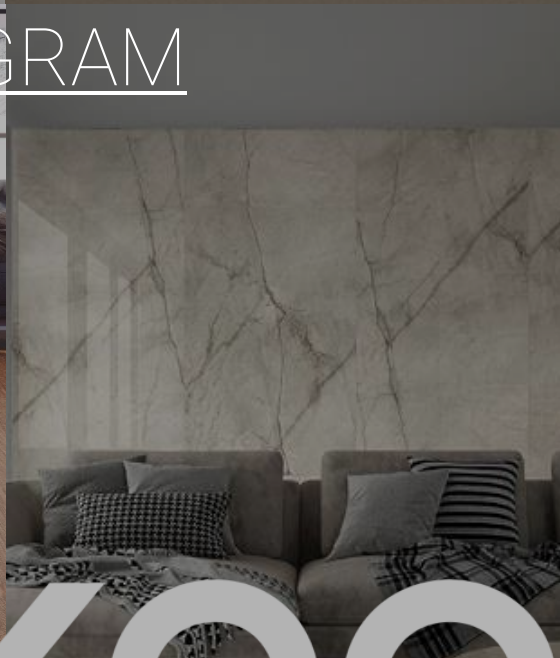




# GUIDE TO THE INTEGRITY PROGRAM



# Contents

Message from the Senior Management .....	0
1. Purpose .....	0
2. Coverage .....	0
3. Normative References .....	0
4. Definitions .....	0
5. Responsibility for the Integrity Program.....	0
6. Prevention and Combating Corruption.....	1
7. Integrity Program .....	1
7.1. Commitment of the Senior Management .....	1
7.2. Monitoring and Reporting .....	1
7.3. Legal Compliance .....	1
7.4. Policies and Procedures .....	2
7.5. Training and Communication .....	2
7.6. Risks and Controls .....	2
7.7. Due-Diligence .....	2
7.8. Whistleblower Channel and Internal Investigation .....	2
8. Contact .....	2
9. Disciplinary Measures .....	2
10. Duration .....	
11. Approval .....	

# Message from the Senior Management



The ethics and integrity of an organization are pillars which are fundamental to its organizational culture.

Dexco's Way of Being and Doing consolidates the trajectory of transformation of the Company which valorizes ethics and integrity in its relations.

As part of this culture, Dexco has elaborated the Integrity Program. This consolidates the actions adopted by the Company **with a view to guaranteeing the conformity of its processes and integrity in its activities relative to national and international governments in line with the current Anti-corruption legislation.**

All managers and employees have a commitment to take cognizance of, and follow the guidelines contained in the Guide, as well as in the Code of Conduct and other Rules of the Company in order to contribute to a healthy, integral, and sustainable workplace environment.

We are counting on the dedication of all to adhere to these practices!

**Board of Directors**  
*Executive Board*

# 1. Purpose

To formalize the mechanisms and internal procedures of Dexco's Integrity Program, pursuant to the Anti-corruption Law (Law 12.846/2013) and the Federal Anti-corruption Decree (Decree 8.420/2014), for preventing, detecting, and addressing irregularities and Illicit acts practiced against the Government, contributing to the strengthening of the culture of integrity and transparency in the Company.

---

## 2. Coverage

This Guide applies to all the areas of Dexco, its managers and employees, as well as third parties that may eventually be engaged by Dexco S.A. and which represent it in the activities referred to herein.

---

## 3. Normative References

- Federal Law 12.846/13;
- Federal Decree 8.420/15;
- Dexco's Code of Conduct;
- PO.04 Internal Controls and Risk Management Policy;
- PO.05 Trading of Securities;
- PO.08 Whistleblower Channel Policy;
- PO.11 Compliance Policy;
- PO.14 Anti-Corruption;
- PO.22 Internal Audit Policy;
- NO.01 Systemic Rules;
- NO.44 Rule for Imposition of Disciplinary Measures;
- Business Pact for Integrity and Against Corruption.

