



Integrated
Report

20
24





All menus are
navigable

Contents

Integrated
Report **20
24**

Dexco

deca
portinari
hydra
duratex
castelatto
ceusa
durafloor

1

Introduction	3
Message from the Board of Directors	4
Message from the CEO	5
About the report	6

2

We are Dexco	7
About us	8
Business fronts	9
Where we are	10
Business model	11
Commitment to sustainability	12

3

Differentiated results	14
Business performance	15
Financial performance	20
Corporate governance	21
Risk management	29

4

Culture that is built	32
Our Way of Being and Doing	33
Diversity, equity and inclusion	36
Attractiveness and selection	38
Career development and talent management	40
Performance & Succession	43
Occupational Health and Safety	45
Health and well-being	47
Human rights	48

5

Digital transformation journey	49
Dexco of the Future	50
Data security	51
Forest 4.0	52
Imagine program	53
Open Dexco	54
DX Ventures	55

6

Solutions for better living	56
A historical review	57
Customers and consumers	59
Suppliers	64
Communities	68

7

Viver ambientes (Living Environments)	72
The path of least impact	73
Energy	74
Climate change	74
Emissions	75
Biodiversity	76
Forestry	77
Water resources	79
Waste	80

8

How we see the future	81
------------------------------------	-----------

9

Supplementary information booklet	83
--	-----------

10

GRI and SASB Summary	176
-----------------------------------	------------

11

Assurance report	187
Credits	189

Introduction

- › Message from the Board of Directors
- › Message from the CEO
- › About the report

dexcoIntegrated Report **2024** **CONTENTS****Introduction**

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Message from Board of Directors

GRI 2-22

The year 2024 represented a challenging period for Brazil, marked by uncertainties in the macroeconomic scenario, especially in the construction sector. High interest rates, combined with inflationary pressures and an uneven economic recovery environment, have brought significant challenges for the market and for Dexco. Even so, we managed to navigate this adverse context with resilience, seizing strategic opportunities and reinforcing our commitment to operational excellence, innovation and strengthening our position in the markets in which we operate.

With a consolidated long-term vision, we reinforced the solidity of the Wood Division, whose performance proves the assertiveness of our investments, especially in maintaining our forestry base, as well as highlighting the strength of the wood panel business, reaffirming its strategic relevance to Dexco's growth and sustainable success.

In the Construction Finishes Division, the Metals and Sanitary Ware segments, despite facing a pressured and

challenging scenario, showed gains in market share and showed clear signs of a recovery in consumer confidence. On the other hand, the Tiles segment remains the biggest challenge among the markets in which Dexco operates. Even so, we are optimistic about the start of operations at the new Ceramic Tiles plant in Botucatu, in the countryside of São Paulo, designed to be one of the most modern in the world.

As part of the process of continuous strategic evaluation of our businesses, we decided to exit the electric shower and faucet segment, whose operations were sold to a consolidated *player*, while maintaining the Hydra brand within our product portfolio. This decision sought to prioritize operating segments with greater synergies in the sales channels and market positioning of Dexco products.

An important milestone in our trajectory in 2024 was the beginning of the transition of office from our current CEO, Antonio Joaquim de Oliveira, to Raul Guimarães Guaragna, currently vice-president of the Construction Finishes Division, who will

take over as president in April 2025. The choice was made diligently, prioritizing the preservation of the continuity of our strategy and corporate culture.

As we approach the end of our 2021-2025 investment cycle, we are focused on capturing the gains from the initiatives carried out so far, considering the investments of R\$ 1.8 billion in strategic projects that will contribute to greater operational efficiency and productivity across Dexco, as well as important gains in eco-efficiency.

Within the framework of our Sustainability Strategy 2025, we continue to make consistent progress, remaining focused on delivering the targets and, at the same time, beginning discussions on building the next strategic cycle. Among the achievements over the course of this cycle, we would also highlight the structuring of the Dexco Institute, which reinforces our dedication to initiatives that have a positive impact on society.

In 2025, we will continue to focus on delivering consistent results, getting even



Alfredo Egydio Setubal,
Chairman of the Board
of Directors

closer to our consumers, while reaffirming our commitment to the environmental, social and economic responsibility of our business. Together, we have built a Dexco that is prepared for future challenges, true to its purpose of offering solutions for better living.

Alfredo Egydio Setubal
Chairman of the Board of Directors

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Message from the **CEO**

GRI 2-22

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

This is a special moment to share our journey and reaffirm our ongoing commitment to sustainability, innovation and valuing people, which form the core of our company. Looking back on more than 10 years of transformation at Dexco, I am proud of the legacy we have built together.

The year 2024 was marked by great achievements, especially in the Wood Division, which achieved strong results. However, we face challenges in the Construction Finishes Division, which is beginning to reap the rewards of the restructuring carried out in recent years, but continues to have the resilience needed to thrive in a challenging market. This diversity of results further reinforces our determination to improve strategies, strengthen corporate culture and maintain a constant and close dialog with our customers and consumers.

When I took over the leadership in 2013, our company was recognized by the

Wood, Metals and Sanitary Ware segments. Today, we are much more: we diversified our operations, incorporating the Ceramic Tiles and Dissolving Wood Pulp segments into our portfolio and becoming a company with revenues of around R\$ 9 billion. This expansion was accompanied by an in-depth effort to get closer to the consumer, consolidating Dexco's position as a robust house of brands. The launch of our flagship store Casa Dexco, is a clear demonstration of our commitment to delivering differentiated solutions to our customers.

In addition, digital transformation has been a key lever in our evolution. I was able to experience the change from an industrial mentality to an increasingly connected and agile company, centered on the needs of the consumer. Digitalization, among other benefits, allows us to use data and new technologies to better understand our customers' behavior and offer products and solutions more assertively and efficiently.

Our transformation goes beyond investments and financial results. We have built a solid culture, Our Way of Being and Doing, rooted in transparency, innovation and adaptation. In addition, we have consolidated our Sustainability Strategy with paths that help Dexco to be ready to face various challenges, such as climate change, market fluctuations and building a more sustainable future.

As I close this cycle of leadership, I feel the satisfaction of delivering a stronger, more diverse Dexco that is ready for the future. This report reflects not just last year's results, but the essence of who we are and the positive impact we seek to make on the world. Thank you all for being with me, following the trajectory and development of our company throughout this important cycle.

Enjoy the reading!

Antonio Joaquim de Oliveira
CEO



Antonio Joaquim de Oliveira, CEO

"Looking back on more than 10 years of transformation at Dexco, I am proud of the legacy we have built together"

About the report

GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-14

This is our 20th year publishing on sustainability, reinforcing how intrinsic the issue is to our work

We present the Integrated Report 2024 of Dexco S.A., which marks the 20th year of our trajectory in annual sustainability publications, reinforcing how intrinsic the issue is to our operations. **GRI 2-3**

The document covers the period from January 1 to December 31, 2024, and includes our strategic vision, main initiatives, operating and financial results, which will be released in March 2025, as well as our practices in commitment to sustainability, in aspects related to the environment, social responsibility and corporate governance.

GRI 2-1, 2-3

For the sixth year running, we have adopted the Integrated Reporting format, in line with the standards of the Global Reporting Initiative (GRI), the guidelines of the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB) framework. This model covers the Construction & Furniture Products and Forest Management sectors and also follows the criteria established by the Associação Brasileira das Companhias Abertas (Abrasca). **GRI 2-3**

The data presented in this Report considers businesses under direct or indirect full control (100% interests and/or majority interests). Non-consolidated equity investments, such as LD Celulose and Mysa, do not have their data included in the sustainability indicators. Financial information is described in accordance with Dexco's Consolidated Financial Statements. **GRI 2-2**

Minority interests are considered exclusively when calculating the Company's carbon balance, which is drawn up using the consolidation by operational control approach. The assessment of material topics only includes the businesses under full direct control

(100%) of Dexco, Wood and Finishings for Construction. **GRI 2-2**

The chapters are structured on the basis of the capitals defined by the Integrated Reporting methodology: financial, manufactured, human, intellectual, social and relationship, and natural. The content is aligned with the ESG (environmental, social and governance) pillars, corporate culture and material topics, as well as covering all the operations of the Wood and Finishings for Construction Divisions, including Brazil and Colombia. Any scope restrictions in relation to the GRI and SASB reports are detailed in the respective indicators. **GRI 2-4**

Our Executive Management actively participated in the preparation of this Report, guiding and approving the topics covered. Subsequently, the messages contained in this document were evaluated and approved by the Sustainability Committee and the Board of Directors, with the direct involvement of the Chairman of the Board in strategic definitions. **GRI 2-14**

Any revisions to data from previous years are duly indicated in the corresponding indicators and/or in the [Supplementary Information Booklet](#). In order to ensure compliance with the GRI Standards, Integrated Reporting methodologies and SASB, and to validate the greenhouse gas (GHG) emissions inventory, the financial and sustainability information in this Report, referring to 2024, was audited and assured, respectively, by a third party, Ernst & Young Auditores Independentes SS Ltda. The external auditing contracts comply with the requirements described in the [Regulation for Contracting External Audit Services Policy](#) approved by the Board of Directors. The assurance report is available at the end of this publication. **GRI 2-5**

The materials have been sent to the regulatory bodies and are available on the [Investor Relations](#) website. For questions or additional information, please contact the Investor Relations (investidores@dex.co) or ESG (sustentabilidade@dex.co) teams. **GRI 2-3**

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report



GREENHOUSE
GAS PROTOCOL

2

Manufactured capital

We innovate, simplify
and learn from mistakes

We are Dexco


GRI 2-1, 2-6

- > About us
- > Business fronts
- > Where we are
- > Business model
- > Commitment to sustainability



DEXCO

Integrated Report 2024

 CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

About **us** GRI 2-1, 2-6

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

We are Brazil's largest house of brands for construction, renovation and decoration. We own the Deca, Portinari, Hydra, Duratex, Castelatto, Ceusa and Durafloor brands. We have a team of employees who support us on a daily basis in our position as the largest producer of industrialized wood panels, one of the leaders in the Ceramic Tiles segment in Brazil and the market leader in the production of sanitary ware and metals in the Southern hemisphere.

As a publicly traded company, our shares are traded on B3 under the ticker DXCO3. Since 2009, we have been a member of the New Market, proving our high level of corporate governance. **GRI 2-1**

Control of the company is held by the Itaúsa (Itaúsa S.A and members of the Setubal and Villela families) and Seibel (members of the Seibel family) blocks, with 40.8% and 20.4% stakes in the share capital, respectively. At the end of 2024, Dexco had 820,566,246 shares issued, of which 37.3% were free float and 1.5% in Treasury. **GRI 2-1**

We operate on two business fronts - Wood and Finishings for Construction - through 23 industrial and forestry units in Brazil and Colombia, a joint venture to produce Dissolving wood pulp (LD Celulose) and a fund for investments in startups and scaleups (DX Ventures). Internationally, we are also present¹ in Argentina, Belgium and the United States through commercial offices and warehouses. **GRI 2-6**

On a path of growing closer to our customers and consumers, we promote comfort and well-being in environments and, above all, for people. Through our services and products, which are benchmarks in quality and design, we deliver solutions that combine aesthetics and functionality, fulfilling the promise of Viver Ambientes (Living Environments) and our purpose of offering Solutions for Better Living. Also on a Digital transformation journey, we are an increasingly integrated and dynamic company, using different technologies in our day-to-day activities. **GRI 2-6**

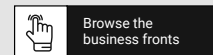
¹ In 2023, we extinguished the operation in Peru, replacing the Latin American service with the operation of units in other regions.



The complete
portfolio
for all needs
and environments

#WeareDexco

Business fronts GRI 2-6



Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

WOOD



Panels

Production and sale of MDP and MDF panels under the Duratex brand and laminate and vinyl flooring under the Durafloor brand.

duratex **durafloor**



Forestry

Management of eucalyptus and pine forest plantations on own and leased areas, including a majority stake in Caetex (60%), a joint venture to plant forests in the state of Alagoas.



Dissolving wood pulp

Dissolving wood pulp production with a 49% stake in LD Celulose, joint venture with Austria's Lenzing AG.

LD Celulose

FINISHINGS FOR CONSTRUCTION



Metals and Sanitary Ware

Production and sale of metals, sanitary ware and finishes under the Deca and Hydra brands.

deca **hydra**



Tiles

Production and sale of ceramic tiles under the Ceusa and Portinari brands, and architectural concrete under the Castelatto brand.

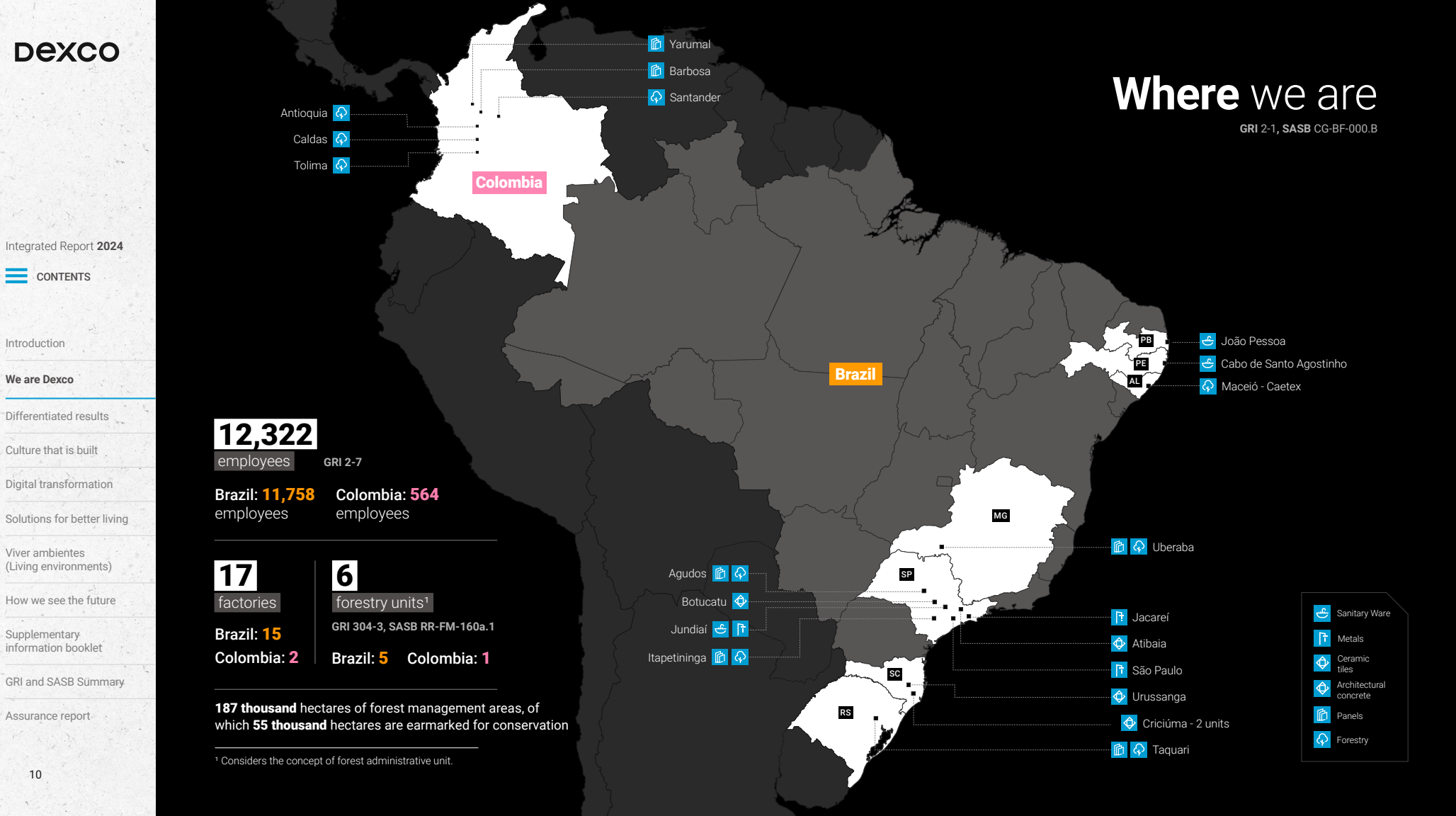
ceusa

portinari

castelatto

Where we are

GRI 2-1, SASB CG-BF-000.B



12,322
employees

GRI 2-7

Brazil: 11,758 employees
Colombia: 564 employees

17
factories

6

forestry units¹

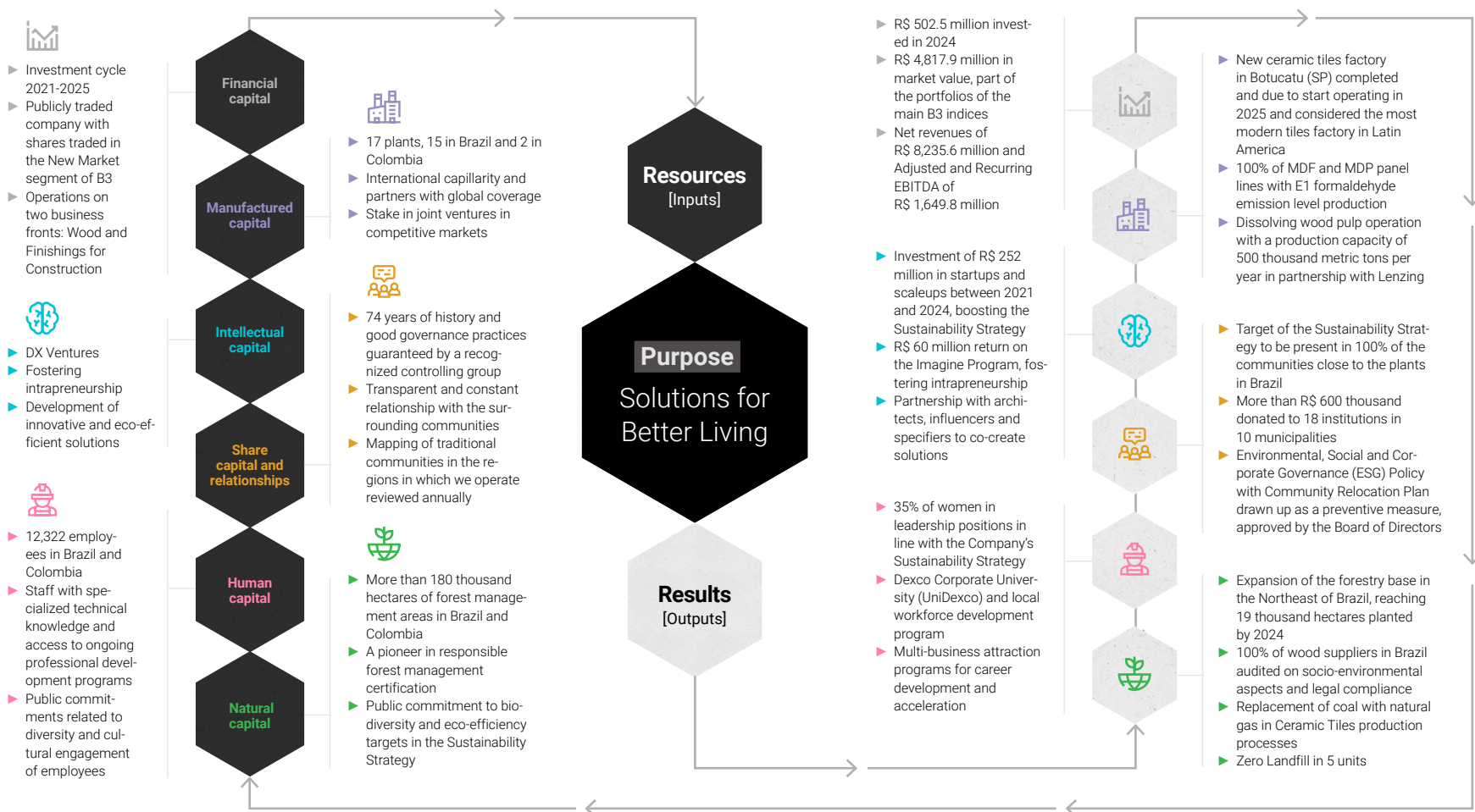
GRI 304-3, SASB RR-FM-160a.1

Brazil: 15
Colombia: 2
Brazil: 5 **Colombia: 1**

187 thousand hectares of forest management areas, of which **55 thousand** hectares are earmarked for conservation

¹ Considers the concept of forest administrative unit.

Business model



Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Commitment to sustainability

Materiality GRI 3-1

In 2019, we carried out the first survey of our material topics, the same year we started publishing our information in the Integrated Report format. Its update in 2022 considered Dexco's new strategic ambitions, with a critical eye on the changes that had taken place over the period, as well as incorporating more modern concepts such as **dynamic materiality and dual materiality** which cover, in addition to operational and financial issues, the impacts of companies on society and the environment.

The updating process was carried out with the support of a specialized consultancy which involved the analysis of documents (sector studies, impact analyses, corporate risk matrix, among others), dialogue roundtables, internal and external interviews with the **key stakeholders** and an online consultation with diverse audiences. A [Sustainability Strategy](#) and the behaviors of Dexco's corporate culture were also fundamental inputs for completing the work.

In January 2023, the revised materiality matrix was approved by the Executive Management. Currently, seven material topics guide Dexco's management, together with seven priority topics that present the opportunities and risks for the business.

Material topics
They guide the Company's management and are reported in detail, including long-term commitments, targets and performance indicators.

Priority topics
They represent the opportunities and risks for the business. They are managed by the Company, reported in detail and, whenever possible, include targets and performance indicators.

Stakeholders participating in the materiality process

- Senior management
- Investors and financial institutions
- Employees
- Customers
- Consumers
- Suppliers
- Technical assistance
- Industry associations
- Communities
- Service providers

Material topics and priority topics at Dexco GRI 3-2



Sustainability Strategy

GRI 2-23, 3-3

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

The ESG pillars are part of our identity: underpin Our Way of Being and Doing and our strategic plans for the future. Aware of our responsibility, the direct and indirect impacts and the risks and opportunities to which our business is exposed, in 2021 we consolidated our [Sustainability Strategy 2025](#) which was revised in 2023.

During 2024, we began discussions to establish new sustainability targets and challenges, considering the proximity of the end of the cycle that began in 2021, which has 2025 as its horizon. So, as well as being focused on delivering the targets set, we are also designing the next goals that will guide the Company's future strategy.

Strategic Commitments and Performance Indicators



22 goals defined for the 2021-2025 cycles

Sustainable Development Goals (SDG)

Despite the connection between our ESG pillars and various SDGs in the United Nations (UN) 2030 Agenda, we have chosen five as priorities. They indicate our main contributions that have already materialized and our aspirations for future adherence to sustainability practices. **GRI 2-23**

SUSTAINABLE DEVELOPMENT GOALS

The block displays five SDG icons, each with a number and a title, followed by a brief description of the goal.

- 8 DECENT WORK AND ECONOMIC GROWTH**
Promote sustained, inclusive and sustainable economic growth, full and productive employment, and decent work for all
- 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE**
Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation
- 12 RESPONSIBLE CONSUMPTION AND PRODUCTION**
Ensure sustainable production and consumption patterns
- 13 CLIMATE ACTION**
Take urgent action to combat climate change and its impacts
- 15 LIFE ON LAND**
Protect, restore and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, halt and reverse land degradation and halt biodiversity loss

3

Financial capital

We are efficient
and generate
outstanding results

Differentiated results

- Business performance
- Financial performance
- Corporate governance
- Risk management



DEXCO

Integrated Report **2024**

 CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Business performance GRI 2-6

Awards and recognition

As leaders in the segments in which we have been operating for more than seven decades, our business strategy and Our Way of Being and Doing brought us various awards and achievements in 2024, which are detailed throughout this Report in their specific areas. Corporately, the following stand out:

Anamaco Award (Deca)

Itaú Cube Gold Seal

Top 3 in the Engagement and Business categories (Dexco)

Home and Market Top of Mind (Durafloor and Castelatatto)

Construction Resale Top of Mind (Deca and Hydra)

Wood Division GRI 2-6

In 2024, the Wood Division, made up of the **Panels, Forestry** and **Dissolving wood pulp** fronts, confirmed its robustness, highlighting the relevance and consistency of this Business Division for Dexco, with results favored by heated demand and a healthy sector environment. Adjusted and Recurring EBITDA was R\$ 1,514.4 million in the period, a new nominal record for the Division, sustained mainly by strong demand for panels, with a margin of 28.3%, an increase of 8.1% compared to 2023.

The excellent results for the year reflect the Company's long-term vision, considering the long investment cycles in verticalizing the business. Once again, the Division carried out forestry business to boost its results, considering the heating up of demand for wood, generated by a supply of this input at levels lower than necessary for the expansion projects of the forestry-based sector in the country.



As part of the 2021-2025 Investment Cycle, we have allocated R\$ 6.6 million to the Wood Division in 2024 for forestry expansion in the Northeast and R\$ 0.2 million for initiatives to improve the product mix.

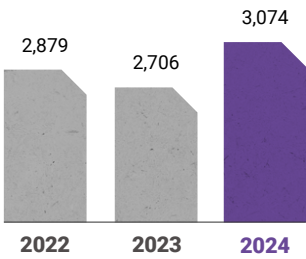
Panels GRI 2-6

In 2024, the Wood Division's good results were favored by the panel market, which remained hot throughout the year, driven by the demands of the furniture industry - which even contributed to the restructuring of the cities affected by the heavy rains in

the Rio Grande do Sul region - and retail, with the recovery of margins that had been under pressure since the pandemic period.

With regard to the investment cycle, by the end of 2024 the company already had 2 panel coating lines in operation and the finalization of the factory debottlenecking process already implemented. A third panel coating line, which was initially planned as part of the investment package, is still under analysis, considering the market scenario.

Sales Volume
(In '000 m³) SASB CG-BF-000.A



Colombia

Since 2022, Colombia has been living with great political and economic uncertainty. The scenario impacts investments in the country and, as a consequence, the sectors in which we operate and our operations. Even so, with good cost and price management, combined with a reduction in the cost of raw materials, we managed to end 2024 with very good results from a financial standpoint, driven mainly by the operation's good profitability.

In 2024, revenues from exports accounted for 17% of the Company's results, and this is an important diversification channel in our strategy. **GRI 2-6**

Forestry **GRI 2-6**

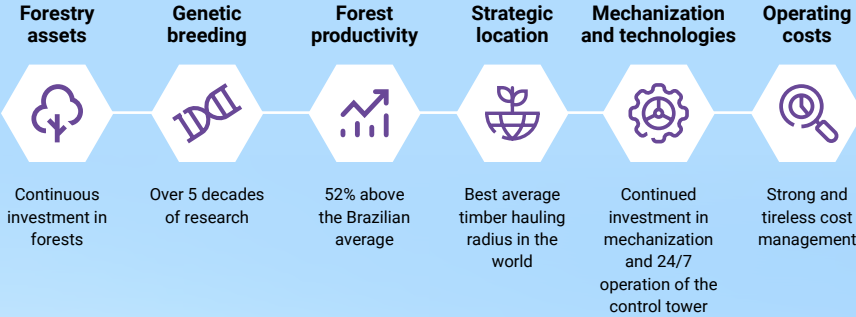
We invest to be in a differentiated and secure position compared to other players in the segment, favoring the optimal profitability of our forestry assets. In 2024, our Forestry Division continued to grow and strengthen itself as one of the strategic pillars of our business. In line with our commitment to a solid and sustainable future, we have invested in expanding our forestry landbank in Alagoas, with Caetex.

Today we manage over **187 thousand hectares¹**, both forest plantations and areas set aside for the conservation of native vegetation.

Our positive results were driven by strategic forestry operations. The price of standing wood has seen significant growth in recent years, favoring our capillarity with producers located in the countryside of the states where we operate, and our expertise in responsible forest management, with success also in the optimized management of our costs.

¹ It considers areas in Brazil, Colombia and Caetex.

Our differentials (Learn more at [Forest 4.0](#))



Dissolving wood pulp

GRI 2-6

By optimizing the use of chemical inputs and wood, ensuring efficient cost management, we ended 2024 with new production records in Dissolving wood pulp and better pro forma Recurring EBITDA (Dexco part), with R\$ 1,616 million and a margin of 54%. The results derive from the operations of LD Celulose, a joint venture with Austria's Lenzing AG, in which Dexco has a 49% stake. The production (Dissolving wood pulp for the manufacture of fiber for technological fabrics) is 100% sold to Lenzing units in Europe, Asia and North America.

The results for the period consolidate the high operating standards of the business and reinforce its robustness, already indicated by the figures for 2023. Marked by sustainable practices, LD Celulose has ambitious commitments to water treatment and reuse in closed systems.

The synergy between Dexco and LD Celulose has resulted in a sustainable and efficient solution. In 2024, approximately 27% of the energy consumed by our plants in Brazil came from the cogeneration process,

We ended 2024 with new **production records** in Dissolving wood pulp and better Proforma Recurring EBITDA (Dexco part), with **R\$ 1,616 million** and a margin of **54%**

which transforms pulp production waste into renewable energy, reducing energy costs and contributing to the sustainability of our operations. In addition, LD Celulose generated 978.0 thousand MWh of energy from boiler steam, of which around 45.9% was sold. In addition, the composting operation produced around 35 thousand metric tons of agricultural inputs, such as biofertilizers and soil conditioners, of which 22 thousand metric tons were destined for internal use in its forests and 37.1% was sold to agricultural producers in the region.



New financing structure for LD Celulose

In the third quarter of 2024, LD Celulose implemented two significant refinancing initiatives to improve its financial leverage and promote the continued sustainability of its operation. The first was the signing of a Guaranteed Credit Line Agreement for a Term Loan with Export Prepayment, totaling USD 350 million, which strengthened its liquidity position. The second was the successful issue of Green Bonds¹ totaling USD 650 million, where LD Celulose overcame the rigorous process of proving and

auditing sustainable environmental and social practices, a prerequisite for issuing these bonds, meeting the high demand and interest of international investors.

In addition to providing access to exclusive financial resources, the issuance of Green Bonds solidifies LD Celulose's commitment to environmental responsibility, the circular economy and global sustainability targets, strengthening its reputation in the international market.

¹ Green Bonds: fixed-income securities issued by companies, governments and multilateral organizations to enable economic sustainability initiatives.

Finishings for Construction GRI 2-6

Formed by the **Sanitary Ware, Metals e Tiles** units, our Construction Finishes Division continues to capture the operational improvements made in recent years, especially in Metals and Sanitary Ware. The Tiles market, on the other hand, felt the impact of demand that was still under pressure.

Metals and Sanitary Ware GRI 2-6

The year 2024 was marked by the resumption of the Metals Division, with an increase in market share, and by progress in the Sanitary Ware Division, which improved its quality indices in the delivery of products. This positive performance reaffirms that we are on the right track. The results reflected the growth in sales of higher value-added products and the effects of the initiatives implemented throughout 2023 to strengthen results and optimize operations, even without considering the operation of electric showers and faucets.

The Division ended the year with an Adjusted and Recurring EBITDA of R\$ 131.3 million, a significant improvement on 2023, when the

Division posted negative results, with Net Revenues of R\$ 1,903 million. As part of the Investment Cycle, Metals and Sanitary Ware received R\$ 10.8 million last year for productivity, mix improvement and sanitary ware automation projects, with a positive outlook for capturing the improvements made as early as 2025.

Exit from the electric showers and faucets segment GRI 2-2, GRI 2-7

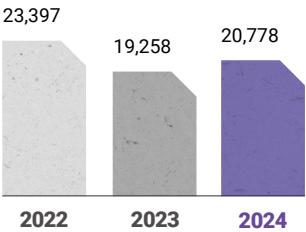
In order to maximize the profitability of our operations, in 2024 we ceased to operate in the electric showers and faucets segment. The operation, which had been acquired in 2012, proved challenging for the company, with little synergy between other sales channels, resulting in inefficiency in commercial actions and an operating cost above that of other market players, considering the obligations inherent to a publicly traded company. Therefore, in October, we signed the contract to sell our Aracaju (SE) Unit operation to a recognized and well-established company in the segment. The Hydra brand has

not been sold and remains in our product portfolio. (Learn more on the [Investor Relations](#) website)

In regards to employees, after the sale of the operation was completed, all those employed at the unit joined the structure under the new management.



Sales Volume
(In '000 units) SASB CG-BF-000.A

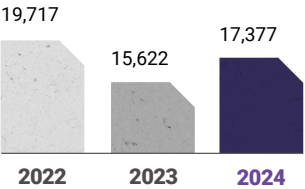


Tiles GRI 2-6

The Tiles Division continued into 2024 under pressure from a competitive market environment. Throughout the year, we implemented various initiatives to improve costs and invested in commercial actions aimed at recovering market share of the brands, which resulted in an increase of 11.2% in volume versus 2023. Adjusted and Recurring EBITDA was R\$ 4.0 million, with a margin of 0.5%.

In terms of individual brand performance, Castelatto's performance should be highlighted, as it recorded good volume and profit figures last year and carried out an important launch for Dexco: the **Matéria Line**. Produced from the intelligent reuse of the pitcher a material generated from the grinding of Deca brand sanitary ware that could not be taken to market, promoting sustainability in construction and reducing the impact of our work on the environment, in a good example of circularity in our processes.

Sales Volume
(In '000 m²) SASB CG-BF-000.A





In 2024,
the Tiles
Division
received
R\$ 76.3 million
in investments
to complete
the construction
of the new plant
in Botucatu (SP),
which will be the
largest and
most modern
ceramic
tiles plant in
Latin America

New Tiles plant in Botucatu (SP)

The work was successfully completed in December, when our Board of Directors went on a tour led by our CEO to see the entire production process of the unit. Local authorities and partners were also welcomed.

The plant will be an example of Industry 4.0, which integrates digital technologies into production processes to maximize productivity, efficiency and design. With the ramp-up of

the lines scheduled for the beginning of 2025, it will act in a complementary way to our existing operations, focusing on large formats and on markets in which we do not yet have a large share. The installation and operation of this unit not only creates jobs for the local community, but also provides training for employees, contributing to regional development and quality of life. **GRI 203-2**

Environmental management
at the new plant



Industrial wastewater treatment plants allowing effluents (around 600 thousand L/h) to be fully reused in the production process in a closed recirculation circuit;



Use of cyclones and bag filters for atmospheric emissions control, as well as reuse of the material captured in the formulation of ceramic tiles;



Natural gas reuse system for preheating in continuous firing furnaces;



Waste management structures for proper disposal, guaranteeing a "Zero Landfill" operation;



Waste blending yard, used to reuse the waste generated in the process to formulate new ceramic tiles;



Environmental monitoring plan (atmospheric emissions, noise, water and effluents), to comply with strict legal standards;



Use of digital platforms to comply with applicable legal requirements, wastewater management on a digital 4.0 platform, and online control of the generation and disposal of solid waste.

Financial performance

GRI 3-3 (Profitability and financial performance)

Maximizing the profitability of operations, especially in relation to capturing the projects in the 2021-2025 Investment Cycle, and discipline in controlling costs, expenses and investments were our hallmarks in 2024. Despite the instability caused by the local fiscal framework and geopolitical tensions, throughout the year we were attentive to market movements and prepared to serve customers and consumers with the high level of service we are known for.

R\$ 8.2 billion
of consolidated net revenues
R\$ 274.1 million
in recurring net income
R\$ 1.7 billion
of Adjusted and Recurring EBTIDA
3.01x
financial leverage

Value added statement (VAS)¹ (R\$ thousand) GRI 201-1

	2022	2023	2024
Generated economic value			
Revenues	10,494,483	9,227,353	10,818,395
Expenses	1,422,564	1,106,213	1,515,366
Distributed economic value			
Work remuneration ²	1,139,192	1,166,894	1,251,653
Return on investment of human capital	9.0	8.0	8.4
Government remuneration	831,529	688,726	1,815,458
Financing remuneration	915,587	1,061,295	1,016,275
Shareholders' remuneration ³	764,922	811,270	174,375
Total	3,651,230	3,728,185	4,257,761
Retained economic value	6,843,253	5,449,168	6,560,634

¹ The VAS does not include a breakdown by community investment, which is why the category is not included in the table with the information provided. The data is presented on an accrual basis and the information is only available for the parent company and consolidated in the Company's Financial Statements.

² Includes direct remuneration, benefits, FGTS and others.

³ Includes remuneration of third-party capital (accrued interest and non-controlling interests) and retained earnings (losses) for the year.

We closed 2024 with net revenues of R\$ 8,234.6 million, an increase of 11.5% compared to 2023. Adjusted and Recurring EBITDA was R\$ 1,649.8 million, with a margin of 20.0%. The Wood Division confirmed its robustness, driven by the wood panel market, which remained hot, and by the forestry business, which mainly contributed to the results of the first semester. Another highlight was LD Celulose, which achieved record levels of production and results leveraged by optimizing the use of inputs and manufacturing efficiency programs. Also with a positive performance, the Finishes Division continued to improve compared to the previous year, with the segment recovering in the market.

In the Foreign market, our products have reached 53 countries, spread across five continents, with Colombia, the Dominican Republic, Peru and Paraguay standing out in 2024. Exports accounted for 17.3% of our net revenues in the period.

In terms of projects, investments in the 2021-2025 Cycle represented R\$ 388.6 million in the year, especially in the new tiles factory in Botucatu (SP), as well as R\$ 127.2 million in non-recurring projects. General and Administrative Expenses totaled R\$ 303.6 million, down 17.4% on the previous year, as a result of diligent cost management and the search to optimize our organizational structure throughout the period.

See our full 2024 financial results on the [Investor Relations website](#).



Dexco Day GRI 2-29

In December 2024, we held the 6th edition of Dexco Day in a hybrid format. The event took place in person at the Assis Chateaubriand Art Museum of São Paulo - MASP, in the capital city of São Paulo, and online with accessibility resources, such as transmission in Libras and simultaneous translation into English, bringing together an audience of more than 600 participants, both in person and via virtual attendance.

This year's event took place against the backdrop of the ongoing CEO succession process (learn more in [CEO Succession](#)), with special participation from the Executive Management, presenting Dexco's main achievements of 2024, as well as growth strategies and the outlook for 2025.

Among the topics covered, retail was highlighted and presented as a new step in Dexco's consumer journey. The initiatives focus on the phygital concept, which combines the physical with the digital, to offer consumers a truly omnichannel experience for our products. Casa Dexco, which will open in the first quarter of 2025, and the establishment of a chain of stores were among the initiatives that stood out. Learn more in [Customers and consumers](#).

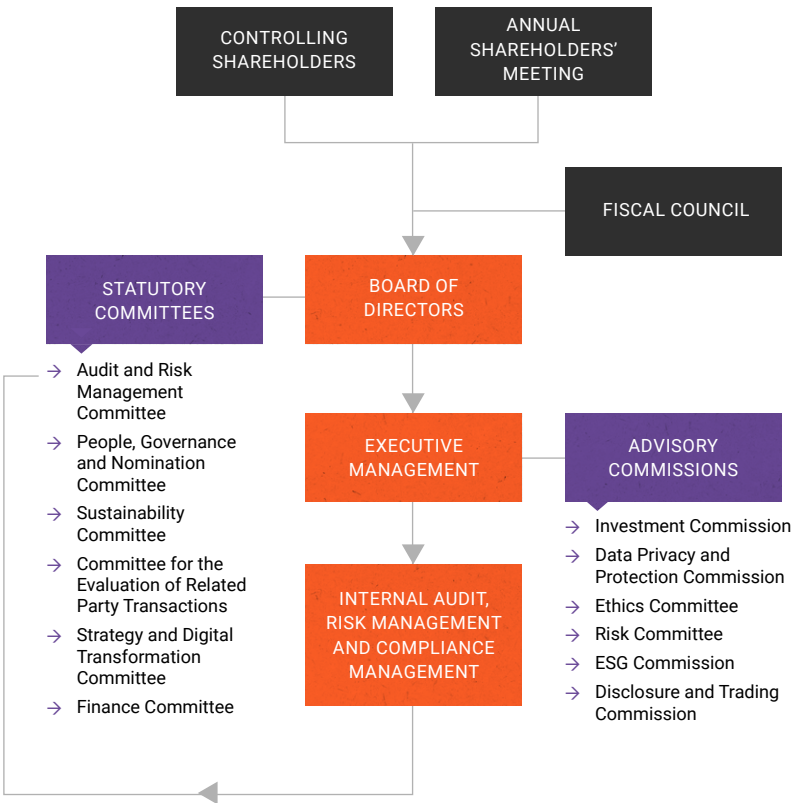
Corporate governance

GRI 2-9

Governance structure GRI 2-9

With cross-cutting action throughout the company, our governance structure contributes to generating sustainable value for our businesses and stakeholders. Through it, we ensure the implementation of Strategic Planning and a continuous look at risk mitigation, the identification of market opportunities and the constant improvement of our performance in sustainability aspects. Dexco's governance structure is made up of the General Shareholders' Meeting, the Board of Directors, the Fiscal Council and its advisory committees. Learn more on the [ESG Portal](#). **GRI 2-9**

We comply with all the legal requirements pertaining to our operations and are aligned with the best market practices. Our references include the frameworks of the Institute of Internal Auditors (IIA), the New Market Listing Segment (B3), the Brazilian Institute of Corporate Governance (IBGC) and the Office of the Comptroller General (CGU). To map and classify risks, we adopt the methodology of the Committee of Sponsoring Organizations of the Treadway Commission (COSO).



General Shareholders' Meeting GRI 2-10

Responsible for electing the members of the Board of Directors and, among other duties, deciding on forms of corporate reorganization, deciding on financial statements and allocation of profits. Diversity is one of the criteria for selecting board members, as set out in our [Nomination Policy](#) and in line with the main corporate goals established in the [Environmental, Social and Corporate Governance \(ESG\) Policy](#).

