



PO.14 ANTI-CORRUPTION POLICY

Responsible Area: Compliance

Management: Internal Audit, Risk Management, and Compliance

Creation: 08/24/2015

Last Revision: 07/14/2024

1. PURPOSE

Establish guidelines for the prevention, detection, and combat of corruption in the interactions between administrators, employees, and third parties representing the Company and public administration agents, in compliance with the requirements set forth in Law No. 12,846/13 (Anti-Corruption Law) and other applicable regulations.

2. SCOPE

This Policy applies to all areas and business units of Dexco, its administrators, employees, suppliers, and other third parties working on behalf of the Company.

3. NORMATIVE REFERENCES

- Federal Law No. 12,846/13;
- Federal Decree No. 11,129/2022;
- COAF Resolution No. 40, dated November 22, 2021;
- Brazilian Penal Code;
- Code of Conduct;
- PO. 04 Internal Controls and Risk Management Policy;
- PO. 11 Compliance and Whistleblower Policy;
- PO. 22 Internal Audit Policy;
- NO. 05 Donations Policy;
- NO.13 Support and Sponsorship for Social Projects;
- NO. 44 Disciplinary Measures Policy;
- NO.52 Supply Policy;
- Corporate Pact for Integrity and Against Corruption - Ethos Institute.

4. DEFINITIONS

- 4.1. Compliance:** Compliance with applicable legal requirements, procedures, policies, and other internal regulations of Dexco, in accordance with the Company's Integrity Program.
- 4.2. Integrity Program:** A set of measures established by the Company aimed at ensuring compliance and integrity in its activities with respect to both National and International Public Administration, in accordance with Law No. 12,846/13 and Decree No. 11,129/2022.

- 4.3. Corruption:** A crime consisting of offering or promising any type of undue advantage to a public official in exchange for the performance or omission of acts related to their duties, or for facilitating business, operations, or activities, or aiming to benefit oneself or third parties.
- 4.4. Kickbacks/Bribery:** A type of corruption that consists of offering, promising, or receiving an advantage, benefit, or money in exchange for some undue interest or favoritism.
- 4.5. Undue Advantage:** anything offered or promised with the expectation of receiving favoritism in return, whether for personal benefit or that of others (money, gifts, favors, events, travel, etc.).
- 4.6. Money Laundering:** A crime that consists of concealing the illegal origin of assets or funds obtained improperly, typically involving illicit commercial or financial schemes, with the aim of integrating assets or funds from illegal activities into the legal economy.
- 4.7. Fraud:** A crime that involves deceiving or fabricating a situation with the purpose of obtaining an undue advantage of any kind, for personal gain or that of others.
- 4.8. Government:** All public bodies connected to federal, state, or municipal power, as well as foreign official entities, including independent ones (such as the United Nations - UN, World Bank, etc.), as well as agencies, public foundations, public schools and universities, public hospitals, public companies, mixed-economy companies, and regulatory agencies.
- 4.9. Public Agent:** All individuals holding a public office, mandate, or function, and/or others who perform any act on behalf of the Public Administration (e.g., inspectors and regulatory agents, police officers, political agents, judges, prosecutors, etc.).
- 4.10. Senior Management:** Board of Directors, President, Vice Presidents, and Directors of the Company.

5. INTEGRITY PROGRAM

The Compliance area is responsible for the management, implementation, and continuous monitoring of the Integrity Program, which helps to strengthen the culture of integrity and transparency within the Company and encompasses the following pillars:

5.1. Commitment of Senior Management (Tone at the top)

The Senior Management of Dexco supports and participates continuously and unequivocally in all actions taken under the Integrity Program, receiving regular reports on its implementation and progress within the Company, and ensuring the allocation of adequate resources.

5.2. Legal Compliance

Dexco is committed to operating in compliance with current legislation and good corporate governance practices, adopting measures to prevent fraud, money laundering, corruption, and other illicit activities.

5.3 Policies and Procedures

The main procedures and guidelines of the Company are formalized in internal policies and regulations. The business areas are responsible for developing and updating their respective regulations, while the Compliance area manages the process to ensure that the governance environment remains up-to-date.

The Company implements procedures to prevent fraud and illicit activities in its interactions with the Public Authority, as well as measures to ensure accurate and truthful accounting records, and submits its financial statements to periodic audits.

5.4. Training and Communication

The Compliance area provides periodic training to managers and new employees regarding the Anti-Corruption Law and other guidelines of the Code of Conduct, with the aim of promoting a culture of compliance and contributing to the prevention and combat of harmful actions against the Public Administration. Throughout the year, periodic communications with guidance and recommendations on compliance and integrity are also disseminated.