# Dexco



## 4. Definitions

- ▶ **Compliance:** conformity with the applicable legal requirements, to the procedures, policies, and other internal rules of Dexco, in line with the Company's Integrity Program.
- ▶ **Integrity Program:** set of measures established by the Company to ensure conformity of its processes and integrity in its activities in relation to National and International Government, pursuant to Law 12.846/13 and Decree 8.420/15.
- ▶ **Conflicts of Interest:** arise when an employee or manager prioritizes a personal interest in detriment to the interests of Dexco, to obtain personal advantage for themselves, family members or third parties.
- ▶ **Corruption:** to offer or promise any kind of undue advantage to a public agent in exchange for executing or omitting acts inherent to their duties or facilitating negotiations, operations, or activities with a view to benefits for themselves or for third parties.
- ▶ **Kickbacks/Bribery:** a type of corruption consisting of the offer, promise or receiving of an advantage, goods or cash in exchange for some interest or favor.
- ▶ **Undue Advantage:** anything which is offered or promised with the expectation of receiving a favor in return, whether for personal benefit or for others (cash, gifts, favors, events, travel, etc.).



***Fraud:*** to deceive or simulate a situation with the purpose of obtaining an undue advantage of any kind, for one's own advantage or that of others.



***Government:*** all public organs linked to national federal, state, or municipal government or official overseas entities, such as autarchies, public foundations, state-owned companies, mixed capital corporations and regulatory agencies.



***Public Agent:*** anyone that holds public office, mandate, or function and/or any other persons that practice any act in the name of the Government (ex. inspectors and regulatory agents, police, political agents, judges, public prosecutors, etc.).



***Senior Management:*** Board of Directors, Chief Executive Officer, Vice President(s) and Officers of the Company.



## 5. Responsibility for the Integrity Program

Dexco has a structured area of Compliance linked to the Internal Audit Unit, and Risks and Compliance Management, responsible for the management of the Integrity Program. The Program is operated in a segregated and independent manner in the conducting and execution of its activities and compliance and integrity functions, providing support to the Company's business areas.

Compliance is also responsible for ensuring adherence to the Code of Conduct, training in ethics and integrity, executing reputational analysis and investigating complaints involving ethical and behavioral infringements.

The area has a manager and professionals trained and dedicated to the

## 6. Prevention and Combating of Corruption

---

Dexco does not tolerate the practice of acts of corruption and through the Integrity Program, adopts all the necessary measures for preventing and combating them in accordance with the current legislation.

The following practices are **not permitted**, pursuant to PO.14 Anti-corruption and in line with the Federal Anti-corruption Law:

- ⊗ Promise, offer or give directly or indirectly undue advantage to a public agent or third party related to them;
- ⊗ Finance, fund, sponsor or provide information for the practice of illicit acts of corruption including bribery, fraud, and money laundering;
- ⊗ Make use of an intermediary, whether a natural person or legal entity, to practice acts of corruption or fraudulent acts with the aim of concealing or disguising the real interests and advantages or the identity of the Company or a member of the Company;
- ⊗ Deter or hinder procedures or contracts resulting from public bidding which impact the competitive nature, mainly through the offer of undue advantage to the bidder's agent;
- ⊗ Obtain in a fraudulent manner, advantages, or benefits within the scope of agreements signed with Government as well as operating licenses, public authorizations, etc.;
- ⊗ Disrupt or hinder activities of investigation or inspection of public organs or entities.

