

MATERIAL FACT

CAPITAL INCREASE WITH BONUS SHARES

DEXCO S.A. (“**Dexco**” or “**Company**”) hereby informs its shareholders and the market in general that, at a meeting of the Board of Directors held on December 18, 2025, it was approved an increase in the Company’s share capital from BRL 3,370,188,626.80 to BRL 4,370,188,626.80, through the capitalization of reserves, with the issuance of bonus shares to shareholders, within the limit of the Company’s authorized capital, under the following terms and conditions:

- a. **Capitalization of reserves:** The capital increase was carried out through the capitalization of the Company’s reserves, in the total amount of BRL 1,000,000,000.00 (one billion reais), as recorded in the Company’s financial statements and detailed below:
 - i. **Statutory Reserves**, totaling BRL 579,157,359.34, as follows:
 1. Dividend Equalization Reserve: BRL 252,265,753.26;
 2. Reserve for Capital Increase in Investee Companies: BRL 243,863,197.09; and
 3. Reserve for Working Capital Reinforcement: BRL 83,028,408.99.
 - ii. **Legal Reserve: BRL 420,842,640.66.**
- b. **Bonus shares:** As a result of the capital increase through the capitalization of reserves, 98,467,950 new common shares, registered, book-entry, and with no par value, will be issued and granted to shareholders as bonus shares, at the ratio of twelve (12) new shares for every one hundred (100) shares held on the record date, subject to the following conditions:
 - i. **Record date:** Shareholders holding shares at the close of trading on December 23, 2025, will be entitled to receive the bonus shares.
 - ii. **Trading of shares:** Current shares will continue to trade with rights to the bonus shares until December 23, 2025, and, as of December 26, 2025, shares will trade “ex” bonus rights.
 - iii. **Credit of bonus shares:** Bonus shares will be credited to shareholders on December 30, 2025.
 - iv. **Rights of bonus shares:** Bonus shares will be entitled to the full amount of dividends and/or interest on equity declared as from the date they are credited to shareholders, as stated above.
 - v. **Fractional shares:** Bonus shares will always be allocated in whole numbers to shareholders. Shareholders may transfer fractional shares resulting from the bonus between January 2, 2026, and February 2, 2026, pursuant to Article 169, §3 of the Brazilian Corporations Law. After this period, any remaining fractions will be grouped into whole numbers and sold at auction on B3 S.A. – Brasil, Bolsa, Balcão, and the proceeds from the sale will be made available to holders of such fractions, in accordance with

Article 169, §3 of the Brazilian Corporations Law, on a date to be announced in due course.

- vi. Acquisition cost of bonus shares:** The acquisition cost attributed to the bonus shares is BRL 10.155588697 per share, for purposes of Article 10, §1 of Law No. 9,249/1995 and Article 58, §1 of the Brazilian Federal Revenue Service Normative Instruction No. 1,585/2015.

- c. Share capital:** Following the increase, the Company's share capital amounts to BRL 4,370,188,626.80, divided into 919,034,196 common shares, registered, book-entry, and with no par value.

São Paulo (SP), December 18, 2025.

Guilherme Setubal Souza e Silva
Investor Relations, Institutional and ESG Officer