



PO.02 ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE - ESG

Responsible Area: ESG

Management: ESG & Investor Relations Management

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1. PURPOSE

The ESG Policy ("Policy") aims to share with all employees and society the aspirations for value generation with Dexco's stakeholders, considering environmental, social responsibility, and corporate governance aspects, as well as establishing commitments to legal compliance and sustainable development, reaffirming the Company as a socially and environmentally responsible enterprise.

Furthermore, the Policy contributes to disseminating and strengthening the transparency of its management, accountability, and fairness, connected with its short, medium, and long-term strategies. Such actions are supported using monitoring tools, aligning the behavior of administrators with the interests of shareholders and the Company with the Purpose "Solutions for Better Living".

2. COVERAGE

This Policy applies to all areas of Dexco, its administrators, and employees, as well as those who may eventually be hired by Dexco and represent the Company in the activities mentioned in this document.

The principles apply to all industrial, administrative, and forestry units and should guide management processes based on Dexco's values described through purpose and organizational culture, aiming to enhance processes and controls.

The companies controlled by Dexco must reflect the principles of this Policy in their respective regulations, respecting any procedural peculiarities in management and the level of complexity of their operations. Fully controlled companies that do not have regulations for the purpose of this Policy must follow the terms provided here, considering their respective management structures.

3. NORMATIVE REFERENCES

- Bylaws;
- Code of Conduct;
- PO.04 Internal Controls and Risk Management System Policy;
- PO.05 Trading of Securities and Disclosure of Material Act or Fact Policy;
- PO.07 Transactions with Related Parties Policy;
- PO.09 Occupational Health and Safety Policy;

- PO.11 Policy of Compliance and Whistleblower Channel;
- PO.14 Anti-Corruption Policy;
- PO. 16 Human Rights Policy;
- PO. 21 Regulation for Contracting External Audit Services Policy;
- PO.22 Internal Audit Policy;
- NO.01 Internal Regulations System;
- NO.11 Private Social Investment;
- NO. 44 Disciplinary Measures Application;
- NO.52 Procurement;
- NO. 70 Responsible Forest Management;
- Internal Charter of the Board of Directors;
- Internal Charter of the Fiscal Council;
- Charter of the Executive Board;
- Supplier Code of Conduct;
- ISO 14001 Environmental Management System;
- New Market Regulation of B3.

4. DEFINITIONS

4.1 ESG: The acronym that represents the Environmental (E), Social (S), and Corporate Governance (G) aspects within the organization.

4.2 Stakeholders: Groups who interact with the Company. For Dexco, the key *stakeholders* include employees, customers, consumers, shareholders, market agents, suppliers, and communities.

4.3 Influencers: a public composed of architects, specifiers, carpenters, installers, plumbers, electricians, and other professionals who may have correlations with the segments in which the Company operates.

4.4 Solutions: products, services, and business models developed by Dexco, aiming to deliver better experiences to customers, consumers, and other stakeholders.

4.5 Co-create solutions: gather inputs from influencers, customers, and consumers through projects, events, and research, to establish relevant requirements to enhance and develop new products, services, and business models, aiming to constantly meet the demands of these audiences.

4.6 ISO 14001 – Environmental Management System: International standard that establishes the requirements to be adopted in structuring an Environmental Management System. It is a globally recognized model that

allows the establishment, through properly planned procedures, of actions and controls in the environmental management of processes. This standard is used as a reference by Dexco in the implementation of the Environmental Management System of its industrial units.

4.7 Forest Stewardship Council® (FSC®): Organization that establishes principles and criteria for responsible forest management, meaning environmentally appropriate, socially beneficial, and economically viable. FSC certification recognizes responsible production and traceability of forest products, enabling consumers and companies to make informed purchasing decisions, benefiting people and the environment, as well as adding value to businesses. FSC guidelines are used as a reference for planning and implementing Dexco's forest management activities.

5. VALUES AND PRINCIPLES

With the purpose of offering Solutions for Better Living, Dexco aims for leadership and innovation in its businesses and the markets it operates in.