5.5. Risks and Controls

Dexco manages and monitors the risks of its key processes, which includes periodic analysis and reassessment of the Integrity Program and the associated integrity risks, as well as testing controls and efficient resource allocation, with the aim of complying with laws and good corporate governance practices.

5.6. Due-diligence

The Company adopts fair and transparent criteria for the selection, hiring, and maintenance of suppliers and other third parties, as well as conducting risk-based due diligence and preliminary public research before contracting to assess the financial, registration, and reputational conditions involved, as described in NO.52 Supplies.

The identification and due diligence for contracting politically exposed persons (PEPs), as well as their family members, close associates, and affiliated legal entities, are also part of the procedures adopted by the Company.

Furthermore, for all donations and sponsorships made by Dexco, there are guidelines that must be followed, in accordance with NO.05 Donations and NO.13 Support and Sponsorship for Social Projects. In addition to monitoring the process, the Compliance area conducts reputational analysis of all recipient and sponsored entities, as well as their partners, directors, and legal representatives.

Dexco also checks for potential vulnerabilities in its mergers and acquisitions processes and the involved legal entities, which includes reputational analysis and investigation history of any existing investigations or convictions. The Legal Department, responsible for this process, will involve the Compliance area for reputational analysis whenever relevant.

5.7. Monitoring and Reporting

The Integrity Program will be continuously 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 Committee, with the aim of improving its effectiveness in preventing, detecting, and combating acts of corruption and other harmful actions.

5.8. Whistleblower Channel

Dexco has a channel available to the public for receiving reports, including anonymously, via the phone number 0800 55 75 77, the intranet, and the website www.dex.co ('Support Channels >> Whistleblower Channel'), or via email dexco@canaldedenuncias.com.br. All reports are investigated and handled with the highest level of confidentiality and may result in the application of disciplinary and/or legal measures.

6. HARMFUL ACTS – ANTI-CORRUPTION LAW

Dexco rejects the practice of corruption and, through its Integrity Program, adopts all necessary measures to prevent and combat it, in compliance with the Anti-Corruption Law.

The following practices are prohibited, in accordance with the Anti-Corruption Law:

- a. To promise, offer, or give, directly or indirectly, an undue advantage to a public official or a third party related to them;
- b. To finance, cover, sponsor, or subsidize the practice of illicit acts of corruption, including bribery, fraud, and money laundering;
- c. To use an intermediary, whether an individual or legal entity, to engage in acts of corruption or fraudulent activities, with the aim of concealing or disguising the true interests and advantages or the identity of the Company or any person associated with the Company;
- d. To frustrate or harm procedures or contracts resulting from public bidding, impacting their competitive nature, particularly by offering an undue advantage to a bidder's agent;
- e. To obtain, through fraudulent means, advantages or benefits within the scope of contracts with the Public Administration, as well as operating licenses, public authorizations, etc.;
- f. To hinder or harm the activities of investigation or inspection conducted by public bodies or entities.

Administrators, employees, and/or third parties acting on behalf of the Company must cooperate with any investigations and inspections conducted by public bodies, entities, or agents.

7. Reports related to acts of corruption, bribery, and Other violations of the Anti-Corruption Law should be forwarded to the Internal Audit, Risk Management, and Compliance Department and investigated

according to the guidelines established in the Compliance and Whistleblower Policy.

GUIDELINES FOR INTERACTION WITH PUBLIC BODIES AND AGENTS

- Dexco requires that all its administrators, employees, and representatives fully comply with, advocate for, and promote applicable anti-corruption practices.
- It is prohibited to give, promise, make, authorize, provide, or receive (directly or indirectly) any undue advantage, payments, gifts, or any form of gratuity and hospitality (such as accommodations, travel, dinners, etc.) to public officials.
- Relations with the Public Administration must be transparent, free from influence or conflicts of interest, and without any exchange of favors.
- In face-to-face meetings with public officials, which must be scheduled in advance and conducted in an institutional manner, it is advisable, whenever possible, for Dexco to be represented by at least two employees or administrators, with one of them potentially being replaced by a representative from associations to which the Company belongs, trade unions, federations, or industry confederations. Exceptionally, Dexco may be represented by one employee or administrator, including in cases where the interaction is unscheduled, or meetings occur at the last minute or are of an urgent nature. Communications and reports about interactions with public officials should be available for potential audits, allowing for the identification of the topics discussed, contacts, and proposed actions and/or follow-up on the discussed issues.
- Dexco, its administrators, and employees must make business decisions without being influenced by personal, political, partisan, ideological relationships, or authorities.
- It is prohibited to participate in bidding and/or enter into partnerships, agreements, or other contracts with the Public Administration without prior authorization from the Legal and Compliance departments, to assess the feasibility of the procedure and ensure compliance with legal requirements. In the case of entering into contracts with the Public Administration, all guidelines

established by the Institutional and Governmental Relations area must be followed, as well as procedures outlined in specific regulations, such as NO. 05 Donations and NO. 13 Support and Sponsorship for Social Projects. Donations or any contributions intended to induce, influence, or provide undue advantage to a public official or agency are prohibited.

