.

Information belonging to a third party may also be considered proprietary. For instance, we may be required to enter into confidentiality agreements as a condition of plant visits or business venture negotiations.

Unauthorized use or disclosure of our intellectual property could destroy its value to us, give unfair advantage to others and, in some instances, be prohibited by the terms of agreements we may have with third parties or by applicable law. In addition, the improper use or disclosure of intellectual property belonging to others may violate license agreements or applicable law and be subject to legal sanctions.

Intellectual property, including proprietary information, should be handled with as much care as physical assets. Therefore, subject to applicable law:

- Only use intellectual property you have access to for the legitimate business purposes of the Company.
- Do not disclose to third parties any non-public or proprietary information of the Company unless you are specifically authorized to do so.
- Do not disclose any other intellectual property of the Company to third parties or permit them to use it without first consulting the Legal Department.
- Do not trade in the securities of any entity about which you have obtained material proprietary or non-public information as a result of your position with us.
- Only use the protected intellectual property of third parties (such as patents, trademarks and proprietary information) in accordance with the terms of the applicable agreements or otherwise as approved by the Legal Department or, in the case of software, as permitted by the IT Department.
- Comply with all license agreements and copyright laws governing written publications, films, software and other materials protected by law.
- Do not copy, reproduce, transfer or resell the software or other intellectual property of third parties, nor the related materials created by another person, unless this is expressly authorized in the applicable license agreement.
- Comply with Domtar's guidelines on the use of its visual identity, trademarks and trade names.
- If you leave our employ, keep all intellectual property you have had access to confidential, and return all company documents and records.

If you believe you may have disclosed information or other intellectual property inappropriately, inform your manager or any of the other Reporting Options. In such a situation, disciplinary action is not automatic. Your voluntary, forthright cooperation is encouraged and will be taken into consideration.

Information Technology Tools

Information technology tools (including computers and computer software, email, data storage, internet access, facsimile machines and telephones (including cellular phones and smart phones)) are provided by Domtar to enhance productivity and should be used primarily for the business purposes of Domtar, with good judgment and in accordance with applicable policies and procedures. In addition, you should take appropriate measures to protect all such tools against loss, theft, damage, or unauthorized access or use.

Personal use of information technology tools must be reasonable, and it should not impede or reduce your ability to perform your duties, not diminish effectiveness at work and not be made to engage in illegal or inappropriate activities, nor should it negatively impact Domtar in any way. Abuse of Domtar-provided information technology tools may result in disciplinary action, up to and including dismissal.

Except for the content of verbal telephone conversations, we reserve the right to monitor the use of any information technology tools and all data and information created, accessed, transmitted or stored on those tools. We also reserve the right to monitor and access data with respect to the usage of any information technology tools.

It is important to remember that employees should have no expectation of privacy with respect to information technology tools provided by the Company or any data or information created, accessed, transmitted or stored on those tools.

*For additional information, please consult our **IT Acceptable Use Policy**, and our **AI Tools Acceptable Use Policy**.*



Protecting the Company's Identity

We do not speak on behalf of the Company

To ensure that accurate and complete information is conveyed to the public, to regulatory authorities and to others, we have designated individuals to serve as our official company spokespersons. Unless you are authorized to do so, do not make any public statements on Domtar's behalf. Please refer to the [External Communications Policy](#) and [Social Media Policy](#) for more information.

If the subject of Domtar comes up in any public setting, including social media, make it clear that you are a Domtar employee, and your views are your own – you are not speaking for the Company. Never disclose confidential information about Domtar, our customers, suppliers, competitors, or other business partners, and never post anything that might constitute a threat, intimidation, harassment or bullying.

Company Communications

Domtar is committed to ensuring that all communications are fair and accurate and comply fully with applicable law. "Communications" include advertisements and sales promotion materials, business correspondence, speeches, employee publications, external financial statements, government filings and reports, position statements as well as newsletters and news releases. There would be serious civil and criminal penalties (both for the Company and individual employees, officers, and directors) associated with making false, fraudulent, or misleading statements to the government and others with whom we communicate.

In this sensitive area, even an unintentional mistake may jeopardize a relationship with a customer or a government agency or create suspicion about the company's integrity. To avoid these issues:

- If you expect to release information to the public through any form of communications (such as a speech, article, paper, news release, advertisement, social media post, or employee communication), seek appropriate authorization first in accordance with Domtar's **External Communication Policy** (aka Release of Information to the Public Policy) and the Social Media Policy.
- If you are asked a question by a third party, including a member of the press, an investor, an attorney or a government official, do not attempt to answer it unless you are certain you are authorized to do so and refer such person to the appropriate Domtar spokesperson or consult your manager or any of the other Reporting Options.