Dexco defines the corporate values that guide its actions and those of its subsidiaries and/or controlled entities, seeking the sharing of common principles, such as: (a) appreciation of human capital, (b) ethics in business, (c) value generation for shareholders, (d) transparency; and (e) responsibility towards sustainable practices.

In the competitive environment, the pursuit of outperforming competitors will always be guided by seeking products, services, and customer service superior to those offered by the market, while observing the general rules aimed at preventing infractions in the scope of its practices and relationships in the commercialization of its products.

As these are fundamental principles, the Company expects its relationship counterparts to share these values for the strengthening of relationships and institutions.

6. STRUCTURE

The structure of this Policy results from the intersection between relevant organizational themes in terms of Environmental, Social, and Governance aspects, with the interests of the Company's key stakeholders. Thus, this document describes Dexco's stance in its processes, solutions, and initiatives, both in interaction with internal and external audiences.

Regarding its material topics, Dexco monitors the adherence of such topics to the organization throughout the year. If significant changes are identified within the organization, structured and in-depth processes will be implemented to assess the need for updates to the topics. The evaluations aim to review topics of high significance for the longevity of its businesses and for creating long-term value, also considering the demands of stakeholders. Based on this assessment, Dexco's Sustainability Strategy may also be reviewed, as well as its derived commitments.

This Policy is also supported by guidelines and responsibilities across the Company, formalized through a series of Standards and Policies. These documents, referenced throughout this document, support, endorse, and detail the items described in this policy and should be considered an integral part of it.

ENVIRONMENTAL

7. PROCEDURES AND RESPONSABILITIES

Dexco seeks the sustainability of its business by engaging in responsible management of the environmental aspects inherent to the nature and scale of each of its manufacturing and forestry units, considering the production process of its reconstituted wood panels and floors, sanitary ware, water heating systems, industrial valves, coatings, and forest plantation management. With these practices, it reaffirms its commitment as an environmentally responsible company and aims to be a reference in the market where it operates.

Given this, the Company commits to:

- Use natural resources, raw materials, and inputs necessary for production processes in a rational and sustainable manner;
- Develop and offer products that enable the rational use of natural resources;
- Prevent pollution and environmental risks in its operations from production to the distribution of its products, using technical and innovative solutions to mitigate their negative impacts;
- Comply with applicable legislation related to its activities, products, and services, meet voluntary commitments undertaken by the organization, and establish procedures to ensure that inputs

- of illegal origin are not used.
- Protect biodiversity, water sources, and watercourses, as well as conserve cultivated soil, measures inherent to forest plantation management, aiming to maintain and/or improve ecosystem services and environmental values, and following the principles of mitigation hierarchy for adverse impacts;
- To rationally and sustainably use the natural resources, raw materials, and inputs necessary for production processes, adopting principles that allow for the reduction, optimization, and reuse of resources, as well as waste management in line with the concepts of reduction, reuse, and recycling;
- Consider the environmental performance of companies in case of mergers and acquisitions;
- Continuously map and evaluate the risks, vulnerabilities, and opportunities of the business in relation to climate change, working to mitigate greenhouse gas emissions and adopting adaptation mechanisms to address its impacts;
- Expand the participation of renewable energy sources in the company's energy matrix, where feasible;
- Seek continuous improvement of its environmental performance through management, periodic evaluation of results, innovations, and technologies, with a preventive approach regarding environmental aspects and impacts;
- Implement training and development programs that lead to the adoption of safe, healthy, and environmentally respectful behaviors;
- Establish specific management tools tailored to the nature and scale of each principle in all business units of the organization;
- Maintain communication channels with stakeholders regarding environmental and social aspects related to operations, products, and services;
- Set goals and objectives to reduce the company's environmental impacts, aligned with its long-term strategic planning;
- Document and disseminate the scopes and results achieved in meeting the socio-environmental commitments voluntarily assumed by the company;
- Disseminate the practices outlined in the ESG Policy to employees and make them available to other stakeholder groups.