- Donations to the Public Administration will occur only in exceptional cases, provided they serve the following purposes: (i) compliance with legal requirements or determinations; (ii) preservation of public assets/services directly affected by the Company's operational activities, based on a technical justification from the requesting department; and (iii) supporting causes that align with the Company's activities and/or values. In any of these exceptional cases, the donation will comply with the provisions of the Donations Regulation (NO. 05), meeting the mandatory formalization requirements (e.g., official letter) and subject to prior analysis and favorable opinion from the Compliance area, as well as approval from the responsible Directorate and the President of Dexco.
- Dexco does not make donations to political candidates or parties, in accordance with applicable legislation.
- The principles and actions against corruption should not be limited to the corporate environment. It is the responsibility of everyone associated with Dexco, as citizens, to spread these principles and good practices, especially to the new generations.
- All administrators and employees are committed to contributing to an ethical and transparent work environment; therefore, they must report to Compliance any violations of this Policy and/or the practice of bribery, corruption, and other illicit activities.

8. RESPONSIBILITIES

Senior Management will take all necessary measures to ensure that the Company consistently practices integrity and must uphold the ethical commitment and application of the principles established herein, being accountable for their effectiveness.

All employees and administrators must be familiar with, follow, and promote the guidelines of this Policy and the Code of Conduct, as well as

adopt measures to aid in the prevention and combat of corruption. Additionally, they must complete any mandatory compliance and anti-corruption training they are invited to and comply with other compliance actions required by the Company.

It is mandatory to notify the Compliance area about any familial ties with public officials or former public officials and/or if one holds or has held a position in the Public Administration, including political positions.

The Compliance area is responsible for disseminating the guidelines outlined in this Policy and the Code of Conduct, which includes measures for preventing corruption and other integrity actions. Members of Compliance and other compliance and control areas must have unrestricted access to the information and documents necessary to perform their duties and are protected against arbitrary penalties.

The Legal Department, with the support of the Compliance area and approval from the Executive Committee, is responsible for the formal submission and procedural monitoring of corruption reports to the relevant authorities to ensure appropriate legal actions are taken.

The Human Resources Department is responsible for mapping the hiring of employees with familial ties to public officials and former public officials and/or who hold or have held positions in the Public Administration, including political positions, through the Conflict of Interest Questionnaire to be completed at the time of hiring, which may be periodically updated. Forms indicating a positive link must be forwarded to the Compliance area for analysis.

The Supply Chain Department is responsible for providing the Supplier Code of Conduct and other Dexco Third Parties to the companies contracted by the respective areas and for submitting strategic suppliers and/or those registered in restrictive legal databases (CNEP, CEIS, and CEPIM) to the Compliance area for reputational analysis.

The Corporate Legal Department is responsible for adopting measures prior to mergers and acquisitions, during which it evaluates, among other aspects, whether there are indications of corruption practices, fraud, and other harmful acts as defined by the Anti-Corruption Law.

9. VIOLATIONS AND PENALTIES

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

It is important to note that violations of current Anti-Corruption legislation are subject to administrative, civil, and criminal penalties.

No employee will be penalized for delays or loss of business resulting from their refusal to engage in corrupt activities.

In the case of individuals or entities contracted by the Company (suppliers, consultants, service providers, commercial representatives, intermediaries, and others) who are investigated or convicted of corruption, their respective contracts may be terminated immediately for cause, without prejudice to contractual and legal penalties.

10. CONTACT CHANNELS

If you have questions about the appropriate conduct to be adopted and/or interactions with public bodies, please contact the Institutional and Governmental Relations and Compliance areas.

Any non-compliance with or suspicion of non-compliance with the guidelines of this Policy or other violations of Anti-Corruption laws should be reported directly to your manager or the Compliance area. The Company also has a Whistleblower Channel, which can be accessed anonymously if needed, using the contacts provided in item 5.8 of this Policy.

It is important to note that good-faith whistleblowers will always be protected against retaliation, and those who engage in retaliation will be subject to disciplinary measures by the Company.

The Company will protect the confidentiality of any reports to the extent required by applicable law or judicial proceedings.

11. VALIDITY

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

12. APPROVAL

This Policy was approved by the Board of Directors of Dexco.

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