Board of Directors GRI 2-9, 2-10, 2-11, 2-12, 2-13

Our Company's highest governance body is made up of 12 members, 9 of whom are effective (3 independent), as well as 3 alternates. In 2024, three of these were women. No member of the Board of Directors, including the Chairman, holds or may hold an executive position in the Company. The term of office is one year and re-election is permitted. **The average number of consecutive terms in office¹ was 10.44 years in 2024.** To carry out its duties, the body has the support of

¹ It considers only full members, counting from the second year in office.

6 advisory committees and 6 commissions. **The percentage of attendance in the 21 meetings held in 2024 was 100%.**

Learn more in the [Supplementary Information Booklet](#).

With regard to monitoring the performance of our highest leadership, since 2022 we have been evaluating the Board of Directors and its advisory committees on an annual basis. The process is carried out on the basis of a self-assessment and independent peer reviews, overseen by the People, Governance and Nomination Committee. Everyone receives individual feedback to draw up their action plans, and the group receives a document with highlights and opportunities for improvement in the organization's performance. Further information can be found in the [Company's Reference Form](#). **GRI 2-18**

Visit our [Investor Relations](#) website and learn about the Regulations of the Board of Directors and its Committees.



Statutory Fiscal Council

GRI 2-9

Composed of three full members and three substitutes, all elected by the General Meeting, the chairman and his substitute are appointed by the directors from among their peers. The body is permanent and is provided for in our Bylaws.

Committees and commissions **GRI 2-13**

At Dexco, we have six advisory committees (four chaired by independent members) and six commissions that support the Board of Directors and the Executive Management,

respectively, in their functions and in decision-making. All the Committees are statutory and have their own rules approved by the Board. The role of the Committees is to debate and supervise possible impacts resulting from our business relations activities, in line with their themes and the scope defined in the Internal Regulations. **GRI 2-12**

Sustainability initiatives are forwarded to the highest governance body through the Sustainability Committee. To ensure that the discussions are rigorous and assertive, we have an expert member and an independent member among our members. The body's functions include reporting annually to the Board of Directors on the

main issues related to the area discussed during the period, as well as presenting an assessment of possible impacts and recommending projects on socio-environmental issues. Other activities include monitoring the implementation of the [Sustainability Strategy](#) and practices related to eco-efficiency, the Company's relationship with the community and the development of new Brazilian and international regulations.

Some of the topics addressed in 2024 by the Sustainability Committee were:

- ▶ The risks and opportunities related to climate change;
- ▶ The impacts of the European regulation for deforestation-free products (EUDR);
- ▶ The United Nations Conference on Climate change (COP) took place in Azerbaijan;
- ▶ Monitoring our Sustainability Strategy.

Executive Managers - COMEX

GRI 2-9, 2-13

COMEX is made up of the CEO, the vice-presidents and the other officers who report to the CEO. All COMEX members are statutory officers, have a one-year term of office, with re-election permitted, and are hired in the local community (country of operation in relation to the officer's country

Knowledge of top management **GRI 2-17**

To ensure closer monitoring of the topics that may impact the Company, the Board of Directors acts proactively and continuously in supervising the business.

In 2024, the Company held training sessions for senior management on strategic topics. One of the highlights was the training on **Human Rights in Business** which was attended by the Administrators of the holding company Itaúsa. In addition, the course on **Data Culture and Digital Mindset** was part of the Company's digital transformation

trail, reinforcing the importance of innovation in the corporate environment.

In the middle of the year, the Board of Directors took part in a discussion on the economic scenario of the construction and building materials sector, led by an economist specializing in the subject. To further strengthen the connection between executives and the business, the last Board meeting in 2024 was held at the new Tiles unit in Botucatu (SP). The meeting included a guided tour of the plant and a discussion about the unit's technologies and production model, providing an in-depth view of strategic contributions to the production process.

of origin). The adoption of the country as the concept of location is due to the fact that the officers work in more than one state in Brazil. Similarly, in our Colombian units we also have an officer of local origin. **GRI 202-2**

The [Internal Regulations of the Executive Board](#) describes the responsibilities of this group, which include: directing, chairing and coordinating Dexco's activities, complying with and enforcing the law,

our Bylaws, the decisions of the Board of Directors and the General Meeting. Its members have performance targets linked to our ESG goals, conditioned to at least 10% of their variable remuneration and deployed to the areas under their management.

The directors who make up COMEX and the Audit Committee and Risk Management are informed of critical concerns identified during activities such as process mapping,

the execution of audit projects and the receipt of reports by the Internal Audit, Risk Management and Compliance Management. In this way, with direct reporting to the Board of Directors, we ensure that critical concerns are properly shared to support strategic decisions and promote transparency within the organization. During this reporting period, there were no critical concerns to be reported by the Internal

Audit, Risk Management and Compliance Management to the highest governance bodies. **GRI 2-16**

Management remuneration **GRI 2-19, 2-20**

We maintain a [Remuneration Policy of the Managers and the Members of the Fiscal Council](#) which includes the Board of Directors and its committees, the Statutory and Non-Statutory Executive Management and Dexco's Fiscal Council. With a model that links recognition and reward to the achievement of significant results for our business, we seek to attract, retain and engage our professionals, ensuring continuity and the creation of value for the company. To make it easier to understand, access the Dexco's [Summary of the Remuneration Strategy](#).

Learn more in the [Supplementary Information booklet](#) at the end of this report.

Participation in associations **GRI 2-28**

We are members of strategic associations that are relevant to our business and to encouraging best corporate management practices. In some of these entities, we have members of senior management as

Succession of the Chief Executive Officer (CEO)

In October 2024, after twelve months of a structured internal succession process conducted by the Company's controlling shareholders, our Board of Directors announced the name of Raul Guimarães Guaragna for the position of CEO of Dexco as of the 2025 Annual General Meeting. Current vice-president of the Construction Finishes Division, he will replace Antonio Joaquim de Oliveira, who has been at the helm of the Company since 2013 and ends his management cycle when he reaches the age limit for a statutory officer, in accordance with our [Bylaws](#).

Since the announcement, Antonio and Raul have been working together on a transition plan with all our

stakeholders ensuring the continuity of ongoing projects and the achievement of expected results. Antonio was invited to join the Board of Directors at the end of his tenure, to continue contributing to Dexco's strategy and growth.

The new management, led by Raul, inherits a robust structure, but with important

Antonio Joaquim de Oliveira



He has been with Dexco for 38 years and CEO since 2013. During his tenure, he was responsible for leading important projects for the Company, such as changing the corporate brand, leading the cultural

and digital transformation, entering the Ceramic Tiles segment and creating the joint venture with Lenzing to build LD Celulose.

challenges on its agenda, such as the continued recovery of the Construction Finishes Division, the focus on reducing the Company's leverage levels - which are becoming more complex considering the recent increases in interest rates in Brazil - and the integration of new production chains and business options.

Raul Guimarães Guaragna



At Dexco for 3 years, he has led and achieved important results for the Wood Business and is currently vice-president of the Construction Finishes Division. He has almost

30 years' solid professional experience and brings together the skills needed to continue the Company's success.

part of their governance structures. Advocacy activities and action management are carried out by the Institutional and Government Relations area. In addition, depending on their responsibilities and specializations, employees are involved in committees and technical projects. In 2024, we have earmarked around R\$ 2.0 million for membership fees. The full list of associations in which we participate is available in the



[Supplementary Information Booklet.](#)

Reinforcing our commitment strength, we are recognized in various indexes and certifications related to ESG practices and are signatories to the UN Global Compact, the Business Pact for Integrity and Against Corruption and the Ethos Institute's Working Group for Integrity and Against Corruption.

ISEB3

Member of the B3 Corporate Sustainability Index portfolio for 16 consecutive years.



S&P/B3 Brasil ESG Index

It has been part of the portfolio since the index was launched in 2020.

ICO2B3

B3 Carbon Efficient Index

Member of the portfolio since 2020.



Pacto Global Rede Brasil

Signatory to the UN Global Compact since 2008.

Ethics & Compliance

GRI 2-23, 2-24

Our Way of Being and Doing is based on ethics, integrity and the legality of each and every action that is part of our business or relationships. Given this position, we hope that our stakeholders have the same commitment to proper conduct as we do.

To this end, we maintain a [Compliance and Whistleblower Channel Policy](#), a [Anti-Corruption Policy](#), [Code of Conduct](#) and [Code of Conduct for Suppliers and Other Third Parties](#) and other rules that reinforce our commitment to this issue.

All employees receive the Code of Conduct during the onboarding process and are periodically trained on its guidelines. The Compliance area is responsible for implementing the training courses, as well as reviewing and updating the content of the document, which takes place every three years or whenever necessary. The commitment to the Code is formalized electronically, on the link platform available in the corporate digital environment,



or physically, on forms delivered by the People area of the units.

With a relevant and active role in supporting the dissemination and implementation of the established guidelines, our top leadership actively contributes to maintaining responsible business conduct, supports and participates in training and

communications on the subject and promotes appropriate conditions for the development of actions related to ethics and integrity throughout Dexco, ensuring compliance with policies and the Code of Conduct.

At least quarterly, the Audit Committee and Risk Management Committee are informed of compliance with the

Whistleblower Channel and the Anti-Corruption and Compliance policies.

In line with our commitment, we have not been subject to any lawsuits relating to unfair competition, trust and monopoly practices in the last three years. **GRI 206-1**

In 2024, in addition to the actions carried out during **Integrity Month**, we carried out training on the Code of Conduct with employees in Brazil, by means of multipliers carried out with the support of the Integrated Management and Training team and ethics and conduct web classes via UniDexco. Another highlight was the training given to the most at-risk

audiences, such as teams in the areas of new business, sales, innovation and representatives in associations, on competition requirements, antitrust conduct, prohibitions on sharing confidential information and behavioral guidelines. 851 employees were trained (82% of the total mandatory audience). Specific compliance training was also given to members of CIPAA (Internal Commissions for Accident Prevention and Harassment), unit training instructors and safety technicians. A total of 8,667 employees were trained in the Code of Conduct and compliance guidelines, representing 73% of our workforce¹. Among managers, the percentage of impact rises to 90%. We also carried

out a face-to-face integration of the Code of Conduct at the Castelatto factory, with a record 100% adherence. In Colombia, we have also strengthened our commitment to integrity and compliance. In the last year, 87% of employees took part in training on ethical and conduct guidelines, conflicts of interest, prevention of corruption and bribery. This training is essential to ensure that all professionals are aligned with our values and principles, strengthening the culture of ethics and transparency in the local operation.

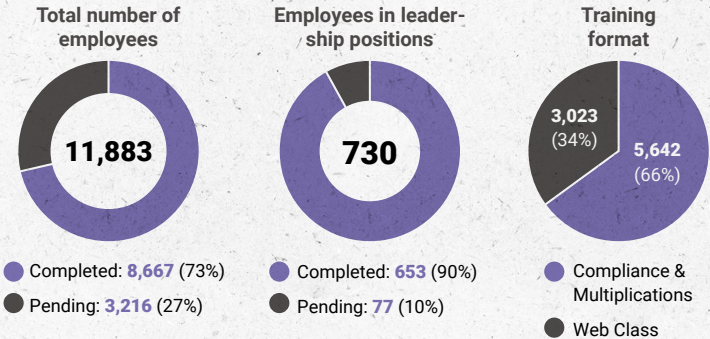
GRI 2-23, 2-24, 205-2

¹ Considering the total of 11,863 active employees as of October 31, 2024, of which 5,462 (66%) via the Compliance area and multiplications at the plants and 3,023 (34%) via the ethics and conduct web class on the UniDexco platform, published in September 2024.

In total,
8,667 employees
were trained in the
Code of Conduct and
compliance guidelines
in 2024, representing
**73% of our overall
workforce**



8,667 Employees Trained in 2024 **GRI 2-24**



Anti-Corruption

GRI 205-1, 205-2, 205-3

We have adopted an Anti-Corruption Policy and a series of controls on the subject, in line with the requirements of the law. In 2024 the Policy was updated to reflect current due diligence procedures, investigations and guidelines for interaction with public bodies. The process was approved by the Audit Committee and the Board of Directors, and was announced to all employees in December.

Based on our corporate risk matrix, we have developed a specific matrix for compliance, which brings together 21 risks, including Corruption. In 2024, we mapped out 27 corporate actions needed to address the risk of Corruption. Of these, 24 were completed (89%) by December 2024, 1 is in progress and 2 are about to begin. The risks present in the compliance risk matrix are continuously monitored and, if necessary, action plans are adopted to improve processes.

We tackle the fight against corruption with the continuous implementation of specific awareness and prevention plans. Every year, all employees are informed and instructed on the guidelines of our Anti-Corruption Policy and

Integrity Program. Training on the subject is carried out every two years on a wide-ranging basis and the most recent application took place in 2023. The topic is included in the induction process for new employees, as well as a web lesson on Ethics and Conduct, available on the UniDexco platform, for new hires and those who took the compliance training more than two years ago.

In addition, in 2024 the topic was addressed during the **Integrity Month** in internal and external communications, guidance materials, a video broadcast via e-mail and corporate TVs, and at the plants. As a result of these actions, 100% of our employees with access to e-mail and the intranet were informed of the anti-corruption policies and procedures and more than 3,300 took part in training courses on the subject, such as the web class. In the same way, 100% of all leadership levels and members of the presidency, vice-presidency and executive managers (COMEX) were informed about the issue through press releases and articles published on internal channels throughout the period. **GRI 205-2**

AUGUST
Integrity
Month

Integrity

GRI 2-15, 2-24

For us, integrity is a fundamental value that guides all the company's activities. Following on from Compliance Month last year, in 2024 we are promoting **Integrity Month** in August. To reinforce and discuss this value with the whole of Dexco, we have brought together partner areas to focus on topics that are valuable to us. More than 3,495 people attended lectures and training sessions on more than 10 different topics over the period, such as:

- ▶ Code of Conduct & Ethical behavior
- ▶ Anti-Corruption & Integrity
- ▶ Prevention of moral and sexual harassment
- ▶ Conflicts of interest
- ▶ Whistleblower channel
- ▶ Risk management
- ▶ Share trading policy
- ▶ Competition and antitrust practices
- ▶ Documents for legal proceedings
- ▶ Data protection & Artificial Intelligence
- ▶ Information security & Digital scams prevention

In addition, we released 5 videos on compliance and 29 communications shared via email, WhatsApp, intranet, bulletin boards, banners, TVs and in weekly articles in the Minha Dexco newsletter.

3,495
people attended
lectures and
training sessions
on more than

10
different
topics

Integrity Program

GRI 2-23

Our Integrity Program consolidates the actions and mechanisms we adopt to preserve our brand, ensuring ethical, transparent and sustainable action. For its development, we rely on the Federal Anti-Corruption Law (12846/2013) and the Federal Anti-Corruption Decree (11129/2022), with guidelines gathered in our [Anti-Corruption Policy](#).

Applicable to all areas of the Company, its administrators and employees, as well as third parties, the program is actively supervised by top management, which also monitors its results. To boost engagement among our audiences, we have adopted a digital guide that is available on the [Dexco Portal](#).

Every two years, the Integrity Program is submitted to an external evaluation, conducted by an independent company

specialized in the market, to assess our actions and the level of maturity in comparison with the market and good governance practices. In 2024, we achieved 89.9% adherence to the criteria assessed for the Integrity Program, which represents an increase of 18.3% compared to the 2022 score (76%). Another highlight of the Program's robustness was the results of a survey carried out with our employees. Of the 946 respondents, 96.8% rated the company's integrity and ethics as excellent

or good; 92% said they trusted the Whistleblower Channel's guarantees and 77% said they had never used it because they had not experienced or witnessed misconduct. Among those who have used it, 53% are female. **GRI 2-24**

Access more information in the [Supplementary Information Booklet](#).

Pillars of the Dexco Integrity Program

[Integrity Program Guide](#)



Whistleblower channel

GRI 2-23, 2-25, 2-26, 413-1

One of the pillars of our Integrity Program, the Whistleblower Channel is open to all Dexco stakeholders. With the policy revised in 2023, it is able to receive reports of illicit acts, including those provided for in the Anti-Corruption Law, and of situations that are in disagreement with our Code of Conduct, policies and standards, or in non-compliance with legislation.

Reports, which can be made anonymously, are received by an independent and specialized company that ensures confidentiality and appropriate treatment for each situation. The reports are investigated by the Compliance area and periodically reported to senior management, including the Ethics Commission and the Audit and

Risk Management Committee. Offenders are subject to disciplinary and legal measures, in accordance with Internal Regulations.

In 2024, we reinforced awareness of the functioning and importance of the Whistleblower Channel among our employees, through different activities throughout the year and especially during the **Integrity Month**. As a result of the intensification of initiatives in this area, the average number of reports in August and September increased by 86% compared to the previous two months of 2024.

As in previous years, we had no incidents reported to the Whistleblower channel in 2024 about suspected or confirmed cases of corruption involving employees; suspected or confirmed cases of corruption

involving our contracts with business partners; or legal proceedings involving the Company and its employees in matters related to corruption or other illicit acts against the Public Administration. As such, there are no ongoing or completed investigations into these topics. **GRI 205-3**

Whistleblower channel figures GRI 2-26	2022	2023	2024
Total reports received by the Whistleblower channel	178	181	244
Reports investigated by the Whistleblower Channel	57	64	69
Reports investigated by the Compliance area	32	64	69
Reports investigated by the Internal Audit	25	0	0
Procedural elements after Compliance investigation	27	44	54
Total reports concluded	173	178	240
Total reports concluded by Compliance	52	61	65
Outstanding reports	5	3	4

Note 1: As of 2023, all reports received on the Whistleblower Channel were categorized as "reports", regardless of their nature. In addition to investigating behavioral reports, the Compliance area has started to conduct investigations into fraud and misappropriation of assets, replacing the Audit department.

Note 2: The reports that were not concluded in 2023 were continued at the beginning of 2024.

Note 3: The actions completed in 2024 considered the reports registered during the year and finalized by February 2025.

Dexco Whistleblower Channel



In 2024, the Whistleblower channel received 244 reports and investigated 69. Of the findings, 54 elements were concluded to be well-founded. 16 Technical Ethics Groups were held for deliberation, 355 interviews were conducted and 58 disciplinary measures were applied.

Telephone **0800 55 75 77** (on working days, from 8 a.m. to 8 p.m.)

INTERNET: <https://www.canalconfidencial.com.br/dexco/> (only in Portuguese. Reports in other languages can be directed by e-mail)

E-MAIL: dexco@canaldedenuncias.com.br

Classification of incoming elements

2024

Inappropriate behavior and/or incontinence of conduct	25
Technical reports and/or non-compliance with standards	18
Conflicts of interest	4
Theft or misappropriation of materials	3
Fraud or Favoritism	0
Corruption or Money Laundering	0
Use or trafficking of prohibited substances	1
Leakage or misuse of information	1
Human rights	2
Grand total	54

Note 1: For the classification of Dexco's Whistleblower Channel, we only considered "corruption" to be the classification of the criminal type defined in the Brazilian Code of Conduct, therefore, when a public official is involved. Other situations are classified under other pre-existing natures, such as fraud and favoritism, among others.

Note 2: For the purposes of this report, the calculation of complaints related to human rights considers topics involving slave/child labor (0), human trafficking (0), excessive use of force (0), violence related to native and indigenous peoples (0) and labor risks (2).

Note 3: For topics related to discrimination and/or harassment, 13 reports were received in 2024, but none of them had a successful outcome after investigation.

Note 4: The number of reports investigated may contain one or more elements.

Note 5: In 2024, no cases were received by the Whistleblower Channel on Customer Privacy Data.

Risk Management GRI 2-12, 2-17

At Dexco, we have an [Internal Controls and Risk Management System Policy](#) and we have adopted the best market practices, aligned with consolidated frameworks such as COSO ERM (Enterprise Risk Management) to manage our risks, including tools such as the Risk Map, the Risk Dictionary, the Risk Ruler and the Risk Appetite and Tolerance. The procedures used to define Risk Appetite and Tolerance are formalized in the Risk Appetite and Tolerance Methodology.

After carrying out monitoring in 2023 and 2024, defining risk owners and recurring follow-up of the risks classified as high or critical, we are working on an in-depth review of the 41 risks considered medium, with validation by the Audit Committee and the Board of Directors scheduled for the first semester of 2025. As part of this process and as a way of adapting the Company to climate change, in 2024 we integrated our Corporate Risk Map with the Climate Risk Map. We have therefore indicated for each risk whether there is a related

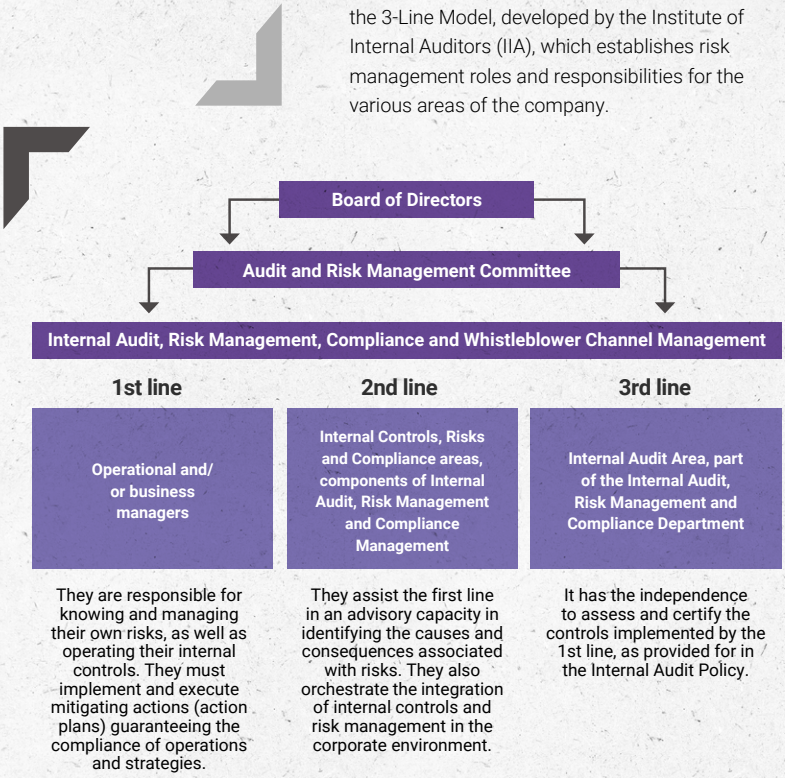
In 2024, we deepened our risk management and incorporated climate risks into our Corporate Map, guaranteeing continuity in our processes

climate risk factor and the level of this impact, highlighting the maturity and integration of the climate issue in Dexco's Risk Management process.

The project to standardize the business continuity plan between the units, which began in 2023, showed progress throughout 2024, with the replication of the entire Business Continuity Management methodology for the Itapetininga (SP) unit. The project will continue as an ongoing activity in the Risk Management and Internal Controls area over the next few years until it is completed.

Risk management structure GRI 2-13

In line with best governance practices, we maintain the Internal Audit, Internal Controls and Risks Management and the Compliance and Whistleblower Channel Management with teams that are independent of each other. In order to properly manage our risks, we apply the 3-Line Model, developed by the Institute of Internal Auditors (IIA), which establishes risk management roles and responsibilities for the various areas of the company.



Risk management processes



Risk control and mitigation

In addition to the guidelines of the Internal Controls and Risk Management System Policy, we employ other control mechanisms to mitigate Dexco's risks:

- ▶ Corporate policy and standards to guide and direct our stakeholders towards achieving our established Goals;
- ▶ Active insurance policies for the main risks;
- ▶ Dexco's Supplier Management Program (GFD) with annual financial and socio-environmental assessment of partners considered strategic;
- ▶ Independent internal audit to assess the effectiveness of administrative, operational and environmental processes;
- ▶ Compliance and Whistleblower channel areas to ensure compliance with the guidelines of the Code of Conduct, Ethics and Integrity;
- ▶ Annual Budget Plan validated by the Board of Directors and periodically monitored;
- ▶ Carrying out continuous and preventive maintenance procedures on industrial and forestry assets.

Risk Culture

With the aim of creating a strong and effective risk culture at Dexco, during Integrity Month in August 2024, we held a live on Risk Management Principles and Concepts, aimed at leadership, which was attended by 311 managers and specialists. We also gave a talk to the Executive Management on the same topic.

Climate risks

GRI 201-2, SASB RR-FM-450a.1

Considering the growing relevance of the issue in recent years, in 2024 we incorporated into our Corporate Risk Maps the indication of climate risk factors (physical and transition) related to each corporate risk (see in [Risk Management](#)).

One of the main climatic risks to which we are exposed is the occurrence of forest fires. As a result of our initiatives to prevent their occurrence, mitigate their impacts and adapt to the climate change scenario, even with periods of prolonged drought in 2024, Dexco's forestry units were not significantly affected by the fires that affected some regions of Brazil.

Learn more in [Forest 4.0](#).

Reinforcing our commitment to transparency, we present our approach to managing this issue in the Climate-related risks and opportunities report. The document is based on the recommendations of the TCFD and includes an analysis of the potential impacts and the strategies we have adopted to mitigate and adapt to climate change.



Access the TCFD Report here

Categorization of risks managed by Dexco



STRATEGIC RISKS

Corporate Governance Risks
Business Model Risks
External Factor Risks
Image and Reputation Risks
Competitive Intelligence Risks



FINANCIAL RISKS

Market Risks
Credit Risks
Liquidity Risks



OPERATIONAL RISKS

Corporate Risks
Operation and Production Risks
Social and Environmental Risks
People Risks



CYBER RISKS

Technology Risks
Cyber Security Risks



REGULATORY RISKS

Legislation Risks
Regulatory Risks

Dexco's main corporate risks include:

Information Security

Defined as the alteration, incorrect processing of operations and improper disclosure of confidential or strategic Company information.

Impact: The Company's operations depend on the uninterrupted operation of its information systems, with adequate access and information security parameters, since reliability problems and/or information breaches can lead to temporary or partial stoppages of the Company's strategic activities.

Mitigating actions: Establishment and dissemination of information security policies and use of tools to monitor, detect and remedy attacks on information systems and/or data leaks.

Cyber attacks

These are characterized as those resulting from vulnerabilities in the information chain and security protocols, resulting in operational interruption or the hijacking of strategic company information.

Impact: Cyber-attacks have often been used as a way of hijacking data in exchange for financial resources, including cryptocurrency, increasing the risks of the Information Technology environment, which may suffer attempted attacks resulting in unauthorized access, misappropriation of information, suppression, loss or modification of the Company's financial information on customers, suppliers, partners, or interruption of the Company's business operations.

Mitigating actions: Implementation and updating of information security tools, monitoring of credential leaks and vulnerabilities, updating of standards and policies and the assessment for continuous improvement of the entire Information Security system.

To establish the magnitude and Likelihood of the corporate risks presented, Dexco uses the Heat Map, which classifies risks in an analysis (real or estimated) of Likelihood and Magnitude. These two criteria define what is known as the **Risk Ruler** based on the following parameters:

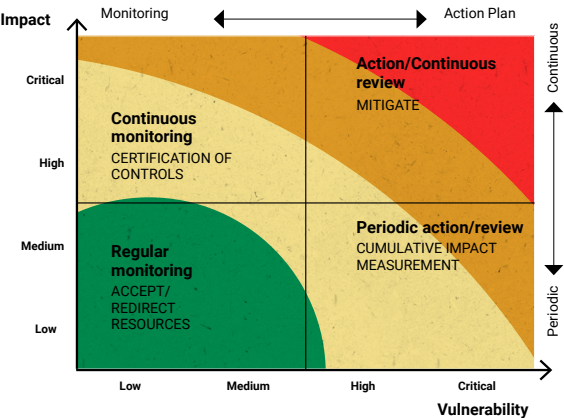
LIKELIHOOD

- Occurrence
- Internal controls
- Response speed

MAGNITUDE

- Finance
- Coverage of the operation
- Image/reputation
- Operational
- Legal/regulatory

We consider Risk Appetite to be the statement from the highest level of the Organization (Board of Directors) about the extent to which the company is willing to accept risks to achieve its goals. Composed of "Low, Medium, High and Critical" risk levels, it establishes the limits within which the Board expects Management to operate, and determines parameters for analyzing risks, as well as serving as a basis for prioritizing and deciding on the appropriate treatment (response).



Human capital

We invest in people
and build amazing
teams

Culture that is built

- › Our Way of Being and Doing
- › Diversity, equity and inclusion
- › Attractiveness and selection
- › Career development and talent management
- › Performance & Succession
- › Health and well-being
- › Human rights

➔ Encontro de Lideranças 2024



Dexco

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Complementary
information booklet

GRI and SASB Summary

Assurance report

Our Way of Being and Doing

GRI 3-3 (Organizational culture and people management)

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments).

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

The continuous evolution of our culture, Dexco's Way of Way of Being and Doing, was the great motto of 2024, driven by the leadership, areas and businesses. We ended the year celebrating the successful conclusion of another Cultural Transformation cycle. By the end of 2024, we will have incorporated the culture's behaviors into the organization's daily routine, as well as leaders and teams with the competence and will to raise the company's results to the next level. The comparative results of the previous and current Culture and Engagement survey on the practice of the Way of Being and Doing show significant progress in all 6 behaviors and in the Engagement items, with emphasis on the employees' high Pride in Belonging.

Orchestrating a process of cultural transformation required courage and boldness

from the Board of Directors, the Management team and all of Dexco's leaders. Deconstructing beliefs and behaviors required discipline, rhythm and method. Season 2 involved streamlining and revitalizing processes, organizational structure and people at all levels of the company.

Considering our moment in the culture transformation cycle, added to the needs for 2024, we developed an intense work of all behaviors to advance the maturity of the areas in relation to the Way of Being and Doing. Various training and literacy activities, workshops, dialogue roundtables and culture rituals, leadership development and digital transformation/mindset were carried out, respecting the training path for each level (teams, supervision, coordination/specialist, manager and leadership team). In addition, a robust communication strategy

was developed to support the whole process of consolidating the Way of Being and Doing. Among the actions highlighted:

- **Culture Month** which took place in all Dexco Brazil and Colombia units, incorporating the behaviors of the Way of Being and Doing into the organization's daily routine.
- **Continuing the work of the Reference Group**, spaces for dialog and exchange between leaders.
- **Working groups involving the People and Business practices creation team**, to discuss and co-create culture

practices. Over the course of the year, 12 meetings were held. Among the topics discussed were the Culture Month, the revitalization of the Toolbox and the other actions planned for the period.

In 2024, we reinforced our commitment to building a solid culture connected to our values by creating **themed months**. From April to November, each month brought a theme inspired by one of the pillars of Dexco culture, with actions aimed at raising awareness, sharing experiences and strengthening the behaviors that underpin Our Way of Being and Doing.



Browse the themed months

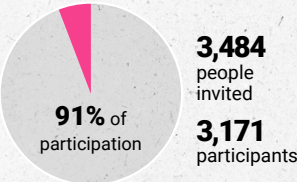
Results of the Culture & Engagement Survey 2024

In 2024, we carried out the second measurement of the culture and engagement practice of the second season of Way of Being and Doing. Our goal was to identify the main advances and, based on the results, plan the next steps, considering Dexco's context and momentum.

The research was structured in two dimensions: **Our Way of Being and Doing** with questions about the practical perception of our cultural behaviors; and **Engagement** encompassing the participants' commitment and sense of belonging to Dexco.

¹ Confidential, non-identifiable research.

September 9 to 27, 2024



Invited stakeholders: 100% of leaders in Brazil (except Castelatto) and Colombia + sample of people who have access to Dexco corporate e-mail, hired until May 2024, except interns and apprentices.

+17 thousand comments

81 points in the overall result¹

- 5 points above our Sustainability Strategy target
- We successfully closed the change management cycle (2021-2024)

88 points in engagement¹

- 1 point above the 2022 index
- High employee engagement and commitment

Culture Month GRI 404-2

During the month of May, we mobilized the whole of Dexco with the actions of the **Culture Month**. With the motto "Actions speak louder than words", the edition promoted training sessions, caravans and cultural games. In 600 hours of training, 300 of our leaders (75%) actively participated in a Culture, Communication and Leadership training course, given in partnership with the Dom Cabral Foundation. Attendance was also significant during the workshops on the Culture Toolbox - 12 options of resources to support the dissemination of culture and specific practices, with autonomy for the leader to apply or to count on the support of the People team (BP) - conducted by our Organizational Human Development (DHO) team for Brazil and Colombia.

We had two train-the-trainer sessions with the Business Partners (BPs) of People Brazil and Colombia, unifying the messages so that they could be multiplied and applied. Participation was 100%, involving 50 attendees and 200 hours of total training (4 hours per person). For the leaders, we promoted 6 sessions, with 71% total participation, representing 284 attendees

and 426 hours of training (2 hours per person). In partnership with the culture working group, in 2024 we revised the 12 practices to help apply Our Way of Being and Doing that make up the Toolbox, including rewrites, new explanatory videos and the construction of a trail at UniDexco. The Management and Comex teams attended two meetings, one on Adaptive Leadership and the other on Digital Mindset and Data Culture. Both had 100% participation, with 15 leaders present in 102 hours of total training (16 hours per person).



Aqui se fala,
aqui se faz!

MAY
Culture Month

In the **Culture Caravans** between May and June, 100% of our units received directors and members of Comex to exchange experiences in Brazil and Colombia. There were 15 caravans, with around two days dedicated to each executive. At the Central Office in São Paulo (SP), we held a special Open Chat for employees who work remotely, an action that was replicated for the commercial and administrative teams. At **UniDexco** the culture trail, with short videos that tell the story of the evolution of the Way of Being and Doing, registered 536 participants, including 319 leaders and 145 employees, who took the one-hour training course.

Several of the initiatives continued after Culture Month, such as the completion of training on the tools by the leadership, through UniDexco; and the mission for leaders to hold Open Talks with their teams throughout the month of June to practice the Our Way of Being and Doing.



We also maintained the **Culture Ritual** a tool for sharing and aligning practices, reinforcing Our Way of Being and Doing through 30-minute chats. In 2024, it started in May, with the behavior “We innovate, simplify and learn from mistakes” and was conducted by the Management Team together with their direct reports during the year, going through all the behaviors of the culture. This collective action was replicated in a structured way by all the teams, strengthening the organizational culture.

We take care of life wherever it is	We invest in people and develop amazing teams	We are agile and seek the best digital solutions
We innovate , simplify and learn from mistakes	We inspire customers and consumers	We are efficient and generate outstanding results



Meeting of the Culture Reference Group at the Central Office.

Culture Reference Group

Made up of leaders and representatives from all our businesses, in coordinating, specialist and supervisory positions, the Group promotes collective discussion about the practice of culture, strengths and opportunities for improvement. After a first cycle (in 2022 and 2023) focused on accelerating the digital transformation process, in 2024 we began the second cycle with the mission of consolidating the culture within the units, including Brazil and Colombia.

Among the actions for 2024 are the organization in all units of **Leader-to-Leader Dialogue Roundtables** focusing on the “We Innovate, Simplify and Learn from Mistakes” behavior. More than 400 leaders took part in 22 dialogue roundtables throughout the year, generating 67 proposals for specific actions in Brazil. In Colombia, there were 14 meetings with 41 proposals for action. Also noteworthy was a meeting focused on the behavior “We are Agile and We Seek the Best Digital Solutions”, which brought together more than 450 leaders, in 23 dialogue roundtables, which gave rise to 43 new specific actions.

Diversity, Equity and Inclusion (DE&I)

GRI 3-3 (Organizational culture and people management)

Our Diversity, Equity and Inclusion journey has progressed consistently, with the theme continually evolving within the organization. Among the most noteworthy actions are training programs, discussion groups, thematic booklets and the inclusion of social markers. Also noteworthy are the launch of the second class of the Delas Program - aimed at training future operational leaders, this time with exclusively internal selection - and the creation of a Women's Mentoring Program, implemented as a pilot project and expected to expand in 2025, following the positive results of the first edition.

As a result of our efforts to become an increasingly diverse and inclusive company, in 2024 we received several awards and recognitions.



Initiatives such as **Family and Diversity Month** have also reinforced this commitment. Our goal is to transform Dexco into an increasingly inclusive, high-performance company committed to sustainability. We want our employees to feel part of a safe, diverse and plural environment, where they can be authentic, express their individuality and be recognized for their contributions.



JULY
Family Month



Portas Abertas (Open Doors) Program in Itapetininga (SP).

Family Month

With the motto "Family is care wherever they are", for the second year running we are holding the **Family Month**, valuing our employees and their diverse family compositions. Throughout July, we shared stories of employees who live in different family arrangements, promoted an **Online Forum on Diversity and Parenthood** and special editions of **Portas Abertas (Open Doors)** with an invitation to families to get to know the company up close. More than 1,045 guests took part in the visits to the units.

The Online Forum on Diversity and Parenting brought together almost 400 participants from all over Dexco Brazil in 1.5 hour. It was conducted by a partner consultancy and our Diversity team.

Employee profile

GRI 2-7

12,322
employees

11,758
employees in
Brazil



564
employees in
Colombia



IDIVERSA B3

IDIVERSA B3
(Index of Diversity B3)



São Paulo
Diversity Seal



Women in
Leadership
TEVA INDEX



Época Inclusion Award

Ethos/Época Negócios survey: one of the three best rated companies in the Capital Goods category

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments).

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Diversity Month

In October, our units took part in the actions of the **Diversity Month** which this year focused on the role of allies in the fight against any kind of prejudice and their ability to contribute to building our culture. It was an opportunity to think about valuing the differences of our employees and to reinforce our entire DE&I, which covers: people with disabilities, gender, race and ethnicity, LGBTI+ and generational diversity.

The program included talks for Business Partners (BPs) and leaders, with more than 365 participants; a DE&I panel with employees, which lasted 1 hour and was attended by 371 people; an educational panel on People with Disabilities for the People team, lasting 1.5 hour and attended by 60 professionals; as well as an exclusive Forum for the Dexco's Executive Management. The initiatives included a game called "Diversity Show", in which participants could learn through practical

situations how to deal with diversity issues on a daily basis. We also made available a collection of 5 short videos, recorded by the employees themselves, at UniDexco, addressing our priority pillars and providing tips on how to be an ally on the subject. A total of 2,312 employees were affected.

Diversity, Equity and Inclusion Groups

With the role of enhancing the sense of belonging and identification among participants, we created debate and co-creation groups to discuss topics related to DE&I and the development of inclusion tools in line with Dexco's culture and strategy. We have one group per business, with no segmentation by social marker. In 2024, we finalized the training and literacy of the participants on the markers and began the group's participation in Diversity Month. Last year, we had 4 meetings, with a total workload of 8 hours, with 48% participation.

Diversity in leadership GRI 405-1

We currently have 35% of leadership positions held by women, a rate achieved a year ahead of our public commitment set out in our Sustainability Strategy. We believe that this percentage is the result of our continuous cultural evolution. In addition, it is essential that we maintain our ability to build an attractive employer brand, capable of retaining and engaging female talent in our leadership.

Reaffirming our commitment to diversity, in 2024 we launched the **Women's Mentoring Program**. Conceived as a pilot project, the program aims to boost the career trajectory of the participants while promoting the strengthening of leadership skills among the mentors. In its first edition, we had the participation of 15 mentored women and 15 Dexco volunteer leaders as mentors. The activities included a preparation workshop with the application of the OPQ (Professional Behavior

Inventory) test tool for the formation of the pairs of mentees and mentors, as well as the delivery of a Mentoring Book designed to guide the sessions. Over the course of the cycle, each pair had seven mentoring sessions, achieving a take-up rate of 99%. With the success of this edition, in the coming years we should expand the scope of the program, including new organizational levels and introducing predefined topics that will further enrich the discussions and learning.

Annual Women's Leadership Meeting

Since 2016, we have held a special lunch for Dexco's female leaders at CasaCor São Paulo. In July 2024, we brought together 30 women, including managers, directors, representatives of the Culture Reference Group and mentors from Dexco's Women's Mentoring Program. The event was led by our CEO, Antonio Joaquim, who shared a historical view of the presence of women in the company, as well as his leadership experiences and expectations for the future. Our commitment to building an inclusive environment is evidenced by the participants who experience in practice the positive impact that diversity has on the organizational climate and operational results.

Annual Women's Leadership Meeting.



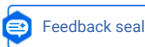
Attractiveness and selection

GRI 3-3 (Organizational culture and people management), 404-2

Our attraction and selection process is decentralized, where each unit/business can look for the profile that best suits its needs and region. We use the Gupy system to manage the whole process and we have other tools for attracting talent. In 2024, we had a total of 4,072 open positions and a total of 3,965 hires. There were 237 thousand entries, 73% of which aligned with the diversity criteria of our priority markers. Here are some of our programs aimed at attracting, developing and accelerating careers:

Our attraction and selection processes

In 2024, we were twice awarded the "Company that Gives Feedback" seal by the Gupy recruitment platform. The quarterly recognition highlights companies that adopt exemplary feedback practices in their selection processes, promoting transparency and raising the quality of the candidates' experience.



Program Geração D

Program designed to improve the skills and abilities of undergraduate students, with the aim of preparing them to become future professionals at Dexco through an internship program. The 2024 selection processes, referring to the two editions of the Program, were conducted internally, with internal and standardized resources. Hiring took place in the February/March and August/September periods, following the schedule established for the year. There were more than 6 thousand applicants in total and over the course of the year more than 110 participants in the process joined the ranks.

Also in 2024, we developed a new layout for announcing the Program and created an EVP

(Employee Value Proposition), i.e. the value proposition we offer our employees in exchange for their skills, time and dedication. We also reinforced our focus on publicity, with communication actions at universities and on the Gupy platform.