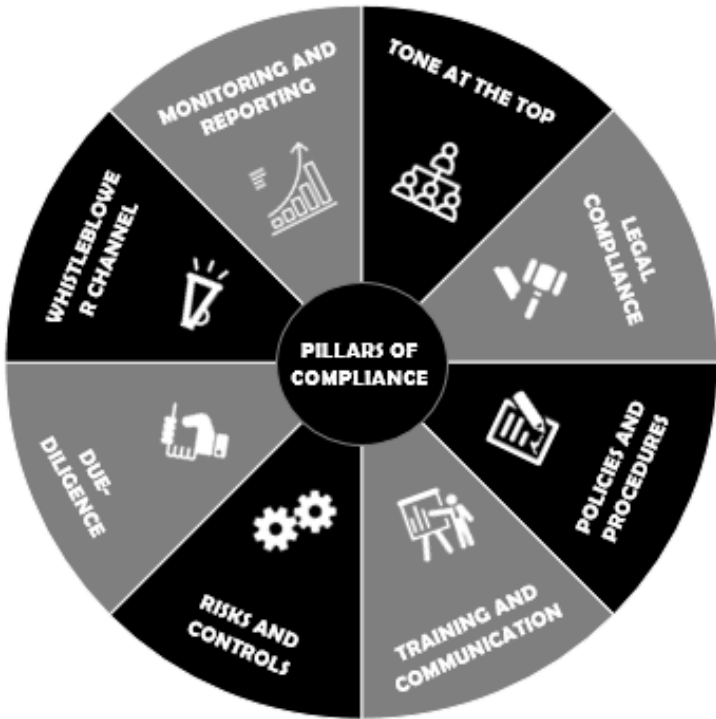
Dexco requires that all its managers, employees, and persons who represent it, fully comply, defend, and disseminate the applicable practices for combating corruption. The existing relations with Government must be transparent, free from influence or conflicts of interest and without exchange of favors.

The Code of Conduct and the Company's PO.14 Anti-corruption establish various guidelines of which employees and third parties must be cognizant and respect. These documents are available through the intranet and the Company's website and are disclosed periodically by the Compliance area through announcements and in the course of all the area's training sessions.

The principles and attitudes for combating corruption should not be restricted to the corporate environment, being the responsibility of all who work on behalf of Dexco in the quality of citizens to disseminate these

# 7. Integrity Program

Dexco’s Integrity Program consolidates the actions and mechanisms adopted by the Company to preserve our brand, thus contributing to an ethical, transparent, and sustainable operation. The Program has 8 pillars, as shown below:



# Integrity

Among the actions, the most important are:



Preservation of compliance with Dexco's Code of Conduct.



Support the business areas in the prevention of legal risks and implementation of controls.



Raise awareness and guide the employees on themes involving ethics, conduct, compliance, and governance.



Manage the policies and other internal rules which consolidate procedures.

We show in detail below the principal initiatives adopted for each pillar of our Integrity Program.

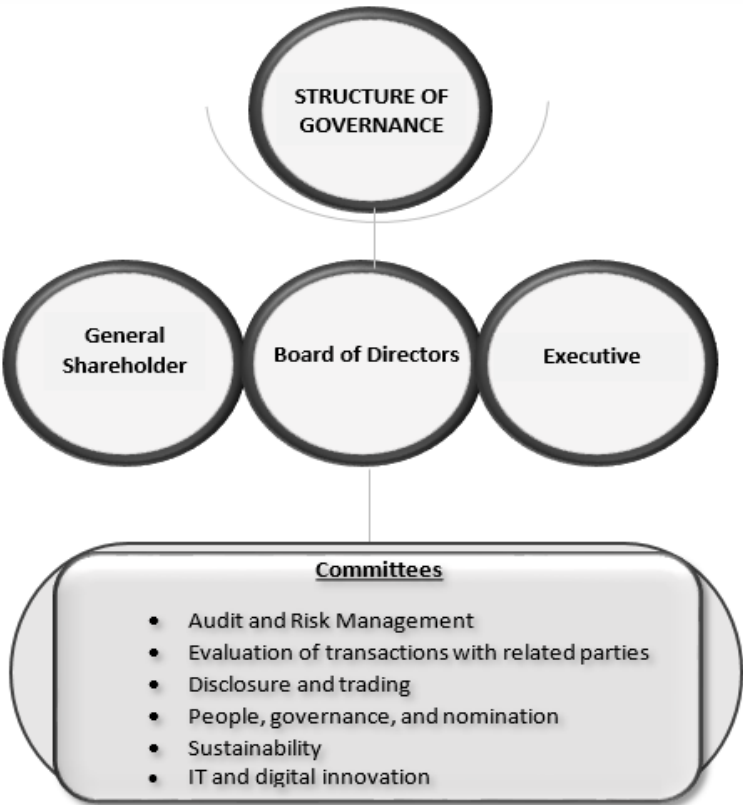


# 7.1. Commitment of Senior Management

Dexco’s Senior Management supports and participates continuously and unequivocally in all the actions adopted by

the Integrity Program, receiving periodic reports on its application and evolution in the Company.