8. MODELS OF BUSINESS AND INNOVATION

In a constant and intense process of digital transformation and seeking an

innovation mindset, associated with competitive and sustainable solutions that combine design, technology, quality, and innovation, Dexco operates on fronts involving both internal and external environments of the company, accelerating partners through open innovation programs and, therefore, fostering corporate and social entrepreneurship; developing intrapreneurship initiatives, seeking to challenge the business status quo and internally strengthening the culture of innovation; and evolving in processes and tools to improve solution deliveries. Among the criteria valued by Dexco, the following stand out:

- Provide environments, tools, and incentive mechanisms that foster an innovative mindset, considering the potential for generating impacts, including socio-environmental ones, in the selection and expansion of partnerships.
- Pursue digitization across various dimensions such as processes, relationships, and consumer experiences, as well as business models, strengthening our culture and people.
- Expand the development of sustainable solutions in products and services, both in terms of materials and functionalities, promoting social and environmental benefits to customers and consumers, complementing the product portfolio.
- Seek business models that ensure the company's longevity and create value for stakeholders in the face of social, environmental, and economic challenges, exploring new markets with new products and services that leverage internal competencies.
- Implement businesses, expanding the incorporation of innovations and new technologies into the portfolio, with projects and products that contribute to comfort and well-being, including social and environmental aspects.

9. SUPPLY CHAIN

The Company encourages and values the promotion of responsible practices in its supply chain and transparency in competition processes, in accordance with the Supplier Code of Conduct. Additionally, it has specific processes in place that encompass strategic suppliers, as described in the Dexco Supplier Management Program (GFD). In supply chain management, Dexco aims to:

- Evaluate and monitor suppliers on economic, socio-environmental, ethical, and transparency aspects to prevent negative impacts on the value chain, fostering a strong

relationship.

- Maintain mechanisms for assessing and promoting improvements in socio-environmental terms within the supply chain, including topics related to corporate governance and climate change management.
- Foster partnerships with suppliers to implement practices that promote innovation, continuous improvement, and reduction of socio-environmental impacts across their production chains.
- Recommend actions for mental health support and safe conduct, as well as training aimed at preventing violence against children and adolescents, targeting drivers involved in distribution and logistics services.

10. CLIENTS, CONSUMERS, AND INFLUENCERS

Dexco engages with influencers and clients and continuously seeks to connect with consumers, aiming to address demands, gather insights, and co-create solutions:

- Maintaining an ongoing dialogue with clients, consumers, and influencers to promote and develop sustainable practices.
- Engaging clients, consumers, and influencers in the development and appreciation of comfortable and sustainable solutions that bring benefits to society and the environment.
- Empowering influencers for the development and longevity of businesses.

SOCIAL RESPONSABILITY

11. ORGANIZATIONAL CULTURE

Dexco's organizational culture is represented by its Way of Being and Doing and its behaviors. It is a crucial element that underpins all the organization's practices and shapes the expected behaviors of employees and managers who lead, expand, and sustain the business. Dexco seeks to ensure this cultural alignment in its People and Management practices, namely, talent attraction, development, engagement, and retention, aiming for a workplace that is increasingly diverse, inclusive, healthy, and yielding exceptional results.

11.1 Employees

Employees of Dexco include members of statutory bodies, direct employees,

third-party contractors, interns, and apprentices. Among Dexco's commitments to its employees, reflecting their rights and responsibilities, are:

- Prioritize the health and safety of all employees, both direct and third-party, by investing in continuous improvement of working conditions and promoting awareness of safe behavior, thus preventing accidents and occupational illnesses, in alignment with the Occupational Health and Safety Policy, based on Dexco's Work Health and Safety Management Program (Proteg);
- Adopt primarily human-centered behaviors that value the quality of relationships, respecting the principles and basic universal rights established by the International Labour Organization (ILO), striving for a more diverse and inclusive environment where different characteristics are respected and valued, in compliance with Dexco's Code of Conduct; and
- Foster an innovative and open environment where employees can propose solutions to the current and future challenges of the Company, considering social and environmental criteria.