Social Media

We recognize that communications through social media are increasing and are a legitimate means of self-expression. You should be aware, however, that we monitor social media and we have adopted a Social Media Policy governing your participation in social media when referencing any aspect of Domtar's business, whether as part of your work responsibilities or on a personal basis. In particular,

- Your use of social media is subject to applicable law, this Code and other applicable policies and procedures.
- We permit the use of social media during work hours for business purposes only.
- You should not publish comments that are detrimental to Domtar, its business, employees, directors, competitors, customers, suppliers and other stakeholders, or that could be considered defamatory, harassing or indecent, except as otherwise provided by applicable law.

What if I already spoke on the Company's behalf?

If you realize later that you may have sounded as though you were speaking for the Company, contact your manager or the Communications Department so the Company can analyze the situation, respond as required and minimize any harm that may have been done.

- Refer all media inquiries and public requests for information to the Communications Department.
- Refer all public requests for information and inquiries from government and regulatory authorities to the Communications Department.



Political Contributions, Political Activities and Lobbying

We encourage our employees to be active in civic and community activities, including participation in the democratic process. All political, lobbying, and civic activity by the Company and its employees must comply with applicable law.

The Company prohibits the making of political contributions in our name using company funds. Employees may make political contributions from their own resources, however, in no case will they be reimbursed by Domtar for political contributions.

Company resources may be used to fund certain elements of the company's political action committee (PAC) in the United States, which are sanctioned by the Federal Election Commission (FEC). Contributions to political campaigns made by the PAC are solely and entirely funded through voluntary contributions from eligible Domtar employees. No corporate funds can be used for this purpose, other than to cover administrative expenses. The PAC complies with all applicable laws concerning political contributions, including laws requiring public disclosure of such contributions.

In addition, we are engaged in areas of public policy relevant to our industry and may take a position or positions on political issues, work to oppose or support changes to applicable legislation or lobby to further its interests and goals, but we always do so in strict compliance with applicable law. Employees who communicate with public officials on our behalf should fully understand the applicable laws and regulations, satisfy all applicable requirements in relation thereto, such as registration as lobbyists and disclosure of required information, and comply with this Code and other applicable policies and procedures. If in doubt as to what activities constitute "lobbying" or as to what the prescribed requirements are in a specific jurisdiction, consult the Legal Department.

Please see appendix for Political Action Committee (US only) contact.

Insider Trading Prohibition

Even though the shares of Domtar do not trade on stock exchanges anymore, part of Domtar's debt is still held and traded by the public. As such, we remain subject to the United States federal and state laws prohibiting the use of "material non-public information" when trading in Domtar securities. Buying or selling securities based on material non-public information we know about because of our job constitutes what is called "insider trading" and is not only unfair, but also illegal. Since we believe everyone should make investment decisions based on the same information, we do not trade on material non-public information or tip off others so that they may trade. These restrictions also apply to securities of other companies if we learn of material non-public information while performing our duties with Domtar.

What makes someone an "**insider**"? Any person who is in possession of material non-public information is deemed to be an "insider." This includes all employees (management and non-management), as well as their family members and other persons living in the same household, friends or brokers who may have acquired such information directly or indirectly from an insider ("tip").

What is "**material non-public information**"? It is generally considered to be information not available to the public, which would be likely to affect a reasonable investor's decision to purchase or sell Domtar securities. Such information includes, but is not limited to:

- Information relating to capital structure.
- Major management changes.
- Contemplated mergers, acquisitions or divestitures.
- Pending regulatory action or significant litigation.
- Information concerning earnings or other financial information, etc.

Such information continues to be "non-public" information until it is disclosed to the public.

Remember, it is far better to err on the side of caution than to risk fines, criminal sanctions and the possible loss of your position.

We Respect Human Rights

Respect for human rights is one of our fundamental values. We are committed to upholding human rights in all of our global activities. Our principles are aligned with international standards, including the United Nations Global Compact's Universal Declaration of Human Rights, as well as the International Labor Organization Declaration on Fundamental Principles and Rights at Work. We will not tolerate any behavior that compromises these principles. We strive to prevent and mitigate any adverse human rights impacts resulting from our activities and, upon becoming aware of any such impacts, we take prompt action.