The Corporate Governance structure at Dexco is divided as follows:



In addition, the Company has five Commissions - assisting in the decision-making of the Executive Board - respectively:



Investments Commission.



Data Privacy Commission.



Ethics Commission.



Risks Commission.



ESG Commission.

With relation to the actions of the Integrity Program and other actions of compliance, the roles and responsibilities of the Senior Management are described in the Compliance and Anti-corruption Policies, but we highlight as follows:



**Board of Directors** participates and provides adequate conditions for the development of the Program, as well as approving all updating and revisions of the Code of Conduct and the Company's Policies, which include the Anti-corruption Policy.



**Audit and Risk Management Committee:** monitors and evaluates on a quarterly basis the Integrity Program and other actions of conformity adopted by the Compliance area.



**Ethics Commission:** evaluates and deliberates on complaints deemed critical involving violation of the Code, deciding on the eventual penalties to be imposed on the person(s) subject of the complaint as well as proposing actions for compliance with the provisions of the Code of Conduct and the Integrity Program.



**Departments:** must take cognizance of, and disseminate the content of the Policies, Internal Rules, and other important documents of the Company among their teams, participate in the mandatory training sessions related to the Integrity Program and the Code of Conduct, reinforcing their importance with the employees and monitoring adherence of their teams as well as supporting other initiatives of compliance and conformity in their areas.

## 7.2. *Monitoring and Reporting*






The Integrity Program is monitored by the Compliance area and its actions will be reported periodically to Senior Management through the Audit and Risk Management Committee and the Ethics Commission.

The Compliance area monitors on a bimonthly basis the presence of the employees in the mandatory training sessions in the Code of Conduct, reporting the results to the Departments and including absentees in subsequent training groups.

Other processes relevant to the Integrity Program and also monitored periodically are: i) internal rules; ii) conflicts of interest; iii) reputational analysis of donation recipients, strategic suppliers, and other relevant partners; iv) regulatory risks among others.

The Company also has a Technical Group – Ethics GT, consisting of the areas of Compliance, Legal, Labor Relations, People & ESG, which meets prior to each Ethics Commission to:



-  Propose improvements in the Code of Conduct to the Ethics Commission;
-  Address from a technical point of view to the members of the Commission faults of ethical conduct;
-  Develop preventive actions: institutional training, ethical acculturation, revision of policies, among others, as per issues examined by the Commission.

Deliberate on reports investigated by the Whistleblower Channel.



## **7.3. Legal Compliance**

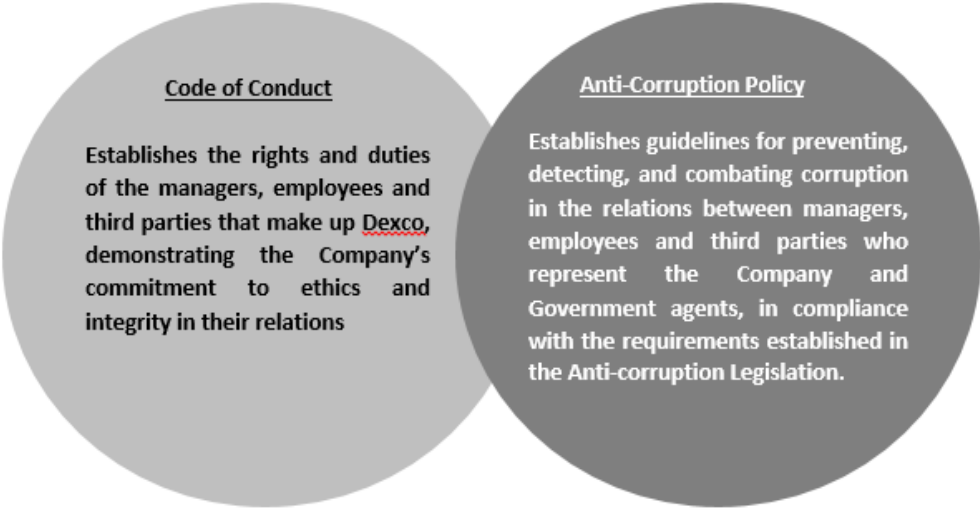
Dexco is very conscious of the importance of acting in compliance with the current legislation and good corporate governance practices, adopting practices to prevent fraud, money laundering, corruption, and practices of other illicit acts.