In 2024, we reformulated the program's development initiatives to make them more dynamic and aligned with the strategy. Previously structured in monthly meetings with various topics, some in collaboration with consultancies, we have now adopted a quarterly format. In addition, we have launched a 35-hour trail of exclusive and interactive content on UniDexco, expanding the learning options. Last year, 141 professionals took part in the forums.



Forest Management Preparation Program (PPGF)

For 16 years, we have been sponsors of the Forest Management Training Program (PPGF), an initiative of the Institute of Forestry Research and Studies (IPEF), aimed at selecting, training and experiencing recent graduates in Forestry Engineering and graduating master's students in this area.



Sowing Talents

Our attraction program for students or recent graduates to start their careers in the Wood Division. With these opportunities, we contribute to the professional development and career development of those who are at the beginning of their career in an organization. The program has three modalities: Technical Internships, Recent Technical Graduates and Recent Higher Education Graduates. Throughout 2024, there were 27 participants and approximately 80% are currently in leadership and technical support positions at Dexco.

DExtination

The program, which began in January 2023, was structured to identify and train analysts, with the aim of preparing them to take on strategic positions in the management of processes, projects and teams. During the initiative, participants went through three cycles of job rotation in various business areas. Closing in July 2024, the program achieved an 81% completion rate (17 participants), totaling 287 hours of training.

Delas Program

The program aims to leverage female representation in leadership positions, identifying and developing women with high potential aligned with our strategies, while strengthening the growth cycle with a succession pipeline, ensuring that different perspectives are heard and considered in the corporate decision-making process.

In 2024, we launched the 2nd edition, with exclusively internal applications, a total duration of 18 months and 2 job rotations. We had 46 applications, 14 of which were approved. The strengthening of programs like this was essential for us to achieve the target of increasing female representation in leadership positions, from 32% in 2023 to 35% in 2024, an important step forward for diversity at Dexco.



Career development and talent management

GRI 3-3 (Organizational culture and people management), 404-2

Our programs focused on education and leadership development demonstrate our commitment to training our employees according to Our Way of Being and Doing. The main initiatives that support this approach complement actions such as the Women's Mentoring Program and the Annual Women's Leadership Meeting, highlighted in the [Diversity in Leadership](#) section.

Learn more about the training indicators in the [Supplementary Information Booklet](#) available at the end of this report.

Basic Leadership Skills

The program is aimed at employees who have taken on specialist or coordinating roles in the last three years and are looking to invest in continuous learning. Its aim is to improve team leadership and

strengthen understanding of interaction with the team, peers and our strategy. In addition to developing leadership skills, it prepares these professionals to take on strategic roles at Dexco, developing skills for more assertive decision-making in line with corporate goals. With 53 participants, the program offered 24 hours of classes spread over 8 online meetings. Topics covered include Feedback and Feedforward, Problem Solving, Ambidextrous Leadership and Decision Making for the business and the team are applicable to everyday professional life.

The development programs help us to have leaders who are increasingly aligned with our culture, leading Dexco's transformations, inspiring their teams and contributing to our engagement rate.

School of Leaders: Growing Together

Aimed at entry-level leadership positions, the training is designed to develop the technical, leadership and team management skills required for supervision, in line with Dexco's leadership profile. The 2024 edition was structured around two topics, applied through workshops with the support of specialized consultants: Communicating to Lead and Humanized Relationships at Work. A total of 120 hours of training took place, with 206 employees taking part, representing 74% of the target audience.

Algorithm in team management and building

We have taken another important step in partnership with the Federal University of Minas Gerais - UFMG by completing the development of the algorithm for the composition of multidisciplinary teams in 2024. At the end of the year, we started an experimentation phase in which a control group of leaders will test the tool in the formation of teams and squads. The tests will end in March 2025. Once the contributions have been collected, the next step will be to launch the algorithm to 100% of Dexco's leaders. We are aware that this initiative requires the use and co-creation with users for the next stages of evolution.

The project has been conducted with a diverse team, involving the areas of People (People Analytics Human and Organizational Development and Remuneration), Information Technology (IT Governance and Architecture and Data & Analytics), students and professors from the university. In addition, the initiative has been expanded, incorporating the lessons learned into the development of a new algorithm that will map strategic business knowledge. This will make it possible to analyze connections between areas,

identify core competencies and assess risks associated with the loss of expertise.

These initiatives are part of our digital transformation, considering the employee and leader experience journey, connecting to the technological roadmap. The roadmap covers both operational and strategic approaches in the People areas and the HR Center - CSC (Shared Services Center), mapping current and future needs, resulting in the construction of a 3-year strategy for the development of an integrated platform. The tool will provide employees with more transparency in people-related processes, autonomy to access their data and carry out actions, as well as supporting management systems, dashboards and algorithms that help leaders and the People team make more assertive decisions about people and talent management at Dexco. In addition, the roadmap highlights the importance of innovation and digitalization, with a focus on solutions such as RPA (Robotic Process Automation), ChatBot generative Artificial Intelligence and self-service. There is a continuous effort to improve current solutions and implement new technologies in line with the demands of the People and CSC areas and data centralization on Dexco's data platform (Databricks). In this way, we ensure that our digital evolution is aligned with the company's strategic needs, driving efficiency and innovation in the corporate environment.

Technical and operational training

In 2024, approximately 30 thousand exclusive training courses were held on operational topics. Our training matrix now includes more than 400 courses aimed at production process activities, as well as content related to occupational safety, quality and ESG practices.

In addition to mandatory training, operational training routines include preparatory courses aimed at the professional development of employees, as well as different types of training offered to the communities where we have operational units.

As the main learning methodology for operational activities, we use the On the Job Training model, in which employees learn directly in their workplace. In 2024, we made progress in adopting resources such as augmented reality and machine operation simulators, which earned us an award in the learning category.

PRÊMIO REVOLUÇÃO DA APRENDIZAGEM

Augmented Reality Training

Innovation is present in all our areas. In 2024, we reinforced our commitment to integrating safety, sustainability and high performance with a pioneering project in the Wood Business: the Augmented Reality training for our forestry operations. The project was a success and won the 5th Learning Revolution Award in the Innovation and Technical Training category.

With the initiative, we used virtual and expanded reality technology to train 10 operators of the machines used in our forests, even before they had their first contact with the equipment. By completing the initial hours in the simulator, the employee arrives in the field better prepared, reducing costs and adaptation time. In addition to more security, the benefits include agility and efficiency for our operations and a lower environmental impact.

Development of local workforce GRI 404-2

We believe that empowering the local community is an essential tool for boosting socio-economic development in the regions where we operate. That's why we invest in initiatives that promote professional qualification, inclusion and diversity, guaranteeing access to opportunities for different talent profiles.

In 2024, we promoted a vocational course in Botucatu (SP) in partnership with SENAI, offering local residents the opportunity to acquire essential technical skills for the job market. With 8 classes already completed and 2 in progress, the initiative has benefited 125 participants, resulting in 80% of Dexco's graduates being hired.



Participants in the course held in Agudos (SP).

At the forestry unit in Uberaba (MG), we structured a training program for new tractor drivers, providing specialized training with 60 hours of training for 11 participants. In the end, 7 people were invited to join Dexco's workforce. At the Agudos (SP) forestry unit, we promoted a technical course for mechanics with 160 hours of training, qualifying 13 professionals and strengthening local employability, which resulted in the hiring of 4 new employees for the Dexco team.

In addition, we reinforced our commitment to gender equality by creating exclusive classes for women in the production operations of the Uberaba (MG) and Agudos (SP) Panel units. These courses, which lasted 16 and 30 hours respectively, trained 40 women in each unit, increasing the female presence in historically male-dominated areas. As part of this movement, we hired 7 women to join our team. Through these initiatives, we reaffirm our commitment to generating shared value, promoting decent work opportunities, training diverse professionals and contributing to the sustainable growth of the communities where we operate.

Through these initiatives, we reaffirm our role as an **agent of social transformation**, promoting decent work opportunities, qualifying diverse professionals and contributing to the **sustainable growth of the communities** where we operate

Average hours of training

GRI 404-1

In 2024, the average number of training hours per employee was 30.4 in Brazil and 104.6 in Colombia. In Brazil, the total investment in training and development was R\$ 3,052,257.03, corresponding to an average of R\$ 270.40 per employee. In Colombia, the total investment amounted to R\$ 398,337.00, with an average value of R\$ 706.30 per employee.

UniDexco

GRI 404-2

The Dexco Corporate University (UniDexco) is our online platform for managing knowledge and unifying education and development initiatives. With the initiative, we ensure the governance and accuracy of training data, with standardized reports for all Dexco businesses. Over the past year, we have encouraged the development of our employees by launching new trails on the platform for all audiences: Track for the administrative public, aimed at employee development; Core

Competencies Track, an enhancement of the 2023 content that facilitates day-to-day leadership; Development trail for trainees, created especially for the growth and training of new talent within the company; Transformation Trail, aimed exclusively at leadership, with a focus on developing leaders aligned with Our Way of Being and Doing, as well as training for all employees on the revision of the [Sustainability Strategy](#) its achievements and developments.



Sustainability Strategy training available at UniDexco.

350
courses

49
learning paths
available

33,435
registrations

13,950
active users¹

¹ Employees, trainees and apprentices.

Performance & Succession

Performance Cycle 2024

As part of our ongoing journey to build incredible teams, for more than ten years we have held the annual Performance Cycle, a process for evaluating individual and organizational deliveries (the “what” that was achieved - X axis), and how these deliveries were achieved (the “how” - culture behaviors, Y axis).

The main goal of this system is to boost people’s growth and foster open dialog, so that, based on the results, we can make strategic decisions that strengthen the application of our organizational culture.

In order to measure adherence to the behaviors that reflect Our Way of Being and Doing, leaders - president, vice-president, officers and managers - take part in a 360° assessment, which includes self-assessment, feedback from direct managers, peers, customers and teams. For other employees, the evaluation takes place using the 90° model, which includes self-assessment and the direct manager’s evaluation. The entire process is carried

out through a specific system, ensuring greater compliance and transparency. The assessments are calibrated using the 9-box methodology.

Eligible to participate in this edition of the Performance Cycle are employees in leadership and senior positions who have been hired, transferred or promoted by

August 31, 2024, or who have worked for a minimum of six months during the year. In 2024, 1,169 people took part in the assessment in the 90° format, while 111 people were assessed in the 360° format, including Brazil and Colombia.

For other stakeholders, we have the Feedback Dialog, a tool that aims to identify strengths and opportunities for professional development in relation to the Way of Being and Doing (culture behaviors), which takes place in three stages, independent of

the Performance Cycle for senior positions and above:

- ▶ **Leader assessment** to identify two behaviors in which the employee excels and two in which there are opportunities for development.
- ▶ **Feedback** to exercise frank and continuous dialog between leader and led.
- ▶ **Action plan** based on the results evaluated. It is time to make an IDP - Individual Development Plan - official.



The six culture behaviors are evaluated on a scale of 1 to 4. Employees evaluate themselves, and leaders evaluate their teams following the same process.

The topics assessed at this stage include commitment to health and safety standards, ESG engagement, a collaborative attitude, active participation in innovation initiatives, respect for and acting in accordance with Dexco's Code of Conduct, among others.

This stage makes up Y Axis of the Performance Cycle, which, together with the targets (X Axis), forms the 9-box.

The calibration validates the 9-box, cross-referencing targets and behaviors to position employees on the matrix, ranging from red (performance below expectations) to green (performance above expectations), guiding recognition and development actions.

The process, conducted by committees at higher hierarchical levels, ensures consistency and coherence in the evaluations.

For the 360° model - Officers, VPs and CEO, we carried out the calibration with the Board of Directors, in the People, Governance and Nomination committee, CPG&N.



Talent Review

Throughout 2024, we carried out the 6th multi-business succession mapping exercise, which seeks to prepare employees for executive managers' positions and strategic positions, considering performance, potential, readiness and cultural fit. For Executive Management's positions, we mapped 9 positions in the period with a total of 27 potential successor employees and for Key Management Position, there were 44 positions, with 157 potential successors mapped.

Readiness ranges from Ready Now 1-3 years and Emerging Talent and the objective of the mapping is to ensure the continuity of our business, as well as to develop potential successors in capabilities essential to the position, through projects, structured Individual Development Plans and close monitoring by management.

Remote Work Policy

We currently work with 3 regimes: full face-to-face - 92% of our population, hybrid (4 days face-to-face and 1 home office) and the full home office for administrative areas:

- **IT areas**, such as D&A, Digital, Architecture, Systems, Infrastructure and Governance and, within the People team, the **People Analytics** area, work with full home office for operational and middle management positions.
- In the **Shared Service Center (CSC)**, all trainees work in the teleworking model. This is a program in partnership with the Semear Institute, which supports young people in situations of social vulnerability in various regions of Brazil, who are able to access the internship program at Dexco through this model.
- The **Finance** team has areas that are geographically separated and maintains remote working for those who are far from the head office in São Paulo.

For all groups, equipment and supplies are provided and/or help is given to purchase them.

Remuneration GRI 2-20

The remuneration of our employees is reviewed annually by means of a market survey. Based on the results, we updated the salary scales, organized into 28 bands covering all job levels. Each salary band is divided into three "steps" (minimum, average and maximum) and considers a regional deflator, ensuring local competitiveness.

Defining each employee's individual salary is the responsibility of the immediate manager, who must assess criteria such as internal equity, individual performance, length of service and the employee's position in the salary range.

This salary determination process is overseen by the People, Governance and Nomination Committee. Other stakeholders can be consulted if they have any questions or require clarification on published data. Remuneration issues are not put to a vote by stakeholders such as shareholders. **GRI 2-20**



Occupational Health and Safety

GRI 403-1, 403-2, 403-4, 403-8

At Dexco, our commitment to the health and safety of our employees is non-negotiable. In 2024, we celebrate 10 years of **PROTEG**, our Occupational Health and Safety Management Program which, since its implementation, has been instrumental in ensuring that safety and well-being are priorities in all our operations. Aligned with our values and our organizational culture, especially with the behavior “We take care of life wherever it is”, the program is also supported by our corporate policies, such as the [Occupational Health and Safety \(OSH\) Policy](#), the Environmental, Social and Corporate Governance (ESG) Policy, the Human Rights Policy and the Internal Controls and Risk Management System.

With PROTEG we follow a simple but essential principle: for each process and activity, we identify the hazards and risks and apply the most appropriate prevention measures, with the aim of engaging employees, keeping facilities safe and coordinating actions in the areas of health, safety and well-being.

PROTEG's pillars



1

People

Involvement of all employees, service providers, suppliers, visitors and other stakeholders in topics related to occupational health and safety and processes. This is achieved through leadership commitment, assigning responsibilities, effective communication and collective care.



2

Safe and healthy workplace

Guarantee that installations, machinery and equipment comply with current legislation and best practices in health, safety and well-being.



3

Strategy

Actions and programs directed in accordance with the OSH Policy, contemplating the application of the hierarchy and effectiveness of prevention measures related to exposure to critical incidents, exposure to harmful agents and the requirements of activities that can cause injuries or health problems.

PROTEG Maturity Level Assessment



PROTEG Regulations & Standards

Prevention Measures and Hierarchy of Controls

Note: NASS - Health and Safety Service Level | SEPRO - Process Safety.



Program VIDAS

Behavioral, Caring and Active Listening



Effectiveness

Critical Incidents, Precursors and Exposures

Throughout Dexco, 100% of employees are covered by the Management System, including third parties. In Colombia, we follow local regulations and also ensure that 100% of employees, both own and outsourced, are covered by our security practices. **GRI 403-8**

To monitor the program's performance, we have adopted the PROTEG Proactive Indicator (PPI), which brings together a series of metrics aimed at continuous improvement in occupational health and safety. This indicator assesses everything from the identification of potential precursors in industrial facilities to the disclosure of the units' monthly risk alert levels, which analyze compliance with legal requirements and the potential for incidents, with or without injuries, to result in serious consequences (serious injuries that can impact quality of life) or fatalities (also known as SIF - Serious Injuries and Fatalities events).

We reached a rate of **80% alert level** in 2024, representing an **progress of 6.7%** compared to the 75% recorded in 2023.

These advances reflect the company's ongoing commitment to the safety and well-being of its employees.

In 2024, we also began assessing the PROTEG Maturity Level in all of Brazil's industrial units, with the plan to expand it to the forestry units and Colombia in 2025. The goal is to measure the degree of development of PROTEG and its effectiveness in achieving the expected results, in line with the OSH Policy, as well as promoting continuous performance improvement. This process includes cross-analysis between the businesses, considering 43 topics distributed in four large blocks.

These blocks include compliance with legal

requirements and PROTEG's minimum standards, as well as the VIDAS Program, which brings together initiatives aimed at dialog between leaders and teams, participation and consultation, and two-way communication between the various stakeholders.

In line with the legal requirements of the countries in which we operate, including the guidelines of the International Labor Organization (ILO), ISO 45001:2018 (Occupational Health and Safety Management Systems) and ISO 31000:2018 (Risk Management), PROTEG undergoes annual internal audits and external checks carried out by certifying bodies. By the end of 2024, 12 units held ISO 45001:2018 certification,

which represents 48% of the company's total operating units.

Ultimate responsibility for the implementation, maintenance and continuous improvement of the system lies with the Executive Committee, which also ensures its integration with the company's other management systems. Professionals specializing in occupational health and safety, such as doctors, engineers, technicians and nurses, are responsible for implementing and monitoring PROTEG in the units, with the support of a corporate Occupational Health and Medicine team. In Brazil, we have outpatient clinics in all our units, where occupational health and care services are provided. In Colombia, this function is carried out by a contracted company.



Assessment of PROTEG's maturity level in 4 Blocks

NASS

NASS: guarantee health and safety performance. The NASS index for each unit is the result of meeting the requirements set out in 43 topics.

VIDAS

VIDAS: ensure the involvement of all employees (interns, service providers, suppliers, visitors and other stakeholders) in health and safety topics through leadership commitment, assignment of responsibilities to all, effective communication and collective care.

SEPRO

SEPRO: evidence of full implementation of a management system focused on preventing, mitigating and responding to process security events.

FAROL

FAROL: letting go of the view that the absence of accidents indicates safety, focusing on the understanding that it is the effectiveness of the planned prevention measures in the face of risks that must be continually verified (SIF exposure).

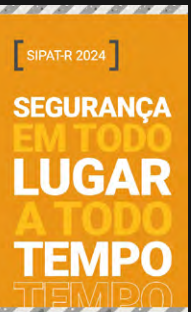
SIPAT-R 2024

The Internal Week for the Prevention of Occupational Accidents and for Rural Workers (SIPAT-R), held in September, had its 2024 activities around the theme "Safety everywhere, all the time". Covering all units, we exceeded 100 actions that totaled more than 21 thousand online and face-to-face interactions, promoting engagement and the dissemination of knowledge. During the event, we reinforced the importance of taking care of our health and safety inside and outside work with a series of activities.

Among the corporate actions, we

had a live on Integral Health and the "Women of PROTEG" panel, also in online format, with female employees from the security area who presented the positive evolution of some of our indicators in recent years in Brazil and Colombia. There were also talks and a humorous interaction initiative on the "We Care for Life Wherever It Is" behavior. Encouraging creativity, we held a parody competition on the theme of safety at work.

Data relating to additional Health and Safety indicators is available in the [Supplementary Information Booklet](#).



In all, more than **100 actions** generated more than **21,000 interactions**

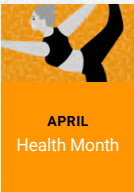
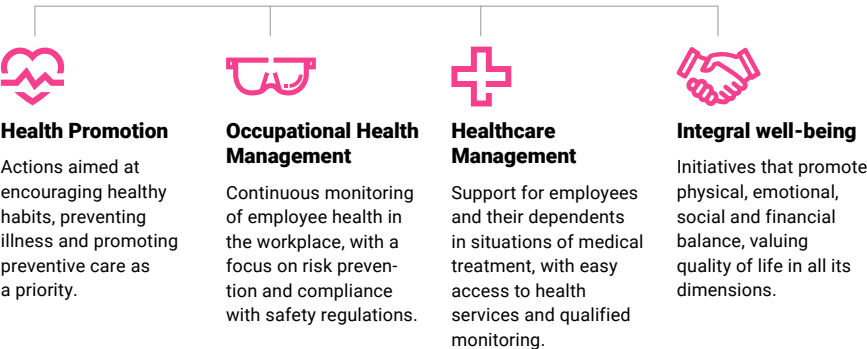


Health and well-being

GRI 403-3, 403-6

In addition to PROTEG, which guarantees health and safety in the workplace, we have the **Cuidar Juntos** program, an initiative aimed at the health and well-being of our employees and their dependents. In Brazil, all the units have outpatient clinics, with specialized health staff to ensure that our people are properly cared for. In Colombia, we have a third-party partner for the service, in line with local legislation.

The program covers actions structured around four pillars



Health Month GRI 403-6

In April, we reinforced the importance of self-care and taking a leading role in well-being through various corporate initiatives and face-to-face activities at the

units. The actions covered topics such as integral health, emotional balance, physical activities, nutritional guidance, ergonomics and relaxation, promoting moments of learning and collective care for our employees.

Take a look at some of our actions focused on integral employee health:

► Gestar Juntos

We improved our pregnancy monitoring program in 2024, with the aim of offering even more support during this special time. The program was extended and began to accompany mothers until the baby's first year of life, with the help of a specialized team. During this period, we promoted an online conversation about motherhood and breastfeeding to share experiences and we currently have 10 breastfeeding support rooms in different Dexco units. Another one is due to open soon. As part of the program, the managers of pregnant employees also receive guidance to support the process.

► De Bem com a Mente

Through prevention, identification, support and rehabilitation measures, it contributes to promoting the mental health of our employees.

► Personal Emergency Care (PAP)

Psychological, financial and legal support services for employees and their first-degree relatives.

► TotalPass

By subscription, it offers access to a platform of gym networks, online workouts, meditation services and online psychological care.

Human rights

GRI 2-23, 2-25, 3-3 (Local community development)

In 2024, we strengthened our commitment to human rights through training, dialogues with leadership and team engagement

The promotion and protection of human rights are priorities for Dexco, a commitment that is present in our operations. To reinforce this, we maintain a [Human Rights Policy](#) approved by the Executive Committee, Sustainability Committee and Board of Directors, publicly available on our website. With a wide range of stakeholders, including, among others, children, indigenous and quilombola peoples and local communities, the policy is in line with the principles of the Universal Declaration of Human Rights, the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, ILO Conventions 29, 115 and 169, the United Nations Guiding Principles on Business and Human Rights and the OECD's Due Diligence Guidance for Responsible Business Conduct. **GRI 2-23**

Potential human rights issues monitored by the company include forced labor, human trafficking, child labor, the right to collective bargaining, equal pay and discrimination. To strengthen internal engagement in the topic, in 2024, during the **ESG Month** which took place in June, we promoted a special workshop on Human Rights for all employees, in partnership with the UN Global Compact - Brazil Network, to which we have been a signatory since 2008. In addition, in August we held an exclusive talk for senior management and members of the Board on Human Rights in companies, demonstrating the relevance of the issue for Dexco.

Our Human Rights Policy reaffirms workers' right to free association, allowing them to join unions or not,



without suffering any kind of reprisal, intimidation or harassment, in all the territories where we operate. We maintain a positive relationship with the trade unions that represent our operations, and currently we have not identified any operations or suppliers where trade union freedom or collective bargaining are at risk. **GRI 407-1**

In addition, we have included clauses on human rights in contracts with suppliers, reinforcing the importance of the issue for this public. In Brazil, in 2024, of the training offered by contracted security companies, 72% of professionals completed training in the prevention of work analogous to slavery, 70% in gender diversity and respect in relationships, and 59% delved into the Code of Conduct. The training sessions were made available to all our units, with variations in adherence due to turnover in the companies' teams.

GRI 410-1

In Colombia, we use the Operational Safety Manual, which emphasizes respect and good treatment between teams. All security professionals receive training that includes vulnerability, such as theft and physical aggression, safe routes and environmental management, covering 100% of the teams.

Intellectual capital

We are agile and seek the best digital solutions

Digital transformation journey

- › Dexco of the future
- › Data security
- › Forest 4.0
- › Imagine Program
- › Open Dexco
- › DX Ventures



Dexco

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

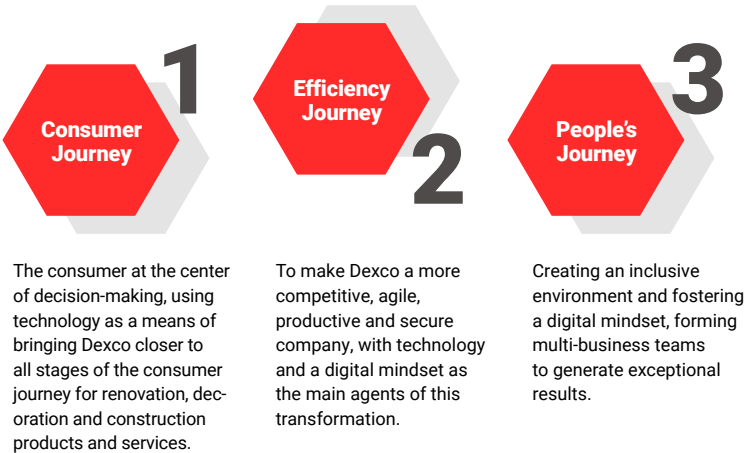
Assurance report

The Dexco of future

GRI 3-3 (Research and innovation)

Moving ever closer to the Dexco of the future, our Digital transformation journey continued to evolve significantly throughout 2024. Supported by three pillars, we connect our projects and initiatives aimed at modernizing our processes and innovating our business. In 2024, our investments in technology amounted to R\$ 191 million.

Pillars of Digital Transformation at Dexco

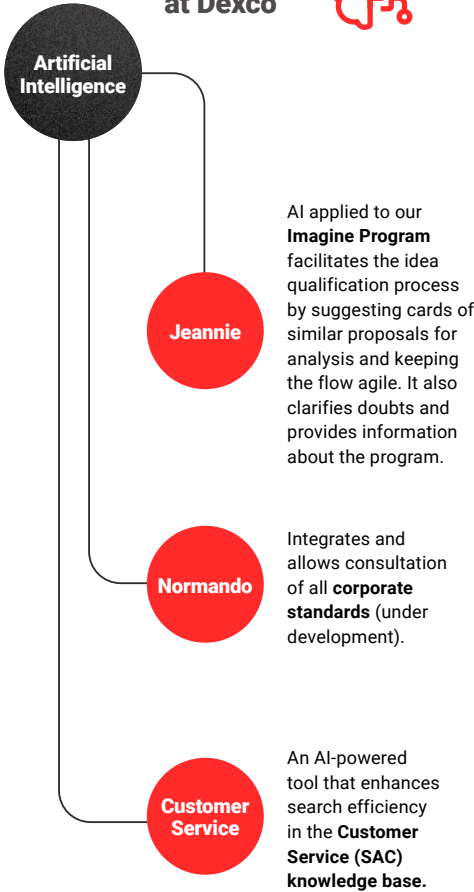


Following the completion of the implementation of SAP's new ERP S4Hana, which enabled the execution of our digital ambition, we saw the **Artificial Intelligence (AI) taking on a central role in our digital transformation strategy** becoming increasingly integrated into our operations and decisions.

For the coming years, we will continue to invest in technology and consolidate AI as a strategic element of our digital transformation. We aim to implement actions to increase employee literacy on the subject, seeking to emphasize the practical applicability of these tools through the exchange of experiences and internal case studies. In this way, we have strengthened our governance, deepening the maturity of processes, policies and guidelines to ensure that AI remains adherent to the responsible, ethical and sustainable principles we adopt at Dexco.

Throughout 2024, we strengthened our partnership with Databricks, a platform that integrates data, governance and AI so that we can process, store, analyze and generate insights from large volumes of data in an efficient and scalable way. What sets this platform apart is that it provides a collaborative and flexible environment, ideal for creating advanced data and AI solutions, from basic integrations to complex applications such as machine learning and generative artificial intelligence.

AI applied at Dexco



NOVEMBER
Month of
Transformation
Digital

Innovation
and Digital
Mindset with
AI and Data

Digital
Transformation
Month

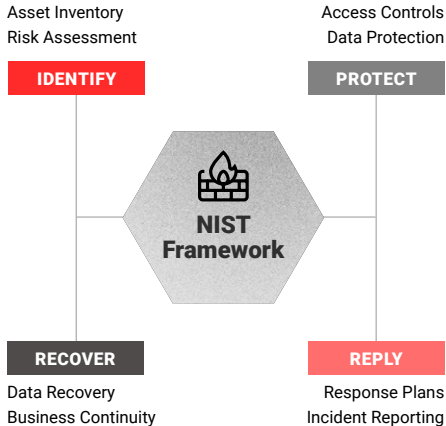
Given its growing relevance for Dexco, Artificial Intelligence was precisely the theme of our **Digital Transformation Month** which took place in November. Throughout the period, we promoted a series of events aimed at disseminating knowledge, developing skills and engaging with the topic of AI.

The program included lectures, workshops training and internal communications, with a focus on the general public and exclusive actions for directors and managers.

Data security

At Dexco, we believe that protecting critical data and information is essential to building trusting relationships and ensuring the continuity of our business. With the investments made in recent years, we can say that today we are a 100% cloud company, with levels of cybersecurity risk management similar to those of big techs.

To improve our information security and cybersecurity risk management, we have adopted the **NIST Cybersecurity Framework** which represents the best practices in the market.



In 2024, we made significant progress in terms of maturity, improving internal processes and adopting more robust technologies. We carry out annual assessments with independent audits, which validate the maturity level of the processes based on NIST. Our process improvement initiatives represented a total increase of approximately 40% in the level of maturity compared to 2023. Every step we take strengthens our resilience to the challenges of the digital world and contributes to an even safer business environment in line with the trust we share with our partners and customers.

The guidelines and mechanisms for data governance, including the privacy and protection of personal data processed by Dexco are set out in our [Data Governance and Personal Data Privacy Policy](#). In 2024, there were no substantiated complaints regarding breaches of privacy and loss of customer data. **GRI 418-1**



Mandatory information security awareness

In order to promote the adoption of safe practices by our employees on a daily basis, making information protection part of our routine, in 2024 we made training mandatory for all our employees. With 70% of our team taking part, the topics covered included the safe use of mobile devices, phishing, taking care when working remotely and privacy, strengthening the culture of security by training people who will then be able to collaborate more and more to protect us from cyber threats.

Forest 4.0

GRI 3-3 (Research and innovation)

Our journey in search of the best digital solutions for our forests began in 2021 and continued with great progress in 2024. We see the digital transformation of processes and the use of enabling technologies (such as advanced controls, computer vision, the Internet of Things and artificial intelligence) as a way of simplifying our processes, increasing our operational efficiency and, above all, genuinely and truly caring about people and the ecosystems in which we operate.

Reinforcing our focus on innovation, we are Innovation Partner of AgTech Garage, Brazil's largest innovation hub specializing in agribusiness, which brings us closer to startups capable of promoting new solutions for the efficient management of our forests. As a result of the partnership, in 2024 we had four successful projects, all with a recommendation to scale/roll out. They include solutions for managing and controlling input stock in the field, optimizing forest roads density; relationship management with internal customers for the forestry control tower and optical sensor for mechanized irrigation. In addition to operational gains, these initiatives can contribute to the increasingly rational use of inputs and natural resources.

Monitoring forests via remote sensing

Aiming for ever higher levels of productivity, we constantly monitor our forests to identify atypical situations in plantations from one year old, such as pest attacks, accidents and mortality due to water deficit. By systematizing alerts and verifying them in the field, we can implement the necessary management and/or operational actions quickly and assertively, minimizing impacts on forest growth. In 2024, we monitored 10 thousand hectares in the Agudos and Uberaba regions. By 2025, the expectation is to expand this monitoring to 30 thousand hectares, also covering Itapetininga, as well as Agudos and Uberaba.

Mechanization in forestry

In 2024, we started using two important technologies in the process of mechanizing forestry operations: aerial fertilization and the use of our own teams for pesticide application with drones. Previously carried out by tractors, these processes bring greater safety for our employees and contribute to a reduction in the consumption of fossil fuels, avoiding greenhouse gas emissions.

Forestry Operations Control Tower

As a milestone in our journey towards Forest 4.0, in 2023, inspired by the control rooms of air and space missions, we implemented the **Houston Room**, a real-time monitoring center for our forestry operations in the states of São Paulo, Minas Gerais and Rio Grande do Sul. With this initiative, we aim to increase our performance through data analysis, bringing gains in equipment performance, operational efficiency, reliability and speed of information and, above all, offering greater security for our employees.

Operating 24/7 since January 2024, through the Control Tower we

remotely monitor harvesting and forestry activities, with telemetry and online sensing of equipment and digitalization of controls and mechanized operations. We also monitor in real time the parameters of our own and third-party vehicles that transport people, wood and biomass from the farms to our factories. In the last year, we added fatigue sensors to our entire fleet, further improving employee safety. With support from the Tower, we have reduced occupational accidents, a reflection of the improvements implemented in the monitoring and safety processes of these operations.



Houston Room

Optimizing the use of fertilizers

Through an initiative implemented in partnership with a startup selected through our participation in the AgTech Garage in 2023, we evaluated the effectiveness of fertilization recommendations for our forests. The goal was to measure how rational the use of fertilizers is in our operations, thus ensuring efficiency in the use of natural resources and maintaining forest productivity levels, avoiding greenhouse gas emissions, reducing the demand for natural resources and reducing the costs of acquiring this input.

To do this, in 2024, we analyzed a sample of 8 thousand hectares in all our forestry units. The study compared the region's production potential with the forest productivity actually achieved at each site. The results confirmed the high performance of our forests, which reached an average of 101% of the estimated potential productivity - the best performance among the companies advised by our partner (more than 270 thousand hectares of forests). This result underscores the rational use of fertilizers and the effectiveness of our forest management practices.

Imagine Program

GRI 3-3 (Research and innovation)

With the Imagine Program, innovation at Dexco is no longer just a word. Imagine is our intrapreneurship initiative in which our employees are the protagonists in our search for ways to increase the efficiency of processes, the rational use of natural resources, reduce costs and increase the dynamics of our business.

To turn our challenges into internal solutions, we invest in encouraging an environment that is increasingly geared towards innovation. We encourage our professionals to contribute ideas, following the premises established by periodic challenges, and we reward them for the results of those that are implemented. All employees in Brazil and Colombia have access to the platform to register their innovative ideas. To increase access and engagement, the program relies on digital facilities, events and training. We also have a team of multipliers who work in all our

units, with the role of connecting our employees, translating innovation into day-to-day operations and boosting engagement. By the end of 2024, we had 40 Imagine multipliers, 31 in Brazil and 9 in Colombia.

2024

+12 thousand ideas
registered on the platform

2,821 ideas
implemented

R\$ 55 million¹
in return in the period

¹ Number validated by the business controllers.



Simplification Challenge

The simplification challenge was a joint effort to create a light, agile, efficient and sustainable organization, to promote a productive and autonomous workplace, with a focus on innovations that improve processes, products and the way we do business. Always aligned with the pillars of the Consumer Journey, Efficiency and People.

With the question: **"How can we, together, develop innovative solutions that simplify our processes and make Dexco a more agile and easier company to do business with?"** More than 6 thousand ideas were registered in the 2024 edition, with the participation of approximately 2.4 thousand employees. We recognized the three best ideas in each of the categories: Corporate; Finishings for Construction, Wood and the top 1 Colombia. As in previous years, the ideas implemented and the record holders for contributions were recognized during Innovation Week.

INNOVATION =  **+**  **+** 
IDEA DEPLOYMENT RESULT



Innovation Week 2024

Innovation Week 2024 took place from October 28 to November 1. The program included master classes, presentations of cases and workshops focused on topics for each day of the week: “The frontiers of innovation”, “Connect to transform”, “Collaborate to develop” and “Invest to grow”. In closing, we held an Innovation Day at the Itaú Cube in São

Paulo (SP), in partnership with the Innoscience consultancy and Cubo Construliving, the largest hub for technological entrepreneurship in Latin America that unites construction and housing players with the innovation ecosystem. In addition to cases and lectures, the event provided an opportunity to publicize the results of the Imagine and Open Dexco programs.



open Dexco

GRI 3-3 (Research and innovation)

Through Open Dexco, our corporate program for open innovation and relationships with the entrepreneurial ecosystem, we map and select strategic pains or opportunities in various areas of the company. After careful selection, we turn these pains and opportunities into challenges and take them to the entrepreneurial ecosystem through an open call, looking for startups or scaleups that can support us in co-creating these solutions.

As a result, we have selected some partners to work on paid pilot projects within Dexco, with appropriate follow-up so that the demands are met in an agile manner. In the last three years, Open Dexco has invested approximately R\$ 2.7 million in the realization of 35 pilot projects, 28 of which were recommended for internal continuity, achieving an approval rate of 80%.

The 3rd edition of Open Dexco, which took place in 2024, received 58 entries. At the end of the process, 10 startups and scaleups were selected to help us find solutions to 10 challenges, with investment of approximately R\$ 1 million in total projects during the pilot phase.

After this phase, **8 projects** advanced in the process of implementing the solutions throughout 2025. The companies were selected for their solutions to address issues related to input consumption efficiency, process automation and optimization, industrial waste management, logistical improvements, and monitoring the quality and performance of raw materials.

CHALLENGE	STARTUP SELECTED
Faster assembly of fractional orders	TI Tech Solutions
Real-time analysis of impregnated paper	Grandeo Tecnologia
Legal automation for contract optimization	Linte
Online monitoring of panel surfaces	Subiter
B2C E-commerce Personalization for Incremental Revenues	Insider
Gas consumption management	Musca Tecnologia
Automating the monitoring of financial obligations	GoEpik
Optimizing fuel consumption	Protium Dynamics

DX Ventures

GRI 3-3 (Research and innovation)



More than inspiring trends, at Dexco we are also part of the future of the construction, renovation and decoration industry. Launched in 2021, DX Ventures, our venture capital investment fund (Corporate Venture Capital) enables minority stakes in startups and scaleups that can contribute to transforming the construction and finishing journey. In 2024, this fund's portfolio received additional contributions that have contributed to an accumulated investment of R\$ 252 million since 2021.

Innovation awards and recognition in 2024

Valor Innovation Brazil Award

1st place in the Construction Materials sector and, for the first time, 3rd place in the overall ranking of the most innovative companies in the country (Dexco)

AEVO Intrapreneurship Award

2nd place in Company - Open Innovation
2nd place in Team - ESG Innovation

Top 100 Open Corps Ranking

Most innovative company in the building materials sector (Dexco)

MYSA

Total investment of R\$ 102 million



MYSA is the company responsible for the ABC da Construção brand, a franchise network considered to be one of the largest Retailtechs of building materials in Brazil. It maintains an innovative model, supported by technology, a digital platform of operational excellence and differentiated performance in logistics execution. Our relationship with MYSA allows us to move forward on the journey of bringing the brands in the Dexco portfolio closer to the end consumer.



Noah

Total investment of R\$ 15 million



Noah is a one-stop shop that uses technology, BIM (Building Information Modeling) process and advanced design and assembly techniques in engineered wood to build and incorporate customized sustainable developments up to 50% faster than traditional methods.



Brasil ao Cubo (BR3)

Total investment of R\$ 89.9 million



Construction startup specializing in agile building solutions. It stood out in the market for having managed, through process re-engineering and the use of more advanced materials, to significantly shorten construction deadlines. In 2024, the Casa DX residential product was launched, which allows consumers to choose to purchase a home completely finished with selected Dexco tiles, in two models of 3 or 4 suites. The deadline for delivery is 120 days and the first 12 houses are under construction.



Urbem

Total investment of R\$ 42.1 million



The company is driven by the conviction of building the city of the future today, using engineered wood, i.e. industrially processed to enhance its performance in construction. Innovative and sustainable, the material comes 100% from planted forests and contributes to reducing the current concentration of greenhouse gases (GHG) in the atmosphere, replacing elements with a larger carbon footprint (such as concrete, cement and steel) and keeping the carbon removed by trees during their growth stored throughout their useful life.

Marcenaria Diferente

Total investment of R\$ 3.1 million



Our latest investment combines technology and joinery. Through a digital platform, it is possible to design furniture quickly, generate 2D and 3D models of each piece, create AI-assisted renderings, derive assembly manuals, generate customized quotes and even export the project to cutting and machining centers throughout Brazil to guarantee the delivery of pre-cut and assembled materials directly to the end consumer.

Share capital and relationships

We inspire customers and consumers

Solutions for better living

- > A historical review
- > Customers and consumers
- > Suppliers
- > Communities

**DEXCO**

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

A historical review

Our long-term vision and journey close to the consumer were evidenced in 2024 in the review of the history of the Deca brand at CasaCor and with the web series **"Histórias com Deca"**, which recognizes the products that have been part of our parents' and grandparents' homes for many years.

Another example that reinforces our vision of the future - and inspires customers and consumers - is the role of **D.Coat** technology. Learn more in the table below.



Ballast: innovation, technology and sustainability

Dexco continues to innovate in the Tiles sector with the production of ballasts, large-format porcelain tiles over 1.80 m long. With advanced technology, these pieces make it possible to clad entire rooms with fewer seams, providing a superior finish. Produced in the new Botucatu factory, the most modern in Latin America, the ballast represents a major advance in our production processes, combining sophistication, efficiency and environmental responsibility.

