Long-Term Incentive Plan

Annual and Extraordinary General Meeting held on 04.28.2026, at 10:00 a.m

I – OBJECTIVE

This Long-Term Incentive Plan (ILP) ("Plan") of Dexco S.A. and its subsidiaries ("Dexco" or, in individually, "Company") aims to:

(i) to stimulate the commitment of Dexco's executives in the long term, in order to encourage them to seek success in all their activities and the achievement of Dexco's objectives;

(ii) attract and retain the best professionals, offering incentives that align with the current moment and Dexco's continued growth; e

(iii) provide Dexco, with regard to variable compensation, with regard to variable compensation, a competitive advantage in relation to the market.

1.2 The Plan is structured in such a way as to encourage Participants to contribute to Dexco's success, since they will become shareholders of the Company and will be directly benefited from the appreciation in the price of the shares issued by the Company. Therefore, the alignment of the interests of Dexco's shareholders with those of the Participants is a way to achieve the main objectives of the Plan, which are: (i) growth; (ii) success; (iii) success; and (iv) achievement of Dexco's objectives.

1.3 The Plan promotes the alignment of interests with Dexco and its shareholders, in the following terms:

(i) Short term: through integration with short-term incentive programs, especially in the form of *matching*, which presupposes prior investment by the beneficiary with resources from annual variable remuneration;

(ii) Medium term: requires continuity, retention and evolution of results, through the stipulation of minimum grace periods of 3 (three) years, subject to the achievement of performance goals and the permanence of the beneficiary in Dexco; e

(iii) Long-term: through the maintenance of the beneficiary's exposure to the value of the Company's shares, as well as the possibility of extending the period of *vesting* (Transition Plan), encouraging the continuity of the bond and the generation of sustainable value over time.

II – ADMINISTRATION OF THE PLAN

2.1 The Plan will be managed by the People, Governance and Nominating Committee ("Committee"), observing the terms and conditions set forth in this Plan. It will be up to the Committee to deliberate, annually, on the application or not of the Plan, defining who will be the participants of the Plan and of each modality of the Plan specifically ("Participants"), as well as which Participants should not be covered by the Plan for a fixed or indefinite period.

2.2 This Plan will be effective as of 2026, fully replacing the plan approved at the Annual and Extraordinary General Meeting of 04/26/2019, as amended. The rules of the previous plan continue to apply to share-based compensation grants that occurred until 2025.

III – PLAN REMUNERATION MODALITIES

3.1 The Plan will cover the following types of share-based compensation, with terms and conditions detailed below:

a) Transition Plan (2026 – 2028 Cycle)

This modality consists of variable compensation to be paid upon the delivery of shares, the amount of which will be limited to a percentage of the Company's net income for the fiscal years 2026, 2027, and 2028, taken together, based on the ROIC and WACC calculated for that period, to be awarded to a select group of executives. The Committee will detail the goals and rules for the attribution of this variable compensation and the eligible Participants, including the definition of net income for these purposes (including any exclusions of earnings from certain investees and other adjustments), the ROIC and WACC targets, the individual figures for each Participant, as well as other applicable rules.

There will be an initial grant of the right to receive the amounts related to the Transition Plan, in 2026. During the three-year period, the Committee may approve the inclusion of Participants in this type of share-based compensation, to whom this compensation may be attributed in full or proportionally. The effective payment of this remuneration will only occur after the end of the 2028 fiscal year, subject to compliance with all applicable conditions, under the terms of this Plan and other applicable rules.

The payment will occur upon delivery of shares to the Participants, in a number calculated based on the average closing price of the Company's shares, weighted by the daily trading volume, in the last thirty (30) trading sessions prior to 04/29/2026 (inclusive), corrected by the positive variation of the inflation index to be defined by the Committee, provided that the Participants will not make any payment to be entitled to receive the shares. For accounting and tax purposes, the price of the shares will be considered at the time of delivery of the shares.