The Company executes the mapping of the laws and regulations applicable to its businesses and operations, monitoring the existence of obligations which must be complied, and the risks involved, adopting mitigatory and preventive controls.



# 7.4. Policies and Procedures

The Company’s main procedures and guidelines are formalized in internal policies and rules. The business areas are responsible for preparing and updating their respective rules and the Compliance area is responsible for managing the process with a view to keeping the governance environment up to date.



The Code of Conduct and all the Internal Rules of the Company are available in Dexco’s intranet (Rules Portal), as highlighted below:



Any new addition and/or update of the Code of Conduct, Policies and other Internal Rules are disclosed to employees through announcements via e-mail, intranet, videos, training sessions, and other actions for raising awareness.

References are made continually to the Code of Conduct in training in compliance and delivered to newly hired employees on admission. In addition, we also distribute the Code physically to the manufacturing plants to ensure that all audiences in the Company are exposed to its content. Acknowledgements of receipt of the Code of Conduct are also collected periodically in physical form (adherence agreement) or electronically

Again PO.14 Anti-corruption Policy provides guidelines for prevention, detection and combating corruption in the relationship between managers, employees and third parties representing the Company and public agents in line with the requirements established in the current legislation.

In this context, it is important to point out that that PO.14 sets out among others, the following rules:

- The existing relations with Government should be transparent, free of any influence or conflicts of interest and without exchange of favors.
- Dexco, its managers and employees must take business decisions without being influenced by relationships of a personal, political, party, ideological nature and of authority.
- It is forbidden to promise, offer, give, make, authorize, provide or receive, directly or indirectly any undue advantage, payment, gifts or any type of benefit (accommodation, travel, meals, etc.) to public agents with the purpose of influencing or rewarding any act or decision of such a person(s) in benefit of the Company, manager/employee themselves or third parties.
- It is forbidden to bid and/or celebrate partnerships, agreements, or other contracts with Government without prior submission to the Legal and Compliance areas for analysis as to the viability of the procedure, compliance with legal requirements and subsequent

- In the case of onsite meetings with public agents - to be arranged in advance and in an institutional manner - it is recommended, whenever possible, that Dexco be represented by a least 2 (two) employees or managers, 1 (one) of whom may be replaced by a representative of an association to which the Company belongs, or labor unions, industrial federations or confederations. Exceptionally, Dexco may be represented by 1 (one) employee or manager, including situations in which interaction occurs with no prior appointment having been arranged, or when meetings take place at the last minute or are of an urgent nature.
- Donations to Government shall take place on an exceptional basis contingent on not involving any kind of favoritism or undue advantage and in accordance with legal requirements and the criteria set forth in NO.05 Donations. Dexco does not make donations to candidates or political parties.

Dexco also adopts measures to guarantee precise and faithful account entries and submits its financial statements to Outside Auditing. Pursuant to NO. 24 Closing Accounts, the financial statements are presented to the Executive Officers and subsequently submitted for the approval of the Audit and Risk Management Committee and the Board of Directors. Following these approvals, the financial statements are released to the market and sent to the Brazilian Securities and Exchange Commission (CVM) and the Stock Exchange (B3), as well as being published in the Company's website.

Additionally, the Company executes actions which precede mergers and acquisitions of companies under the responsibility of the New Businesses Development area, when among other points, an evaluation is undertaken to identify the existence of indications of corrupt practices, fraud and other detrimental acts set forth in the Anti-corruption Law.