In addition to their innovative design, the ballasts reinforce Dexco's commitment to sustainability. The production process uses full body technology, guaranteeing uniformity of color and finish, in addition



to the deep design which gives the pieces natural textures. Production also prioritizes the reuse of resources: broken pieces are ground up and reused to make new ballast, and the water used in the process is treated and reused for industrial cleaning. Another advantage is the reduction in the use of grout, with minimum joints of just 2 mm, minimizing waste on site. Available in 90 x 180 cm and 120 x 270 cm formats, the ballasts will hit the market from March 2025, bringing innovation and comfort to our consumers' environments.

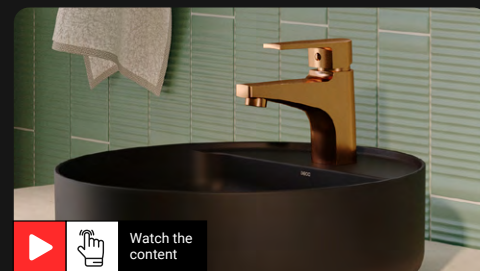
Colored Metals

For 10 years, we have been investing in improving finishes and creating unique colors, anticipating trends and incorporating innovations. In a scenario in which colored metals are on the rise, especially in kitchens and bathrooms, our products stand out for the personality and elegance they add to environments and for the technology applied, the D.Coat. Through the PVD (Physical Vapor

Deposition) process, D.Coat allows us to create abrasion-resistant metals, as they are subjected to a modern vacuum manufacturing process with metal vapors. There are several color patterns, both glossy and matte. To learn more about this innovation, watch the [video on the Deca Channel](#) on YouTube.

This exclusive technology offers high durability and resistance, meeting consumer demands for more sophisticated and durable

products. Not only does it guarantee a distinctive finish, but it also contributes significantly to the sustainability of production. The coating process optimizes the use of materials, reducing waste, the consumption of chemical products and the generation of chemical effluents, which results in less consumption of natural resources and a reduction in emissions. In this way, we strengthen our commitment to efficiency and sustainability.





Matéria Line: innovation and sustainability

In line with our proposal to Viver Ambientes (Living environments), we launched the Matéria Collection, a Castelatto line that combines beauty, functionality and a commitment to the environment, during the largest trade fair for finishes and coverings in Latin America, Expo Revestir 2024. Developed with an innovative production that reuses the pitcher - an industrial waste product from Sanitary Ware units -, this collection reduces environmental impact while adding sustainability to each piece.

The waste was already used as raw materials in our Sanitary Ware manufacturing processes, as well as being sent to other companies that incorporate it into their production processes. With a 10 cm x 10 cm format, the Matéria tiles allow for unique and personalized compositions, adapting to different applications. As a differential, the bricks refer to the aesthetics of a brick wall and show off a special detail: small fragments of pitcher visible on the pieces, which give them a unique charm. The range is available in six sophisticated shades - off-white, beige, gray, sage, terracotta and lead - bringing versatility and elegance to a variety of projects.

Customers and consumers

GRI 2-6, 3-3 (Research and innovation)

That is why we exist, and why we are constantly striving to be ever closer to our costumers and consumers. We believe that only in this way, by getting to know your needs and opinions, can we build trust and create long-term value for both parties.

In 2024, 2,200 customers were registered for the Wood Division, around 52 thousand customers for Deca brand products and 20 thousand for Tiles, in addition to industry and exports, which are also representative.

In the Construction Finishes Division, Metals and Sanitary Ware products are sold through wholesale and retail sales channels, while Tiles products are sold exclusively at the retail level. Distribution takes place throughout Brazil and in some South American countries. Similarly, the Wood Division has a strong presence in retail, as well as having industry and exports as representative channels.

In addition to our presence in all Brazilian states and Colombia, the export channels are also important for our business:

Tiles:
42 countries

Metals and Sanitary Ware:
17 countries

Wood:
28 countries

Our contracts are tailored to each type of customer and product. In wood panels, we prioritize long-term relationships, even if fixed supply contracts are not maintained. For products under the Deca brand and for the Tiles Division, depending on the distribution channel, contracts can be short-term, monthly, quarterly or annual.

In the last three years, no non-conformities have been identified in relation to marketing communication, including advertising, promotion and sponsorship. **GRI 417-3**



In 2024, our relationship with consumers was recognized in several awards. Among them:



Home and Market Top of Mind Award

Brands most remembered by Brazilians (**Durafloor** and **Castelatto**)



Construction Resale Top of Mind Award

Best Product of the Year (**Deca** and **Hydra**)



Reclame Aqui Award

- 2nd place in Showers and Heaters (**Hydra**)
- 2nd place in Flooring (**Portinari**) and 2nd place in Sanitary Ware and Metals (**Deca**)

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Retail: a new step in the Consumer Journey

To maximize the delivery of our brands' value proposition, elevating the consumer experience through differentiation and innovation, from 2025 onwards, retail will take on a strategic role in our consumer journey within the Construction Finishes Division.

One of the main milestones of this initiative is the opening of the **Casa Dexco** flagship store (see more in the box), a concept that goes beyond the sale of products and promotes greater proximity to our audiences. With the move, we will bring the consumer a truly omnichannel and phygital experience. We are ready to accelerate the growth of a channel of specialty stores and create a scalable network inspired by the innovative reference of Casa Dexco.

The project aims to scale the business by opening stores in strategic locations, complementary to those where we already have well-established partners. To this end, we will invest in creating a platform of excellence in services and logistics, including after-sales service, professional training and installation services. Our focus

will be on efficiency, geographical presence, simplifying processes and expanding sales through digital platforms.

In addition to e-commerce integration, phygital retail, which combines the physical and digital environments, will give us greater access to primary purchasing data, allowing us to gain a deeper understanding of customer needs and profiles. This knowledge will strengthen our ability to make agile decisions and anticipate market dynamics, guaranteeing greater proximity to the consumer, a better understanding of the purchasing journey and the generation of strategic insights.

Casa Dexco

Phygital Retail



Services

Logistics and Distribution



casa Dexco

In 2024, we announced Casa Dexco, a project envisioned since 2021 - when we planned the creation of our flagship store - which materializes our promise of Viver Ambientes (Living Environments) and the purpose of Solutions for Better Living, bringing together all our brands in a single space. With this initiative, we seek to get even closer to the consumer, capturing data and insights to better understand their journey, as well as elevating their experience through differentiation and innovation.

Located inside the iconic Conjunto Nacional, at Paulista Avenue, in an area of

4 thousand m², we seek to deliver an unparalleled experience in the consumer journey. With a new concept of architecture and decoration store, Casa Dexco is a space for presenting our products, but also a place of reference for architects and specifiers, where the consumer can access the complete purchasing journey. In addition, the space brings together art exhibitions, products from the decoration segment and coworking spaces for engineers, architects and students.

Inaugurated in March 2025, Casa Dexco's rooms are designed by 20 architects and the project's architecture was designed by Greg Bousquet, founder of the international firm Architects Office - AO.

Customer relationship platform GRI 2-29

Our knowledge of e-commerce platforms led us to evolve the B2B solution already in place, whose main focus is to improve the customer experience through advanced self-service features. Over the course of 2024, a number of new features were implemented for the three main pillars: detailed order tracking, financial management and after-sales services. This approach has already proved highly successful in Colombia, where we reached the mark of 98% of transactions carried out via the B2B Portal by the end of 2024.

In Brazil, we also see accelerated growth in 2024, with a 75% adherence rate at the end of the year. With this positive trajectory, we project that by 2025, 100% of orders in both markets will be processed by our digital solutions. We will now focus on the continued evolution of the tool by using more in-depth data analysis together with customized solutions by customers, as well as the use of artificial intelligence to bring an even more efficient experience to our customers.



Dexperience

In our mission to inspire customers and consumers, we have DEXperience, our relationship program with specifiers. Through it, we get closer to professionals and students of architecture, interior design, civil engineering, landscaping, decoration and building technology who have an affinity with our brands. By specifying products from our Deca, Portinari, Duratex, Castellato and Ceusa brands, professionals participate in a points program divided into four categories: Evolution, Evolution Plus, Advanced and Expert, with exclusive benefits released whenever a category is reached.

In 2024 we had more than **56 thousand members** in the program, **81%** professionals and **19%** students. The value of products launched on the platform was **R\$ 298 million**

Among the events held by the program in 2024 were the DEXperience Arena at Expo Revestir, an international experience in Milan for the 30 highest-scoring specifiers, a national experience with 100 participants through immersion in our factories and events at 60 points of sale, reaching a total of 2,750 professionals. We offer various digital events, bringing together more than 900 professionals. Another highlight is the **Deca Award**, which last year had more than 1,500 projects entered and took the 7 winning professionals on an international experience in Cape Town, South Africa.



In keeping with the commitment to the experience and needs of consumers, in 2024 all the new product lines of the Construction Finishes Division brands were developed through a process of co-creation. To support this development, more than 30 surveys were carried out throughout the launch cycle, resulting in more than

13 thousand interactions with consumers, specifiers and customers. These insights were key to improving aspects such as colors, finishes, combinations, styles, prices, packaging and usability, as well as assessing acceptance, preferences and purchase intentions.

Also in 2024, we launched the Experience Architecture study, a strategic piece of content that supports both innovation and

the relationship with specifiers, strengthening our connection with opinion formers and deepening our understanding of market expectations. This initiative complements the continuous monitoring of sector trends and consumer behavior, ensuring alignment with the needs of each segment and the brands' portfolio.

Also in 2024, we launched the **Dexmood** an intuitive harmonization tool that integrates all the brands' products, making it easy to combine items from different categories based on the main interior design trends and styles.

The recognition for this work came with Deca's debut at the Brasil Design Award (BDA). Two of our launches that combine aesthetics, innovation and practicality received bronze medals in the Product Design category, one in the Construction subcategory and the other in the Health and Wellness subcategory.



Duratex Club

With a focus on joinery professionals, Clube Duratex offers exclusive experiences, content and benefits. We ended 2024 with 16,293 registrations, of which 1,461 were registered during the year. A total of 31 thousand valid banknotes can be exchanged for exclusive benefits for club members.

Castelatto Pavilion

Inaugurated in 2023, the Castelatto Pavilion in Atibaia (SP) goes beyond a traditional showroom, offering a sensory experience that connects architecture, art and design. With 1,750 m², the space hosts events, exhibitions and launches. In 2024, the Pavilion welcomed around 1,000 visitors from all over Brazil, mainly architects and designers, in partnership with the distribution stores.

Dexco Training Center

The year 2024 marked the restart of training at the Dexco Training Center. Between October and December, 113 professionals were trained, including members of the Deca | Hydra Authorized Service network, Customer Service (SAC) staff, network support specialists and employees from the commercial areas.

The training sessions ranged from a presentation of the portfolio to a detailed technical immersion in product maintenance and installation, as well as a behavioral approach focused on excellent customers service. This successful return ensured that the agenda for 2025 was practically sold out.

Consumer health and safety GRI 416-1

At Dexco we show our respect for consumers in many ways, and taking care of health and safety when using our products and services is one of the main ones. We have commitments geared to each business, in line with the nature of the different products or locations.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report



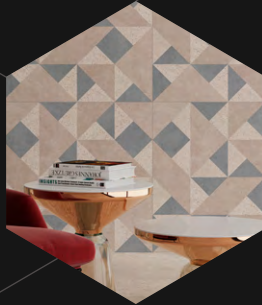
Deca

All of the brand's products undergo rigorous homologation tests before being produced, ensuring total compliance with the current standards of the Brazilian Association of Technical Standards (ABNT). These standards guarantee health and safety, meeting the highest technical criteria.



Wood Division

We guarantee compliance with Brazilian Technical Standards (NBRs) and specific international regulations, such as CARB and E1 certifications, which regulate formaldehyde emission levels in wood panels. Reinforcing our quality policy, we actively participate in the revision of NBRs through technical committees of ABNT and the Brazilian Tree Industry (IBÁ), collaborating with institutes and specialized entities to improve sector standards.



Ceusa and Portinari
porcelain and ceramic tiles

They have quality certificates issued by compliance audits, which take place quarterly to assess compliance with the requirements of the technical standards and ordinances in force. One of the highlights is the FloorScore, which indicates that certified floors meet strict standards for volatile organic compound (VOC) emissions, granted by the **SCS Global Services** in partnership with the Resilient Floor Covering Institute (RFCI), ensuring that the products are safe for indoor environments and contribute to air quality. The Ceusa brand became certified in 2024, which until then had only been available to Portinari. In addition, currently 15.14% of the active product portfolio is suitable for installation in places that require slip resistance, i.e. where the performance of the products impacts on user safety.



Durafloor laminate
flooring

It has technologies such as water resistance, acoustic and thermal comfort, Protekto Plus technology (antibacterial and antiviral protection). Produced from **wood from responsibly managed forest plantations** free from deforestation and guaranteeing **low emissions of volatile organic compounds (VOCs)**, with



Greenguard Gold certification, the products provide consumers with environments that offer tranquility, sustainability and warmth.



Dexco Colombia

We comply with voluntary and regulatory standards for the content of chemical substances in the panels produced in Colombia. In 2024, we invested around R\$ 4 million in actions to reduce the impact of formaldehyde on production. These include the switch to production with E1 resins (lower formaldehyde content), in line with the objective set out in our Sustainability Strategy.

In the last three years, no non-compliance with laws or voluntary codes has been identified in relation to the health and safety impacts caused by our products. **GRI 416-2**



Suppliers

GRI 2-6, 3-3 (Supply chain and traceability)

Suppliers play a fundamental role in Dexco's value chain, as they guarantee the supply of raw materials, transportation and services through a network made up mainly of equipment manufacturers, input suppliers and various service providers, such as outsourced labor and logistics. They are mostly located in Brazil and Colombia, but we also have partners in Europe, China and India.

Given the complexity of our business, the diversity of materials and services required to carry out our activities is quite significant. In order to support all the existing demand, we have a base of approximately 8.8 thousand active suppliers with whom we enter into short, medium and long-term contracts, respecting the negotiation criteria and purchasing terms specific to each case. In 2024, our spending was R\$ 6.2 billion.

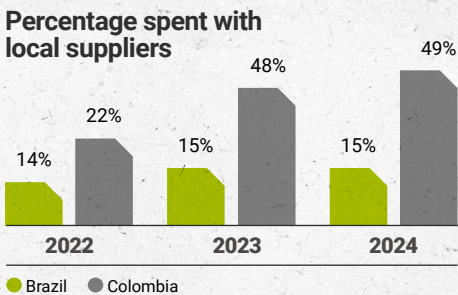
Distribution of suppliers by region¹

Region	Suppliers	%
Southeast	5,378	61%
South	1,996	23%
Northeast	913	10%
Midwest	163	2%
North	63	1%
Foreigners	253	3%
Total	8,766	100%

¹ Quantity of suppliers by region in Brazil and foreign suppliers.

Local suppliers GRI 204-1

In Brazil, we consider local suppliers to be those located in and around the main cities of our industrial and forestry units and our head office. In Colombia, they are those located in the same city as our factories, plantations and offices.



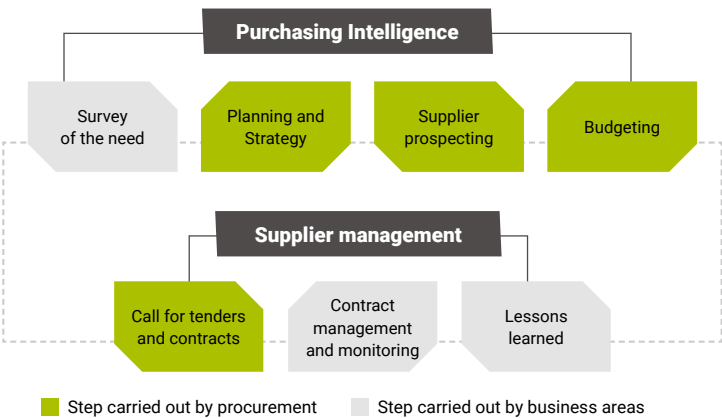
Note 1: The new premise adopted by Dexco Brasil for this indicator establishes that intercompany transactions are not considered in its calculation.
Note 2: The percentages for 2022 and 2023 in Brazil have been revised considering the new assumption | GRI 2-4

Due diligence

In 2024, we adopted an even more rigorous approach to evaluating our suppliers with the use of an online platform specializing in supplier management. This technology uses automation and data intelligence to facilitate homologation and risk assessment, allowing document compliance to be checked more efficiently. With the tool, due diligence processes ensure that our suppliers meet compliance and integrity standards, ESG criteria and labor legislation. Although these criteria

are not the only ones considered in the selection process, they are eliminatory.
As part of the integration and modernization process, we promoted training with the Procurement, LGPD (Brazilian data protection law) and Compliance teams, focusing on the use of the new tool and the supplier approval flow. Unifying these areas has made the process more transparent, efficient and aligned. In addition, our supply contracts now include specific clauses aimed at combating corruption.

Dexco supply chain management steps

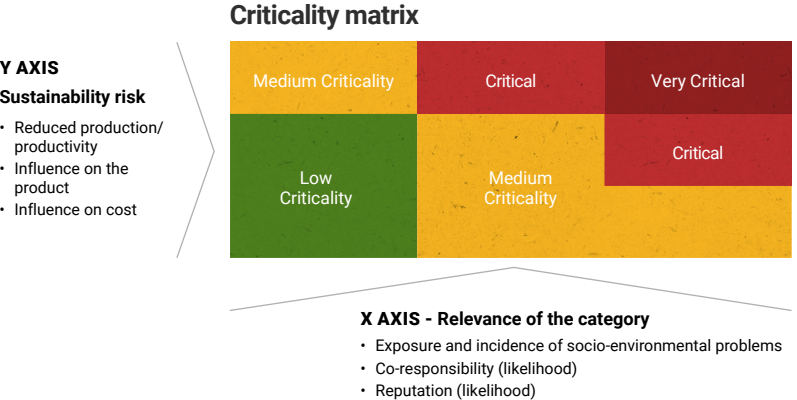


Dexco Supplier Management Program

We have adopted a structured approach to risk management in the supply chain, based on criteria and aligned with the best sustainability practices. To do this, we use our **criticality matrix** implemented in 2017 and updated in 2023, which classifies suppliers based on their operational impact - such as influence on cost, impact on production and/or productivity - and the risk associated with their supply category, in line with the ISO 20400 standard. Based on this analysis, suppliers are categorized into three levels of criticality: Very Critical, Critical and Non-Critical,

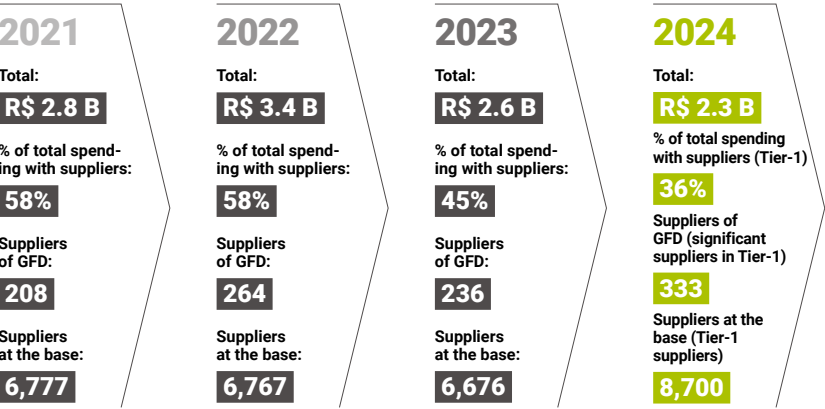
which determines the monitoring and mitigation actions required. This matrix also guides the selection of suppliers participating in the **Dexco Supplier Management (GFD) Program**. Created in 2012, it makes it possible to assess the relevance and sustainability risk of certain categories of suppliers.

Suppliers in very critical categories with an annual purchase volume of R\$ 750 thousand or more and those in critical categories with an annual purchase volume of R\$ 1.5 million or more are eligible for the program. In 2024, we spent R\$ 2.3 billion on critical and very critical suppliers evaluated by the GFD,



Relevance of the category: Reduction in production/productivity, influence on the product and influence on the cost.
Sustainability risk: Exposure and incidence of socio-environmental problems, co-responsibility (likelihood) and reputation (likelihood).

Amount spent with critical and very critical suppliers evaluated by the GFD between 2021 and 2024



representing 36% of the spending in the area, reaching a total of 333 partners. **GRI 414-2**

Continuous monitoring is carried out through the Supplier Performance Index, which guides specific action plans for all those with a significant impact. This approach contributes to the continuous improvement of processes and reinforces the alignment of the supply chain with Dexco's sustainability commitments. **GRI 2-6, 308-2**

In 2024, we made progress in expanding the program, extending its application to

units in Colombia and to suppliers of Caetex, our joint venture to plant forests in Alagoas. At the same time, we strengthened the development of suppliers who scored less than 7 in the previous year's GFD assessment, implementing initiatives aimed at improving them.

As part of these actions, in November we held two webinars to engage and train our suppliers. The first, on Social Responsibility and Tax Incentive Laws, was attended by 32 suppliers, while the second, on Climate Change, brought together 40 participants. Both highlighted the importance of suppliers in Dexco's ESG strategies.



GFD Award and appreciation of suppliers with ESG practices GRI 203-2

The GFD (Dexco Supplier Management) Award, held since 2012, has been an important tool for recognizing suppliers who stand out for their practices in line with our social, environmental and governance (ESG) values. In 2024, 333 suppliers were evaluated and 6 will be awarded in April 2025, encouraging the adoption of responsible business practices and creating development opportunities for smaller companies.

Evaluation of Human Rights in the Supply Chain GRI 408-1, 409-1

Considering the risk of child labor, forced labor or practices analogous to slavery in mining, forestry and transport activities, we mapped and questioned 333 suppliers potentially exposed to these risks. In addition, we visited 30 critical suppliers located in Brazil, China, the United States and Europe. Through analysis and audits,

we found that, by 2024, no supplier in our value chain had such practices. In Dexco's supplier self-assessment system in Colombia, there was also no evidence of suppliers at risk of child and/or forced labor, or of young people being exposed to dangerous work.

According to local regulations, young people are hired in Brazil as apprentices and monitored in the Apprenticeship Program, keeping them safe environments and not

exposed to dangerous environments and activities. In Colombia, local legislation is followed. In both countries, in forestry operations we have measures in place to ensure that this does not happen in our own operations and in the wood purchasing processes. In addition, in tendering processes, we require a certificate on the eradication of child labor and labor exploitation.

Suppliers' commitment is checked by analyzing various labor documents.

Coverage and progress of our supplier assessment program (GFD) in 2024

Total number of suppliers assessed via desk assessments/on-site assessments	333
% of unique significant suppliers assessed	51%
Number of suppliers assessed with substantial actual/potential negative impacts	1
% of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	0.03%
Number of suppliers with substantial actual/potential negative impacts that were terminated	0
Total number of suppliers supported in corrective action plan implementation	333
% of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	100%
Total number of suppliers in capacity building programs	72
% of unique significant suppliers in capacity building programs	21%

Socio-environmental criteria

GRI 414-1, 414-2

In 2024, a total of 3,419 suppliers underwent a rigorous assessment, in which environmental and social compliance, although not the only aspect considered, was applied in an eliminatory manner. Around 82% of the registrations analyzed by the due diligence platform were approved. The criteria included compliance assessment with current environmental legislation, a history of environmental infractions and labor and social conditions. **GRI 308-1, 414-1**

In 2024, the environmental and social assessments covered all of the operation's critical and very critical partners, ensuring process compliance and risk mitigation, without identifying any significant environmental risks or relevant negative social impacts. In addition, after the implementation of the supplier management platform, socio-environmental analyses were applied to 100% of new suppliers. **GRI 308-2, 414-2**

From the data generated by the GFD, we also understand the level of maturity of our suppliers in managing these topics such as climate change and biodiversity,



so that we can target more assertive engagement actions to the specificities of each group. **GRI 308-2, 414-2**

In Brazil, 100% of wood suppliers for panel production must go through field audits, covering environmental, social and legal compliance criteria. Monitoring ensures a sustainable, legal and deforestation-free supply, in line with emerging global regulations such as the European Union Deforestation Regulation - EUDR. In Colombia, we follow the Corporate Environmental Responsibility and Sustainability Policy for registering suppliers, requiring a series of organizational documents. When

necessary, specific criteria are applied according to the operations and services contracted.

*Top
móbile
2024*

In recognition of our investments in an increasingly ethical, fair and transparent relationship with our suppliers, in 2024 we received the Top Mobile Award, as the most remembered brand in the Wood Panel Industry Suppliers category (Duratex).

Integrity in the supply chain **GRI 205-2**

Integrity is a fundamental value that guides our operations and relations with suppliers. To reinforce this commitment, we have made available the [Code of Conduct for Suppliers and Other Third Parties](#) to all third-party partners and the general public, via our [institutional website](#). In addition, the document is sent via e-mail to company managers.

All strategic suppliers took part in training on the Code of Conduct and anti-corruption practices in 2023, following a biennial cycle. The commitment to compliance is formalized in contractual clauses and can be consulted on the digital third-party management platform. **GRI 205-2**

Since June 2024, through the supplier management platform, we have registered acceptance of the Code of Conduct for 100% of new suppliers. In addition, we promote various compliance initiatives aimed at third parties and business partners, including specific training for IT teams and active participation in the **GFD**.

The managers of GFD member companies receive training and support materials to disseminate the content to their employees.

In addition, we make recommendations to these suppliers, encouraging the implementation of an Integrity Program, with structured policies, regular training, and the creation of a whistleblower channel, in order to strengthen compliance and minimize risks throughout the supply chain.

Within the ESG framework, we encourage practices related to proper waste management, improvements in eco-efficiency and the reduction of greenhouse gas emissions. In addition, we reinforce the importance of continuous training in sustainability, occupational health and safety, and diversity and inclusion, promoting a more responsible organizational culture in line with the best market practices.

Our goal is for these actions to foster a culture of ethics, transparency and sustainability, driving continuous improvement and helping our partners to evolve in line with the highest market standards.



Na Mão Certa Program

GRI 408-1, 409-1

Since 2007, we have been partners and signatories of the [Na Mão Certa](#) Program by Childhood Brasil, which aims to prevent and tackle sexual exploitation of children and adolescents on Brazil's highways. Aware of our role and the scope we can achieve, every year we promote awareness-raising activities with the drivers in our transportation chain, helping them to become agents of protection.

In May, we mobilized the teams in our factories to organize an awareness-raising action with these professionals as part of the "Faça Bonito" (Make it count) Campaign, as well as publicizing the QR-Code for access to a specific development trail created by Childhood. In addition to the truck drivers, there was also communication to employees via email, intranet and bulletin boards, with information on how to report suspected cases of child sexual exploitation.



Communities


GRI 3-3 (Local community development)

Our social commitment is based on strengthening local communities in the areas of influence of our operations. Our Social Responsibility Guideline, aligned with the [Sustainability Strategy](#) is based on three pillars - **Community, Tax Incentives** and **Strategic Investment**.

We have intensified our focus on social issues, recognizing the strategic importance of the relationship with this priority public. In 2024, we took an important step in our

commitment with the approval of the governance and legal constitution of the Dexco Institute, which is due to be officially launched in 2025. Initially, management will be our responsibility, with the support of the Sustainability Committee and the ESG Commission.

More information on engagement with local communities and related social impacts is available in the

 [Supplementary Information booklet](#) at the end of this report.

Community pillar



Dialogue Roundtables



Valuing active listening to identify social strengths, risks and opportunities together with the community, we hold Dialogue Roundtables in the places where we operate, with the manager of the respective unit and employees trained as engagement agents taking part in the conversations. Every unit has an average of six employees who take part in this specific training, in a program called Dexcomunidade. By 2024, we will have implemented the initiative in 92% of the municipalities in which we have industrial operations in Brazil, in line with the commitment made in our [Sustainability Strategy](#). A total of 156 people took part in the activities, including local residents and representatives of local institutions, companies and NGOs. **GRI 2-25, 413-1**

Formare Social



With the participation of our employees as volunteer educators, the program, in partnership with the Iochpe Foundation, promotes the development of young people by creating a learning environment at the company. In 2024, we trained 13 young people in Uberaba, with the involvement of 29 volunteer educators. The students also had other enriching experiences, such as visits to production areas and lessons on essential topics such as safety and innovation.

Donations

In 2024, 18 institutions in 10 municipalities benefited from donations of Dexco products or goods purchased by the company. In value, they represented more than R\$ 600 thousand. In order to ensure efficiency and transparency in our donation process, we have adopted internal rules and are increasingly seeking to ensure that the requests we receive are in line with our strategy, strengthening the positive impact we are able to promote. **GRI 203-1**

In Colombia, in an effort to encourage local development in the communities

surrounding our units, we regularly promote donations, training, learning programs, dialogue roundtables and other community engagement initiatives through the *Fundación Gestión Social y Ambiental* whose aim is to responsibly manage community relations and engagement with social actors in the territory.

Espaço Arvorar



In its commitment to promoting environmental education, Espaço Arvorar is a channel for sharing information about the history of wood and its various uses, in an interactive way and with a sensory experience. The cultural and educational project, located in Agudos (SP), receives more than 3 thousand visitors a year, including students (mainly elementary school students) and the general public. **GRI 203-2**



JUNE
ESG Month

Encouraging local businesses

At Dexco, we take care of life wherever it is, which includes contributing to the sustainable development of the communities in which we operate. In 2024, we ended the celebrations of the **ESG Month** with an awareness-raising action that encouraged our units to purchase gifts from small local suppliers, including a personalized tag to engage our employees. The initiative reinforces the benefits of supporting local businesses, promoting a positive impact on regional economies.



Extreme weather events

In the months of April and May, Rio Grande do Sul was hit by intense rainfall and major flooding, affecting a significant part of the state's population. Due to this extreme weather event, we have temporarily suspended activities at our Taquari (RS) plant and forestry operations from May 4, with a gradual resumption from May 9. Although none of Dexco's industrial or forestry assets were affected by the flooding, the supply of inputs and the transportation of products were impacted by the damage to the region's roads.

Aware of the situation, which has significantly compromised the entire area around our plant, we quickly mobilized our Crisis Committee so that it could make agile decisions to provide social support to our employees, the community and our customers, as well as minimizing possible impacts on our operations. With an action protocol previously established by the company for similar situations, a report of the

relief actions was made to the Sustainability Committee and discussed by the Board of Directors. The initiative is part of Our Way of Being and Doing, in line with the culture behavior "We Care for Life Wherever It Is".

Our work focused on helping to clean homes, clear public roads and donate furniture and appliance kits, food, water and medicines, as well as wood panels for making furniture. More than 80 people, including employees, contractors and employees' families, benefited.



Communities around forests SASB RR-FM-210a.1

We maintain programs dedicated to dialog and integration with communities located near our forests and wood transport routes, including identifying and respecting traditional communities such as indigenous peoples and quilombolas. In 2024, we recorded 973 dialogues with interested and affected parties, mainly residents in areas close to production units or on transport routes. **GRI 413-1**

Every year we map the traditional communities present in the regions where we operate and we have currently identified eight territories formally recognized as indigenous or quilombola in these areas. The nearest inhabited traditional territory is approximately 1 kilometer from a forest management area in Brazil. According to an assessment carried out with the official body responsible for the demarcated territory, there is no direct influence of our operations on the livelihoods or rights of the local population. The information is recorded in Dexco's Forest Management Plan, a public summary of which is available on our [ESG Portal](#).

In Colombia, our forestry operations do not interfere with the territories of indigenous communities. The communities near the areas of operation do not belong to indigenous groups, and any impact identified is reported through an exclusive channel managed with the support of the *Fundación Gestión Social y Ambiental*.

In 2024, there were no records of violations of the rights of indigenous or traditional peoples in any of Dexco's operations, either in Brazil or Colombia. **GRI 411-1**

Investment in roads

As a result of wood transportation operations, we regularly invest significantly in maintaining and improving the roads and highways used, with a special focus on rural regions. In 2024, this amounted to more than R\$ 3 million in roads for community use. The actions include the roads maintenance, the renovation and construction of bridges and crossings, as well as works to contain rainwater. These initiatives aim to prevent and mitigate the impacts of transportation operations, such as damage to roads and erosion processes. **GRI 203-1**

Tax incentive pillar

GRI 203-1, 413-1



Throughout 2024, we supported 13 projects through tax incentive laws (state and federal), representing a total investment of R\$ 2.9 million. During the period, more than 9 thousand people benefited from the program, in 8 municipalities, considering that many of the initiatives of this nature start in years after they are sponsored. Learn more about the selection criteria and the history of supported projects on our [ESG Portal](#).

Corporate sponsorship to museums

Dexco recognizes the importance of sponsoring museum activities as a way of strengthening and developing cultural institutions, contributing to the preservation of historical, artistic and cultural heritage. This support allows museums to hold exhibitions, preserve their collections and offer quality educational programs, broadening access to art and knowledge. In addition, sponsorship plays an essential role in the democratization of culture, favoring social inclusion and the diversification of audiences, ensuring that more people can enjoy these spaces and initiatives.

In 2024, we sponsored three museums: the Jewish Museum of São Paulo, the Museum of Modern Art of São Paulo and the Assis Chateaubriand Museum of Art of São Paulo (MASP). The Jewish Museum of São Paulo reached 497 people in 2024 with the support of Dexco¹, involving more than 140 public schools in activations. MASP received 702 visitors in 2024, organizing 15 exhibitions and carrying out 80 actions, which impacted 25 people, including education professionals and public school students. The Museum of Modern Art in São Paulo, on the other hand, will have its activities completed by 2025.

¹ The calculation of project beneficiaries follows the investment/total beneficiaries ratio.



Jewish Museum.

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Judo Gulô

The judo sports project is aimed at children and young people from the outskirts of the city of Agudos. Through the techniques and initiation of the sport, it helps to combat sedentary lifestyles and increases socialization among participants and their families. In 2024, 240 people benefited directly or indirectly from the program (participants, family members and/or guardians).

Strategic investment pillar



In line with our purpose of offering solutions for Better Living, we make Private Social Investments in initiatives that promote social housing and decent housing, with the aim of strengthening relevant discussions in the construction ecosystem.



Coalizão
pelo Habitação

We are currently part of the [Coalition for Housing](#) which brings together partners to develop an impact ecosystem for social housing. In 2024, together with other companies, we supported 9 impact businesses. Together they generated a turnover of R\$ 1.9 billion. 650 people benefited and 351 jobs were created. **GRI 203-2**

Viver ambientes (Living environments)

- › The path of least impact
- › Energy
- › Climate change
- › Emissions
- › Biodiversity
- › Forestry
- › Water resources
- › Waste



dexco

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

**Viver ambientes
(Living environments)**

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

The path of minimum impact

GRI 3-3 (Water and effluents), 3-3 (Climate change)

In our decisions and initiatives, sustainability remains at the heart of our strategy. We continue to make progress in our eco-efficiency agenda, in reducing greenhouse gas emissions and in caring for biodiversity. In addition, we continue to invest in innovation, technology and the development of products that meet the demands of a changing market, always in line with the principles of social and environmental responsibility.

For this reason, we maintain public commitments, established in our Environmental, Social and Corporate Governance Policy - ESG, revised during 2024, which applies to all Dexco's industrial, administrative and forestry units.

We strive to minimize our impact on the environment and surrounding communities by investing in improving our industrial and forestry processes. Our Environmental Management System (EMS) monitors operations, indicators

and risks, ensures legal compliance and mobilizes employees when necessary, as well as driving the development of more sustainable processes and products, in line with our long-term vision.

In 2024, the Urussanga Tiles (RC4) and Recife Sanitary Ware units achieved certification of their environmental management systems in accordance with ISO 14001, now totaling 12 plants with this recognition, representing 52.2% of our units. In our forestry operations, we have held the FSC® certification since

1995, demonstrating our commitment to responsible forest management, carried out in an economically viable, environmentally appropriate and socially beneficial

manner. Also in 2024, the Internal Audit team visited 4 plants to audit their environmental management processes (17.4% of our plants).



Number of audits

	Quantity	% of total
Units with a third-party audit for the environmental management system (ISO 14001 or FSC®)	12	52.2%
Units with internal corporate environmental audit	4	17.4%
Total number of units with environmental audits in 2024	16	69.6%

Energy

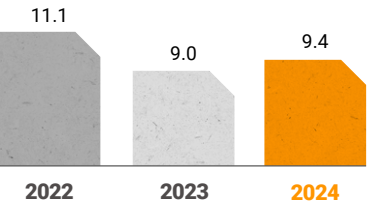
GRI 3-3 (Climate change)

At Dexco, we are increasingly investing in improving the energy performance of industrial processes and prioritizing the choice of more efficient equipment. We continuously monitor parameters such as vibration and temperature of 100% of the critical electric motors in the Wood Division's industrial park. With this, we can predict failures and achieve greater control of the equipment's energy consumption.

In 2024, renewable sources accounted for 37% of our energy matrix, especially biomass from our planted forests. Across the organization, we consumed 9.4 million GJ of energy in the period.

Energy consumption at Dexco (In millions GJ)

GRI 302-1, SASB CG-BF-130a.1



Note: Consolidation by operational control approach.

Climate change

GRI 3-3 (Climate change)

The planet is progressively feeling the impacts of climate change. The increase in the frequency and intensity of extreme weather events is already causing a significant effect on society, which requires organizations to pay special attention to managing this issue to improve their resilience to this uncertain scenario. We are aware that our activities can have adverse impacts on the climate, mainly through the emission of greenhouse gases (GHG), and we are committed to seeking to mitigate these impacts.

By managing our forests responsibly, we contribute to removing carbon dioxide from the atmosphere. As they grow, trees absorb carbon dioxide through photosynthesis for several years, which is stored in the wood. Thus, our Duratex panels contribute to mitigating climate change by keeping the carbon removed by our forest plantations stored throughout their useful life, reducing the current greenhouse gases concentration in the atmosphere.



Since 2012, we have been measuring, managing and reporting our emissions annually in a consistent and transparent manner, in line with the guidelines of the Greenhouse Gases Protocol (GHG Protocol) a global initiative and international reference on the subject. To ensure the consistency of our figures, these inventories are third-party verified. We also calculate emissions and removals related to land use in our forest areas and, since 2021, we have been reporting our climate risks in line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Detailed information on these reports is available on our [ESG Portal](#).

Learn more about our management of the material topic "Climate change" in the [Supplementary Information Booklet](#) at the end of this report.

Climate change and wildfires

Investments in monitoring our forests also help us adapt to the effects of climate change and are part of our strategy for climate risks management. Among them is a possible increase in the frequency or intensity of wildfires, due to more favorable conditions for these events to occur, such as the prolonged period of drought in 2024, which affected several regions of Brazil.

In order to minimize the possible impacts of this type of occurrence, during the dry season we intensify fire prevention and fighting initiatives and carry out awareness campaigns with neighboring communities, encouraging them to report any

signs of fire or risk in our forests or nearby areas.

We have teams trained as firefighters in our forests and neighboring areas and a camera system, followed by the monitoring centers of each forest unit, to identify fire outbreaks in forest areas within a radius of up to 15 kilometers, allowing teams to be quickly activated to fight the blaze in the shortest possible time. As a result, in 2024, despite the large number of fires in various regions of Brazil, we had no significant losses in our landbank, with only 0.3% of areas affected, demonstrating the effectiveness of protection measures in a period of high fire risk.

In 2024, we invested
R\$ 13.2 million in fire
prevention and
firefighting program

Emissions

GRI 3-3 (Climate change)

Our journey to a low-carbon economy continued in 2024 with the continued adoption of eco-efficient processes and equipment. We have an established target of reducing our scopes 1 and 2 absolute emissions by 37% by 2030. With this goal, we seek to be aligned with the global commitment made in the Paris Agreement to limit global warming to 1.5 °C. We also aim to keep our carbon balance positive until 2030, considering the sum of our emissions and carbon removals in our forests over the entire period.

In 2024, we continued on the path to reducing our emissions by implementing improvements in production processes, such as the transition from using coal to natural gas in the Tiles division. Despite this, compared to 2023, there was a 5.6% increase in emissions, mainly due to higher energy consumption in the Panels operations in Brazil, as a result of higher production volumes.

On the other hand, our forests play a fundamental role in reducing the concentration of greenhouse gases

in the atmosphere, removing CO₂ through photosynthesis and acting as carbon sinks and pools. Since 2020, when we set our target of maintaining a positive carbon balance, we have already contributed to the removal of more than 469 thousand tCO₂e from the atmosphere, considering the consolidation by operational control approach.

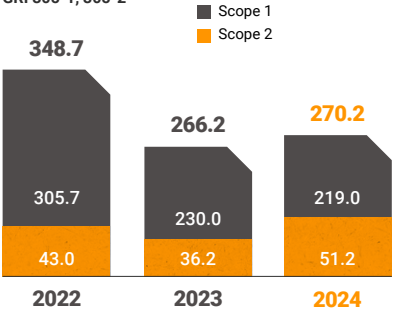
We remain committed to this goal. However, considering the equity share consolidation approach we ended 2024 with a negative accumulated carbon balance. This is mainly due to forestry assets trade in recent years, whose carbon stocks are discounted from the inventory and considered as emissions when the forest is sold. With our continuous efforts to make our processes increasingly eco-efficient and with the use of the best forest management practices, we believe that this is a temporary condition and that by 2030 we will be able to reverse this scenario.



Greenhouse Gas (GHG) Emissions

(In thousand metric tons)

GRI 305-1, 305-2



Note: It includes emissions from operations in Brazil and Colombia, considering the operational control consolidation approach. Learn more in the [Supplementary Information Booklet](#).

Biodiversity

GRI 304-2, 304-3

At Dexco, we believe that environments exist to be lived in. To this end, we seek to take care of the ecosystems in which we operate to provide habitats in which biodiversity can thrive. We carry out studies and research, many of them in partnership with universities, in our forest management areas which have resulted in more than 90 scientific publications and contributed to the generation of technical knowledge about biodiversity.