At the end of the 3 (three) year period, the Participant will have the possibility to choose between receiving payment in shares or remaining in the program for 2 (two) additional years, to receive additional shares (*matching*), in the latter case, the payment of remuneration will only occur after the end of the 2030 fiscal year, with the transfer, by Dexco, of one (1) additional share for each one (1) share to which the Participant would be entitled at the conclusion of the initial three (3) year period. The shares transferred due to the *matching* will consider the price of the shares at the time of delivery of the shares, provided that the Participants will not make any payment to be entitled to *the matching*. In order to be entitled to matching, the Participant, during the additional period of two (2) years), may not trade, encumber, sell, transfer and/or promise to trade, in any way, the Company's shares, under penalty of losing the right to *matching*.

The Participant who leaves Dexco before the end of the initial period of 3 (three) years, by his/her own decision or that of Dexco, will not be entitled to any payment.

The Participant who chooses to remain during the additional period of two (2) years for matching purposes will be subject to the following rules: (i) in case of Termination before the 4th (fourth) anniversary of the date of the grant of the shares, by his/her own decision or by Dexco's, at any time, he/she will receive only the remuneration assigned according to the achievement of the goals, without any increase due to matching; (ii) in the event of a Termination between the 4th (fourth) and 5th (fifth) anniversaries of the date of the grant of the shares, voluntarily or by decision of Dexco, without just cause, the Participant will receive only the remuneration assigned according to the achievement of the goals and the matching proportional to the full months of the period of 2 (two) years in which he worked at Dexco; and (iii) in the event of a case of Termination with just cause, the Participant will receive only the remuneration assigned according to the achievement of the goals.

b) Matching

Dexco will invite Participants to invest a percentage of the net variable remuneration received as a Short-Term Incentive ("ICP"), purchasing shares of the Company. Dexco will open a period for the exercise of this right each year and will communicate this information to the Participants eligible for this type of variable remuneration.

The matching of the shares will be carried out as follows: upon completion of three (3) years of the purchase of Dexco shares with ICP resources, Dexco will proceed with the additional transfer to the Participant of 100% (one hundred percent) of the Company shares originally acquired by the Participant with the ICP values.

In order to be entitled to matching, the Participant, during the grace period of three (3) years from the date of acquisition of the shares, may not trade, encumber, sell, transfer and/or promise to trade, in any way, the Company's shares and its political and/or economic rights, under penalty of loss of the matching right.

The transfer of matching shares is subject to the Participant's permanence in Dexco and the maintenance of the investment made with the purchase of the shares. The settlement of the payment will occur through the delivery of shares to the Participants, considering the price of the shares at the time of delivery of the shares, provided that the Participants will not make any payment to be entitled to matching.

In the event of Termination without cause, as of the 13th (thirteenth) month from the date of purchase of the original shares, the Participant will be entitled to the pro rata temporis matching to be paid within sixty (60) days from the date of the Termination. In case of Termination without cause, until the 12th (twelfth) month from the date of purchase of the original shares, the Participant will lose the right to matching. In the event of voluntary or just cause dismissal, at any time, the Participant will lose the right to matching.

The matching will be applicable only to the Presidency, Vice-Presidency and Board of Directors levels (statutory and non-statutory).

c) Restricted Actions

This type of stock compensation consists of the attribution of the Company's shares to the Participants, free of charge, provided that all the terms and conditions set forth herein are met.

The Committee may grant, at its discretion, shares to Participants who, within a period of one (1) year, have differentiated performance and generate high impact for Dexco's business.

Such grant will consider, among other factors: (i) criteria for the formation of an eligible pool; (ii) talent pool; (iii) consistent performance in individual goals; and (iv) potential assessment.

The shares will be transferred after a period of three (3) years from the granting of the remuneration in shares. Payment will occur upon delivery of shares to the Participants, considering the price of the shares at the time of delivery of the shares, provided that the Participants will not make any payment to receive the shares.