The receiving and offer of presents, gifts and hospitality must comply with the provision in the Code of Conduct, any attitude with the purpose of influencing decisions or obtaining undue advantage not being permitted.

## ***7.5. Training and Communication***

Dexco places great weight on raising the awareness of all its employees as to the Code of Conduct and other corporate rules relevant to the conducting of corporate activities.

The Compliance area runs training programs for employees on the guidelines to the Code of Conduct, the Anti-corruption Law, and the Integrity Program with the purpose of disseminating the culture of compliance and integrity and contributing to the prevention and the combating of acts which are harmful to Government.

The training programs on the Code of Conduct, anti-corruption practices and other compliance guidelines are run according to the following periodicity:

- i) New employees: bimonthly, depending on the average flow of admissions in the Company;
- ii) Managers: biennially, considering other complementary actions already existing for this audience, managers being responsible as multipliers of the content in their teams;
- iii) Other employees: the managers are responsible for the multiplication of the content of the training sessions on compliance in their teams, although the Compliance area may also support them in case of need and/or incidence of risk involved.

During the year, announcements are also made to all employees irrespective of position and through different channels (e-mail, corporate television, intranet, etc.) with guidance and recommendations on themes involving Compliance and Integrity, clarifying the appropriate conduct relative to anti-corruption and the prohibition of kickbacks, in addition to other important legal requirements.

## 7.6. *Risks and Controls*

Dexco executes the monitoring of risks and tests of controls of its principal processes to ensure observance of the laws and good practices of corporate governance.

Our businesses are subject to risks of various types, the origin of which may be operational, financial, regulatory, strategic, technological, systemic, social, and environmental. The risks to which Dexco is subject shall be managed in order to support decision-making by our Board of Directors.

The Internal Controls and Management of Risks area is responsible for the identification, evaluation, monitoring, control, and mitigation of the risks inherent to the processes of the company, maintaining the residual risks at appropriate levels of risk appetite as well as an environment of adequate control.

The Company's Internal Controls and Risk Management System adopts the 3 (three) Lines model:

- **1<sup>st</sup> line:** First line roles are those performed by operational or business managers who have as their responsibility, the knowledge and management of their own risks and who must implement and execute mitigatory actions (action plans) guaranteeing conformity of the operations and strategies for ensuring the adequate management of the processes. Also, as a 1<sup>st</sup> line responsibility, the proactive reporting of changes in processes and internal controls in relation to identified risks, in order to ensure the constant updating of risk identification to the 2<sup>nd</sup> line.
- **2<sup>nd</sup> line:** Second line roles are those performed by the Internal Controls, Risks and Compliance areas that assist the 1<sup>st</sup> line on a consultative basis in the identification of the causes and consequences associated with the risks.
- **3<sup>rd</sup> line:** Third line role is the responsibility of the Internal Audit Area which has the independence to evaluate and certify the implemented controls.

## **7.7. *Due Diligence***

Dexco adopts fair and transparent criteria for selecting and contracting suppliers, not tolerating corruption, kickbacks, bribery, favoritism, undignified work and any illicit or criminal act along its supply chain.

All employees shall respect the internal processes of Dexco in the hiring of suppliers, as provided in NO. 52 Supplies. This rule also describes the critical profiles of third parties in the Company and the precautions taken for each one of them.

The Company executes with its suppliers and other third-party entities agreements containing an Anti-corruption clause as well as requiring in the contract itself the commitment for attending all the guidelines of conduct and integrity set forth in the Guide to Supplier Conduct, available in Dexco's website (Supplier Portal).

Prior to engaging suppliers, service providers and other third parties, the Company undertakes various public surveys to evaluate the financial, fiscal, registrational, labor and reputational conditions of the legal entity and its partners/representatives, mitigating the risk of relationships with third parties involved in irregularities and/or criminal acts.

Prior to the engagement of a third party, the Compliance area conducts periodic reputational analysis for evaluating the background of strategic suppliers and other partners.