12. SOCIAL RELATIONS

Dexco's engagement with society and communities where the company operates is guided by respect and cordiality and is based on strategies and policies related to Private Social Investment, Donations, Sponsorships with the use of Tax Incentives, and initiatives in support of Human Rights. In its operational activities, Dexco is committed to respecting the legal and customary rights of local and traditional communities, as well as their rights to land use.

Stakeholder engagement is guided by a process of identification and dialogue with groups that may be affected by the Company's decisions and activities, incorporating them into the decision-making process.

The following guidelines are emphasized:

- Ensure openness to promote dialogue and collaboration with communities and other stakeholders surrounding Dexco-operated facilities, continuously identifying risks of legal violations and human rights abuses, as well as opportunities to reduce social and environmental impacts of our activities and build solutions that benefit

all involved parties;

- Monitor the short, medium, and long-term impacts generated by operations;
- Promote social actions that generate development, socio-economic inclusion, and reduction of social inequalities through Private Social Investment;
- Contribute to combating child sexual exploitation, eradicating child labor and forced or slavery-like labor, and respecting inclusion;
- Seek the protection and preservation of the cultural heritage of indigenous and native peoples from potential adverse impacts generated by Dexco's activities.

13. COMMUNICATION AND INTERACTION WITH STAKEHOLDERS

Dexco's communication channels with stakeholders are listed in the procedures of the local business management systems and digital platforms, facilitating consultations and clarifications on the company's sustainability aspects. It is also a commitment of the company to document and disclose the scopes and results achieved in meeting voluntarily assumed socio-environmental commitments through public documents, reports, and/or sustainability reports.

The dissemination of the contents of this Policy to the internal audience actively occurs through the publication of the Sustainability Strategy and through the dissemination of other related Policies.

Dexco's engagement with stakeholders is guided by the integrated information in the Human Rights Policy, which guides the identification, mapping, and prioritization of the audiences with whom we maintain relationships, as well as communication methods to monitor the effectiveness of the actions and procedures adopted.

Dexco does not have forestry or industrial operations in areas inhabited by traditional populations (such as indigenous or quilombola communities), as classified by competent authorities. However, in situations such as expansions, forest leases, or the implementation of new productive areas, Dexco will conduct assessments regarding the need for community relocation. If confirmed, Dexco will implement measures of fair compensation for any losses suffered by the communities during this process, as outlined in Annex I of this Policy.

CORPORATE GOVERNANCE

Dexco has a robust corporate governance structure. Processes within the Company are guided by ethics, transparency, and legality, based on concepts established in this and other standards. The items below summarize some of the conceptions established in these documents:

- Making decisions aiming at creating value for stakeholders, in alignment with applicable laws and the principles of internal standards and policies;
- Ensuring and monitoring the proper compliance of processes and conduct;
- Acting preventively and correctively to maintain the integrity of processes and conduct.

14. REGULATORY ENVIRONMENT

Dexco is subject to the provisions of Law No. 6,404, dated December 15, 1976, given its classification as a "Sociedade Anônima" (Publicly Traded Company). Additionally, the Company complies with Brazilian legislation and regulations applicable to publicly traded companies with securities traded on B3 S.A. - Brasil, Bolsa, Balcão ("B3"), and adopts national and international accounting standards, in accordance with the regulations of the Brazilian Securities and Exchange Commission ("CVM"). The Company has operated under the special listing segment of the Novo Mercado of B3 since 2009, subjecting itself to the commitments of its regulations, including all applicable mandatory regulations and Policies for its trading segment.

15. STANDARDS ENVIRONMENT

To assist in the implementation of universally accepted principles and values, Dexco has a Code of Conduct approved by the Board of Directors, widely disseminated internally and periodically updated to address current needs and discussions and is available in the public domain.