In the event of Termination without just cause, as of the 13th (thirteenth) month from the date of the granting of the remuneration in shares to the Participant, the Participant will be entitled to receive the shares granted pro rata temporis, to be paid within sixty (60) days of the date of the Termination. In case of Termination without cause, until the 12th (twelfth) month from the date of granting of the remuneration in shares to the Participant, the Participant will lose the right to the shares granted. In the event of voluntary or just cause Termination, at any time, the Participant will lose the right to the shares, regardless of the elapsed period.

Participants in this type of compensation in shares are employees who are employees, hired under the legal regime of the Consolidation of Labor Laws (CLT).

IV – CONDITION AND ANNUAL LIMIT FOR THE DELIVERY OF SHARES

4.1 The total number of shares to be delivered in each fiscal year to the Participants will not exceed the maximum limit of one percent (1%) of the total shares of the Company existing on the closing balance sheet date of the previous year.

V – ELIGIBLE PUBLIC

5.1 For the purposes of this Plan, the eligible public initially comprises, for modalities "a" and "b" of item 3.1, the members of the Presidency, the Vice-Presidency and the Board of Executive Officers (statutory and non-statutory), subject to the specific rules of each of the modalities of the Plan.

5.2 For modality "c" of item 3.1, the eligible public comprises employees hired under the CLT regime.

5.3 The Committee may, if it deems appropriate and opportune, increase or reduce the eligible public, for any of the modalities of the Plan.

5.4 For the purposes of this Plan, the term "Termination" means any act or fact that terminates the Participant's legal relationship with the Company, covering, among others, the hypotheses of (i) voluntary termination; (ii) non-reelection; (iii) dismissal; (iv) termination without or with just cause of the employment contract, (v) retirement or (vi) death.

5.5 In the event of dismissal for just cause or dismissal from office or non-reelection of the Participant, for a reason that Dexco deems equivalent to the hypothesis of just cause, the Participant will lose all rights related to the Plan.

5.6 In case of permanent disability of the Participant, the full transfer of the shares or the amount of money from Dexco to the Participant will occur within 60 (sixty) days from the date of the Dismissal. It will be up to the Committee to determine whether the payment will be made in shares or in cash.

5.7 In the event of the Participant's death, the remuneration in shares will only be paid upon presentation of the court decision or public deed of extrajudicial inventory that defines the Participant's heirs who will be entitled to receive such remuneration, within sixty (60) days from the presentation of such documents to the Company. It will be up to the Committee to determine whether the payment will be made in shares or in cash.

5.8 In the event of dismissal without cause, by decision of Dexco, of a Participant who is already retired and is still working at Dexco, the Committee may determine the anticipation of the payment of the share-based compensation and its settlement in cash, within a period after the Dismissal to be defined by the Committee.

VI – GENERAL PROVISIONS

6.1 No Participant shall have any rights or privileges as a shareholder of the Company, including dividends and voting, until the shares granted are effectively delivered and the registration of the shares in its name in the Company's book-entry records is duly completed.

5.2 In the event of a change in Dexco's shareholding structure, involving a stock split, reverse split or bonus, the Committee may adjust the number of shares issued by the Company attributed to Participants who are complying with the grace period defined in the Plan, as well as to the contracts signed with them, as a result of said transaction.

6.3 Any taxes levied on and arising from the Plan will be the responsibility of each party, as they are attributed to them as taxpayers, in accordance with the legislation in force.

6.4 The provisions contained in this Plan shall enter into force immediately upon its approval. The granting of shares to the Participants, under the terms of this Plan, will depend on the annual resolution of the Committee.

6.5 The Plan does not interfere with the employment relationship and/or the mandate, so that no provision of this Plan will confer rights to the Participants related to the guarantee of employment or permanence and/or reelection in any position, nor will it interfere, in any way, with

Dexco's right to, as applicable to the case, terminate or dismiss, at any time, the relationship with any Participant.

6.6 Cases not covered by this Plan shall be regulated by the Committee.

6.7 The Committee, in the interest of Dexco and its shareholders, may, at any time, amend, suspend or extinguish this Plan, and any change in the legislation or regulation of corporations or its tax effects, which significantly affect this Plan, may lead to its partial or full revision, or even its suspension or extinction.

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