We seek to employ the best forest management practices to ensure environments that are welcoming to biodiversity. **Our operations are carried out with zero deforestation, we do not use fire in forest management activities and we have procedures for the proper management of water and soil resources, as well as not carrying out operations in peatland of any depth.** We maintain biodiversity corridors, monitor areas of high conservation value, and promote the engagement of our employees and communities by encouraging the observation and photographic recording of fauna on our forest farms through the Animal Lens program. Since the program began in 2011, 8,443 sightings have been

recorded, including of endangered animals, at the Dexco Brazil and Caetex units. These practices are aligned with our [Commitment to Biodiversity](#).

As a result of our direct contact with biodiversity in forest management activities, we adopt strict management to minimize impacts on nature. Our forest plantations are established in areas that have already been anthropized, usually for farming, without any conversion of natural ecosystems. Our operations are guided by Forest Management Plans, which establish guidelines for the management and monitoring of environmental and social impacts, appropriate to the local context in which they operate.

To monitor our performance in managing biodiversity in our forest areas, we use a biodiversity impact index, calculated using different parameters. The document with the methodology used and the annual results are available on our [ESG Portal](#). In 2024, we have not registered any significant impacts on biodiversity as a result of our operations. **GRI 304-2**

Because of its nature, our largest

In 2024, we celebrated **50 years** of biodiversity research in our management areas forest, with more than **2,800** species of fauna and flora identified, some of them threatened with extinction

interface with biodiversity occurs in forest management operations. However, our industrial activities can also have an impact on fauna and flora. In this regard, we assess the level of sensitivity of the sites where our factories are located and identify their potential impacts on biodiversity. All the factories are located in areas with medium, low or very low sensitivity and the identified potential impacts have control measures in place to prevent or mitigate them.

Learn more about Dexco's area of protected and restored habitats in the [Supplementary Information Booklet](#) at the end of this report.



Forestry

SASB RR-FM-160a.1

Demonstrating our commitment to best practices in forest management, we have maintained the FSC® certification of our forests for almost 30 years, since 1995. At Dexco, we do not convert natural ecosystems to plant forests and the FSC® certification ensures that we adopt measures to prevent, minimize and mitigate the adverse impacts of our activities. The guidelines for managing these areas are consolidated in Forest Management Plans, public summaries of which are available on our [ESG Portal](#). **GRI 304-2**

To ensure their proper management, we identify the environmental and social aspects and impacts related to our activities through a procedure that determines the relevance of the impacts based on criteria of scale, severity and frequency. All forestry operations are included in this assessment. Furthermore, in accordance with the requirements of FSC® certification, we do not use genetically modified organisms in our forest plantations. This practice is verified annually through third-party audits.

We also invest in maintaining the ecosystem services present in our forests.

Aware of our responsibility, we maintain a due diligence system for wood procurement in Brazil to evaluate 100% of our suppliers, considering the environmental and social impacts of their harvesting and transportation operations, ensuring the legality of the acquisition of raw materials and a deforestation-free supply chain.

By the end of 2024, 91.77% of the more than

176 thousand hectares of our planted forest and conservation areas in Brazil held FSC® certification, including both own and leased areas. In Colombia, we manage almost 11 thousand hectares of forestland, 81.7% of which are FSC® certified.

In total, over 32% of our areas are set aside for conservation of native vegetation where we promote favorable environments for local biodiversity to thrive. **GRI 304-3**

In 2024, we obtained the recommendation for verification of the **soil conservation ecosystem service**, an achievement that makes us the **first company in Brazil and the Americas** with a recommendation for verification of **positive impacts** on the five categories of ecosystem services defined in the **FSC® Standards**



Dexco Forest Fostering Program

In the state of Rio Grande do Sul, we run a forest fostering program, where we establish partnerships with rural producers in locations close to our Taquari plant to encourage the planting of forests, whose wood can be purchased by Dexco at the end of the cycle. As part of the program, we share knowledge and encourage sustainable forestry practices for rural producers in Rio Grande do Sul. The long-term

support includes the supply of seedlings and technical guidance for the proper and responsible establishment of forests, following internationally recognized management standards. Through this initiative, we protect the environment and stimulate the local economy. Currently, around 54% of these areas are FSC® (Forest Stewardship Council®) certified, demonstrating the generation of benefits for the community and the environment through shared value.



Annual Meeting of Forest Developed Parties in Taquari

Waste transformed into fertilizer for forests

The forestry team at our Agudos forestry unit organized the planting of native species in an area of around four hectares near the Agudos industrial unit, totaling more than 80 species planted using the technique of **swarm of seeds**. The environmental recovery action was carried out in February 2024, in partnership with Caminhos da Semente, a non-profit organization that encourages associations and rural producers to collect and process native plant seeds.

To fertilize the new plants and help replenish the nutrients essential for forests to grow, the material resulting from composting the ash from the boilers at panels factories and the sludge from the wastewater treatment plant was used. As well as promoting environmental conservation, this material is also used in eucalyptus plantation areas, promoting a sustainable cycle of waste reuse.

São Paulo Forest Forum

Since 2022, we have been participating in the **São Paulo Forest Forum (FFSP)**, a permanent space for dialogue on forest management strategies aimed at improving conditions for wood production while protecting the environment and people. We are part of working groups on participatory landscape planning, forest management strategies to protect water resources and good practices in partnerships for beekeeping production in forest areas. We believe that our participation in the groups is a way of contributing to initiatives that take a jurisdictional approach to topics that are relevant to the sector and the communities concerned.

The excellence of our forestry practices was strengthened through awards in 2024, in addition to maintaining our forest management certification.

FSC® Forest Management Certification

License codes:
FSC-C006042, FSC-C152362,
FSC-C165415, FSC-C182779,
FSC-C109955, FSC-C003088



Revista Exame's Best of ESG Award

Highlight in the Paper,
Pulp and Forest
Products sector



SPOTT Ranking (Sustainability Policy Transparency)

6th place overall and best
score since the first time
we were evaluated in 2017



Merco ESG Responsibility Ranking

1st place in the building
materials sector

Water

GRI 3-3 (Water and effluents), 303-1

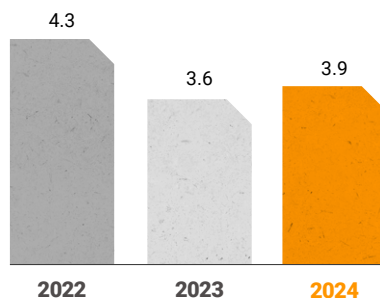
We recognize water as an essential resource for our industrial and forestry processes, as well as for the use of our products. That's why we strive to develop technological solutions that promote more efficient use of water. Examples of this are Deca Comfort, used in faucets and showers, which reduces the volume of water used by mixing it with air, and Hydra double-acting valves, which offer the option of flushing with less water.

In our operations, we carry out detailed monitoring of the withdrawn water volumes, classified by source (surface, underground and third-party), as well as discharged volumes. These indicators are monitored by the units' Environmental Management Systems, seeking continuous improvement in the eco-efficiency of our processes. To ensure compliance with quality parameters set by law we have industrial and sanitary Wastewater Treatment Plants (WWTP) at our industrial units.

We have established in our **Sustainability Strategy 2025** the target of reducing

In 2024, considering all Dexco's business divisions, we guaranteed the reuse of **9.4 billion** liters of water

Total water collection
(In millions of m³) GRI 303-3



water withdrawal by 10% in our manufacturing operations in Brazil (base year 2020). Systems for the efficient use of water are present in our plants and we have adopted a number of specific initiatives in the units, according to their individual operational characteristics.

In the Tiles units, where the volume of circulating water exceeds the water intake, we have implemented a project to increase the capacity and recirculation of the WWTP. This initiative has improved the performance of our processes reduced maintenance costs and decreased water consumption. In other units, such as Panels Taquari, we operate with closed circuits that eliminate the discharge of industrial effluents. The Panels Itapetininga unit has a system for reusing treated effluent in the production process, helping to reduce water withdrawals. The Panels Agudos and Panels Uberaba units have systems for reusing treated effluent in the treatment plant itself, using it to prepare the chemical products used in effluent treatment. In addition, in December 2024, the Uberaba (MG) unit implemented a system to reuse treated effluent for use as process and fire-fighting water, which is still in the testing and stabilization phase.

In 2024, in Colombia, we invested approximately R\$ 1.4 million in the WWTP at the Panels Barbosa unit, with the aim

of increasing the treatment capacity from 4.5 to 6 m³/h, improving the quality of the treated effluent and optimizing treatment costs.

Forestry operations

Aiming for water resources conservation, we maintain buffer areas around water springs and streams with protected native vegetation and seek efficient use of water by forests, planting species that are well-adapted to local climate conditions.

In Colombia, our forest areas are home to nine sites considered critical for the water supply of local communities (watercourse springs used for consumption or water collection points for public supply). These locations are characterized as High Conservation Value Areas (HCVAs) and for them we have adopted additional protection and monitoring initiatives, including signage, engagement with the nearby community and fencing. The measures are subject to annual third-party verification as part of FSC® certification.

Learn more about our water and effluent management in the



[Supplementary Information Booklet](#) at the end of this report.

Waste

GRI 306-1, 306-2

At Dexco, optimizing the use of materials and properly managing the waste generated is part of our responsibility and commitment to healthy environments.

In this regard, we have already achieved some important results, for example, the Panels Itapetininga (SP), Panels Taquari (RS), Tiles Urussanga (SC), Tiles Botucatu (SP) and Metals Jundiá (SP) units had zero landfilling throughout 2024.

Furthermore, in the Metals division, we have technologies to recover and use 100% of the bronze and brass waste from the metal parts produced, making it possible to minimize the use of natural resources and reduce costs.

Seeking to expand the reuse of waste for new uses in Sanitary Ware operations, in 2024, 1,794 metric tons of pitcher were used to

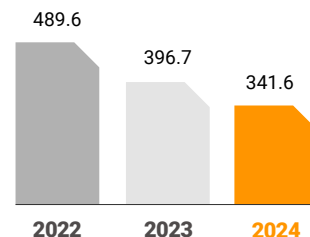
As a target of our **Sustainability Strategy 2025**, we aim to reduce waste generation by **30%** and waste to landfill by **50%** by 2025

produce refractories and 302 metric tons were used to cover non-asphalt roads at the Municipal Sanitary Landfill in the city of Jundiá (SP).

More information on waste and material use is available in the [Supplementary Information Booklet](#) at the end of this report.

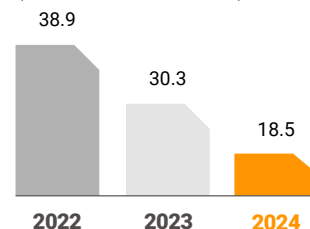
Total waste generation

(In thousand metric tons) GRI 306-3



Waste sent to landfills

(In thousand metric tons) GRI 306-5



Note: Classification and consolidation inconsistencies were identified in the historical data. The verification of each parameter was carried out individually to ensure accuracy in reporting | GRI 2-4

Goodbye to disposable cups

In 2024, the Sanitary Ware Recife unit eliminated the use of disposable cups and distributed 100% silicone, retractable cups with a hook to keep them close at hand to its 600 employees. The composition is designed to ensure safety on the field and withstand high temperatures. The savings amounted to 1.4 million disposable cups, considering the volumes used in the year prior to the action.

Packaging compensation

GRI 306-2

In line with our Sustainability Strategy, we continued to offset 100% of the plastic, paper and cardboard packaging of the products that reached end consumers throughout the year in Brazil. The entire process is traceable and audited. The packaging compensation process has been underway since 2021, based on the acquisition of credits generated by cooperatives that collect and send waste for recycling and our contribution to recycling an amount equivalent to the packaging we put into the market. In 2024, 7,103 metric tons of materials were offset.

How we see the future



DEXCO

Integrated Report **2024**

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

How we see the future

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

We start 2025 prepared to consolidate our sustainable growth, even in an environment marked by economic challenges and global transformations. As we near the end of a significant investment cycle, we are now directing our efforts towards maximizing and optimizing performance in the coming years, strengthening our competitiveness and extracting the best possible results from the investments made.

We will continue to unite tradition and innovation, ready to face the challenges of the future, looking for opportunities that combine innovation with disciplined, results-oriented management. With the inauguration of the new Tiles plant in Botucatu (SP), one of the biggest investments of the current cycle, we are confident that we will make significant

progress in operational efficiency and in exploring new strategic niches, strengthening our market share. At the same time, we are seeking to get closer to our customers and consumers and we will have important initiatives in this direction.

In 2025, we will conclude the current cycle of the [Sustainability Strategy](#). Throughout the year, we will define new ambitions, establishing the pillars and targets on environmental, social and corporate governance issues that will guide the coming period. Mitigation and adaptation to the impacts of climate change will continue to be an important focus of our actions.

In addition, we will continue to advance in our cultural and digital transformation

journeys. We will continue to focus on simplifying our processes, promoting greater agility in business with the company and strengthening strategic partnerships. The responsible use of artificial intelligence, which is already playing a growing role in our operations, will continue to be an essential ally in our future.

In line with Our Way of Being and Doing, in 2025 and in the coming years, we will continue to move forward guided by responsible management, a clear vision of the future and the ambition to continue delivering Solutions for Better Living, in line with our purpose. We are certain that we will achieve sustainable results that will positively impact not only our business, but also our people, the environment and society as a whole.

Dexco

deca
portinari
hydra
duratex
castelatto
ceusa
durafloor

Supplementary information booklet



dexco

Integrated Report **2024**

≡ CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)





How we see the future

**Supplementary
information booklet**

GRI and SASB Summary

Assurance report

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Make the construction and renovation journey easier	Professionals involved in our engagement and training programs	Increase to 34 thousand professionals involved in training and engagement programs with Dexco brand products	27,373 (2020)		In 2024, approximately 27 thousand people - including carpenters, salespeople, architects, fitters and plumbers - were trained. Despite the efforts, the result was 15% below the milestone set for the year. The reopening of the Dexco Training Center at the Deca Metals unit in São Paulo and the launch of the Castelatto Academy have strengthened the technical training structure. In addition, new loyalty platforms and distance training are being developed, extending the reach of the actions planned for 2025.
	Consumer satisfaction index	Achieve NPS 85 in the satisfaction index of consumers served by the Deca authorized service network	59 (2020)		We continued to make progress on this target and, in 2024, we were driven by the greater availability of parts and products for exchange, as well as the hiring of a carrier dedicated to the technical assistance network. These advances have made service more agile and contributed to increasing customer satisfaction, reflected in the NPS score, which reached 86 for the year.
		Achieve and maintain NPS 75 in the consumer satisfaction index of the unified SAC	66 (2020)		In 2024, the consolidated annual result reached 79, exceeding the target set. This result reflects the continuous evolution of service, driven by strategic actions, constant monitoring and investment in training. There was a special focus on following up unsatisfactory interactions, strengthening the customer experience journey.
	Digital transformation index	Achieve 80% in the CDTI (CESAR Digital Transformation Index)	57.2% (2021)		In 2024, the CESAR Digital Transformation Index was not measured to avoid overlapping with the organizational climate survey, which was prioritized in that period. In addition, a more strategic and robust end-of-cycle measurement is planned for 2025. Previous measurements, between 2021 and 2023, have already provided a solid basis for monitoring the company's digital evolution.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)





How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Ensure sustainable growth while maintaining a positive carbon balance	Carbon balance	Maintain a positive carbon balance (cumulative net removals) by 2030	- (2020)		In 2024, Dexco's carbon balance was negative, with net emissions of 710.3 thousand tCO ₂ e, considering the shareholding consolidation approach. The accumulated total since 2020 is also negative, with net emissions of 612.3 thousand tCO ₂ e. The result for the year was significantly impacted by the levels of forest harvesting at LD Celulose, as well as the trading of Dexco's forestry assets throughout the year. These fluctuations are expected, due to the nature of forestry operations and wood supply strategies for Dexco and LD Celulose mills. We hope that this trend will be reversed in the coming years with the ongoing process of regulating wood stocks and with improvements in processes that bring about reductions in industrial emissions. Considering the consolidation approach by operational control, the 2024 balance was positive with net removals of 100.2 thousand tCO ₂ e in the period and net removals of 469.1 thousand tCO ₂ e in the accumulated total since 2020.
		Reduce absolute emissions (scopes 1 + 2) by 37% by 2030	615,034 tCO ₂ e (2020)		In 2024, there was a 2.2% increase in scope 1 and 2 emissions in Dexco's direct operations, mainly due to the higher production volumes in Panels Brazil and the higher quantities of limestone applied in Brazil's forestry operations, impacting scope 1 emissions. The emission factors for electricity purchased from the grid in Brazil were also higher in 2024, contributing to the observed 50.7% increase in scope 2 emissions. Despite this, we continue to operate at lower emission levels than the goal for 2030 and remain on a favorable path towards achieving the target.
		Reduce emissions intensity by 15% (scopes 1 + 2) in the Ceramic Tiles Division by 2030	0.3255 tCO ₂ e/m ² (2020)		In the period, we reduced the emissions intensity of Ceramic Tiles operations by 15.1%, compared to 2023 and considering scopes 1 and 2. The substantial decrease in the use of mineral coal at the RC1 unit, consolidated in 2024, contributed directly to this result. Performance in the year already exceeds the goal set for 2030 and we hope to maintain these levels of performance to reach the target by the end of the cycle.
	Water footprint at the product use stage	Achieve 900 million m ³ of potential water savings at the product use stage by 2025	11.2 million (2015)		Considering the accumulated total since the base year, we have already avoided the use of more than 710 million m ³ of water, slightly below the forecast for 2024. The challenge for 2025 is to continue advancing in the offering of water-saving products, using Deca Comfort technology in faucets and showers, and Dual Flush systems for toilets and flush valves.

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Ensure sustainable growth while maintaining a positive carbon balance	Efficient use of inputs and raw materials	Reduce water withdrawal at Dexco by 10% by 2025	3.3 million m³ (2020)		Compared to 2023, there was an 8.0% increase in the volume of water abstracted by Dexco's operations in Brazil in 2024. This change was mainly concentrated in the Forestry and Panels businesses. The prolonged period of drought in the second and third quarters of the year meant that more water was used to produce seedlings in the nurseries at the Agudos and Uberaba forestry units. At the Panel factories, the increase in withdrawal was due to higher production volumes. Projects to improve water use efficiency should bring results throughout 2025, but the scenario is challenging to reach the target by the end of the cycle.
		Reduce the organization's waste generation by 30% by 2025	323.8 thousand t (2020)		In 2024, we reduced the generation of waste in our operations in Brazil by 14.8% compared to 2023. This reduction was mainly due to improvements in the Sanitary ware production processes that contributed to a reduction in the number of defective parts and, consequently, in the generation of waste. The internal use of wood waste to generate energy also had a positive impact on the performance of the Panels operations, which, even with higher production volumes, saw a reduction in the amount of waste generated. Despite the positive result for the year, we have significant challenges for achieving the target in 2025.
		Reduce the organization's disposal of waste to landfill by 50% by 2025	23.2 thousand t (2020)		With a 48.4% reduction in the amount of waste going to landfill in Dexco's operations in Brazil compared to 2023, the 2024 figures indicate that we are on a favorable path to achieving this target. The constant search for alternatives to landfill and improvements in our manufacturing processes, especially in the Sanitary ware operations, were the main drivers of this result. With the development of new waste receivers, we hope to maintain this downward trend towards achieving the target set for 2025.
		Increase the percentage of plastic materials reused internally to 95%	1.5% (2020)		In 2024, we achieved 41% reuse of plastic materials, below the target of 85%. This result was mainly influenced by the reduction in production volume and the prioritization of the closure of operations. On December 16, 2024, Dexco informed the market that it was discontinuing the electric shower and faucet segment. As a result, this target will be discontinued, as it was designed specifically for this business front.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)




How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Ensure sustainable growth while maintaining a positive carbon balance	Efficient use of inputs and raw materials	Maintain the proportion of renewable sources in the energy matrix above 50% by 2030	56% (2020)		With 63.3% of our energy coming from renewable sources by 2024, we are still on target. The higher production levels at Panels Brazil's operations required greater consumption of renewable biomass for energy generation. In addition, with the acquisition of I-RECs, we ensure the renewable origin of all the electricity purchased from the grid in Colombia.
		Reduce Dexco's energy consumption by 5% by 2025	9,5 million GJ (2020)		Energy consumption at Dexco's operations in Brazil was 5.2% higher compared to 2023. This change was mainly due to higher production volumes in the Panels Brazil business. Although the absolute value was higher, the energy intensity of this business was 3.6% lower compared to 2023, demonstrating the efficiency of our processes. Even with the increase in consumption, we continue to outperform the target set for 2025, in a favorable scenario for its achievement.
	Hiring suppliers based on social and environmental criteria	Increase the average performance index of strategic suppliers by 10%	7.3 (2020)		In 2024, the average score of suppliers in the GFD Program was 7.6, with a record response of 64.6% to the Evaluation Questionnaire. The due diligence tool was applied to more than 3 thousand suppliers, with socio-environmental elimination criteria aligned with Dexco's sustainability and compliance commitments. We held webinars in the second semester of the year that strengthened suppliers' engagement and understanding of the company's expectations. For the next cycle, the evaluation and training criteria are expected to be improved, including topics such as the circular economy and new environmental regulations, as well as new recognition and strategic alignment events.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)





How we see the future

Supplementary
information booklet




GRI and SASB Summary

Assurance report

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Ensure sustainable growth while maintaining a positive carbon balance	Packaging composition	Eliminate or replace plastic from Deca packaging that reaches the end consumer	1.5% (2020)		In 2024, we developed packaging with a molded pulp base (composed of cellulose/paper), which will replace internal plastic components and has the potential to advance the strategy of replacing plastic in packaging, including reaching internal structural elements. The project started in the test phase, with the development of packaging with the new technology in the Pérola and Benchtop Manual Shower Lines. The new proposal will need another 2 years to be implemented and reach the goal of 100% of packaging, initially set for 2025.
	Relationship and engagement with the community	Ensure 100% presence in municipalities where we have industrial operations in Brazil	31% (2020)		In 2024, we restructured the team, achieving a 92% presence in the municipalities with industrial operations in Brazil through dialogue with the community. For 2025, we are reorganizing the program, proposing ongoing training for agents, as well as the management of action plans.
	Own and fostered areas with certified management	Achieve 100% of own areas with certified management	97.5% (2020)		By the end of 2024, we had reached 99.50% of our own areas with certified management (considering the registration base of January 2024), demonstrating progress in relation to the previous cycle. By the first semester of 2025, 100% of the areas will have undergone the certification process.
		Reach 80% of fostered areas with certified management	20% (2020)		We ended the year 2024 with 58.2% of certified fostered areas (considering the registration base of January 2024). Considering the current scenario of the wood market in Rio Grande do Sul, the certification strategies of these producers have been re-evaluated.

Sustainability Strategy - target commitments, indicators and status

Strategic Commitment	Indicator	Target by 2025	Baseline	Status 2024	Comment
Promote health and well-being in the environment	Diversity of demographics, with representation	Reach 35% of women in leadership positions	19% (2020)		Currently, 35% of the company's leadership positions are held by women, reflecting our consistent efforts to build a more inclusive culture. Initiatives such as the DELAS program, aimed at training women for leadership positions, play a fundamental role in this progress. Maintaining our ability to build an attractive employer brand, capable of retaining and engaging female leadership talent, is essential to consolidating an increasingly diverse environment.
	Wood products with E1 or lower formaldehyde emissions	Have Panels (Brazil) with E1 or lower formaldehyde emissions	Dexco average: 15.4 mg/100 g (2020)		The average value achieved was 6.30 mg/100 g, demonstrating an effective reduction in the emission of formaldehyde in the products. In the first semester of the year, we advanced in the maturity of the processes aimed at optimizing products to maintain competitiveness with the conversion to E1. In the second semester of the year, we completed the conversion of 100% of the Wood business products to E1.
	Employee engagement and cultural alignment index	Achieve 80% employee engagement and cultural alignment by 2025	76 (2020)		In 2024, we intensified initiatives aimed at strengthening and living the principles of Our Way of Being and Doing, with an emphasis on developing leaders and teams. In September, we carried out the Culture and Engagement Survey, which resulted in 81 points - exceeding expectations and signaling the successful closure of the change management cycle, with the consolidation of our organizational culture. As a reflection of our People indicators, we achieved a score of 3.74, considered to be Dexco's result.

Integrated Report 2024

 CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

 Viver ambientes
(Living environments)

How we see the future

 Supplementary
information booklet

GRI and SASB Summary

Assurance report

We are Dexco

GRI 2-6 | Activities, value chain and other business relationships

Dexco is a private sector company, operating in the forest products sector, due to its production of wood and forest-based panels, and in the building materials sector, supported by its finishing businesses, as described in item 3 of its [Bylaws](#). According to the global classification system Industry Classification Standard (GICS®), it falls within the sector of Paper & Forest Products (151050).

Dexco does not manufacture products that are controversial with regard to nutrition and health (individual or public); relating to food and drink, safety and health (individual or public); on animal welfare; or moral aspects. With regard to controversial products related to the degradation of ecosystem services (high carbon emissions, deforestation, depletion of the ozone layer, degradation of aquifers, generation of waste or the like), it is possible that questions will be directed at the Company, considering the percentage of revenues attributed to forest management.

However, since the vast majority of our managed forest areas are part of a certification scope according to internationally recognized standards, we guarantee that the best responsible management practices are carried out and that any kind of questioning does not apply to our operations.

Waste generation issues can be associated with our products of Finishes Division for construction. However, we maintain the practice of compensating 100% of the packaging that reaches the end consumer, ensuring that associations of this nature do not materialize.

In the Tiles Division, there was concern about the high emission of greenhouse gases linked to the use of emission-intensive fossil fuel sources. In 2023, the Division made a commitment to eliminate the use of coal in its operations, replacing it with less intensive energy sources.

Business fronts

GRI 2-29 | Approach to stakeholder engagement

Dexco understands that interaction with its stakeholders is crucial to the performance and success of its projects. This relationship must be conducted in an ethical and transparent manner, allowing stakeholders to express their opinions, with the aim of developing more appropriate action strategies that meet their needs and promote local development. All stakeholder engagement must be structured according to a methodology divided into four stages: identification, prioritization, construction of materiality and preparation of the action plan.

Identifying and prioritizing stakeholders are the responsibility of the areas that maintain direct relations with these audiences.

Stakeholder	Related stakeholders
Public Authorities	Executive, Legislative and Judiciary
Regulatory and Supervisory Bodies	Securities and Exchange Commission, environmental agencies and regulatory bodies
Shareholders and Financial Institutions	Shareholders, market analysts and financiers
Employees	Own, third parties, interns, apprentices and pensioners
Supply Chain	Material/fixed asset services
Customers	Industry, retail, wholesale, resale, construction, international
Consumers	Buyers of Dexco, Deca, Hydra, Tiles and wood products
Surrounding communities	Population, local businesses, neighborhood associations, community leaders and tenants
Organized Civil Society	NGOs, trade unions, federations, institutes and associations
Influencers	Engineers, architects, installers, decorators and carpenters
The Press	Specialized, print, TV, radio and digital
Competitors and Substitutes	Metals, sanitary ware, panels and flooring, tiles

Note: The information above refers to Dexco Brazil.

Specifically with regard to stakeholder engagement in the public sector, Dexco has an Institutional and Government Relations (RIG) area, which is responsible for providing the public entity with better elements for decision-making and/or formulating legislative proposals or public policies that impact the company and society. The activity of the RIG area is carried out predominantly in conjunction with sector entities to which the Company is affiliated, guaranteeing impersonal, transparent political action based on facts and data.

In the process of engaging with the surrounding communities, training is provided for agents to use approaches appropriate to the profile of the stakeholders, demonstrating the goals and intentions of the action in a clear and understandable way. In operational areas that are close to communities, whether around production areas or, for example, on wood transportation routes, contacts are made to characterize the stakeholders, their concerns and vulnerabilities.

When stakeholders with some kind of risk or vulnerability are identified, specific actions are taken to engage them. Contact is maintained during and after operations to ensure that agreed measures for the prevention and mitigation of possible impacts are being adopted and are sufficient and appropriate to the scale and intensity of the operations.

We consider the relationship with our stakeholders to be fundamental to the good performance and success of our projects. This relationship must be ethical and transparent, giving stakeholders a voice to develop more appropriate action strategies that meet their demands and generate local development.

In Colombia, the relationship with stakeholders seeks to ensure the proper functioning of the regulatory framework in force and to meet the requirements of audits, fiscal control and internal procedures. The following are defined as stakeholders: visitors, environmental authorities, qualification boards, social security entities (occupational risk insurers, health plans, pension funds, institutions providing health services), suppliers, government, contractors, medical and laboratory centers, Colombian Institute of Technical Standards and Certification (ICONTEC), community, customers, the media, insurance companies, universities or other educational institutions, neighboring companies, employees' families, employees, the Executive Committee, the Board of Directors (Brazil), shareholders, areas that contract services, areas that generate change, people management, trade union organization and all areas of the organization.

SASB RR-FM-000.A | Forest area owned, leased and/or managed by the entity

SASB RR-FM-000.B | Aggregate inventory of standing wood

SASB RR-FM-000.C | Total wood harvest volume

In 2024, we continued the process of forest expansion, reaching more than 124 thousand hectares of planted forests. This growth over the years is aimed at promoting greater self-sufficiency in the panel business and readjusting the base for better logistical costs. In Colombia, in 2024, we carried out a cartographic update of the forest heritage, using high-resolution satellite images and orthophotos generated from drone flights.

Area of planted forests owned, leased and/or managed by the entity (hectares)	2022		2023		2024	
	Brazil	Colombia	Brazil	Colombia	Brazil	Colombia
	105,909	11,232	109,336	10,991	112,938	11,088

Note 1: The data from the historical series for Brazil has been corrected to consolidate 100% of Caetex's area | **GRI 2-4**

Note 2: Conservation areas are not included in this indicator.

In 2024, we reached more than 16 million cubic meters in the standing wood inventory. During the period, the harvest volume totaled 5.5 million cubic meters. The increase in harvest volume compared to 2023 was due to higher production at the plants.

	2022		2023		2024	
	Brazil	Colombia	Brazil	Colombia	Brazil	Colombia
Aggregate inventory of standing wood (m³)	16,206,237	1,266,887	15,485,338	1,218,763	15,149,337	1,174,489
Total harvest volume of wood (m³)	5,169,948	132,054	4,484,777	144,798	5,428,413	130,480

Note 1: The data from the historical series for Brazil has been corrected to consolidate 100% of Caetex's area | **GRI 2-4**

Note 2: The figure for Colombia's total wood harvest volume in 2023 has been revised due to an error in the conversion factor | **GRI 2-4**

Where we are

SASB CG-BF-000.B | Manufacturing facilities area

		2022		2023		2024	
Manufacturing facilities area (m²)		Land area	Built-up area	Land area	Built-up area	Land area	Built-up area
Wood Colombia	Yarumal	450,500.0	132,680.5	450,500.0	132,680.5	450,500.0	132,680.5
	Manizales	85,100.0	16,876.7	85,100.0	16,876.7	n/a	n/a
	Barbosa	128,302.0	36,000.0	128,302.0	36,000.0	128,302.0	36,000.0
	Subtotal	663,902.0	185,557.2	663,902.0	185,557.2	578,802.0	168,680.5
Wood Brazil	Uberaba	357,100.0	99,276.3	357,100.0	99,276.3	357,100.0	99,276.3
	Itapetininga	571,888.9	88,059.7	571,888.9	96,159.7	571,888.9	96,159.7
	Taquari	82,000.0	64,466.5	82,000.0	64,466.5	82,000.0	64,466.5
	Agudos	426,400.6	130,622.8	426,400.6	130,622.8	426,400.6	130,622.8
	Subtotal	1,437,389.5	382,425.3	1,437,389.5	390,525.3	1,437,389.5	390,525.3
Wood	TOTAL	2,101,291.5	567,982.5	2,101,291.5	576,082.5	2,016,191.5	559,205.8
Tiles	Criciúma (RC1)	642,173.6	73,020.3	642,173.6	73,020.3	642,173.6	73,020.3
	Criciúma (RC2)	145,836.9	41,629.0	145,836.9	41,629.0	145,836.9	41,629.0
	Urussanga (RC4)	157,928.0	35,291.2	157,928.0	35,577.1	157,928.0	35,677.1
	Botucatu (RC5)	n/a	n/a	n/a	n/a	798,439.0	79,426.2
	Atibaia (Castelatto)	76,566.2	23,389.4	68,096.3	22,924.4	68,096.3	22,924.4
	TOTAL	1,022,504.7	173,329.9	1,014,034.8	173,150.8	1,812,473.8	252,677.0
Metals and Sanitary Ware	Metals São Paulo	41,673.0	37,038.0	41,673.0	37,038.0	41,673.0	37,038.0
	Metals Jacareí	20,000.0	6,771.6	20,000.0	6,771.6	20,000.0	6,771.6
	Metals Jundiaí	132,525.9	43,210.9	132,525.9	43,210.9	132,525.9	43,210.9
	Hydra	23,785.7	15,858.8	23,785.7	16,103.8	23,785.7	16,103.8
	Sanitary Ware Recife	79,282.0	37,858.4	79,282.0	37,858.4	79,282.0	37,858.4
	Sanitary Ware Jundiaí	257,256.1	83,880.1	257,256.1	83,880.1	257,256.1	83,880.1
	Sanitary Ware Paraíba	60,969.5	31,521.1	60,969.5	31,521.1	60,969.5	31,521.1
	TOTAL	615,492.2	256,138.9	615,492.2	256,383.9	615,492.2	256,383.9

Note 1: In 2023, the Itapetininga unit had its built-up area expanded with the installation of the Sewage Treatment Plant (ETE).

Note 2: In 2023, the Urussanga unit (RC4) had an increase in built-up area, due to the expansion of the cafeteria. In 2024, there was an increase of 100 m² compared to the previous year, due to the installation of a power substation.

Note 3: There was a reduction in Castelatto's built-up area, as one of the units was deactivated, which had an impact on the final size of the operation.

Note 4: The unit in Manizales, Colombia, was closed in 2023.

Note 5: The Hydra unit (electric faucets and showers) had the sale of the operation finalized in December 2024, which is why it is still included in the indicator.

Note 6: Added the new ceramic tiles plant in Botucatu (RC5), which had its construction work completed in 2024 with ramp up of the lines scheduled for 2025.

Note 7: The data reported in 2022 and 2023 for the Sanitary Ware Recife and Sanitary Ware Paraíba units has been revised | GRI 2-4

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Differentiated Results

Financial performance

GRI 3-3 | Management of material topics: Profitability and financial performance

By considering profitability and financial performance as a material issue, Dexco recognizes its direct and indirect impacts on the economy, the environment and people, including potential implications for human rights. From an economic point of view, the Company contributes to generating jobs and income in the communities where it operates, strengthening its value chain by partnering with local suppliers and paying taxes that boost regional development. In addition, the creation of value for shareholders and investors enables new investments and guarantees the company's sustainable growth. On the social side, Dexco's financial strength allows it to expand initiatives aimed at social and environmental responsibility, as well as investing in sustainable innovation and improving working conditions for employees and partners. As for the environment, it makes it possible to allocate resources to improve environmental management, adopt more efficient production processes and reduce environmental damage associated with its operations.

On the other hand, the search for profitability can also generate potential negative impacts. In the economic context, market fluctuations, financial crises or strategic decisions can affect suppliers and business partners, as well as posing risks for shareholders and investors. From a social perspective, the pressure for financial performance

can bring challenges to workforce management, requiring operational optimizations that can impact jobs. In the environmental sphere, the need for industrial expansion or the greater consumption of raw materials to meet economic growth can pose challenges in the management of natural resources and the mitigation of environmental impacts. As a publicly traded company operating in various sectors, Dexco constantly monitors these impacts and seeks to balance financial growth with responsible practices. It also monitors legislative and regulatory changes that could influence its results, ensuring efficient risk management to minimize negative impacts and boost positive ones.

In 2024, Dexco focused its efforts on maximizing the profitability of operations, especially on capturing projects from the 2021-2025 Investment Cycle and on discipline in controlling costs, expenses and investments. However, as part of its portfolio optimization strategy, it decided to discontinue its operations in the electric shower and faucet segment. Although this decision represents a change in the line of operations, it was conducted in a planned manner, with no significant impacts on employees, suppliers or other stakeholders.

In the broader context of the Company's activities, possible negative impacts may be associated with external factors, such as the instability of the local fiscal framework and global geopolitical tensions, which affect the market and may influence Dexco's capacity for investment and growth. In addition, challenges related to the volatility of demand and the need for operational adjustments can put pressure on suppliers and business partners.

Despite this scenario, in 2024 there were no closures or stoppages of activities that resulted in direct adverse

impacts on employees or the communities where the company operates. Dexco continuously monitors its impacts and adopts a responsible approach to strategic decision-making, minimizing risks for its stakeholders and guaranteeing the continuity of its operations.

Dexco has clear commitments to profitability and financial performance, established through its Financial Policy, which defines guidelines, limits and parameters for the Company's financial management, ensuring the soundness and sustainability of the business. This policy, approved by the Board of Directors, covers all areas of the company and guides financial decisions to ensure a balance between growth, security and generating value for stakeholders.

Dexco's financial management includes guidelines for debt control, financial risk management, efficient allocation of resources and optimization of the capital structure. The main commitments include liquidity management, which guarantees financial predictability and operational stability; the diversification of funding sources, with a view to reducing risks and ensuring access to competitive credit; and the investment policy, which prioritizes sustainable returns in line with the Company's strategic planning. In addition, Dexco adopts strict internal controls and governance mechanisms, including compliance with financial regulations, continuous monitoring of key performance indicators (KPIs) and clear guidelines for granting guarantees and financial operations. The Financial Policy also reinforces the company's commitment to transparency in communication with investors and the adoption of responsible financial practices, ensuring that its search for profitability is always aligned with the continuity of the business and the creation of value for society.

Continuous engagement with stakeholders is an essential pillar in managing Dexco's profitability and financial performance. Interactions with investors, financial institutions, customers and other strategic audiences contribute to the definition of financial guidelines, helping the company to anticipate risks, identify opportunities and align its strategy with market expectations. This engagement also underpins decisions related to financial risk management, capital structure and investment allocation, ensuring that the measures adopted are effective and sustainable. To evaluate the effectiveness of the actions implemented, Dexco adopts structured monitoring and transparency processes. Financial results are monitored monthly by senior management and reported quarterly to the market, ensuring that the information is accessible and auditable. In addition, the lessons learned from this monitoring are continually incorporated into the Company's financial policies and practices, strengthening its governance and allowing for adjustments whenever necessary.

GRI 201-4 | Financial assistance received from government

Dexco and its subsidiaries recorded approximately R\$ 61 million in tax benefits and credits throughout 2024. In Brazil, the main benefits are income tax and social contribution deductions linked to spending on research and development (Lei do Bem) and reductions in the State VAT (ICMS) through investment subsidies granted by the states to encourage regional industrial production. They include: Sergipe Industrial Development Program (PSDI), Paraíba Industrial Development Support Fund (FAIN), Reintegra Program, Lei do Bem (Research & Development) and Pernambuco State Development Program. In Colombia, the greatest tax benefit is the reduction in income tax on operations in the Free Trade Zone.

Dexco does not make political contributions, interesting representation or spending related to ballot measures or referendums; in accordance with the Anti-Corruption Policy, and it prohibits spending and donations to candidates or political parties, in accordance with applicable legislation. The subject is also dealt with in our [Code of Conduct](#) which expressly

prohibits gifts, hospitality and/or gratuities from public officials, among others. Gifts used exclusively for institutional marketing may be offered, as long as internal limits are respected.

Other types of government donations can only be made on an exceptional basis and with the approval of the Board of Directors and the President of Dexco. In addition, any and all donations or sponsorships to public bodies must follow the internal criteria established in the Donations Standard (NO.05) and Private Social Investment Standard (NO.11), as well as being subject to reputational analysis by the Compliance area.

GRI 207-1 | Approach to tax

The tax approach is aligned with the Company's financial and legal strategy and strict compliance with the rules and legislation in force. The Corporate Tax team's targets are to implement opportunities that positively impact results and cash flow, while adopting the best process governance practices to ensure tax compliance. These targets are part of the Company's annual delivery management and are approved by the Chief Financial Officer (CFO) and monitored by the Executive Tax and Legal Manager. Regulatory compliance is guaranteed through constant technical monitoring of legislative changes, as well as the support of the Institutional and Government Relations area, which anticipates and communicates trends related to the approval of new laws.

Tax risk management, payment control and the governance of requirements for tax benefits also receive special attention. These compliance processes, combined with the goals of legal optimization of the tax burden, contribute to the sustainable development of Dexco's business. In addition, the tax area has an innovation cell, which applies tools to tax processes, facilitating strategic management through data management and integrating tax systems with the Company's other operational programs.

Financial support received from the government (R\$ million)	2022	2023	2024
Brazil	48.2	27.6	35.1
Colombia	15.9	24.3	26.0
Total	64.1	51.9	61.1

Note: Dexco does not have any government bodies in its corporate organization.