Our commitment to reduce the risk of forced/child labor

We recognize the critical role of sound supply and value chain management in upholding our commitments to human rights. We are committed to ensuring our supply chains are free of practices that violate individual freedom and dignity. We strictly prohibit child and/or forced labor under any circumstances, nor do we tolerate its use by our contractors and suppliers. We also reject any form of physical abuse as disciplinary action. We are strongly opposed to and do not permit, human trafficking in our labor force or that of our contractors and suppliers.

A Safe, Secure and Healthy Workplace Based on Mutual Respect

At Domtar, we are committed to succeeding together. Teamwork starts with a winning attitude and a true desire to support each other. In this regard, we are committed to fostering a safe, secure, and healthy workplace based on mutual respect and where we welcome ideas, communicate frequently and share best practices.

Health & Safety

We continuously strive to ensure a safe and healthy workplace for all employees, contractors and visitors. We utilize the foundational philosophy of Human and Organizational Performance to foster employee engagement, collaboration, and accountability in identifying, preventing, and eliminating hazardous conditions and the risks of injury.

- We make employee, contractor and visitor health and safety an uncompromisable value in all aspects of management practices.
- We provide an environment that is free from the effects of drug and alcohol use.
- We establish, communicate and enforce worksite-specific rules and safe work methods.
- We promote and develop our awareness, leadership and accountability in health and safety through our involvement in continuous improvement processes.
- We measure our health and safety performance in accordance with established standards, and communicate the results.
- We conduct health and safety audits to confirm that our practices meet policy objectives, legislation and the principles of sound management.

Play an active role in ensuring your own safety and the safety of others by:

- Fully engaging in training opportunities.
- Following the standard procedures for how work is done – wearing PPE, etc.
- Exercising a questioning attitude and being willing to stop when unsure.
- Performing pre-task risk assessments and mitigating the risk you discover.
- Observing and correcting or reporting at-risk conditions.
- Attending safety meetings and making safety suggestions.
- Contributing to all incident prevention efforts.

Using good judgment and common sense and following Company safety policies and procedures helps to prevent accidents.

All employees are responsible for complying with applicable policies and procedures and legal requirements regarding health and safety.

In addition, Domtar maintains a zero-tolerance policy towards workplace violence. We are committed to fostering a safe and respectful environment for all employees. Any acts or threats of violence will be promptly investigated and addressed in accordance with our policies and applicable laws. We encourage all employees to report any concerns or incidents of workplace violence to HR or management immediately.

Equal Employment Opportunity

Domtar is an equal opportunity employer that does not discriminate on the basis of actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth, related medical conditions and lactation), sexual orientation, marital status, military service and veteran status, disability, protected medical condition as defined by applicable state or local law, genetic information, or any other characteristic protected by applicable federal, state, province or local laws and ordinances. Please refer to our **Equal Employment Policy** for more information.

All personnel decisions, including recruiting, hiring, compensation, promotion, transfer, dismissal, recall and selection for training are to be made solely on the basis of job-related criteria and, when applicable, in accordance with collective bargaining agreements.

Harassment & Discrimination Prevention

We promote inclusion and we do not tolerate discrimination nor harassment.

Domtar is dedicated to creating an inclusive environment for everyone. Discrimination and retaliation against anyone for either sharing a concern or participating in an investigation have no place at Domtar. We respect each other's dignity, rights and aspirations, and we are committed to providing an equal opportunity work environment that is free from discrimination and harassment.

Base your decisions only on factors like skills, qualifications, performance and business needs – never on personal characteristics.

Watch for harassment. It takes many forms and can be verbal, physical, visual or sexual in nature. Examples are racial slurs, sharing offensive material or making offensive or sexual jokes, comments or requests.

It happened – now what do I do? If you see, experience or suspect harassment or discrimination, speak up about it – either directly to the person or through your manager, Human Resources, or confidentially through the EthicsPoint Hotline (in accordance with local regulations for reporting). We take this behavior seriously and do not tolerate retaliation against anyone who reports in good faith.

Domtar's has adopted a policy and procedures with respect to the prohibition of discrimination and harassment in the workplace and to ensure that all complaints are treated uniformly, promptly and equitably. *Please refer to our **Anti-Discrimination and Anti-Harassment Policy**.*



Privacy

We follow privacy laws.

People trust us to protect their personal information, and we take our responsibility and obligations seriously to collect, use and process any personal information only for legitimate business purposes, for the required period and to protect it from possible loss, unauthorized use or disclosure to third parties.