The main procedures and guidelines of the Company are formalized in internal regulations, which apply to all employees and follow the Norm that defines the Systematics of Internal Regulations. The management of such regulations is carried out by the Internal Audit, Risk Management, and Compliance Management, which operate in accordance with their respective policies, and are also available in the public domain.

Furthermore, concerning key business partners, Dexco will direct its best efforts to ensure that they have practices compatible with those described in this Policy, aiming to perpetuate sustainable actions throughout its entire supply chain.

16. CORPORATE GOVERNANCE BODIES AND INSTANCES

The top management of Dexco comprises the General Meeting of shareholders and the following bodies: Board of Directors, Fiscal Council, Committees advising the Board of Directors, which periodically report their actions, the Executive Board, and advisory committees to the Executive Board.

The Company's ESG strategy and positioning are defined by management, validated, and approved by the Board of Directors, duly assisted by the Sustainability Committee. It is the responsibility of the Executive Committee to manage, monitor the execution of this policy, as well as evaluate the company's socio-environmental performance, keeping the Sustainability Committee involved and informed.

16.1 General Shareholders' Meeting

The supreme body of the Company is the General Meeting, which gathers the shareholders and meets, either annually or extraordinarily, upon convocation as provided by the Corporations Law, with a notice period of 30 days for its General Meetings.

It is worth noting that Dexco's share capital consists solely of common shares, as described in its Bylaws, and each common share entitles its holder to 1 (one) vote at General Meetings.

The Company adopts the practice of providing shareholders with a Manual for Participation in General Meetings, which guides shareholders' participation and indicates the topics to be deliberated by the Shareholders, including other information and documents required by current legal regulations.

Dexco also provides, when required by CVM regulations, a Remote Voting Bulletin, an electronic document through which shareholders can transmit their voting instructions directly to the Company or through service providers, facilitating participation in the events in question.

16.2 Board of Directors

The Board of Directors, acting collectively, is a mandatory body of the publicly traded company. With a focus on creating value for shareholders, the Board of Directors is the central decision-making forum and defines Dexco's business strategy. Among its responsibilities, it elects the members of the Executive Board and oversees their management. Operational and executive functions belong to the Executive Board, subject to the guidelines established by the Board of Directors.

In line with best practices of Corporate Governance, the Company's Bylaws do not allow for the positions of Chairman of the Board of Directors and CEO or principal executive of the Company to be held by the same person. The structure, composition, competence, and operating rules of the Board of Directors are provided for, in addition to the Bylaws, in the Internal Regulations of the Board of Directors.

16.3 Fiscal Council

The Company shall have a Fiscal Council that operates permanently, elected by the General Meeting, in accordance with applicable law. Among its legal duties, this body includes overseeing the acts of the administrators and verifying compliance with their legal and statutory duties, as described in the Internal Regulations of the Fiscal Council.

16.4 Statutory Committees Advising the Board of Directors

Advisory Committees are defined by the Company's Bylaws, with these bodies being responsible for advising on specific matters within their scope, without prejudice to the establishment of new committees. Advisory Committees are chaired by members of the Board, preferably Independent Directors. Each Committee shall have its own internal regulations, approved by the Board of Directors, to govern matters relating to its operation.

16.5 Executive Board

The Executive Board is responsible for operational and executive functions, while adhering to the guidelines established by the Board of Directors and outlined in the Internal Regulations of the Executive Board.

To meet market demands, improve management, and leverage business

synergy, the Company's Executive Board continuously enhances its governance model. This includes the formation of Committees comprised of Company administrators, which may also include external members and specialists. These committees may bring relevant matters from their respective areas of operation to the attention of the Board of Directors, as needed.

16.5.1 Executive Committee (COMEX)

The Chief Executive Officer, Vice Presidents, and other Directors who report to the Chief Executive Officer comprise the COMEX. Every member of the COMEX holds a statutory director position. COMEX meetings serve informational and/or deliberative purposes. Topics discussed in the COMEX may be brought to the attention and/or deliberation of Advisory Committees to the Board of Directors, or even to the Board of Directors itself, as appropriate and necessary.