GRI 207-4 | Country-by-country reporting

Information on tax payments	2022	2023	2024
Revenues from sales by third parties	R\$ 10,462,892,529.27	R\$ 9,081,734,181.86	R\$ 10,134,060,942.87
Profit/(loss) before tax	R\$ 917,545,432.83	R\$ 751,246,253.39	R\$ 344,474,305.49
Tangible assets other than cash and cash equivalents	R\$ 7,530,264,731.40	R\$ 8,274,582,272.07	R\$ 9,087,345,707.16
Corporate income tax paid on a cash basis	-R\$ 114,212,121.04	-R\$ 40,468,755.29	-R\$ 118,831,787.00
Corporate income tax on profits/losses	-R\$ 152,622,646.72	R\$ 60,023,447.81	-R\$ 170,098,404.23
Reasons for the difference between corporate income tax levied on profits/losses and the tax due, if the statutory rate is applied to pre-tax profits/losses	Temporary differences (provisions, biological assets, goodwill, etc.), interest on equity and non-deductible expenses.		
Tax jurisdictions included in the financial statements	1) Brazil 2) Colombia 3) United States 4) Argentina 5) Belgium		
Names of resident entities	1) Dexco Revestimentos Cerâmicos S.A. 2) Caetex Florestal S.A. 3) Duratex Florestal Ltda. 4) Dexco S.A. 5) Dexco Empreendimentos Ltda. 6) Dexco Hydra Corona Aquec. Ltda. 7) Estrela do Sul Participações Ltda. 8) Dexco PDX Soluções Digitais Ltda. 9) Duratex SPE I S.A. 10) LD Celulose S.A. 11) LD Florestal S.A. 12) Dexco Com. de Produtos Const. S.A. 13) SCP - Monte Alegre 14) SCP - Nova Ponte 15) SCP - Rio Claro 16) Castelatto S.A. 17) ABC Atacado Brasileiro da Construção S.A 18) Guarani Florestal S.A. 19) Mysa S.A. 20) FIP DX Ventures.		
Primary activities of the organization	Manufacture, trade, import and export of wood-based products, metal products and ceramic materials.		

Note 1: In 2023, we extinguished the operation in Peru.
Note 2: Dexco Revestimentos Cerâmicos S.A. was merged into Dexco S.A. in April 2024.
Note 3: The SCP-Monte Alegre, SCP-Nova Ponte and SCP-Rio Claro entities were extinguished in December 2024.

Corporate governance GRI 2-9 | Governance structure and composition

Information on the board members elected for 2024:

	Name	Position	Independence	Consecutive terms of office	Gender	Race	Skills relevant to the organization's impacts	Number of other important positions and commitments
1	Alfredo Egydio Setubal	Effective Member (Chairman of the Board of Directors)	No	8	Cisgender man	White	Knowledge of the finance sector of financial and non-financial organizations	1 - Member of the People, Governance and Nomination Committee
2	Alfredo Egydio Arruda Villela Filho	Effective Member	No	27	Cisgender man	White	Knowledge of the finance sector of financial and non-financial organizations	1 - Chairman of the Strategy and Digital Transformation Committee; 2 - Member of the People, Governance and Nomination Committee
3	Andrea Laserna Seibel	Effective Member	No	14	Cisgender woman	White	Knowledge of the construction sector and building materials	1 - Member of the People, Governance and Nomination Committee; 2 - Member of the Strategy and Digital Transformation Committee
4	Helio Seibel	Effective Member	No	24	Cisgender man	White	Knowledge of the construction and building materials sector, especially the wood panel market	1 - Chairman of the Finance Committee
5	Ricardo Egydio Setubal	Effective Member	No	15	Cisgender man	White	Corporate Governance Specialist	1 - Member of the Sustainability Committee; 2 - Member of the Finance Committee
6	Harry Schmelzer Junior	Effective Member	No	1	Cisgender man	White	Engineer with extensive knowledge of industrial operations and sales	1 - Member of the People, Governance and Nomination Committee
7	Marcos Campos Bicudo	Effective Member	Yes	1	Cisgender man	White	Administrator with extensive knowledge of the construction sector and the sustainable development agenda	1 - Chairman of the Sustainability Committee; 2- Chairman of the Audit Committee and Risk Management; 3 - Member of the Related Party Transactions Evaluation Committee
8	Andréa Cristina de Lima Rolim	Effective Member	Yes	1	Cisgender woman	White	Executive and strategic experience in business leadership, people management and organizational culture	1 - Member of the Related Party Transactions Evaluation Committee; 2 - Member of the Strategy and Digital Transformation Committee
9	Márcio Fróes Torres	Effective Member	Yes	3	Cisgender man	White	Experience in non-cyclical consumer sectors, with application in the areas of People and Supply	1 - Chairman of the People, Governance and Nomination Committee; 2 - Chairman of the Related Party Transactions Evaluation Committee; 3 - Member of the Strategy and Digital Transformation Committee
10	Alex Laserna Seibel	Alternate Member	No	2	Cisgender man	White	Working in the real estate sector, including real estate development and management and retail trade	Does not integrate other bodies within the organization
11	Rodolfo Villela Marino	Alternate Member	No	14	Cisgender man	White	Administrator and Master in Development Studies and in Economics and Philosophy	1 - Member of the Sustainability Committee
12	Paula Lucas Setubal	Alternate Member	No	3	Cisgender woman	White	Pedagogue with a specialization in psycho-pedagogy and work in people and community management	1 - Member of the People, Governance and Nomination Committee; 2 - Member of the Finance Committee

Note 1: None of the members of Dexco's Board of Directors holds an Executive Management position.

Note 2: Three women are on Dexco's Board of Directors, two as members and one as an alternate. In addition, six members represent the controlling shareholders.

Note 3: All the members of the Board of Directors were elected at the General Shareholders' Meeting, following the counting of votes sent in via ballots received directly or by proxy from shareholders.

Note 4: All members of the Board of Directors are Brazilian nationals.

Meetings of the Board of Directors, Fiscal Council and Advisory Committees held in the last fiscal year:

Meetings held	2023	2024
Board of Directors	37	21
Fiscal Council	4	5
People, Governance and Nomination Committee	9	7
Strategy and Digital Transformation Committee	9	10
Audit and Risk Management Committee	8	8
Sustainability Committee	8	7
Finance Committee	5	5
Related Party Transactions Evaluation Committee	4	4

GRI 2-10 | Nomination and selection of the highest governance body

In accordance with clause 3.1 of the [Shareholders' Agreement](#), the Board of Directors is made up of nine full members and three alternates, as follows: (i) four directors appointed by the Itaúsa Bloc, two of whom are appointed by the Villela Family - including an alternate - and two by the Setubal Family - also with an alternate; (ii) two directors appointed by Seibel Bloc, together with an alternate; and (iii) three independent directors appointed jointly by consensus by Itaúsa and Seibel Blocs. In the event of an election by multiple or separate vote, it will be up to the blocs to indicate only the number of independent directors required to complete the planned composition.

The election and dismissal of Board members are carried out at the General Meeting, which also decides on the number of members and substitutes each year. According to the Bylaws, nominees for the position of full or alternate director must meet two basic criteria: (i) be under the age of 70 on the date of the election (however, the term of office may be completed if the director reaches this age during the term of office); and (ii) have proven experience, competence and ability to perform the function.

Also as required by the Brazilian Corporate Law and other applicable rules, shareholders who submit nominations must deliver a declaration of clearance or, alternatively, declare that the nominee is able to sign such a document, including any reservations and justifications. They must also submit the candidate's full CV, with information on

their qualifications, education, professional career, current role and positions held on the board of directors, board of auditors or advisory board of other companies, in addition to proving that they meet the criteria defined for the position.

Under the terms of clause 5.1, item "(ix)" of the Internal Regulations, the Board is responsible for defining the composition of the Committees, applying the same criteria and guidelines established in the Nomination Policy. The Committees must be made up of an adequate number of members to ensure their proper functioning, and may include directors, members of the Executive Management, specialists, employees or any persons whose contribution is relevant to the work.

The manual for participation in the Company's annual general meetings includes, among other matters, the election of the members of the Board. In addition, the Company provides a direct channel of communication with the Board of Directors, via e-mail to assembleia@dex.co for sending suggestions, criticisms and questions.

The People, Governance and Nomination Committee is responsible for ensuring compliance with the guidelines of the Nomination Policy, in addition to mapping and defining the desired competencies for the professional profile of board members, as well as assessing candidates' adherence to the independence criteria required by B3's New Market. The Board must be made up of at least one third independent members, as provided for in the Shareholders' Agreement and article 12.1 of the Bylaws. The characterization of a director as independent must be analyzed by the Board and decided at the General Meeting at the time of election, and directors elected by multiple or separate vote are also considered independent.

The Meeting's decision could be based on: (i) in a selection process conducted by the Chairman of the People, Governance and Nomination Committee; (ii) the declaration of compliance with the independence criteria submitted by the nominee; and (iii) the Board's statement, included in the Board of Directors' proposal, attesting to the candidate's adherence to the independence requirements.

Candidates for the Board must be highly qualified, have recognized technical, professional and/or academic experience, and be aligned with the Company's values, organizational culture and ethical and behavioral principles, as established in its Code of Conduct. In addition, the People, Governance and Nomination Committee is responsible

for defining the necessary skills for board members and committee members, recommending, whenever applicable, the inclusion of professionals with experience in different areas of activity, including the forest products sector.

Diversity is one of the criteria considered in the process of choosing the members of the Board, in line with the Nomination Policy and the Company's commitments in relation to its ESG Policy.

GRI 2-12 | Role of the highest governance body in overseeing the management of impacts

Dexco's Board of Directors plays a strategic role in developing, approving and updating the values, mission, strategies, policies and goals related to sustainability. In accordance with its Internal Regulations, the Board incorporates environmental, social, economic and governance considerations into corporate decisions, ensuring that sustainability is integrated into the Company's strategy and reflected in the annual budget.

The Sustainability Committee, as an advisory body to the Board, contributes to this governance by recommending guidelines, encouraging the integration of sustainability into all areas of the company and proposing strategic discussions for approval by the Board. The Executive Management, in turn, is responsible for implementing the approved guidelines, ensuring the efficient allocation of resources and the management of associated risks, with a focus on long-term value creation. In this way, sustainability topics are continually debated and incorporated into all levels of Dexco's corporate governance.

Dexco's Board of Directors is responsible for overseeing due diligence and the processes for identifying and managing the Company's impacts on the economy, the environment and people. This is performed by continuously monitoring the business, focusing on long-term strategy, strategic investments, acquisitions and divestments, always considering the risks and opportunities associated with sustainability and corporate governance. To strengthen this supervision, the Board has the support of its Advisory Committees, which analyze critical topics and ensure that senior management is informed about the impacts of the Company's operations. These Committees carry out studies, promote debates and forward recommendations for deliberation by the Board.

The Board recognizes the importance of dialogue with stakeholders and, through the Company's governance, monitors the engagement processes conducted by the responsible areas. These interactions include consultations, surveys and dialog forums, whose insights are reported to the Committees and the Board for consideration in strategic decisions. The results of these processes are analyzed by the Board and used to improve corporate strategies, policies and targets, ensuring that the Company is aligned with the best market practices and the expectations of its stakeholders. This monitoring also helps to mitigate socio-environmental risks and create sustainable value in the long term.

Dexco's Board of Directors analyzes the effectiveness of the Company's processes by supervising the implementation of strategies and the actions of the Executive Management, ensuring that the established guidelines are met efficiently. This monitoring also takes place

with the support of the Sustainability Committee, which analyzes ESG topics and presents two annual reports to the Board, sharing discussions, recommendations and progress. In 2024, the Committee met seven times, reinforcing the Company's commitment to continuous improvement and the integration of sustainability into corporate strategy.

GRI 2-15 | Conflicts of interest

It is the Board's responsibility, in accordance with its Internal Regulations and Bylaws, to prevent and manage situations of conflicts of interest or differences of opinion, so that the Company's interests always prevail. Furthermore, in accordance with clause 17.1 and subsequent clauses of the Bylaws, the members of this body may not take part in resolutions on matters in which their interests conflict with those of the Company.

It is the responsibility of each member to inform the Board of his or her conflict of interest as soon as the matter is included on the agenda, i.e. proposed by the Chairman of the Board, and in any case before any discussion on each topic begins. Even if the matter has not been included on the agenda, during the meeting, the members must declare any conflict of interest or particular interest in any matter under discussion or deliberation, in which their independence may be compromised.

The Director's statement on the conflict of interest and subsequent exclusion from the discussions shall be recorded in the minutes, pursuant to item 7.1.2 of the Bylaws. Any member who is aware of a conflicting situation in relation to another member and the matter under discussion should also speak up.

In accordance with the Brazilian Corporate Law and the Company's Bylaws, shareholders may not vote on resolutions of the general meeting relating to the appraisal report of assets with which they contribute to the formation of share capital and the approval of their accounts as manager, nor on any others that may benefit them in a particular way, or in which they have an interest conflicting with that of the Company.

If the member of the Board or one of his related parties enters into a transaction with companies in the Company's economic conglomerate, the following rules must be followed: (a) the transaction must be carried out under market conditions and strictly at arm's length, or with adequate compensatory payment, always in the best interests of the Company; (b) when possible, market alternatives for transactions with related parties should be evaluated and justifications presented for the choice of contracting a related party instead of a third party under equivalent conditions; (C) the transaction must be conducted through the usual channels in the Company's hierarchy, including the Committee for the Evaluation of Transactions with Related Parties, in compliance with the rules and conditions set out in the Policy on Transactions with Related Parties.

Dexco has a Code of Conduct, a Related Party Transactions Evaluation Committee, as well as a Policy on Transactions with Related Parties, in addition to various other related policies, to which all of the Company's administrators and employees are subject.

In relation to subitem (I), item 7.3/4 of the Reference Form provides the CVs of the administrators with information on any accumulation of positions on the Company's committees, and the accumulation of positions

on the Board of Directors and Executive Management is prohibited, in accordance with item 4.2 of the Shareholders' Agreement and article 11.4 of the Bylaws. In relation to subitems (II) and (IV), the Company has a Related Party Transactions Evaluation Committee, and the regulatory obligations are followed, such as the disclosure of a notice to the market, and of transactions in the financial statements, in the Reference Form and in the quarterly information report. With regard to subitem (III), the Company has a Shareholders' Agreement establishing the relations between the controlling blocs.

GRI 2-18 | Evaluation of the performance of the highest governance body

Dexco adopts a structured process for evaluating the performance of its Board of Directors and Committees, ensuring effective oversight of the organization's impacts on the economy, the environment and people. This evaluation is carried out periodically, considering not only the individual performance of the members of the Board and its Committees, but also the effectiveness of corporate governance in managing the company's socio-economic and environmental impacts. The evaluation process considers criteria such as active participation in meetings, strategic contribution to the Company's decisions, accumulated experience, adherence to governance guidelines and degree of independence. In addition, Dexco seeks to assess how the Board oversees and guides senior management in the implementation of ESG policies and initiatives, ensuring that corporate decisions are aligned with the principles of sustainability and responsible governance.

The possibility of re-election for members of the Board and Committees considers their performance throughout

their term of office, ensuring that the professionals who occupy these positions demonstrate a commitment to supervising and managing the company's impacts. With this governance model, Dexco ensures that its decision-making bodies are continuously improved and aligned with the best market practices.

The performance of the Board of Directors, its members and Committees is evaluated annually, as provided for in Dexco's Internal Regulations, ensuring alignment with the best corporate governance practices. The aim of this process is to identify opportunities for improvement and enhance the Board's work, ensuring that its oversight of the company's impact on the economy, the environment and society is increasingly effective. The evaluation is conducted by a specialized independent consultancy, guaranteeing impartiality, transparency and immunity in the process.

The method used includes specific questionnaires for the Board and its Committees, individual interviews with the members and comparative analysis with previous evaluations, making it possible to identify trends and opportunities for improvement in the management of each of the directors and the body as a whole. The People, Governance and Appointments Committee plays a key role in this process, providing methodological and procedural support for the evaluation. In addition, the Committee analyzes the results obtained, discusses adjustments to the composition of the Board of Directors and monitors succession plans, ensuring that Dexco's corporate governance continues to evolve and is aligned with the Company's strategic needs.

Periodic assessments by the Board of Directors and its Advisory Committees aim to identify opportunities for

improvement in Dexco's corporate governance, allowing adjustments to be made as necessary to strengthen the company's oversight of its impacts on the economy, the environment and society.

Based on the evaluations carried out, changes were made to the composition of the Board of Directors in 2024, ensuring greater strategic alignment and diversity of skills. As decided at the Annual General Meeting (AGM) in April 2024, Juliana Rozenbaum was not re-elected as an independent member of the Board of Directors. Subsequently, in accordance with the decision of the Extraordinary General Meeting (EGM) of July 24, 2024, Andréia Cristina de Lima Rolim was elected as an effective independent member of the Board of Directors. In addition, Harry Schmelzer Junior took over as a full member of the Board of Directors, replacing Rodolfo Villela Marino, who now occupies the position of alternate member, previously held by Ana Lúcia de Mattos Barretto Villela.

In addition to the changes in the composition of the Board, the evaluations also guide continuous adjustments in organizational practices, reinforcing Dexco's governance. The People, Governance and Nomination Committee closely monitors the results of the evaluations, ensuring that succession plans and governance development are implemented strategically. These measures ensure that the Board remains adequately structured to oversee the management of the company's impacts and strengthen transparency and decision-making at the Company.

GRI 2-28 | Participation in associations

Dexco is a member of strategic associations that are relevant to its business and that encourage best corporate

management practices. The company's senior management sits on the boards of some of these entities, while advocacy and action management activities are carried out by the Institutional and Government Relations area (RIG). In addition, according to their responsibilities and specializations, Dexco employees are involved in committees and technical projects. In 2024, Dexco earmarked around R\$ 2 million for membership fees.

Brazil:

- ▶ ABINEE - Associação Brasileira da Indústria Elétrica Eletrônica
- ▶ ABRAF – Associação Brasileira dos Produtores de Formol e Derivados
- ▶ ABRAMAT – Associação Brasileira da Indústria de Materiais de Construção
- ▶ ABRASCA – Associação Brasileira das Companhias Abertas
- ▶ ABSC - Associação Brasileira de Serviços Compartilhados
- ▶ ACIC - Associação Empresarial de Criciúma
- ▶ ACIU - Associação Comercial, Industrial e de Serviços de Uberaba
- ▶ ACIUr - Associação Empresarial de Urussanga
- ▶ AGEFLOR - Associação Gaúcha de Empresas Florestais
- ▶ ANACE - Associação Nacional dos Consumidores de Energia
- ▶ ANFACER – Associação Nacional dos Fabricantes de Cerâmica para Revestimentos, Louças Sanitárias e Congêneres
- ▶ ANUT – Associação Nacional dos Usuários do Transporte de Carga
- ▶ ASFAMAS - Associação Brasileira de Materiais para Saneamento

- ▶ Childhood Brasil
- ▶ CIERGS - Centro das Indústrias do Estado do Rio Grande do Sul
- ▶ CIESP (São Paulo State Industries Center)
- ▶ COBEI - Comitê Brasileiro de Eletricidade, Eletrônica, Iluminação e Telecomunicações
- ▶ COGEN - Associação da Indústria de Cogeração de Energia
- ▶ Instituto Ethos de Empresas e Responsabilidade Social
- ▶ FLORESTAR - Associação Paulista dos Produtores, Fornecedores e Consumidores de Floresta Plantada
- ▶ Fundação Iochpe
- ▶ IBÁ - Indústria Brasileira de Árvores
- ▶ IBRI - Instituto Brasileiro de Relações com Investidores
- ▶ IRELGOV - Instituto de Relações Governamentais
- ▶ Movimento Mulher 360
- ▶ Global Compact Brazil Network
- ▶ Rede ACV - Rede Empresarial Brasileira de Avaliação de Ciclo de Vida
- ▶ REIS - Rede Empresarial de Inclusão Social
- ▶ SIAMFESP - Sindicato da Indústria de Artefatos de Metais Não Ferrosos no Estado de São Paulo
- ▶ SINDICERAM - Sindicato das Indústrias Cerâmicas de Criciúma
- ▶ SINDICERAMICA - Sindicatos das Indústrias de Cerâmica Sanitária do Estado de São Paulo
- ▶ SINDIFIBRA - Sindicato das Indústrias de Painéis de Madeira Reconstituída do Estado de São Paulo

Colombia:

- ▶ ANALDEX - Asociación Nacional de Comercio Exterior
- ▶ FEDEMADERAS - Federación Nacional de Industriales de la Madera

Ethics & Compliance

GRI 2-27 | Compliance with laws and regulations

In 2024, no fines or sanctions were identified for non-compliance with socio-economic laws and regulations.

Significant fines and non-monetary sanctions, by legal area		2022	2023	2024
Number of cases in which fines were imposed	Environmental	2 ¹	0	0
	Labor	0	0	0
	Tax/civil	0	0	0
Number of fines for cases of non-compliance with laws and regulations that occurred in the year	Environmental	1 ²	0	0
	Labor	0	0	0
	Tax/civil	0	0	0
Monetary value of fines for non-compliance with laws and regulations paid in the year (R\$)	Environmental	399,903,68 ³	0	0
	Labor	0.00	0.00	0.00
	Tax/civil	0.00	0.00	0.00

¹ In 2022, Dexco had a significant fine imposed on it for 2021, in the environmental area, of R\$ 139,368.38, which concerned the removal of isolated trees without authorization in a firebreak area.

² In 2022, there was also a payment of R\$ 560,000.00 linked to the TAC in case 005775-52.2021.8.19.0067 - Queimados/RJ, which refers only to a voluntary pecuniary contribution paid by Dexco to the State Environmental Conservation Fund (FECAM). We would point out that this was a voluntary pecuniary contribution paid by Dexco and not a fine, which is why it was not included in the answer to the question.

³ Data revised. | GRI 2-4

Note: For the environmental theme, significant fines/sanctions, monetary or non-monetary, which began in the reporting year and are still in progress, for non-compliance with laws and regulations, are considered, in compliance with the criterion of US\$ 10 thousand. With regard to labor, tax and civil information, the assumptions of fines or sanctions in progress for non-compliance with laws and regulations were adopted, in compliance with the criterion of relevance of fines with amounts above R\$ 10 million with a probable loss prognosis or R\$ 20 million with a possible loss prognosis.

GRI 406-1 | Incidents of discrimination and corrective actions taken

In 2024, no cases of discrimination were received that resulted in a prosecution after due investigation. In 2024, Dexco's Whistleblower Channel received 5 reports involving the topic of discrimination, of which, after being investigated, 3 were concluded as unfounded, 2 inconclusive and 1 no-go (not enough data to enable an investigation). Therefore, we do not consider that we have had any cases of discrimination.

Reports submitted through the Whistleblower Channel are received by an independent and specialized company, which conducts the initial screening, records the case in the system, and makes it available to the Compliance team for investigation. All reports are duly investigated and dealt with. Depending on the nature and criticality of the situation, the report is submitted to an internal Compliance investigation, which includes detailed analysis of data, documents and images, cross-referencing, interviews, etc.

After the Compliance investigation, any application of disciplinary measures is deliberated in a specialized collegiate body - the Technical Ethics Group, which is permanently attended by the heads of Compliance, Legal and Labor Relations, as

well as other invited managers, if necessary. Whenever appropriate, critical reports are forwarded to the Ethics Committee, made up of the Executive Committee, for a decision. The results of the investigation of complaints are reported to senior management on a quarterly basis.

The measures are applied in accordance with standard NO.44 Application of Disciplinary Measures. In 2024, the Compliance area investigated 69 reports, with 16 Technical Ethics Groups for deliberation and 355 interviews. In addition, 58 disciplinary measures were applied and 51 action plans were defined as a result of the reports made during the year.

GRI 415-1 | Political contributions

Dexco does not make political contributions, in accordance with the Code of Conduct and the Anti-Corruption Policy, which prohibits spending and donations to candidates or political parties, in compliance with applicable legislation. Other types of donations to public bodies can only be made on an exceptional basis and in compliance with various criteria, in accordance with the formal procedure set out in standard NO.05 Donations. In addition, for any donations, there must be a prior reputational analysis by the Compliance area, as well as approval by Dexco's Executive Management and President.

Amount spent on donations to candidates, candidacies and political parties (R\$)	2022	2023	2024
	0.00	0.00	0.00

Culture that is built

GRI 3-3 | Management of material topics: Organizational culture and people management

Organizational culture and people management at Dexco play a central role in attracting, developing and retaining talent, and are fundamental to building an engaged and sustainable work environment. In the economic context, valuing the organizational culture has a positive impact on the Company by strengthening its employer brand, making it more attractive to qualified professionals and reducing turnover and recruitment costs. In addition, by promoting a structured workplace aligned with its values, Dexco contributes to team productivity and the achievement of strategic targets. However, challenges related to cultural misalignment and difficulties in retaining talent can generate negative impacts, such as increased operating costs due to the frequent need to rehire and train new employees.

On the social side, a well-defined and inclusive organizational culture fosters diversity, fairness and respect in the workplace, ensuring that employees have a safe and supportive space in which to develop. This also strengthens the commitment to human rights, ensuring that practices of discrimination or harassment are prevented and combated. However, cultural differences or misalignment between employees can hinder internal communication, generate interpersonal conflicts and

compromise the organizational climate, impacting team collaboration and engagement.

Organizational culture also indirectly influences environmental aspects. An engaged team that is well aligned with the company's values tends to show greater adherence to the sustainable practices promoted by Dexco, from the conscious consumption of resources to involvement in environmental initiatives. On the other hand, a lack of engagement or awareness can lead to less adherence to ESG guidelines, reducing the positive impact of the Company's environmental initiatives.

In addition to internal repercussions, challenges related to organizational culture can affect Dexco's reputation with customers, partners and the community. A workplace that is not very inclusive or has a high turnover rate can have an impact on the external perception of the Company and compromise its institutional image.

To mitigate these risks, Dexco is committed to promoting an inclusive organizational culture that is aligned with its corporate values, ensuring that its employees feel respected, recognized and engaged in the Company's strategy.

Employee profile

GRI 2-7 | Employees

Employee information by gender

Brazil	2022					2023					2024				
	Male		Female		Total	Male		Female		Total	Male		Female		Total
Number of employees	9,895	76%	3,101	24%	12,996	8,681	74%	3,016	26%	11,697	8,631	73%	3,127	27%	11,758
Number of permanent employees	9,729	78%	2,792	22%	12,521	8,488	76%	2,743	24%	11,231	8,439	75%	2,817	25%	11,256
Number of temporary employees	166	35%	309	65%	475	193	41%	273	59%	466	192	38%	310	62%	502
Number of full-time employees	9,755	78%	2,820	22%	12,575	8,466	76%	2,738	24%	11,204	8,451	75%	2,840	25%	11,291
Number of part-time employees	140	33%	281	67%	421	215	44%	278	56%	493	180	39%	287	61%	467
Leadership	579	72%	229	28%	808	581	69%	261	31%	842	542	67%	272	33%	814
Non-leadership	9,316	76%	2,872	24%	12,188	8,100	75%	2,755	25%	10,855	8,089	74%	2,855	26%	10,944

Colombia	2022					2023					2024				
	Male		Female		Total	Male		Female		Total	Male		Female		Total
Number of employees	443	77%	136	23%	579	418	75%	142	25%	560	425	75%	139	25%	564
Number of permanent employees	179	66%	92	34%	271	373	74%	131	26%	504	365	73%	132	27%	497
Number of temporary employees	264	86%	44	14%	308	45	80%	11	20%	56	60	90%	7	10%	67
Number of full-time employees	443	77%	136	23%	579	418	75%	142	25%	560	425	75%	139	25%	564
Number of part-time employees	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0
Leadership	49	60%	32	40%	81	76	52%	71	48%	147	78	54%	66	46%	144
Non-leadership	394	79%	104	21%	498	342	83%	71	17%	413	347	83%	73	17%	420

Note 1: Dexco does not have any employees without guaranteed working hours and interns are not considered in this indicator.

Note 2: For the purposes of this indicator, the information on "Leadership" and "Non-Leadership" is in accordance with the definitions sent to the Reference Form, pursuant to CVM Resolution 59/2023.

Note 3: In Brazil, in addition to employees on temporary contracts, all apprentices are also considered in this category, since their employment contract is linked to a pre-established period, i.e. with a defined deadline for the end of the employment contract. In addition, the partial period considers all employees who work less than 180 hours a month.

Note 4: Colombia does not include apprentices in the indicator and all employees work full time, with no part-time work model.

Note 5: The unit in Manizales, Colombia, was closed in 2023.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Employee profile

GRI 2-7 | Employees

Number of employees by region

Brazil	2022				2023				2024			
	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total
Number of employees	2,598	8,343	2,055	12,996	2,328	7,972	1,397	11,697	1,713	8,489	1,556	11,758
Number of permanent employees	2,453	8,105	1,963	12,521	2,184	7,703	1,344	11,231	1,610	8,153	1,493	11,256
Number of temporary employees	145	238	92	475	144	269	53	466	103	336	63	502
Number of full-time employees	2,450	8,164	1,961	12,575	2,180	7,682	1,342	11,204	1,626	8,174	1,491	11,291
Number of part-time employees	148	179	94	421	148	290	55	493	87	315	65	467

Colombia	2022					2023					2024			
	Barbosa	Yarumal	Manizales	Principal	Total	Barbosa	Yarumal	Manizales	Principal	Total	Barbosa	Yarumal	Principal	Total
Number of employees	183	189	79	128	579	201	213	5	141	560	208	213	143	564
Number of permanent employees	85	68	6	112	271	176	186	5	137	504	170	186	141	497
Number of temporary employees	98	121	73	16	308	25	27	0	4	56	38	27	2	67
Number of full-time employees	183	189	79	128	579	201	213	5	141	560	208	213	143	564
Number of part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note 1: Dexco does not have any employees without guaranteed working hours and interns are not considered in this indicator.

Note 2: In Brazil, in addition to employees on temporary contracts, all apprentices are also considered in this category, since their employment contract is linked to a pre-established period, i.e. with a defined deadline for the end of the employment contract. In addition, the partial period considers all employees who work less than 180 hours a month.

Note 3: There are no operations in Brazil in the North and Midwest regions.

Note 4: Colombia does not include apprentices in the indicator and all employees work full time, with no part-time work model.

Note 5: The unit in Manizales, Colombia, was closed in 2023.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

	2022							
	Leadership				Non-leadership			
	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total
Up to 30 years old	19	69	10	98	1,044	2,323	712	4,079
31 to 50 years	40	485	89	614	1,340	4,765	1,052	7,157
From 51 years old	3	80	13	96	152	621	179	952
Total	62	634	112	808	2,536	7,709	1,943	12,188
Total Leadership + Non-Leadership					2,598	8,343	2,055	12,996

	2023							
	Leadership				Non-leadership			
	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total
Up to 30 years old	15	73	6	94	839	2,255	420	3,514
31 to 50 years	41	563	48	652	1,246	4,364	764	6,374
From 51 years old	8	82	6	96	179	635	153	967
Total	64	718	60	842	2,264	7,254	1,337	10,855
Total Leadership + Non-Leadership					2,328	7,972	1,397	11,697

	2024							
	Leadership				Non-leadership			
	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total
Up to 30 years old	6	65	8	79	579	2,425	469	3,473
31 to 50 years	35	527	66	628	941	4,618	822	6,381
From 51 years old	5	92	10	107	147	762	181	1,090
Total	46	684	84	814	1,667	7,805	1,472	10,944
Total Leadership + Non-Leadership					1,713	8,489	1,556	11,758

Note 1: There are no operations in Brazil in the North and Midwest regions.

Note 2: For the purposes of this indicator, the information on "Leadership" and "Non-Leadership" is in accordance with the definitions sent to the Reference Form, pursuant to CVM Resolution 59/2023.

	2022									
	Leadership					Non-leadership				
	Barbosa	Yarumal	Manizales	Principal	Total	Barbosa	Yarumal	Manizales	Principal	Total
Up to 30 years old	5	3	1	0	9	41	58	13	37	149
31 to 50 years	10	15	7	30	62	103	95	36	51	285
From 51 years old	2	1	2	4	9	22	17	20	6	65
Total	17	19	10	34	80	166	170	69	94	499
Total Leadership + Non-Leadership						183	189	79	128	579

	2023									
	Leadership					Non-leadership				
	Barbosa	Yarumal	Manizales	Principal	Total	Barbosa	Yarumal	Manizales	Principal	Total
Up to 30 years old	4	3	0	0	7	47	72	0	40	159
31 to 50 years	13	16	0	33	62	112	104	1	56	273
From 51 years old	2	0	0	4	6	23	18	4	8	53
Total	19	19	0	37	75	182	194	5	104	485
Total Leadership + Non-Leadership						201	213	5	141	560

	2024									
	Leadership					Non-leadership				
	Barbosa	Yarumal	Principal	Total	Barbosa	Yarumal	Principal	Total		
Up to 30 years old	2	2	2	6	51	82	30	163		
31 to 50 years	14	16	47	77	118	101	55	274		
From 51 years old	1	0	4	5	22	12	5	39		
Total	17	18	53	88	191	195	90	476		
Total Leadership + Non-Leadership						208	213	143	564	

Note 1: For the purposes of this indicator, the information on "Leadership" and "Non-Leadership" is in accordance with the definitions sent to the Reference Form, pursuant to CVM Resolution 59/2023.

Note 2: The unit in Manizales, Colombia, was closed in 2023.

Number of employees by geographic location and gender in Brazil	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Northeast	1,955	643	2,598	1,791	537	2,328	1,544	169	1,713
Southeast	6,278	2,065	8,343	5,741	2,231	7,972	5,887	2,602	8,489
South	1,662	393	2,055	1,149	248	1,397	1,200	356	1,556
Total	9,895	3,101	12,996	8,681	3,016	11,697	8,631	3,127	11,758

Note 1: There are no operations in Brazil in the North and Midwest regions.
Note 2: Reduction in headcount in the Northeast, due to the closure of the Hydra Aracaju unit, which in December 2023 (the basis of the last report) had 785 employees.

Number of employees by geographic location and gender in Colombia	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Barbosa	162	21	183	169	32	201	177	31	208
Yarumal	161	28	189	179	34	213	180	33	213
Manizales	52	76	128	65	76	141	0	0	0
Principal	68	11	79	5	0	5	68	75	143
Total	443	136	579	418	142	560	425	139	564

Note: The unit in Manizales, Colombia, was closed in 2023.

Number of employees by geographic location and race in Brazil	2022				2023				2024			
	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total	Northeast	Southeast	South	Total
White	479	4,901	1,628	7,008	372	4,737	1,155	6,264	263	4,860	1,243	6,366
Mixed race	1,615	2,527	206	4,348	1,122	2,258	131	3,511	731	2,524	188	3,443
Yellow	35	63	7	105	25	71	8	104	11	78	12	101
Black	432	755	99	1,286	308	598	59	965	157	699	72	928
Indigenous	16	12	0	28	2	10	1	13	2	10	3	15
Prefer not to answer/Not informed	21	85	115	221	499	298	43	840	549	318	38	905
Total	2,598	8,343	2,055	12,996	2,328	7,972	1,397	11,697	1,713	8,489	1,556	11,758

Information on employees by race and position in Brazil	2022						2023						2024					
	Leadership		Non-leadership		Total		Leadership		Non-leadership		Total		Leadership		Non-leadership		Total	
White	670	10%	6,338	90%	7,008	54%	663	11%	5,601	89%	6,264	54%	658	10%	5,708	90%	6,366	54%
Mixed race	101	2%	4,247	98%	4,348	33%	111	3%	3,400	97%	3,511	30%	93	3%	3,350	97%	3,443	29%
Yellow	8	8%	97	92%	105	1%	15	14%	89	86%	104	1%	16	16%	85	84%	101	1%
Black	14	1%	1,272	99%	1,286	10%	15	2%	950	98%	965	8%	12	1%	916	99%	928	8%
Indigenous	0	n/a	28	100%	28	0%	0	n/a	13	100%	13	0%	0	0%	15	100%	15	0%
Prefer not to answer/Not informed	15	7%	206	93%	221	2%	35	4%	805	96%	840	7%	35	4%	870	96%	905	8%
Total	808	6%	12,188	94%	12,996	100%	839	7%	10,858	93%	11,697	100%	814	7%	10,944	93%	11,758	100%

Note 1: For the purposes of this indicator, the information on "Leadership" and "Non-Leadership" is in accordance with the definitions sent to the Reference Form, pursuant to CVM Resolution 59/2023.

Note 2: There are no operations in Brazil in the North and Midwest regions.

Note 3: Information from Castelatto and Caetex is included in the "Not informed" line.

Note 4: In Colombia, employees do not self-declare their race and for this reason the indicator is not reported.

Number and percentage of women working in Information Technology and Engineering	2022		2023				2024			
	Colombia		Brazil		Colombia		Brazil		Colombia	
	Engineering	Information Technology	Engineering	Information Technology	Engineering	Information Technology	Engineering	Information Technology	Engineering	Information Technology
Women (total number)	7	1	39	56	5	1	41	58	3	2
Women (%)	29%	14%	27%	39%	23%	14%	25%	38%	14%	25%
Men (total number)	17	6	107	87	17	6	125	96	19	6
Men (%)	71%	86%	73%	61%	77%	86%	75%	62%	86%	75%
Total	24	7	146	143	22	7	166	154	22	8

Note: Data on employees segregated by women working in the areas of Information Technology and Engineering began to be reported in 2023, which is why data for Brazil is not available for 2022.

GRI 2-8 | Workers who are not employees

Number of outsourced employees	2022	2023	2024
Brazil	8,791	12,302	16,074
Colombia	7,845	6,858	6,399
Total	16,636	19,160	15,641

Note 1: We consider all full-time and part-time employees who provided services throughout the year.
Note 2: In Brazil, as of 2023, the Ceramic Tiles units were included in the indicator (RC1, RC2, RC3, RC4 and RC5).
Note 3: In Brazil, in 2024, the number of outsourced employees was higher than in previous years due to the works at the new Ceramic Tiles unit in Botucatu and the fact that, at the Santa Catarina units, the control of third parties, which began in May 2023, had its first full year in 2024, resulting in around a thousand more contractors than in 2023.
Note 4: In Colombia, in 2024, the number of outsourced employees was lower than in previous years due to the closure of the Manizales unit.
Note 5: The reported figure for the total in 2023 has been revised. | GRI 2-4

The most common types of non-employee workers at Dexco in Brazil are drivers, mechanics, security guards and doormen, cooks/kitchen assistants, production assistants and general service assistants.

In the total number of outsourced employees in the country, we considered all service providers, regardless of whether they work full-time or part-time. The figures represent the total number of active employees in the system in December 2024. The number of service providers varies according to business demand or the type of production.

The total number of outsourced employees in Colombia includes personnel hired to support the maintenance of electromechanical work in the plants, logistics providers for the entry of raw materials and the removal of finished products and waste, kitchen staff and security support for loading and unloading panels.

Each service provider’s time at the plant is monitored on a daily basis.

When accessing the unit, the security team validates the occupational health and safety and environmental documents, as well as the social security form required to enter and carry out the activities. The change in the daily number of service providers at the plant occurs mainly for two reasons: i) during maintenance stoppages, there is an increase in the presence of external contractors; ii) at the end of the month, the flow of vehicles and drivers accessing the plant also tends to be greater.

GRI 401-1 | New employee hires and employee turnover

In 2024, 30% of vacancies in Brazil were filled by internal candidates, while in Colombia this percentage was 24%. The rate of new hires was 32% in Brazil and 34% in Colombia.

Total turnover rates were 32% in Brazil and 27% in Colombia. With regard to voluntary turnover, in Colombia, the rates were 6%, 15% and 11%, and in Brazil, 10%, 8.5% and 9.9%, respectively in the years 2022, 2023 and 2024.

Number of hires and dismissals by job category	2022				2023				2024			
	Brazil		Colombia		Brazil		Colombia		Brazil		Colombia	
	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals
Management	11	20	1	1	6	14	3	4	11	27	0	0
Coordination	43	94	6	6	41	58	18	22	35	79	8	6
Supervision	70	95	8	10	23	71	12	22	33	80	7	9
Superior	424	562	26	19	283	323	34	38	355	362	19	19
Administrative	269	582	9	5	176	241	9	12	153	150	8	10
Technical	78	123	12	16	119	235	26	37	141	144	21	18
Operational	2,065	2,521	55	43	1,271	3,134	123	175	2,510	2,505	130	90
Apprentice	480	379	0	0	512	489	0	0	527	453	0	0
Total	3,440	4,376	117	100	2,431	4,565	225	310	3,765	3,800	193	152

Note 1: The indicator does not include apprentices for Colombia.

Note 2: From 2023, Castelatto and Caetex employees are covered.

Note 3: The 2023 data for Brazil has been revised with the exclusion of the "Trainees" line. | GRI 2-4

Employee profile

GRI 401-1 | New employee hires and employee turnover

Hiring and turnover rate by job category	2022				2023				2024			
	Brazil		Colombia		Brazil		Colombia		Brazil		Colombia	
	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals	Hires	Dismissals
Management	0%	0%	0%	0%	0%	0%	1%	1%	0%	0%	0%	0%
Coordination	0%	1%	1%	1%	0%	0%	3%	4%	0%	1%	1%	1%
Supervision	1%	1%	1%	2%	0%	1%	2%	4%	0%	1%	1%	2%
Superior	3%	4%	4%	3%	2%	3%	6%	7%	3%	3%	3%	3%
Administrative	2%	4%	2%	1%	2%	2%	2%	2%	1%	1%	1%	2%
Technical	1%	1%	2%	3%	1%	2%	5%	7%	1%	1%	4%	3%
Operational	16%	19%	9%	7%	11%	27%	22%	31%	21%	21%	23%	16%
Apprentice	4%	3%	0%	0%	4%	4%	0%	0%	4%	4%	0%	0%
Total	26%	34%	20%	17%	21%	39%	40%	55%	32%	32%	34%	27%

Note 1: Hiring rate = number of hires/total number of employees. Turnover rate = number of terminations/total number of employees.