- In addition to legal requirements, Domtar employees must become familiar with applicable policies and procedures relating to privacy and security which are designed to assist with legal compliance. Such policies and procedures are available on our intranet or from the local Human Resources department. Employees who have access to personal information in their work duties must abide by our **Privacy Policy for Management of Personal Information**.
- Be aware that certain personal information, such as medical information, require an extra level of protection and a higher duty of care based on applicable law.
- Know the kinds of information considered “personal information.”
- Follow the privacy laws and regulations of the country or countries, provinces and states in which you work.
- Safeguard personal and personnel information from unauthorized disclosure.
- Make sure you follow the processes and practices we have in place to protect our networks, computers and data from unauthorized access.
- Report any breaches immediately to the Legal Department or anonymously through EthicsPoint.

Please refer to the **Privacy Policy for Management of Personal Information**.

For US employees’ medical information, please refer to our **HIPAA Policy**.

Drug & Alcohol-Free Environment

An environment free of illicit or recreational drugs and of prescription drug or alcohol abuse is a prerequisite to a positive business reputation and a safe work environment. The inappropriate actions of one individual can do irreparable harm to our entire organization.



Sustainability and Protecting the Environment

At Domtar, we strive to put sustainability at the heart of everything we do and strive to conduct business in an environmentally responsible manner. We are committed to compliance with all applicable environmental laws, recognized international standards and frameworks, and regulations.

Domtar's **Global Sustainability Policy** framework and related strategy are built on the foundation of the company's values – caring, accountability, collaboration and entrepreneurship – and driven by three strategic pillars guided by the following principles:

- Steward the planet's resources responsibly by striving to reduce the environmental footprint of our every-day operations and setting actionable objectives that positively impact nature and the environment;
- Contribute to the prosperity and quality of life in our operating communities through trusted partnerships, thoughtful engagement and support for the well-being and development of our employees in a safe and inclusive workplace; and
- Uphold ethical and sustainable business practices and engage with our customers, business partners and stakeholders honestly and transparently.



One last thing...

Thank you for your commitment to Domtar and our Code of Ethics and Business Conduct. Our reputation was built by generations of caring, agile, and hardworking employees like you who do what is right every day, in every act and every transaction.

Remember that as an employee, you represent Domtar to the world. You can help demonstrate our good citizenship by upholding our high standards and being aware of your own actions and how they might affect others.

Follow not only our Code, our policies and the laws and regulations that apply to your work, but also your conscience. When something does not feel right or puts Domtar, our people or those we serve at risk, report your concerns. When you do, you preserve our good name and reputation and help us to better navigate our journey for generations to come.

For more information or advice on a specific situation, please consult with your manager or the appropriate resources listed on the following page.

The Compliance officers, listed below and in Appendix I, have overall management responsibility for overseeing compliance with this Code. They are available to assist you if you wish to raise a concern, including in seeking advice when you have questions.

APPENDIX I

Contact Information

COMPLIANCE OFFICERS AND RESOURCES

The Compliance officers are the Chief Legal Officer, the Chief Human Resources Officer, and the Head of Internal Audit.

Chief Legal Officer, North America

Phone: 803-802-7500 | 877-877-4685

Chief Human Resources Officer, North America

Phone: 514-848-5555

DomtarCommunications@domtar.com

Head of Internal Audit

Phone: 803-802-7500 | 877-877-4685

ADDITIONAL RESOURCES

Human Resources:

Contact your local HR representative, or:

Vice President, Human Resources - Pulp, Tissue & Wood Products
Phone: 514-848-5555

Vice President, Human Resources - Paper & Packaging

Phone: 803-802-7500 | 877-877-4685

Vice President, Human Resources – Corporate
Phone: 514-848-5555

Export Compliance Officer

Phone: 514-848-5555

Domtar_Customs@domtar.com

External Communications (Release of Public Information), Social Media, Brand Management, Community Investment Policy

Phone: 514-848-5555

DomtarCommunications@domtar.com

Political Action Committee

Phone: 803-802-7500 | 877-877-4685

DomtarCommunications@domtar.com

Sustainability Questions:

Global Chief Sustainability Officer

Phone: 803-802-7500 | 877-877-4685

sustainability@domtar.com

Legal:

Contact any member of the Legal Department at +1-803-802-7500 (US) or +1-514-848-5555 (Canada).

Raise/report a concern, seek guidance, get help on compliance:

[EthicsPoint](#)

Phone: 1-866-323-3653

Web portal: domtar.ethicspoint.com