This is a permanent forum for discussing strategic matters of interest to the Company, based on regular reports on operations and various processes of the Company and its subsidiaries. COMEX meetings are held weekly, and at the discretion of the Chief Executive Officer, may include external guests, as well as the participation of other executives and employees of the Company and its subsidiaries.

The Executive Committee, along with the ESG Management, is responsible for enforcing this policy, with one of the ways to integrate socio-environmental issues into the Company's strategic planning being through its oversight, supported by all employees in their daily operations, and with the support of a monitoring, measurement, analysis, and evaluation system of the Environmental Management System of Dexco's units. The ESG Management is responsible for managing updates to this document, with validation to be done by the Executive Committee and the Sustainability Committee, and approval by the Board of Directors.

17. SURVEILLANCE

The Company annually contracts external auditing services, with the hiring and dismissal of the external audit firm communicated to the Company's Fiscal Council. The results of the work are reported by the external audit to the Audit and Risk Management Committee and to the Company's Board of Directors. Additionally, Dexco has a Policy for Regulating the Hiring of External Audit Services, aligned with CVM regulations.

18. INVESTOR RELATIONS AND SHAREHOLDERS

Dexco preserves the interests of shareholders and investors, while prioritizing effective and reciprocal relationships, providing transparent, timely, and assertive accountability, respecting accessibility, and considering environmental, social, and corporate governance criteria for maintaining, expanding business, and generating shared value. In its relations with shareholders and investors, it intends to:

- Facilitate and mediate discussions between shareholders, investors, and the Company's management, in order to maintain attention and engagement regarding demands and developments arising from various discussion forums;
- Provide concise, quick, and objective responses to regulatory bodies and organizational entities;
- Continuously seek improvement in formats and methodologies of reports and communications, aiming for clear and decisive expression of positions and results;
- During the process of gathering relevant information to meet the demands of shareholders and investors, facilitate cross-functional connections between specialized areas and professionals within the Company, in order to align them with accountability procedures and translate concepts objectively;
- Foster ongoing integration between financial reporting models and the Company's environmental, social, and corporate governance attributes, emphasizing results and impacts.

18.1 Allocation of Company's Results Policy

It is the responsibility of the Ordinary General Meeting, upon proposal from the Board of Directors, to deliberate on the allocation of the annual result, particularly regarding the portion to be distributed to shareholders as dividends, taking into consideration the Company's interests. With the Board of Directors' decision, interest on equity may be paid, with the value of the interest paid or credited being imputed to the mandatory dividend amount, based on Article 9, § 7, of Law No. 9,249/95.

The amount to be distributed should be divided by the number of Company shares in circulation, ensuring proportionate distribution. All shareholders

have the right to receive dividends or interest on equity in proportion to their stake in the share capital.

By statutory provision, the Company's shareholders have the right to receive, as mandatory dividends, an amount not less than 30% of the net profit determined in the same fiscal year, adjusted by the decrease, or increase of values specified in items "a" and "b" of Article 202, Section I, of the Corporations Law, and subject to compliance with items II and III of the same legal provision.

The remainder of the net profit exceeding the mandatory dividend, after allocations to applicable profit reserves as described above, may be retained based on a capital budget, or distributed to shareholders, observing the parameters established in applicable legal provisions and the Company's Bylaws.

Generally, dividends are determined based on results in the balance sheet ending on December 31 and paid by the end of the same fiscal year, in accordance with the law. In the event of declaration of interest on equity, they may be declared by the end of the fourth quarter of the fiscal year to which they refer and paid by the end of the subsequent year.

However, the minimum mandatory dividend may not be paid in the fiscal year in which the management informs the General Meeting that it is incompatible with the Company's financial situation, in accordance with applicable legislation. Therefore, the Company maintains the practice of disbursing payments, at least once a year, as a form of remuneration to its shareholders.