## ***7.8. Whistleblower Channel and Internal Investigations***

Pursuant to the provision in PO. 08 Whistleblower Channel, the purpose of the channel is to assure the investigation of all situations presented to the Channel with impartiality, preserving confidentiality and anonymity.

The assumptions underlying operations of the Whistleblower Channel are aligned to the guidelines expressed in the Company's values based on principles which sustain an organizational culture focused on integrity, ethics, and legality.

The Whistleblower Channel is not a substitute for the other channels in the company, the People & ESG and Compliance areas, or the role of the managers, who are the leading interlocutors in the process of communication and frank dialog with the employees. The managers have a fundamental role for improving processes, relationships, and organizational climate, besides being responsible for evaluating manifestations sent by the whistleblower channel and identifying points which have evolved in their respective areas.

Investigations of complaints are conducted by the Compliance and Internal Audit areas with the support of an independent consultancy for guaranteeing impartiality and independence in the investigation of the complaints.

Important to underscore that the complainant in good faith will always be protected from retaliation and offenders will be subject to the imposition of disciplinary and judicial measures.

The Channel may be accessed through the following contacts:



0800 55 75 77 from 8:00 a.m. to 8:00 p.m.

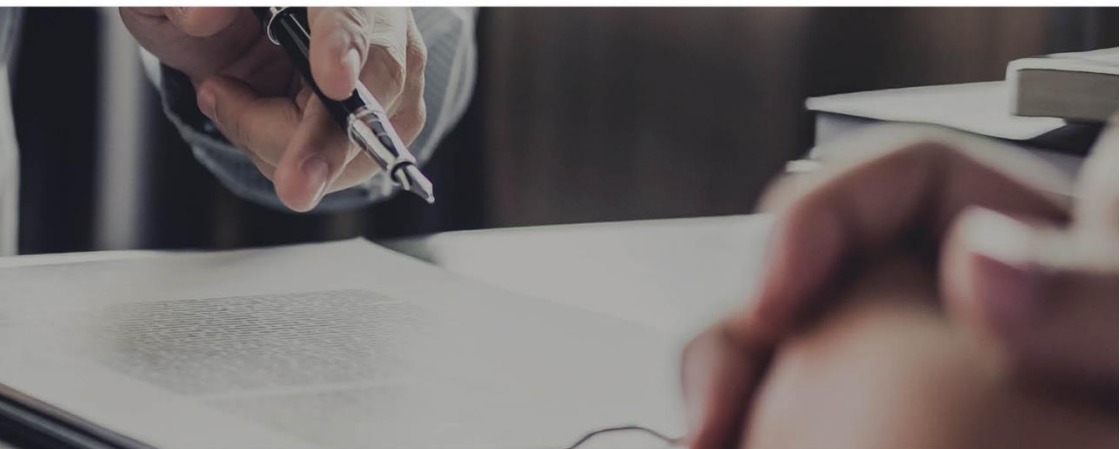


[www.dex.co](http://www.dex.co) (Service Channels >> Whistleblower Channel)



Intranet:

<https://duratexsa.sharepoint.com/sites/intranet/Paginas/system/home.aspx>





## 8. Contact

Should you have any questions on the Integrity Program or wish to notify any non-compliance with the guidelines in this Guide or other violations of the Anti-corruption legislation, please contact your manager or the Compliance area by e-mail:



[compliance@dex.co](mailto:compliance@dex.co)

---

## 9. Disciplinary Measures

Non-compliance with the guidelines of this Guide shall be subject to the imposition of the applicable disciplinary and judicial measures in NO. 44 Application of Disciplinary Measures.

In relation to natural persons or legal entities engaged by the Company (suppliers, consultants, service providers, commercial representatives, intermediate agents and others) to work in its name or in its interests and which may be investigated or condemned for an act of corruption, the respective contract may be rescinded immediately with cause, without prejudice of the legal and contractual penalties.

---

---

**Dexco**

deca   portinari   hydra   duratex   ceusa   durafloor

dex.co