Note 2: Hiring and turnover rates are higher in the operational category mainly due to its representativeness in the total workforce, corresponding to 63% of the total in Brazil and 53% in Colombia.

Total number of hires and dismissals in Brazil	2022		2023			2024		
	Hires	Dismissals	Hires	Dismissals	Promotions	Hires	Dismissals	Promotions
BY GENDER								
Male	2,152	3,019	1,470	3,431	1,070	2,293	2,395	1,102
Female	1,295	1,357	965	1,138	400	1,479	1,406	521
BY AGE GROUP								
Up to 30 years old	1,830	1,865	1,446	1,987	605	2,018	1,744	686
Between 31 and 51	1,507	2,203	929	2,274	815	1,608	1,845	870
From 51 years old	110	308	60	308	50	146	212	67
BY REGION								
Northeast	530	769	341	1,234	185	689	1,315	190
Southeast	2,391	2,551	1,944	2,660	1,067	2,649	2,115	1,279
South	526	1,056	150	675	218	434	371	154
Total	3,447	4,376	2,435	4,569	1,470	3,772	3,801	1,623

Note 1: From 2023, Castelatto and Caetex employees are covered.

Note 2: There are no operations in Brazil in the North and Midwest regions.

Note 3: The name of the "change" column has been changed to "promotions".

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Employee profile | GRI 401-1 | New employee hires and employee turnover

Hiring and dismissal rates by gender, age group and region in Brazil	2022		2023		2024	
	Hiring rate	Turnover rate	Hiring rate	Turnover rate	Hiring rate	Turnover rate
BY GENDER						
Male	17%	23%	13%	29%	20%	20%
Female	10%	10%	8%	10%	13%	12%
BY AGE GROUP						
Up to 30 years old	14%	14%	12%	17%	17%	15%
Between 31 and 51	12%	17%	8%	19%	14%	16%
From 51 years old	1%	2%	1%	3%	1%	2%
BY REGION						
Northeast	4%	6%	3%	11%	6%	11%
Southeast	18%	20%	17%	23%	23%	18%
South	4%	8%	1%	6%	4%	3%
Total	27%	34%	21%	39%	32%	32%

Note 1: The data in the historical series has been corrected to maintain standardization in the calculation. Hiring rate = number of hires in the category/total number of employees. Turnover rate = number of terminations in the category/total number of employees. | GRI 2-4

Note 2: From 2023, Castelatto and Caetex employees are covered.

Note 3: There are no operations in Brazil in the North and Midwest regions.

Number of hires and dismissals by gender, age group and region in Colombia	2022		2023			2024		
	Hires	Dismissals	Hires	Dismissals	Promotions	Hires	Dismissals	Promotions
BY GENDER								
Male	77	71	159	230	10	157	121	46
Female	40	29	66	80	56	36	31	3
BY AGE GROUP								
Up to 30 years old	59	38	108	99	28	104	61	19
Between 31 and 51	58	54	110	176	38	87	74	29
From 51 years old	0	8	7	35	0	2	17	1
BY REGION								
Barbosa	36	29	57	65	14	84	62	11
Yarumal	30	25	70	70	38	79	57	31
Manizales	14	21	22	102	3	0	0	0
Principal	37	25	76	73	11	30	33	7
Total	117	100	225	310	66	193	152	49

Note: The indicator does not include apprentices.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Employee profile

GRI 401-1 | New employee hires and employee turnover

Hiring and dismissal rates by gender, age group and region in Colombia	2022		2023		2024	
	Hires	Turnover	Hires	Turnover	Hires	Turnover
BY GENDER						
Male	13%	12%	28%	41%	28%	21%
Female	7%	5%	12%	14%	6%	5%
BY AGE GROUP						
Up to 30 years old	10%	7%	19%	18%	18%	11%
Between 31 and 51	10%	9%	20%	31%	15%	13%
From 51 years old	0%	1%	1%	6%	0%	3%
BY REGION						
Barbosa	6%	5%	10%	12%	15%	11%
Yarumal	5%	4%	13%	13%	14%	10%
Manizales	2%	4%	4%	18%	0%	0%
Principal	6%	4%	14%	13%	5%	6%
Total	20%	17%	40%	55%	34%	27%

Note 1: The data for 2022 has been corrected to maintain standardization in the calculation. Hiring rate = number of hires in the category/total number of employees. Turnover rate = number of terminations in the category/total number of employees. | GRI 2-4

Note 2: The indicator does not include apprentices.

Vacancies filled by internal candidates	2022	2023		2024	
	Brazil	Brazil	Colombia	Brazil	Colombia
Number of places filled by internal candidates	1,412	1,470	66	1,623	49
Total number of vacancies	4,933	3,806	66	5,395	206
% of vacancies filled by internal candidates	29%	39%	100%	30%	24%

Note 1: Consider the number of promotions.

Note 2: Considers only occupied/filled vacancies.

Diversity and Inclusion | GRI 405-1 | Diversity of governance bodies and employees

Composition of governance bodies by gender	2022					2023					2024				
	Male		Female		Total	Male		Female		Total	Male		Female		Total
Board of Directors - full members	11	79%	3	21%	14	7	78%	2	22%	9	10	77%	3	23%	13
Board of Directors - alternates	0	n/a	0	n/a	0	2	67%	1	33%	3	2	67%	1	33%	3
Fiscal Council - full members	4	80%	1	20%	5	3	100%	0	0%	3	3	100%	0	0%	3
Fiscal Council - alternates	1	100%	0	n/a	1	3	100%	0	0%	3	2	67%	1	33%	3
Total number of board members	16	80%	4	20%	20	15	83%	3	17%	18	17	77%	5	23%	22
Executive Managers	12	86%	2	14%	14	11	79%	3	21%	14	11	73%	4	27%	15

Composition of governance bodies by age group	2022					2023					2024				
	Board members		Executive Managers		Total	Board members		Executive Managers		Total	Board members		Executive Managers		Total
Up to 30 years old	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0
31 to 50 years	7	35%	7	50%	14	6	33%	9	64%	15	7	32%	11	73%	18
From 51 years old	13	65%	7	50%	20	12	67%	5	36%	17	15	68%	4	27%	19

Composition of governance bodies by race	2022					2023					2024				
	Board members		Executive Managers		Total	Board members		Executive Managers		Total	Board members		Executive Managers		Total
White	20	100%	14	100%	34	18	100%	13	93%	31	22	100%	14	93%	36
Mixed race	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0
Yellow	0	n/a	0	n/a	0	0	n/a	1	7%	1	0	n/a	1	7%	1
Black	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0
Indigenous	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0
Prefer not to answer/Not informed	0	n/a	0	n/a	0	0	n/a	0	n/a	0	0	n/a	0	n/a	0

Note: In the year 2022, the indicator included Dexco's active board, with no alternate members. From 2023 onwards, the indicator included alternate members of governance bodies. Therefore, the data is not available for the historical series.

Brazil	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	16	80%	4	20%	20	0%	15	83%	3	17%	18	0%	17	77%	5	23%	22	0%
Executive Managers	12	86%	2	14%	14	0%	11	79%	3	21%	14	0%	11	73%	4	27%	15	0%
Management	67	71%	28	29%	95	1%	84	72%	33	28%	117	1%	73	71%	30	29%	103	1%
Coordination	240	70%	103	30%	343	3%	231	65%	124	35%	355	3%	230	66%	119	34%	349	3%
Superior	1,055	63%	620	37%	1,675	13%	812	55%	664	45%	1,476	13%	791	52%	730	48%	1,521	13%
Supervision	244	73%	92	27%	336	3%	240	71%	98	29%	338	3%	206	64%	114	36%	320	3%
Technical	499	90%	55	10%	554	4%	996	95%	57	5%	1,053	9%	762	91%	75	9%	837	7%
Operational	6,988	84%	1,375	16%	8,363	64%	5,843	81%	1,333	19%	7,176	61%	6,096	82%	1,354	18%	7,450	63%
Administrative	608	54%	513	46%	1,121	9%	256	37%	428	63%	684	6%	271	41%	395	59%	666	6%
Apprentice	166	35%	309	65%	475	4%	193	41%	273	59%	466	4%	174	37%	301	63%	475	4%
Total	9,895	76%	3,101	24%	12,996	100%	8,681	74%	3,016	26%	11,697	100%	8,631	73%	3,127	27%	11,758	100%

Colombia	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	0	n/a	0	n/a	0	0%	0	n/a	0	n/a	0	0%	0	n/a	0	n/a	0	0%
Executive Managers	1	100%	0	n/a	1	0%	1	100%	0	n/a	1	0%	1	100%	0	n/a	1	0%
Management	3	50%	3	50%	6	1%	4	67%	2	33%	6	1%	4	67%	2	33%	6	1%
Coordination	18	58%	13	42%	31	5%	20	61%	13	39%	33	6%	23	66%	12	34%	35	6%
Superior	34	42%	47	58%	81	14%	30	42%	42	58%	72	13%	31	42%	42	58%	73	13%
Supervision	27	66%	14	34%	41	7%	21	60%	14	40%	35	6%	21	64%	12	36%	33	6%
Technical	71	92%	6	8%	77	13%	69	95%	4	5%	73	13%	74	95%	4	5%	78	14%
Operational	280	92%	25	8%	305	53%	263	89%	34	11%	297	53%	261	88%	37	12%	298	53%
Administrative	9	24%	28	76%	37	6%	10	23%	33	77%	43	8%	10	25%	30	75%	40	7%
Total	443	77%	136	23%	579	100%	418	75%	142	25%	560	100%	425	75%	139	25%	564	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

Diversity and Inclusion

GRI 405-1 | Diversity of governance bodies and employees

Information on new employees
by job category and gender

Brazil	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	5	0%	1	0%	6	0%	3	0%	0	0%	3	0%	1	0%	3	0%	4	0%
Executive Managers	1	0%	0	0%	1	0%	2	0%	2	0%	4	0%	1	0%	0	0%	1	0%
Management	9	0%	2	0%	11	0%	4	0%	2	0%	6	0%	7	0%	4	0%	11	0%
Coordination	23	1%	20	1%	43	1%	23	1%	18	1%	41	2%	22	1%	13	0%	35	1%
Superior	201	6%	222	6%	423	12%	134	5%	149	6%	283	12%	137	4%	218	6%	355	9%
Supervision	38	1%	32	1%	70	2%	13	1%	10	0%	23	1%	16	0%	17	0%	33	1%
Technical	54	2%	23	1%	77	2%	106	4%	13	1%	119	5%	111	3%	30	1%	141	4%
Operational	1,475	43%	595	17%	2,070	60%	908	37%	363	15%	1,271	52%	1,737	46%	775	21%	2,512	67%
Administrative	153	4%	114	3%	267	8%	68	3%	108	4%	176	7%	65	2%	88	2%	153	4%
Apprentice	193	6%	286	8%	479	14%	212	9%	300	12%	512	21%	196	5%	331	9%	527	14%
Total	2,152	62%	1,295	38%	3,447	100%	1,473	60%	965	40%	2,438	100%	2,293	61%	1,479	39%	3,772	100%

Colombia	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Executive Managers	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Management	1	1%	0	0%	1	1%	1	0%	2	1%	3	1%	0	0%	0	0%	0	0%
Coordination	4	3%	2	2%	6	5%	6	3%	12	5%	18	8%	6	3%	2	1%	8	4%
Superior	16	14%	10	9%	26	22%	18	8%	16	7%	34	15%	10	5%	9	5%	19	10%
Supervision	3	3%	5	4%	8	7%	5	2%	7	3%	12	5%	6	3%	1	1%	7	4%
Technical	2	2%	10	9%	12	10%	25	11%	1	0%	26	12%	19	10%	2	1%	21	11%
Operational	6	5%	49	42%	55	47%	101	45%	22	10%	123	55%	113	59%	17	9%	130	67%
Administrative	8	7%	1	1%	9	8%	3	1%	6	3%	9	4%	2	1%	6	3%	8	4%
Total	40	34%	77	66%	117	100%	159	71%	66	29%	225	100%	156	81%	37	19%	193	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Brazil	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	16	0%	4	0%	20	0%	15	0%	3	0%	18	0%	17	0%	5	0%	22	0%
Executive Managers	12	0%	2	0%	14	0%	11	0%	3	0%	14	0%	11	0%	4	0%	15	0%
Management	67	1%	28	0%	95	1%	84	1%	33	0%	117	1%	73	1%	30	0%	103	1%
Coordination	240	2%	103	1%	343	3%	231	2%	124	1%	355	3%	230	2%	119	1%	349	3%
Superior	1,055	8%	620	5%	1,675	13%	812	7%	664	6%	1,476	13%	791	7%	730	6%	1,521	13%
Supervision	244	2%	92	1%	336	3%	240	2%	98	1%	338	3%	206	2%	114	1%	320	3%
Technical	499	4%	55	0%	554	4%	996	9%	57	0%	1,053	9%	762	6%	75	1%	837	7%
Operational	6,988	54%	1,375	11%	8,363	64%	5,843	50%	1,333	11%	7,176	61%	6,096	52%	1,354	12%	7,450	63%
Administrative	608	5%	513	4%	1,121	9%	256	2%	428	4%	684	6%	271	2%	395	3%	666	6%
Apprentice	166	1%	309	2%	475	4%	193	2%	273	2%	466	4%	174	1%	301	3%	475	4%
Total	9,895	76%	3,101	24%	12,996	100%	8,681	74%	3,016	26%	11,697	100%	8,631	73%	3,127	27%	11,758	100%

Colombia	2022						2023						2024					
	Male		Female		TOTAL		Male		Female		TOTAL		Male		Female		TOTAL	
Boards	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Executive Managers	1	0%	0	n/a	1	0%	1	0%	0	n/a	1	0%	1	0%	0	n/a	1	0%
Management	3	1%	3	1%	6	1%	4	1%	2	0%	6	1%	4	1%	2	0%	6	1%
Coordination	18	3%	13	2%	31	5%	20	4%	13	2%	33	6%	23	4%	12	2%	35	6%
Superior	34	6%	47	8%	81	14%	30	5%	42	8%	72	13%	31	5%	42	7%	73	13%
Supervision	27	5%	14	2%	41	7%	21	4%	14	3%	35	6%	21	4%	12	2%	33	6%
Technical	71	12%	6	1%	77	13%	69	12%	4	1%	73	13%	74	13%	4	1%	78	14%
Operational	280	48%	25	4%	305	53%	263	47%	34	6%	297	53%	261	46%	37	7%	298	53%
Administrative	9	2%	28	5%	37	6%	10	2%	33	6%	43	8%	10	2%	30	5%	40	7%
Total	443	77%	136	23%	579	100%	418	75%	142	25%	560	100%	425	75%	139	25%	564	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

Brazil	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	n/a	7	35%	13	65%	20	0%	0	n/a	6	33%	12	67%	18	0%	0	n/a	7	32%	15	68%	22	0%
Executive Managers	0	n/a	7	50%	7	50%	14	0%	0	n/a	9	64%	5	36%	14	0%	0	n/a	11	73%	4	27%	15	0%
Management	0	n/a	82	86%	13	14%	95	1%	0	n/a	102	87%	15	13%	117	1%	0	n/a	89	86%	14	14%	103	1%
Coordination	31	9%	273	80%	39	11%	343	3%	30	8%	286	81%	39	11%	355	3%	17	5%	290	83%	42	12%	349	3%
Superior	528	32%	1,055	63%	92	5%	1,675	13%	501	34%	897	61%	78	5%	1,476	13%	496	33%	939	62%	86	6%	1,521	13%
Supervision	67	20%	246	73%	23	7%	336	3%	64	19%	249	74%	25	7%	338	3%	60	19%	229	72%	31	10%	320	3%
Technical	108	19%	393	71%	53	10%	554	4%	194	18%	734	70%	125	12%	1,053	9%	167	20%	573	68%	97	12%	837	7%
Operational	2,559	31%	5,068	61%	736	9%	8,363	64%	2,129	30%	4,333	60%	714	10%	7,176	61%	2,116	28%	4,472	60%	862	12%	7,450	63%
Administrative	410	37%	641	57%	70	6%	1,121	9%	224	33%	410	60%	50	7%	684	6%	221	33%	399	60%	46	7%	666	6%
Apprentice	474	100%	0	n/a	1	0%	475	4%	466	100%	0	n/a	0	n/a	466	4%	475	100%	0	0%	0	n/a	475	4%
Total	4,177	32%	7,772	60%	1,047	8%	12,996	100%	3,608	31%	7,026	60%	1,063	9%	11,697	100%	3,552	30%	7,009	60%	1,197	10%	11,758	100%

Colombia	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	n/a	0	n/a	0	n/a	n/a	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Executive Managers	0	n/a	0	n/a	1	100%	1	0%	0	n/a	0	n/a	1	100%	1	0%	0	n/a	0	n/a	1	100%	1	0%
Management	0	n/a	6	100%	0	0%	6	1%	0	n/a	6	100%	0	0%	6	1%	0	n/a	6	100%	0	0%	6	1%
Coordination	1	3%	28	90%	2	6%	31	5%	0	n/a	31	94%	2	6%	33	6%	1	3%	32	91%	2	6%	35	6%
Superior	33	41%	44	54%	4	5%	81	14%	22	31%	45	63%	5	7%	72	13%	21	29%	49	67%	3	4%	73	13%
Supervision	8	20%	28	68%	5	12%	41	7%	4	11%	28	80%	3	9%	35	6%	5	15%	25	76%	3	9%	33	6%
Technical	14	18%	51	66%	12	16%	77	13%	19	26%	42	58%	12	16%	73	13%	20	26%	48	62%	10	13%	78	14%
Operational	85	28%	177	58%	43	14%	305	53%	84	28%	180	61%	33	11%	297	53%	107	36%	168	56%	23	8%	298	53%
Administrative	16	43%	18	49%	3	8%	37	6%	16	37%	24	56%	3	7%	43	8%	15	38%	23	58%	2	5%	40	7%
Total	157	27%	352	61%	70	12%	579	100%	145	26%	356	64%	59	11%	560	100%	169	30%	351	62%	44	8%	564	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

Brazil	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	0%	2	0%	4	0%	6	0%	0	0%	0	0%	3	0%	3	0%	0	0%	2	0%	2	0%	4	0%
Executive Managers	0	0%	1	0%	0	0%	1	0%	0	0%	4	0%	0	0%	4	0%	0	0%	1	0%	0	0%	1	0%
Management	0	0%	11	0%	0	0%	11	0%	0	0%	6	0%	0	0%	6	0%	0	0%	9	0%	2	0%	11	0%
Coordination	3	0%	38	1%	2	0%	43	1%	1	0%	38	2%	2	0%	41	2%	4	0%	31	1%	0	0%	35	1%
Superior	190	6%	223	6%	10	0%	423	12%	154	6%	124	5%	5	0%	283	12%	181	5%	164	4%	10	0%	355	9%
Supervision	19	1%	46	1%	5	0%	70	2%	4	0%	18	1%	1	0%	23	1%	2	0%	29	1%	2	0%	33	1%
Technical	34	1%	41	1%	2	0%	77	2%	37	2%	78	3%	4	0%	119	5%	55	1%	82	2%	4	0%	141	4%
Operational	948	28%	1,045	30%	77	2%	2,070	60%	646	26%	586	24%	39	2%	1,271	52%	1,177	31%	1,212	32%	123	3%	2,512	67%
Administrative	157	5%	100	3%	10	0%	267	8%	95	4%	75	3%	6	0%	176	7%	72	2%	76	2%	5	0%	153	4%
Apprentice	479	14%	0	0%	0	0%	479	14%	512	21%	0	0%	0	0%	512	21%	527	14%	0	0%	0	0%	527	14%
Total	1,830	53%	1,507	44%	110	3%	3,447	100%	1,449	59%	929	38%	60	2%	2,438	100%	2,018	53%	1,606	43%	148	4%	3,772	100%

Colombia	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Executive Managers	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Management	0	0%	1	1%	0	0%	1	1%	0	0%	3	1%	0	0%	3	1%	0	0%	0	0%	0	0%	0	0%
Coordination	1	1%	5	4%	0	0%	6	5%	0	0%	18	8%	0	0%	18	8%	0	0%	8	4%	0	0%	8	4%
Superior	14	12%	12	10%	0	0%	26	22%	12	5%	21	9%	1	0%	34	15%	6	3%	13	7%	0	0%	19	10%
Supervision	1	1%	7	6%	0	0%	8	7%	2	1%	10	4%	0	0%	12	5%	2	1%	5	3%	0	0%	7	4%
Technical	7	6%	5	4%	0	0%	12	10%	13	6%	11	5%	2	1%	26	12%	10	5%	10	5%	1	1%	21	11%
Operational	30	26%	25	21%	0	0%	55	47%	75	33%	44	20%	4	2%	123	55%	80	41%	49	25%	1	1%	130	67%
Administrative	6	5%	3	3%	0	0%	9	8%	6	3%	3	1%	0	0%	9	4%	6	3%	2	1%	0	0%	8	4%
Total	59	50%	58	50%	0	0%	117	100%	108	48%	110	49%	7	3%	225	100%	104	54%	87	45%	2	1%	193	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

Brazil	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	n/a	7	0%	13	0%	20	0%	0	n/a	6	0%	12	0%	18	0%	0	n/a	7	0%	15	0%	22	0%
Executive Managers	0	n/a	7	0%	7	0%	14	0%	0	n/a	9	0%	5	0%	14	0%	0	n/a	11	0%	4	0%	15	0%
Management	0	n/a	82	1%	13	0%	95	1%	0	n/a	102	1%	15	0%	117	1%	0	n/a	89	1%	14	0%	103	1%
Coordination	31	0%	273	2%	39	0%	343	3%	30	0%	286	2%	39	0%	355	3%	17	0%	290	2%	42	0%	349	3%
Superior	528	4%	1,055	8%	92	1%	1,675	13%	501	4%	897	8%	78	1%	1,476	13%	496	4%	939	8%	86	1%	1,521	13%
Supervision	67	1%	246	2%	23	0%	336	3%	64	1%	249	2%	25	0%	338	3%	60	1%	229	2%	31	0%	320	3%
Technical	108	1%	393	3%	53	0%	554	4%	194	2%	734	6%	125	1%	1,053	9%	167	1%	573	5%	97	1%	837	7%
Operational	2,559	20%	5,068	39%	736	6%	8,363	64%	2,129	18%	4,333	37%	714	6%	7,176	61%	2,116	18%	4,472	38%	862	7%	7,450	63%
Administrative	410	3%	641	5%	70	1%	1,121	9%	224	2%	410	4%	50	0%	684	6%	221	2%	399	3%	46	0%	666	6%
Apprentice	474	4%	0	n/a	1	0%	475	4%	466	4%	0	n/a	0	n/a	466	4%	475	4%	0	n/a	0	n/a	475	4%
Total	4,177	32%	7,772	60%	1,047	8%	12,996	100%	3,608	31%	7,026	60%	1,063	9%	11,697	100%	3,552	30%	7,009	60%	1,197	10%	11,758	100%

Note: In the year 2022, the indicator included Dexco's active board, with no alternate members. From 2023 onwards, the indicator included alternate members of governance bodies.

Colombia	2022								2023								2024							
	Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL		Up to 30 years old		31 to 50 years		From 51 years old		TOTAL	
Boards	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a	0	n/a
Executive Managers	0	n/a	0	n/a	1	0%	1	0%	0	0%	0	n/a	1	0%	1	0%	0	n/a	0	n/a	1	0%	1	0%
Management	0	n/a	6	1%	0	n/a	6	1%	0	0%	6	1%	0	n/a	6	1%	0	n/a	6	1%	0	n/a	6	1%
Coordination	1	0%	28	5%	2	0%	31	5%	0	0%	31	6%	2	0%	33	6%	1	0%	32	6%	2	0%	35	6%
Superior	33	6%	44	8%	4	1%	81	14%	22	4%	45	8%	5	1%	72	13%	21	4%	49	9%	3	1%	73	13%
Supervision	8	1%	28	5%	5	1%	41	7%	4	1%	28	5%	3	1%	35	6%	5	1%	25	4%	3	1%	33	6%
Technical	14	2%	51	9%	12	2%	77	13%	19	3%	42	8%	12	2%	73	13%	20	4%	48	9%	10	2%	78	14%
Operational	85	15%	177	31%	43	7%	305	53%	84	15%	180	32%	33	6%	297	53%	107	19%	168	30%	23	4%	298	53%
Administrative	16	3%	18	3%	3	1%	37	6%	16	3%	24	4%	3	1%	43	8%	15	3%	23	4%	2	0%	40	7%
Total	157	27%	352	61%	70	12%	579	100%	145	26%	356	64%	59	11%	560	100%	169	30%	351	62%	44	8%	564	100%

Note: The data from Colombia does not consider apprentices, as they enter with the aim of carrying out their student practices and therefore under different conditions.

GRI 405-2 | Ratio of basic salary and remuneration of women to men

Pay ratio between men and women in Brazil		2022	2023	2024
		Pay ratio (%)	Pay ratio (%)	Pay ratio (%)
Job level	Management	88%	87%	95%
	Coordination	96%	96%	94%
	Supervision	94%	93%	88%
	Superior	98%	98%	86%
	Technical	75%	75%	77%
	Operational	70%	71%	80%
	Administrative	97%	97%	97%
	Apprentice	91%	92%	99%
	Total	93%	95%	96%

Note: The ratio is calculated as follows: base pay for women/base pay for men, by job level. Dexco does not present the remuneration ratio data because the ratios are very similar, since remuneration is calculated on the basis of the salaries of each category. Each country was considered an important operational unit.

Pay ratio between men and women in Colombia		2022	2023	2024
		Pay ratio (%)	Pay ratio (%)	Pay ratio (%)
Job level	Management	113%	84%	87%
	Coordination	83%	68%	94%
	Supervision	106%	101%	104%
	Superior	87%	71%	86%
	Technical	66%	72%	74%
	Operational	98%	103%	95%
	Administrative	101%	117%	102%
	Apprentice	n/a	n/a	114%
Total		99%	83%	119%

Note 1: The ratio is calculated as follows: base pay for women/base pay for men, by job level. Dexco does not present the remuneration ratio data because the ratios are very similar, since remuneration is calculated on the basis of the salaries of each category. Each country was considered an important operational unit.

Note 2: In 2023, the monetary values of base salaries by category started to be reported in the indicator. Historical series data for 2022 is not available. In 2023, the "Apprentice" category came into consideration. For 2022, this data is not available.

Pay gap between men and women	2023		2024	
	Brazil	Colombia	Brazil	Colombia
Average salary gap	11%	11%	10%	10%
Median salary gap	15%	19%	9%	15%
Average bonus difference	11%	27%	10%	10%
Median bonus difference	15%	62%	11%	14%

Note 1: The difference rates of the average pay and the median pay were calculated as follows: average or median pay of women /(divided) by the average or median pay of men.

Note 2: The indicator began to be reported in 2023 and some data from the historical series is not available. In Colombia, the bonus difference is not available.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Career development and talent management

GRI 404-1 | Average hours of training per year per employee

In 2024, the total average training at Dexco was 34.18 hours per employee. In Brazil, the average was 30.4 hours, 29.4 for men and 32.6 for women. In Colombia, the total average was 104.6 hours, 94.4 hours for men and 133.6 for women.

Average hours of training per employee		2022			2023			2024		
		Brazil	Colombia	Total	Brazil	Colombia	Total	Brazil	Colombia	Total
Gender	Male	26.8	79.7	29.2	9.5	97.9	8.8	29.4	94.4	32.8
	Female	29.5	79.7	31.6	11.0	126.8	42.3	32.6	133.6	37.4
Job level	Management	41.0	76.7	43.1	5.5	164.8	49.0	34.2	43.5	34.8
	Coordination	45.6	79.7	48.5	14.3	102.8	32.4	42.3	112.9	48.8
	Supervision	49.0	79.7	52.5	28.5	83.5	68.4	60.2	141.0	68.0
	Superior	17.8	79.7	20.5	14.5	58.4	2.8	22.1	77.7	24.7
	Administrative	17.9	79.7	20.3	7.3	262.7	37.0	14.1	53.5	16.4
	Technical	41.5	79.7	46.4	14.2	0.0	49.1	39.7	80.6	43.3
	Operational	28.5	79.7	30.5	8.0	118.3	5.4	31.6	116.9	35.2
	Apprentice	15.1	79.7	17.6	6.0	157.5	11.8	15.5	154.9	22.4
Total		27.4	79.7	29.8	10.1	105.2	5.3	30.4	104.6	34.2

Note 1: For this indicator, the Colombian data includes apprentices, since they have participated in hours of training and an average of the headcount during 2024.

Note 2: The figures for Brazil do not include the Castelatto and Caetex units.

Note 3: The figures for Brazil for 2024 do not include the positions of president, vice-president and officers. In addition, the total hours of training by gender versus the total hours by job level are different, as we have approximately 32 hours related to employees on leave who are not related to any job level.

GRI 404-3 | Percentage of employees receiving regular performance and career development reviews

Dexco evaluates the positions of managers, officers and president using the 360° model. In 2024, 42% of employees across the Company were assessed, a significant increase on the previous year.

The Company also adopts a team-based performance evaluation through its Profit Sharing (PLR) programs, which combine collective and individual criteria. The collective factors considered in the calculation include indicators such as EBITDA, cash flow, quality, cost and productivity. The individual factors involve compliance with the annual target contract and the absence rate. The weights assigned to each criterion vary according to location and job level, respecting the specificities of each operation. This approach seeks to encourage collaborative work and strengthen alignment between teams, while at the same time valuing individual performance.

Percentage of employees evaluated by gender and job category	2022			2023			2024		
	Brazil	Colombia	Total	Brazil	Colombia	Total	Brazil	Colombia	Total
BY GENDER									
Male	8%	100%	8%	10%	10%	9%	9%	12%	9%
Female	12%	100%	13%	12%	23%	13%	12%	22%	13%
BY JOB CATEGORY									
Board	0%	n/a	0%	0%	n/a	0%	0%	n/a	0%
Chairman	100%	n/a	100%	100%	n/a	100%	100%	n/a	100%
Executive Managers	100%	n/a	100%	92%	100%	93%	100%	100%	100%
Management	100%	100%	100%	89%	100%	89%	85%	100%	85%
Coordination	100%	100%	100%	99%	100%	99%	95%	97%	95%
Supervision	22%	100%	23%	30%	24%	30%	31%	82%	32%
Superior	100%	100%	100%	84%	60%	82%	76%	25%	66%
Total	9%	n/a	10%	10%	14%	10%	10%	15%	42%

Note 1: 100% of the senior level (analysts, engineers, etc.) and above are eligible for the annual performance cycle. The difference between the total workforce versus those evaluated is due to turnover where we have professionals who have not been with the company long enough to take part in the assessment.

Note 2: The Castelatto and Caetex business units have not yet adopted the annual performance evaluation model.

Note 3: The categories "Board" and "Chairman" do not apply to Dexco Colombia, as there are no such functional positions in the Company.

GRI 2-19 | Remuneration policies

At Dexco, the remuneration rules are specific to each employee:

- ▶ For the Board of Directors, the remuneration package is made up of base salary + additional per committee chairmanship (only for those who chair committees), with the exception of committee chairmen who are shareholders.
- ▶ For the executive group, the remuneration package consists of four elements: base salary; short-term incentives [STI (bonus/profit sharing)]; long-term incentives [LTI (Company shares)]; and benefits. STI and LTI are part of variable remuneration and are conditional on corporate, business and individual targets, including aspects of social and environmental performance.

Considering the termination process for this group, there is no difference from the process used for other employees, except for statutory hirings, where the company follows legal guidelines.

For variable items, we considered:

- ▶ STI - The executive who leaves Dexco is no longer eligible for the executive bonus, but is eligible (pro rata) to the profit sharing of the business unit they served.
- ▶ LTI - Until 2019, we carried out grants of stock options. In 2020, we started working with Performance Shares and Matching plans:
 - ◊ Performance Shares - In the event of dismissal without just cause or failure to return to the post, from the 37th month onwards, the executive will receive, at the end of the 5-year period, shares in an amount proportional to the period worked. In the event of voluntary withdrawal (report), the executive will lose the right to the shares regardless of the period that has elapsed.
 - ◊ Matching - In the event of dismissal without just cause or failure to return to office, from the 13th month of the concession, the executive will be entitled to matching proportional to the time dedicated, to be paid at the end of the 5th year. In the event of voluntary dismissal, the officer will lose the right to matching.

Dexco also offers the private pension benefit, the PAI Plan, which is a supplementary pension plan in which the employee can choose the percentage of monthly investment and the Company makes the contribution of the same amount. Our remuneration practices do not include attraction bonuses or incentive payments for recruitment or clawbacks.

GRI 2-21 | Annual total compensation ratio

The annual remuneration, including base salary and short-term incentives, of the highest paid employee represents 199.0% of the average total remuneration of all other employees and 293.0% of the sample median. In the period, there was no adjustment in the remuneration of the highest paid employee (considering Base Salary + STI Target), while the other employees had an average salary increase of 8.3%.

GRI 2-30 | Collective bargaining agreements

In Brazil, in 2024, 91.6% of employees were covered by collective bargaining instruments with their respective unions, defining working conditions, salary adjustments, floor appreciation and benefits. In Colombia, the percentage was 12%.

Percentage of employees covered by collective bargaining agreements	2022	2023	2024
Brazil	89%	90%	92%
Colombia	14%	13%	12%
Total	85%	86%	87%

Note 1: In Brazil, in 2024, active employees under the Consolidation of Labor Laws (CLT) and apprentices were considered, excluding inactive employees (on leave), interns and board members. The workforce of the Castelatto and Caetex units was also included. So far, only the employees of the Ceramic Tiles unit in Criciúma and Urussanga (SC) remain without a collective bargaining agreement, due to the labor union's refusal to continue negotiations and submit the company's proposals for deliberation by the workers.

Note 2: The 2023 figure for Brazil has been revised | GRI 2-4

Note 3: In Colombia, workers who are not part of the collective bargaining agreements signed with the unions are subject to the terms and conditions of our Internal Labor Regulations and the benefits plan that the company defines for them, which is equivalent to collective bargaining agreements. For the number of employees covered by agreements, the total number of contracts is considered, as in some cases an employee has more than one contract.

GRI 202-1 | Ratios of standard entry level wage by gender compared to local minimum wage

Ratio of entry-level salary to local minimum salary by gender	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Brazil	107%	107%	100%	100%	104%	104%
Colombia	100%	100%	134%	116%	100%	100%

Note: For the indicator, we considered all of Dexco's operating units and, as a relevant operating unit, each country of operation.

GRI 401-2 | Benefits

At Dexco Brazil, there is no difference in the benefits package for temporary and part-time employees. As such, employees in these conditions should receive the same package as other employees at the same level and location. In Brazil, the benefits offered by the Company include:

- ▶ Medical clinic
- ▶ Medical assistance
- ▶ Dental care
- ▶ Funeral allowance
- ▶ Basic food basket/food voucher
- ▶ Christmas basket
- ▶ Partnership Club
- ▶ Pharmacy agreement
- ▶ Payroll loans
- ▶ Individual Retirement Plan (PAI)
- ▶ Childcare reimbursement for 24 months
- ▶ Meals on site
- ▶ Life insurance
- ▶ Toy vouchers
- ▶ Meal vouchers
- ▶ Transportation vouchers

In Colombia, all employees work full-time and have access to the same benefits. For temps and apprentices, only food and transportation benefits are offered. The benefits package in Colombia includes:

- ▶ Paid birthday
- ▶ Wedding aid
- ▶ Educational aid for employees and their children
- ▶ Childbirth assistance
- ▶ Death aid
- ▶ Aid for the death of relatives
- ▶ Extra-legal vacation bonus
- ▶ Extra-legal Christmas bonus
- ▶ Buying products at a discount
- ▶ Loan for the purchase of vehicles (Forestry and Commercial teams)
- ▶ Paid leave for graduation of children and employees
- ▶ Life insurance
- ▶ Support for purchasing glasses
- ▶ Transportation
- ▶ Food vouchers

GRI 401-3 | Parental leave

Parental leave	2022				2023				2024			
	Brazil		Colombia		Brazil		Colombia		Brazil		Colombia	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Total number of employees who took leave	270	106	5	4	247	109	7	8	171	94	3	6
Total number of employees returning to work after leave	268	84	5	4	247	109	5	7	165	88	3	5
Total number of employees who remained at work one year after returning from leave	268	77	5	4	171	98	5	7	132	61	3	5
Rate of return after leave (%)	99%	79%	100%	100%	100%	100%	71%	88%	96%	94%	100%	83%
Retention rate after leave (%)	100%	92%	100%	100%	69%	90%	100%	100%	80%	69%	100%	100%

Note: All Dexco's own employees are eligible for paid parental leave. The retention rate was calculated based on the return in the same year, as there are licenses that start and end in different years.

Occupational Health and Safety

GRI 403-2 | Hazard identification, risk assessment, and incident investigation

Based on the three pillars that make up the System - People, Safe and Healthy Workplace, and Strategy -, the legal requirements of the countries where we operate and the best market practices, Dexco has structured 43 topics that make up PROTEG. These practices consider the three main risk controls recognized by the "hierarchy of controls" (elimination, substitution and engineering measures), prioritizing them before the adoption of administrative controls or the use of Personal Protective Equipment (PPE). Each of the 43 topics follows the PDCA (Plan, Do, Check and Act) cycle, with procedures and management elements that establish goals, keywords, roles and responsibilities, as well as indicating the legislation and technical standards used as a reference.

PROTEG maintains the proactive and continuous identification of hazards in all workplaces and facilities, reflecting current, modified and future activities. The systematic recognition of hazards that may arise in the course of activities and ensuring that risks are assessed, prioritized and controlled at an acceptable level are planned through procedures called hazard and risk identification.

In the process of hazard identification, risk analysis, risk assessment and risk evaluation (a stage more focused on risks present in the operation of industrial machinery and equipment), the technical standards ISO 45001, ISO 12100, ISO 31000 are adopted as a reference. We have also adopted the LOPA (Layers of Protection

Analysis) methodology and Layers of Protection Analysis (or barriers) to assess the risks related to major accidents (process safety) involving fires, explosions and other scenarios.

The hazards are divided into chemical, physical, biological (also called environmental risks), accident, ergonomic and psychosocial groups, and are made available in the Hazard and Risk Survey (LPR) spreadsheet for all employees and contractors, as well as other stakeholders. The LPR is constantly monitored by internal and third-party audits, accident and critical incident recalls, among other types of monitoring, and is reassessed every two years.

Hazard identification is the basis for implementing operational controls aimed at eliminating hazards and reducing occupational health and safety risks and process safety risks related to major accidents. If any changes are identified, the LPR is revalidated in the following situations: changes in operating conditions; occurrence of critical incidents (SIF - Serious Injuries and fatalities); changes in legal and other requirements pertaining to Occupational Health and Safety; changes in operation, including temporary ones; staff changes or staff training; the organization's performance; new technologies; change in organizational knowledge; non-conformities, incidents and accidents; and critical analysis of Occupational Health and Safety.

We guarantee all employees the right to refuse, i.e. to refuse to start an activity or to stop it if they consider that it involves a serious and imminent risk to their health and safety or to other people. Once a hazardous situation has been identified, the employee must immediately report it to their superior or to the safety technician, who, if necessary, must take the appropriate measures to eliminate or neutralize the risk.

Our onboarding processes include 100% of employees and address the policies and processes related to the right to refuse, our organizational culture that preaches frank and open dialogue, diversity and active listening. We guarantee protection against reprisals and provide the Whistleblower Channel as a safe means of reporting. The employee representatives who make up the formal health and safety committees also support the verification of these processes using digital tools.

Training is conducted internally by Occupational Safety Specialists linked to the business units. These professionals have specialized training and technical competence in the subject, acquired in part through official courses promoted by the ILO (International Labor Organization) and the Brazilian Government's Virtual School - Fundacentro.

GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety

Our channels and processes guarantee the consultation and participation of employees at all applicable levels and functions and, where they exist, their representatives in the development, planning, implementation, performance evaluation and actions to improve the management system. Through a Joint Occupational Health and Safety Committee, which includes representatives from the company and employees, safety issues are discussed, as well as improvements to deviations and processes, service campaigns, among other topics.

It is the responsibility of the leaders to: initiate actions to achieve effective and efficient occupational health and safety solutions; protect employees from reprisals when reporting incidents, dangers, risks and opportunities; ensure the implementation of this consultation and participation process; and support the establishment and operation of Health and Safety Committees.

To this end, we promote periodic actions by the Internal Commission for the Prevention of Accidents and Harassment (CIPAA), we have an Whistleblower Channel and Safety Dialogues, identification of hazards and risks to OSH, daily meetings, fire brigade meetings,

ergonomics committee meetings and a system for recording incidents and risk situations. All professionals are represented by formal occupational health and safety committees.

In addition, these points of consultation and participation are emphasized among workers and contractors by the leaders, through an orienting presentation with appropriate language, constantly reinforced by timely dialogues. At Dexco, 100% of workers are served by formal health and safety committees.

In Colombia, workers in general are involved in identifying the risks that exist in their work activities and in their environment. They participate in the election of their representatives to the joint occupational health and safety committee every two years, who are involved in the selection and planning of occupational health and safety activities, and the verification of management and results.

Digital, physical and intranet bulletin boards are available for general communication with workers. Daily "Moments for Life" are held in working groups, through which important topics such as: care for life, good practices, safe processes, lessons learned, among others. The Company also has a communication, consultation and participation procedure that describes how employees interact and the communication process throughout Dexco.

GRI 403-5 | Worker training on occupational health and safety

In Brazil, we have a corporate training department which ensures that employees and those acting on behalf of the

Company are trained and made aware of the plan. The area has in-house instructors who deliver the training and assistants responsible for registering, controlling, scheduling and contracting training when necessary.