18.2. Tag Along

Tag Along is a mechanism for the defense of minority shareholders (those not part of the controlling block) that ensures them a minimum price to be paid per share they hold in the event of a potential change in control of the company. In Brazil, corporate law stipulates that, upon the change in control of a publicly traded company, the acquirer must make a public tender offer for the ordinary shares held by non-controlling shareholders at a price, at minimum, equal to 80% (eighty percent) of the price paid per share of the controlling group. In compliance with good corporate governance practices, Dexco extends the Tag Along right to 100% of its shares.

19. CONFLICT OF INTERESTS AND RELATED PARTIES

To ensure equality and transparency in transactions between related parties, as well as conflicts of interest between the Company and its administrators, shareholders, and other related parties, the Company has established a Related Party Transactions Policy. This policy sets rules and consolidates procedures and systems for these transactions, always observing CVM regulations. Additionally, the Company maintains a Statutory Committee for the Evaluation of Related Party Transactions, with its activities outlined in a public charter, highlighting the significance with which Dexco addresses this issue within the organization.

20. SANCTIONS

Non-compliance with the guidelines of this Policy will be subject to the application of appropriate disciplinary and legal measures.

21. VALIDITY

This Policy shall come into effect from its publication date and shall be reviewed every 3 (three) years or at any time whenever necessary.

It is the responsibility of the ESG Management to present a proposal for the revision of this policy and submit it for analysis by the Executive Committee, and then to the Sustainability Committee. The Sustainability Committee shall assess, validate, and recommend it for approval by the Board of Directors.

22. APPROVAL

This Policy has been approved by the Board of Directors of Dexco.

ANNEX I – COMMUNITY RELOCATION PLAN

1. OBJECTIVE

Establish a methodology for assessing situations that require the relocation of communities and provide, when necessary, a careful and respectful relocation of communities, including indigenous peoples, while preserving their cultural identity and traditional ways of life, respecting the human, territorial, and cultural rights of the affected communities, as established by national legislation and international treaties.

2. STAGES AND PROCESSES

Dexco, in its operational activities, is committed to respecting the legal and customary rights of local and traditional communities, as well as their rights to land use.

Regarding expansions, leases, or the establishment of new productive areas, assessments will be conducted regarding the need for community relocation, and if confirmed, Dexco will implement measures for fair compensation for any losses incurred during this process.

Dexco commits to obtaining the free, prior, and informed consent of the affected parties before operating in areas officially designated as indigenous, quilombola, and/or Afro-Colombian, respecting the UN Declaration on the Rights of Indigenous Peoples. To achieve this, Dexco will follow the following stages:

2.1. Survey and Diagnosis

- Identification of communities potentially affected by new projects and subject to relocation, including indigenous peoples. Groups consisting of up to 10 households on property where residents act as workers or service providers, when purchasing, leasing, or partnering for the use of the area, will not be considered necessary for the implementation of the relocation process.
- Conducting socio-economic, cultural, and environmental studies to understand the specific needs of these communities.
- Consultations with community leaders and representatives of indigenous peoples to understand their perspectives and concerns.

2.2. Participatory Planning

- Establish a temporary advisory group, including members of the affected communities, experts, environmentalists, and government authorities, holding meetings and consultation sessions to ensure active participation of the communities in the planning process.

2.3. Identification of New Areas

- Seek relocation areas that have suitable characteristics, such as access to natural resources and basic infrastructure, prioritizing areas that allow for the continuation of cultural practices and traditions of the communities.

2.4. Infrastructure and Basic Services

- Promote the construction of basic infrastructure in the new areas, such as access roads, supply services, and public services, coordinating partnerships for training and employment programs for community members, aiming to ensure their economic sustainability in the new areas.

2.5. Cultural and Environmental Preservation

- Encourage cultural preservation programs, including the teaching of traditional languages, religious practices, and oral traditions.
- Contribute to the protection and sustainable management of natural resources in the new areas, in collaboration with local communities.

2.6. Monitoring and Evaluation

Dexco commits to establishing continuous monitoring mechanisms to assess the progress of relocation and ensure that the needs of the communities are met, as well as conducting periodic evaluations with the participation of the affected communities themselves.