The corporate training management system is called UniDexco. Every employee, both own and contracted, goes through a health and safety integration process before starting work, as established in the OSH integration procedure for third parties and new employees. Induction training and periodic training include, among others:

- ▶ Policies and procedures (Health and Safety Policy, PROTEG, Consequence Management Policy and ESG Policy, among others).
- ▶ Basic Safety Rules.
- ▶ Compulsory courses and qualifications according to the activities.
- ▶ Personal protective equipment (PPE) - use and care.
- ▶ Procedures to be adopted in the event of accidents/incidents.
- ▶ Compliance with security procedures.
- ▶ Emergency Response Plan (ERP).
- ▶ Risks in the workplace.
- ▶ Hazard and Risk Assessment.
- ▶ Right to Refuse and Report Risk Situations and Incidents (ISR).

In Colombia, the training courses offered to employees are divided into groups:

- ▶ Training with accreditation and/or external validation, such as: working at heights, confined spaces,

handling breathalyzer equipment and operating loaders and forklifts.

- ▶ Internal training without certification: training on operational care, self-care and other topics.
- ▶ Training by specialized external personnel without certification: training courses corresponding to a specific topic such as safe handling of tools, active breaks, safe handling of measuring equipment, among others.
- ▶ Training on security topics: including the dissemination of the emergency plan, reinsertion, risk analysis by function, hand care, among others, are taught by the OSH area. Training must be carried out annually, but some training courses, as defined by current regulations, have different intervals.

GRI 403-6 | Promotion of worker health

Dexco's units have a medical clinic that provides health care to all employees. Health promotion benefits such as:

Total Pass: portal where members, for a fixed monthly fee, can go to various registered gyms and practice different types of physical activity.

Dental plan: offered as an option to employees and their dependents.

Health care plan: offered on a compulsory basis that is also extended to legal dependents.

Vaccination Gesture: every year, the company offers free flu vaccinations to all its employees. In 2024, it extended the campaign to all dependents at an operating cost.

PAP - Personal Emergency Care: support service that supports and assists in matters of extreme importance in the areas: psychological, financial, legal and social, including:

- ▶ Psychological guidance: for conflicts, relationships, fears, phobias, bereavements, loss, stress, anxiety, assault, kidnapping, risk-taking behaviors and crises.
- ▶ Financial guidance: education and personal and family financial planning.
- ▶ Legal guidance: general guidelines for civil, real estate, consumer, family, criminal and other areas of law.
- ▶ Social service guidance: guidelines for employees/family members with special needs, retirement, accidents, procedures in the event of the death of a family member or employee, support for those on leave, etc.

Employees' first-degree relatives (children, stepchildren, spouses, parents and siblings) are also beneficiaries of the PAP and can call the channel on 0800 773 6789, 24/7. All calls are confidential and free of charge. After contact by phone, specialists will assess your case and schedule further contacts to offer the appropriate advice and referrals.

Gestar Juntos: monitoring the gestational period and prenatal care of pregnant employees and dependents, offering support and guidance for each stage, with a view to the well-being of the pregnant woman and her baby and, in this way, minimizing the risks of premature birth. The main goals are:

- ▶ Monitor the gestational period and the puerperium (up to 40 days postpartum), offering support and

- guidance for each stage.
- Encourage prenatal care, exams, vaccinations and healthy habits.
- Contribute to safe and appropriate childbirth.
- Encourage breastfeeding.
- Provide guidance on baby care.
- Support and guide regarding physical and emotional changes.
- Provide welcome and security in this new phase of life.
- Reduce complications from avoidable causes.

In 2024, we launched Gestar Juntos Baby, an extension of telephone monitoring with the health team up to 1 year of the baby's life. With this initiative, Dexco provides support and guidance on breastfeeding, vaccinations, food introduction and the baby's development stages month by month.

Breastfeeding support room: are spaces located in the workplace for women returning from maternity leave. In these rooms, employees can, during working hours, in privacy and security, remove their milk, store it in a suitable place and then take it home with them, extending their child's breastfeeding period. All the spaces were built in accordance with the regulations of the Brazilian Health Surveillance Agency (ANVISA), in terms of furniture, equipment and guidance for the proper collection and conservation of breast milk. We have 11 rooms, 5 of which are in the Deca and Tiles units, 4 in the Wood units, 1 in the Central Office and 1 room in the forestry area located in the Lençóis Paulista nursery, inaugurated in 2024.

De Bem com Mente: is part of Cuidar Juntos, our health and wellness platform. The program monitors mental health cases and treatments for employees who show signs of depression or other diagnosed conditions. Support is provided through prevention, identification, support and rehabilitation measures. The Occupational Physician at the units carries out a care consultation and, if necessary, makes a referral for psychological or psychiatric care. Referred cases will be monitored by a Dexco nurse, who will direct them to the treatment and management defined by the doctor.

Actions launched in 2024: quarterly follow-up with an occupational doctor through an attendance visit. In 2024, we launched the "Mais Perto de Você" Concierge, an exclusive channel to help with demands related to medical assistance, dental assistance and life insurance benefits. With this initiative, Dexco provides a personalized, agile and welcoming service. The service is free and available 24/7 for employees and their dependents. Another Cuidar Juntos initiative launched in 2024 was "Proteja-se+", which encourages and supports preventive examinations for breast, prostate and bowel cancer. During the months of October, November and December, an internal campaign was carried out inviting all employees and their eligible dependents to undergo preventive examinations with no co-payment.

In Colombia, according to local regulations, all dependent workers must be affiliated with a health services promotion company (EPS), through which they can access health services in different specialties. The company must guarantee this membership as follows: 8.5% of the contribution must be borne by the company and 4% of the contribution must be borne by the employee, which

is deducted from their payroll. The company grants the necessary authorizations for employees to take time off work and attend medical appointments, guaranteeing access to health services. In the case of incapacities of 30 days or more, the company, through the occupational health service provider, carries out post-disability examinations and issues recommendations if necessary. The Medical Coordination team monitors critical cases in person and virtually.

Through the Medical Coordination, the company develops the Healthy Lifestyles program, through which information and prevention activities are carried out on non-work-related health issues, such as:

- Agreements with gyms.
- Nutrition counseling spaces.
- Spaces within the working day for healthy (guided) physical activity.
- Lectures on breast cancer promotion and prevention, alcohol consumption, prostate cancer, nutrition.

Every year, a health day is held at the company's headquarters, where promotion and prevention activities are carried out over a period of one week, with the support of the Health Provider Company, the Labor Risk Administrator (ARL) and the compensation fund.

GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

We continually evaluate PROTEG as to its effectiveness in meeting the commitments and goals outlined in the Company's Occupational Health and Safety Policy. To this end, we rely on critical analyses carried out by senior management, internal audits, second and third party audits, formal safety committees with employee representatives, local safety committees, as well as continuous monitoring and follow-up of trend indicators (leading) and results indicators (lagging).

Our approach is strongly based on data collection in the field, using digital tools, interviews with employees, integration with the organization's other management

systems and alignment with Our Way of Being and Doing. Trend indicators (also known as "proactive") and results indicators (also known as "reactive") are defined on the basis of the goals drawn from our Occupational Health and Safety Policy.

If the need to include a new control measure is identified on the basis of a critical incident analysis, a review is carried out immediately.

GRI 403-8 | Workers covered by an occupational health and safety management system

All Dexco employees and workers are covered by PROTEG, with regular audits. In 2024, we celebrated 10 years of the Program, with the celebration integrated into the

Internal Accident Prevention Week (SIPAT and SIPAT-R). All contracted companies are provided with manuals setting out PROTEG's main prevention and control measures (43 topics).

In Colombia, the company has a Health and Safety Management System established under Colombian regulations Decree 1072 of 2015 and Resolution 0312 of 2019 that covers approximately 1,190 workers, thus providing 100% coverage of its own staff and contractors in operations in Colombia. In accordance with the regulations, the system is subject to annual internal audits and checks by government organizations, if necessary.

The number of employed workers (own and temporary) and non-employed workers (contractors) are considered.

GRI 403-9 | Work-related injuries

In 2024, we recorded 75 occupational accidents with time off, 26% less than the previous year, with no consequences considered serious or fatal.

Employee work-related injuries by country	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Total number of lost-time work-related injuries	140	80	51	58	21	24	198	101	75
Lost-Time Injury Frequency Rate (LTIFR)	4.03	3.59	2.15	20.24	13.48	16.18	5.27	4.24	2.98
Total number of work-related injuries without lost time	123	105	72	1	3	0	124	108	72
Work-related injury rate without lost time	3.54	4.72	3.04	0.35	1.93	0.00	3.30	4.54	2.86
Total number of work-related injuries with serious consequence (except fatalities)	2	0	0	1	1	0	3	1	0
Work-related injury rate with serious consequence (except fatalities)	0.07	0.00	0.00	0.57	0.64	0.00	0.10	0.04	0.00
Total number of work-related injuries with mandatory communication	245	185	123	29	24	32	274	209	155
Total Recordable Injury Frequency Rate (TRIFR)	9.00	8.31	5.19	16.5	15.41	16.18	9.45	8.78	5.84
Total number of fatalities resulting from work-related injuries	1	2	0	0	0	0	1	2	0
Rate of fatalities due to work-related injuries	0.04	0.09	0.00	0.00	0.00	0.00	0.03	0.08	0.00

Note 1: All Dexco rates and security figures are calculated on the basis of 1,000,000 hours worked. In 2024, the total number of hours worked by own employees was 21,189,463 in Brazil and 1,557,514 in Colombia.
Note 2: In 2023, we had two fatalities in operations in Brazil. One of these occurred at the Jundiá (SP) Sanitary Ware unit, during an internal materials handling activity. The other, registered at the Florestal Agudos unit (SP), was related to the transportation of employees. Both were associated with unsafe acts and led us to intensify important measures related to training and communication, seeking to reinforce the importance of carrying out activities safely in our operations.
Note 3: From 2022, Castelatto's data was included in the indicator and from 2023, Caetex's data was included.

Work-related injuries of contractors by country	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Total number of work-related injuries with serious consequence (except fatalities)	0	0	1	1	0	1	1	0	2
Lost-Time Injury Frequency Rate (LTIFR) (except fatalities)	0.00	0.00	0.15	0.90	0.00	1.54	0.12	0.00	0.27
Total number of work-related injuries with mandatory communication	18	9	17	30	22	13	48	31	30
Total Recordable Injury Frequency Rate (TRIFR)	2.40	1.54	2.50	27.07	23.47	20.03	5.57	4.58	4.02
Total number of fatalities resulting from work-related injuries	0	0	0	0	0	0	0	0	0
Rate of fatalities due to work-related injuries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note 1: All Dexco rates and security figures are calculated on the basis of 1,000,000 hours worked. In 2024, the total number of hours worked by contractors was 5,826,379 in Brazil and 937,371 in Colombia.

Note 2: From 2022, Castelatto's data was included in the indicator and from 2023, Caetex's data was included.

GRI 403-10 | Work-related ill health

Through a process of hazard identification and risk assessment, verification methodologies are used that include worker participation and workplace observations. In this process, health risks, exposure to noise, particles, gases and vapors, and musculoskeletal risks were identified. Worker absenteeism is monitored and we follow up with the occupational risk manager.

In 2024, no illnesses or deaths were recorded in relation to the work carried out at Dexco Brazil. In Colombia, 1 case of respiratory disease and 1 case of musculoskeletal disease were reported.

Actions taken to improve occupational disease prevention processes include:

- Adjustments to inputs to eliminate gas and vapor emissions during processes and the monitoring of exhaust hoods in laboratories.
- Meetings between safety experts from Colombia and

Brazil to identify opportunities and best practices in managing the risk of exposure to formaldehyde.

- Preventive and corrective maintenance on equipment and installations to minimize the emission of particulate matter in processes.
- Isolation of equipment and improvements to extraction systems.
- Design and implementation of an extraction cleaning system.
- Hygiene measurements of exposure to gases and vapors.
- Use of PPE for respiratory protection.
- Musculoskeletal risk epidemiological surveillance program.
- Active breaks.
- Preventive and corrective maintenance of mechanical aids.
- Epidemiological surveillance programs, monitoring suspected and confirmed cases of disease.

Human rights

GRI 2-25 | Processes to remediate negative impacts

The Dexco's [Human Rights Policy](#), together with the [Compliance and Whistleblower Channel Policy](#) aims to identify ways to collaborate in repairing negative impacts. As described in its Human Rights Policy, when it identifies a violation of any of the principles inherent to human rights, Dexco undertakes to make reparation and communicate it promptly to the stakeholders, applying disciplinary measures when necessary and promoting improvements in its processes and conduct whenever necessary.

All reports communicated to the Company's Whistleblower Channel are duly investigated with a view to promptly stopping irregularities and repairing any negative impacts, with disciplinary measures being adopted, where appropriate, and action plans for implementing improvements in processes, operations and procedures to repair the consequences.

Management of the Whistleblower Channel, which includes tracking data and the effectiveness of existing mechanisms and procedures, is carried out by the Compliance area using indicators on the Business Intelligence platform, which are reported at least quarterly to the Audit Committee and Risk Management. The whistleblower can follow up the report via protocol and can leave feedback to the Channel after registering their complaint. The monitoring carried out by the Compliance area allows for the adoption of other actions aimed at the continuous improvement of processes and the awareness of employees on topics related to ethics and integrity, such as the implementation of improvements in processes and operations and awareness-raising actions aimed at risk groups and/or those with a higher incidence of reports. Dexco's Whistleblower Channel is periodically subjected to internal and external evaluation, to monitor and measure the effectiveness of the mechanisms adopted, with the development and adoption of action plans to address the opportunities for improvement identified, with the aim of promoting continuous improvement of the process.

In addition, the [Anti-Corruption Policy](#) brings guidelines for interaction with public bodies and prohibited conduct at Dexco related to fraud, bribery or other forms of corruption, as a way of preventing the practice of illicit, unethical acts that are at odds with responsible business conduct. In its integrated management system, Dexco's operations undertake to survey and monitor the impacts of their activities, adopting measures to prevent, mitigate or repair those that are negative.

The Dexco's [Code of Conduct](#) sets out its commitments to promoting ethical and responsible conduct, addressing topics such as combating corruption, conflicts of interest,

combating moral and sexual harassment and discrimination, among others.

Dexco encourages its stakeholders, both internal and external, to report any non-compliance or suspected violation of human rights, the Code of Conduct and the Company's policies and guidelines. One of the tools available for reporting violations is the Whistleblower Channel, accessible to internal and external stakeholders via the institutional website or the link: <https://www.canalconfidencial.com.br/dexco>.

This Whistleblower Channel guarantees the confidentiality of information and the anonymity of whistleblowers who so wish, as well as ensuring non-retaliation of whistleblowers in good faith and internal investigation of all reports with elements to be investigated.

In addition, we maintain an active listening process with the community through the Dialogue Roundtables and other engagement initiatives, as a way of identifying any complaints related to human rights and other issues that impact the community in general.

The Dialogue Roundtables are conducted transversally by the Social Responsibility area and the plants, through community agents (DexCommunity Program). All units have an average of six employees who take part in training conducted by the Social Responsibility area, with the aim of developing open listening skills and identifying opportunities based on the demands identified. The stakeholders who take part in this process are mapped by the local units and identified based on the influence they have on us or are affected by our operations.

Participants must be diverse and represent local companies, non-governmental institutions, community leaders

and/or neighbors of the units, among other audiences. For this dialogue, we just do not involve the public authorities, so that the listening process does not become a forum for complaints and requests pertinent to this sphere. However, whenever topics common to this concerned public are identified, Dexco coordinates internally with the responsible area (Institutional and Government Relations) so that they can be addressed.

The meetings are held annually and, afterwards, the units draw up an action plan to list up to three initiatives that will be carried out over the course of the year as a response to the demands identified. Other actions to engage with the community can include campaigns, gardens, actions in schools and visits to the units. These actions, when they take place, are led by the units and supported by the Social Responsibility area.

In areas with Wood operations, a structured dialogue process is carried out with potentially affected parties to identify impacts, as well as the verification of responsible technicians. In these dialogues, in addition to gathering the information desired, informational material is left which also presents the channels available for subsequent demonstrations. The complaints identified and the actions taken are recorded and followed up internally.

GRI 408- 1 | Operations and suppliers at significant risk for incidents of child labor

GRI 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor

We have adopted a strict Code of Conduct at Dexco, which rejects any form of degrading work, such as child, forced or

slave labor, as well as harassment or physical and psychological abuse. We monitor the various types of risk in the value chain through the Dexco Supplier Management (DSM) program. In 2024, 30 critical suppliers were visited in Brazil, China, the United States and Europe, while another 333 answered questionnaires related to human rights. During this period, we started using a supplier management platform to improve our analysis, allowing us to previously evaluate more than 2 thousand suppliers and review the data of another 515 already registered suppliers, who also took part in the self-assessment.

The analyses include checking documents such as the Labor Debt Clearance Certificate (CNDT), the Register of Employers with Workers in Conditions Similar to Slavery, Labor Infraction Notices (related to slave and child labor), Occupational Accident Notices (CAT) and Labor Lawsuits. No risks of child labor, forced or compulsory labor were identified. The same is true of our forestry operations, which have actions to mitigate these risks, and which also had no reports of non-compliance in the period.

In the self-assessment, carried out annually via Microsoft Forms, we address criteria such as internal policies against child and forced labor, ensuring continuous alignment with compliance practices. Throughout the process, the risk, occupational health and safety, purchasing, environmental and technical areas work in an integrated manner to prevent irregularities and ensure ethical standards in all operations.

Even without identifying risks, Dexco maintains a number of validation and control measures for contractors, including:

- ▶ Validation of the identity of those responsible for forestry service contractors.
- ▶ Follow-up audits for compliance with occupational health and safety standards.
- ▶ OSH manual for forestry operations, which establishes that the hiring of minors in any activity related to forestry operations is prohibited, in accordance with the agreements signed by the ILO - Convention 138 (on minimum age) and Convention 182 (on the worst forms of child labor).
- ▶ FSC® certification, which recognizes good forest management based on fundamental pillars: environmental, social and economic, both in Brazil and Colombia.

In tendering processes for in-house services and those often found in forestry factories and plantations, the contractor must submit the following documentation:

- ▶ Certificate for the Eradication of Child Labor and Labor Exploitation
- ▶ Proof of Payment of Social Contributions

In addition, the contracts establish as mandatory compliance with the country's legally required labor provisions regarding working hours, the punctual and legal payment of wages, benefits and social compensations, health and safety standards at work, among others. In the event of receiving any notification of labor claims or lawsuits that affect the reputation of suppliers and/or their performance in mills or forest plantations, our risk team informs the purchasing area to assess the situation.

Digital Transformation Journey

GRI 3-3 | Management of material topics: Research and innovation

Innovation has always been key to Dexco's strategic growth, boosting its competitiveness and keeping its product portfolio up to date. Economically, this strengthens the Company's position in the market and creates new business opportunities. In addition, technological advances optimize production processes, reduce costs and increase the efficiency of the value chain. However, investments in research and development present significant financial risks due to high costs and uncertain returns.

Fierce competition, regulatory changes and market acceptance of new products can impact the viability and success of innovation initiatives. In the environmental field, research and innovation are strategic for sustainable solutions. Dexco develops products with antibacterial characteristics, fire resistance and low formaldehyde emissions, as well as eco-efficient solutions such as DecalHydra products, which save water resources. Tiles with FloorScore technology guarantee low emissions of volatile organic compounds (VOCs), improving air quality. However, the implementation of these innovations faces challenges such as new production processes, regulatory compliance and the environmental impact of material disposal and energy consumption.

Dexco invests in the professional development of its employees, integrating innovation with the growth of its workforce. Automation can replace manual processes, requiring retraining.

Governance is crucial to guarantee high standards of safety and ethics in research. Strategically, Dexco seeks to maximize the positive impacts of innovation and mitigate the challenges, guaranteeing sustainable action in line with the expectations of the market and society.

In the context of research and innovation, some processes and components can have negative impacts on the environment and human health, such as the use of formaldehyde in the Wood Division. Despite the lack of specific regulations in Brazil, Dexco strictly follows the regulations of each country where it operates. In Brazil, the Wood Division's products comply with the Brazilian Technical Standards (NBRs). The company is attentive to regulatory and environmental challenges, especially in controlling VOC emissions. All wood panels undergo rigorous formaldehyde emission analyses.

Dexco actively participates in the revision of NBRs, collaborating with entities to improve standards and best practices. The Company has obtained the Greenguard Gold certification for Durafloor Laminate Flooring, which assesses the total emission of VOCs, reaffirming its commitment to safety and quality. Dexco has created DX Ventures, its Corporate Venture Capital to invest in innovative startups. The Open Dexco program promotes open innovation, connecting the Company to the entrepreneurial ecosystem. Internally, the Imagine program fosters a culture of innovation, encouraging innovative ideas and intrapreneurship.

Dexco has a robust structure for managing research and innovation, with Product Development Management and the Design Office Management. The company adopts a rigorous process of control and analysis of materials, prioritizing safety, quality and sustainability, while

maintaining a continuous dialogue with its stakeholders. The Innovation Management invests in internal programs and open innovation initiatives.

The effectiveness of research and innovation programs is assessed through structured processes and monitoring metrics, such as performance indicators, targets for wood products with reduced formaldehyde emissions, growth in revenues from eco-efficient products, an increase in the digital transformation index and increased investment in sustainable solutions. Ongoing monitoring is carried out through financial analysis, market indicators and consumer engagement. Dexco publishes an annual breakdown of the targets' progress in the Integrated Report, incorporating the learnings into operational policies and procedures.

Solutions for Better Living

Customers and consumers

GRI 417-1 | Requirements for product and service information and labeling

At Dexco, we follow the applicable legislation regarding the requirements for information and labeling in 100% of our products and services in Brazil and in 78.2% of the products manufactured and marketed in Colombia. At Deca and Ceramic Tiles, for example, we follow the requirements of the ABNT Standards, the Consumer Defense Code and Inmetro, providing information on packaging and instruction leaflets as to the origin of the components of products and services; to the content,

especially potentially harmful substances; to the safe use of the product (including storage, installation, cleaning and maintenance); to the disposal of the product; and to the savings potential of the products compared to similar ones. Some more detailed information is available on the Dexco website, which can be found on the packaging or in the instruction leaflets provided.

In the wood operations in Brazil, we have included labeling informing about the traceability of the chain of custody of Durafloor laminate floors, with data on the origin of the wood from responsible forest management with FSC® (Forest Stewardship Council®) certification and other controlled sources. Information on correct storage and application is included on the labeling and packaging of coated sheets and laminate flooring, in accordance with the applicable regulatory standards. For exported products, we include information on EPA (Environmental Protection Agency - TSCA Title VI) and CARB (California Air Resources Board) certifications, for products manufactured at the Yarumal plant.

In Colombia, we include information on ISO 14001 environmental management system certificates, as well as issuing internal certificates based on our customers' environmental needs, such as certificates on the use and legality of the origin of the wood, and environmental impacts associated with manufacturing, marketing and transportation. In addition, we have an environmental declaration for a non-certified product that adds points to LEED (Leadership in Energy and Environmental Design) buildings, in which we describe the origin of the raw materials used to make the panels, the production periods for renewable raw materials, the use of certified wood and the classification of the boards according to formaldehyde emissions.

The information provided for voluntary and certified procedures for 2024 covers 78.2% of the panels sold in Colombia (raw panels and laminates with MDP and MDF substrates), for which we have certainty and traceability of the origin of the raw materials and inputs. The remaining 21.8% are not included in the self-declarations and certificates provided.

GRI 417-2 | Incidents of non-compliance concerning product and service information and labeling

In 2024, no new cases of non-compliance with laws related to labeling or product and service information that resulted in fines or penalties were recorded at Dexco.

Cases of non-compliance in relation to information and labeling of products and services	2022	2023	2024
Number of cases of non-compliance with laws that resulted in a fine or penalty	1 ¹	1 ²	1 ³
Number of cases of non-compliance with laws that resulted in a warning	0	0	0
Number of cases of non-compliance with voluntary codes	0	0	0
Total	1	1	1

¹ The 2022 case is Administrative Proceedings 09.2021.00026564-4 (FA: 23.001.001.21-0009387), brought by the Ceará Public Prosecutor's Office because the product Shielded Four-Station Electronic Shower had "easy installation" information on its packaging requiring a visit from a technician. A fine of R\$ 25,931.25 was paid and the case was closed.

² The 2023 case is Administrative Proceedings 09.2022.00015976-0, brought by the Ceará Public Prosecutor's Office (7/1/2023) in relation to Fit Electronic Shower products; Optima 8t Multi-Temperature Shower; Digital Optima Music; Star; Sapphire; Shielded Fit; Shielded ND; Polo Max; and Polo Hybrid, from Dexco Hydra Corona Sistemas de Aquecimento de Água Ltda., have "easy installation" information on their packaging, requiring a technician (amount involved: R\$ 32,953.68).

³ This is the same administrative case that began in 2023, which was condemned in 2024, with the fine paid and closed in the same year. In 2024, Dexco recorded no new cases of non-compliance.

GRI 417-03 | Cases of non-compliance in relation to marketing communication

No cases of non-compliance regarding marketing communication were identified at Dexco in 2024.

SASB CG-BF-250a.1 | Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products

To manage risks and/or hazards associated with chemicals in products, Dexco has various initiatives and processes in place, depending on their relevance and applicability to each line of business.

Although it has no chemicals in its end products, Deca has established a system to identify the risks linked to the use of chemical products that may arise in production processes and to ensure that these hazards are assessed, prioritized and controlled at an acceptable level. The system for recognizing and assessing environmental risks (chemical, physical and biological) is carried out in the SOC System (Integrated Occupational Management Software) based on the classification of risks according to effect and frequency for the purposes of issuing the PPRA (Environmental Risk Prevention Program), an integral part of the RMP (Risk Management Program).

Occupational Risk Management (ORM) establishes a continuous system for identifying, evaluating and controlling risks and is documented through the RMP, which includes the inventory of hazards and resulting actions. At Dexco, ORM is implemented by the PROTEG system, which adapts safety requirements to the Company's context and contains a Hazard and Risk Survey (LPR) to identify and classify hazards in operations, guaranteeing a safe and compliant workplace.

In the Ceramic Tiles area, the composition of the tiles does not contain chemicals that pose exposure risks. But chemicals are used in the formulation of the tiles, laboratory tests and treatment of the liquid effluents from the process. All products are checked from the moment they are purchased, as well as their disposal, storage and use, with control of the Safety Data Sheet (SDS), in accordance with internal procedures.

The management approach to the issue is focused on the risk and dangerousness of the material. It includes control from the stage of receipt of the chemicals (through analysis of the SDS), observance of the necessary storage, health risks, as well as the minimum containments required for handling/storage, being stored according to their classification/hazardousness. During the use stage, handling guidelines are followed, as well as automated dosing at Wastewater Treatment Plants (WWTP), measures that reduce the risk of the operation.

In addition, a Change Assessment/Management system has been implemented to monitor whether new chemicals arising from product development create adverse situations or situations that differ from the current context, and what palliative measures might be necessary for any new scopes.

As the final product has no exposed chemicals, and ceramic tiles are characterized as inert, Dexco has no third-party measurements or certifications for this purpose. Even so, volatile organic compound (VOC) emission tests are carried out for FloorScore and Indoor Air Quality certification purposes, to contribute to the LEED certification of developments.

Although there are no specific targets for reducing the use of chemicals in the process, last year we recorded an 11% reduction in the specific use of chemicals (enamel base in relation to kg of ceramics produced) - (2022 - 0.036 kg enamel/T produced; 2023 - 0.032 kg enamel/T produced). This is due to internal process improvement programs, aimed at reducing the layer, in an attempt to maintain the same technical and resistance attributes for our tiles.

In the Wood Division's industrial processes, whether in Brazil or Colombia, in addition to wood as the main input in the panels, there is a need to use other chemical products such as binding agents and other performance additives.

The risk assessment of these inputs is carried out at the development and approval stage, seeking to identify the characteristics, impacts and risks in their use and application as well as residuals in the product throughout its life cycle.

The approach to chemicals is risk-based and we have internal processes with operating procedures and personal, property and environmental security that mitigate these risks. With regard to the impact of products on the external public, customers and consumers, we have adopted management via monitoring the residues of chemical products identified as posing a toxicological risk. This monitoring is carried out in line with regulatory updates, ordinances issued by health authorities and active surveillance of other consumer markets, both inside and outside the country.

In addition to issues related to occupational health and safety and the environment, internal procedures cover storage, identification of packaging, handling, availability and consultation of safety data sheets, procedures for acquisition and systematic inspections of storage sites.

The only substance of greater focus is formaldehyde, and in the industrial environment monitoring during the manufacturing process is carried out by measuring samples of the chemical in the workplace.

As for life cycle management in the final product, formaldehyde is also measured within a monitoring plan to identify and control the emission level established in accordance with the Company's standards based on national and international standards.

The emission level classification is defined according to the specifications of each market, and for some products we also have voluntary labels.

As there are no studies or scientific proof that exposure to the residual levels currently practiced presents a health risk, prioritization is applied by the Precautionary

Principle. We have therefore adopted internal actions, involving innovation in processes and products, to reduce the residue on the panels. We have initially established public targets for gradual reduction within the range of the Brazilian standard, category E2 (with emissions between 8 and 20 mg/100 g of panel) and the definitive change to E1 (<8.0 mg/100 g of dry sheet) by 2025 in all the volume produced.

As a result of an intense agenda of technology implementation and process optimizations carried out over the last few years, we were able to anticipate and achieve this target of converting to E1 by October 2024.

In the Colombian units, the same procedures, precautions and good practices are used in compliance with local legislation. The same target of migrating 100% of production to class E1 is in transition and will be completed by 2025.

Suppliers

GRI 3-3 | Management of material topics: Supply chain and traceability

Dexco recognizes the supply chain and traceability as strategic topics, essential to guarantee the sustainability and continuity of its operations. By working with a diversified network of suppliers, the Company balances its dependence on critical inputs, minimizing operational and financial risks and promoting positive impacts in the economic, social and environmental dimensions.

On the economic side, Dexco boosts regional development by prioritizing local suppliers, strengthening small and medium-sized businesses. In addition, we maintain supplier qualification and certification programs, promoting good

practices and international standards, such as FSC® for responsible forest management.

Traceability of inputs is an essential pillar of Dexco's environmental management. Since 1995, we have been a benchmark in sustainable forest management, ensuring that our wood panel production is in line with global socio-environmental standards. In Rio Grande do Sul, Dexco has developed a forestry development program for small producers, supporting the certification of their areas and ensuring a more sustainable supply.

However, the supply chain also presents challenges. Dependence on small local suppliers can pose operational risks if there is an excessive concentration of certain inputs. In addition, the logistics of transporting raw materials, especially resins and minerals for the Deca Sanitary Ware and Tiles Division, are subject to significant environmental impacts, such as greenhouse gas emissions and the risk of leaks.

In the social and human rights field, we have adopted a model of co-responsibility, requiring our suppliers to meet strict health, safety and regulatory compliance standards. In response to risks such as inadequate work and environmental non-compliance, we have implemented a set of monitoring and evaluation tools, including:

- ▶ **Digital due diligence platform** for document verification of suppliers;
- ▶ **Supplier Code of Conduct** reinforcing ethical and socio-environmental guidelines;
- ▶ **Stricter contractual clauses** ensuring transparency and compliance;

- ▶ **Improved payment governance** preventing financial irregularities.

In addition, Dexco invests in training for suppliers through the Academias de Suprimentos program, covering topics such as social responsibility, tax incentive laws and climate change. In 2024, topics such as Social Responsibility and Tax Incentive Laws were addressed, as well as Climate change, reinforcing the training of the supply chain in ESG topics.

We also recognize that our logistics chain can be exposed to social risks, such as human trafficking and the sexual exploitation of children and adolescents on highways. To mitigate this risk, Dexco has joined the Business Pact Against the Sexual Exploitation of Children and Adolescents, raising awareness among haulers and truck drivers.

With a structured approach, Dexco ensures that its suppliers follow standards of traceability, sustainability and transparency. The Company has adopted the Supply Standard (NO.52), which establishes criteria for selecting, qualifying and monitoring suppliers, guaranteeing competitiveness and mitigating socio-environmental risks. In addition, the [Supplier Code of Conduct](#) reinforces the importance of ethics and sustainability in relationships with business partners.

The Dexco Supplier Management (GFD) Program is one of the main initiatives to strengthen traceability and supply chain governance. The program follows an annual cycle of evaluation, sample auditing and feedback, ensuring that suppliers meet environmental, labor and regulatory standards. In 2024, the suppliers assessed in the GFD achieved an average score of 7.6, a significant

improvement on the baseline of 7.33 recorded in 2020.

Dexco also monitors its critical and very critical suppliers through a self-assessment questionnaire, evaluating criteria such as legal compliance, health and safety, human rights and social and environmental practices. Suppliers with a score of less than 6.0 or with significant changes in performance are prioritized for face-to-face and online audits, receiving a personalized Action Plan to adapt to the guidelines established by the Company.

Finally, we have integrated our traceability practices into the Sustainability Strategy 2025, setting targets to raise the performance of our suppliers and increase transparency in the supply chain. With a structured management model, we reinforce our commitment to an ethical, responsible and sustainable supply chain, in line with ESG principles and industry best practices.

GRI 308-2 | Negative environmental impacts of the supply chain and actions taken

GRI 414-2 | Negative social impacts in the supply chain and actions taken

In 2024, no significant potential or actual negative environmental impacts were recorded in the supply chain.

In 2024, we continued to evaluate suppliers through the Dexco Supplier Management (GFD) Program. A total of 333 suppliers responded to the self-assessment in Brazil and no risks were identified in the aspects assessed: precarious working conditions, child labor, discriminatory practices and any activities that may violate human rights.

In addition to the self-assessment, Brazilian suppliers undergo an evaluation in our due diligence tool, which

Total number and percentage of suppliers assessed for social and environmental impacts	2022		2023		2024	
	Brazil	Colombia	Brazil	Colombia	Brazil	Colombia
Number of suppliers visited	30	4	30	5	30	11
Number of suppliers who answered the self-assessment questionnaire	267	77	236	106	333	64
Number of suppliers assessed for social and environmental impacts	264	153	236	116	333	167
Number of suppliers identified as causing actual and potential negative impacts	264	0	236	0	333	0
Percentage of suppliers identified with whom improvements have been agreed as a result of the assessment carried out	100%	0%	100%	0%	100%	0%
Percentage of suppliers with whom the organization terminated business relations as a result of the assessment	0%	0%	0%	0%	0%	0%

searches for public information, including possible entries on lists of labor analogous to slavery, among others. For international suppliers, we only use self-assessment.

In Colombia, no negative social impact has been identified among suppliers, considering that when registering, suppliers are validated under the guidelines of the SAGRILAF program.

During the period, the understanding of “Action Plan” was changed, as we believe that all critical suppliers assessed by the GFD program are subject to some direct action and can access the assessment report with suggestions for improvement. We continue to actively monitor all suppliers to ensure compliance with our strict standards of social responsibility.

Communities

GRI 3-3 | Management of material topics: Local community development

Dexco is present in several municipalities with different realities due to its wide geographical distribution. To understand local contexts, we carry out frequent assessments of the surroundings of our units, identifying neighborhoods, vulnerabilities and potential environmental and social impacts. Most of the units are located in industrial districts or rural areas with low population density.

In 2024, Dexco operated in eight Brazilian states and four different regions of Colombia, covering cities of varying sizes. We recognize our role as an important employer in the communities where we operate, especially in smaller municipalities. However, our activities can generate negative impacts, such as wood transportation, vibration, noise and particulate matter emissions, which affect neighboring communities, especially in nearby residential areas.

We map and characterize the communities near our operations through technical observations, secondary data and consultations with stakeholders. The information collected on impacts and concerns is incorporated into action plans for prevention, mitigation or repair, as well as defining the engagement plan with stakeholders.

The main adverse impacts are associated with wood transportation (generating noise and dust) and factory operations (producing noise and emitting particulate matter). In the event of closure or suspension of activities, there will be impacts on employability and financial support for social projects via tax incentive laws, since the Company's premise is to operate in municipalities where it has operations.

On the other hand, we generate positive impacts, such as job opportunities, tax payments, the purchase of local products and services, training and capacity building, and the conservation of natural resources. We invest in research and development, including sustainable technologies and processes, which benefit both our operations and the industry in general. Our efficient and durable products contribute to people's quality of life, and social programs and investments in local communities generate real positive impacts.

In our Wood operations, we have FSC® certification, which demonstrates our commitment to sustainability and social responsibility. We adopt responsible conduct, based on

standards and policies, and integrated risk management practices. Our Social Responsibility Strategy is based on three pillars: "Community", "Tax Incentive" and "Strategic Investment". In addition, our Human Rights Policy addresses aspects of responsibility and engagement with internal and external stakeholders.

The Sustainability Strategy 2025 establishes a target of engaging with the community, promoting actions and listening to identify social risks and opportunities, contributing to local development, spreading positive impacts and mitigating negative ones. We maintain a process of active listening through the Dialogue Roundtables and other engagement initiatives, recording and following up on complaints.

To prevent negative impacts, we invest in noise attenuation structures, effluent and waste treatment plants, recycling, filters and equipment to control emissions, as well as providing continuous training for employees. When impacts cannot be eliminated, they are managed and, where necessary, compensated for in agreement with the impacted parties, including emergency response plans.

The consumption of natural resources is compatible with local conditions and subject to licensing, with no significant demands being recorded due to unavailability to the communities. We monitor the impacts of our activities and adopt measures to prevent, mitigate or repair them.

To track the effectiveness of the management measures, we record the points discussed in the Dialogue Roundtables and draw up action plans with up to three initiatives to be addressed during the year to meet the priority demands. In the Wood units, we complemented the

dialogue with information material about the channels for making complaints. The Compliance area manages the Whistleblower Channel, tracking data and evaluating the effectiveness of the mechanisms. The indicators are reported quarterly to the Audit Committee and Risk Management.

Continuous monitoring makes it possible to implement improvements and actions to raise awareness of ethics and integrity. We have developed more assertive indicators and targets for the Social Responsibility Strategy, accompanying private and strategic social investments, as well as the target of relationship and engagement with communities. Every year, we report on the progress of these practices in the Integrated Report.

We believe that relationships with our stakeholders are essential to the success of our projects. We seek an ethical and transparent relationship, giving stakeholders a voice to develop appropriate action strategies that meet demands and generate local development. Stakeholder engagement is structured in four stages: mapping, prioritization, construction of materiality and preparation of the action plan.

GRI 203-2 | Significant indirect economic impacts

Through its strategic initiatives, Dexco has generated significant indirect economic impacts, with an emphasis on the positive impacts reflected in the strengthening of the local economy, sustainable development and improved quality of life in the regions where it operates.

In addition to the projects mentioned in the Integrated Report (Industry 4.0 at the new tiles factory in Botucatu,

the GFD Award - Dexco Supplier Management, Espaço Arvorar and the Housing Coalition), we have also excelled in developing local skills by transferring technologies and sharing good practices. An example of this is the installation of WEKO equipment in Colombia, which not only created new jobs, but also trained the local workforce. This type of initiative has a positive impact on the creation of indirect jobs and the improvement of professional skills, boosting the local economy and promoting the development of new skills in communities.

In addition to these initiatives, we also collaborate in scientific and technological development by participating in cooperative programs (IBÁ working groups, Forestry Forum, IPEF, SIF, among others) and in initiatives to foster new businesses in startups and scaleups.

The indirect economic impacts generated by Dexco are of great importance in the context of external references and priorities for stakeholders, in line with Brazilian and international standards, protocols and policy agendas, such as the United Nations (UN) Sustainable Development Goals (SDGs) and the social and environmental responsibility requirements of various regulatory bodies.

1. Sustainability and Corporate Governance (ESG):

Dexco has implemented responsible business practices in line with international sustainability and governance standards, such as the UN Global Compact and the main ESG protocols. Promoting these practices has a positive impact, as it helps strengthen market credibility and overcome global challenges such as climate change and environmental protection.

2. Public Policy Support: Dexco's participation in initiatives such as the Coalition for Housing is in line with Brazil's public policies for social housing and sustainable development, contributing to the Brazilian agendas for social inclusion and housing qualification. This type of collaboration with the public sector also ensures that the Company acts in accordance with current rules and regulations, supporting sustainable economic growth in strategic areas.

3. Local Development and Social Inclusion: Dexco's actions to strengthen local communities and create jobs are in line with the global social inclusion agenda and the SDGs related to decent work (SDG 8) and reducing inequalities (SDG 10). By promoting professional training and creating job opportunities in underdeveloped regions, Dexco contributes directly to a more inclusive and equitable society. These initiatives reflect the importance of indirect economic impacts as a strategy not only for company growth, but also for sustainable development and the promotion of a fairer and more responsible economy.

GRI 413-1 | Operations with local community engagement, impact assessments and development programs

In 2024, in Brazil, Dexco, through its Social Responsibility front, within ESG Management, carried out engagement actions in 92% of its operating industrial units, through a structured dialog with stakeholders mapped in each location, identifying social risks and opportunities, in addition to evaluating the participants' perception of the Company's performance and presence in the municipality.

This process of continuous monitoring and strengthening of relationships enables relevant feedback, such as the results of initiatives carried out in the municipality and the identification of demands, to contribute to the assertiveness of private social investment. Educational institutions, local companies, suppliers, residents' associations and community leaders, neighbors of the units, social organizations and other publics mapped out by the local units are invited to the dialogue roundtables, to have a broad consultation and then draw up an action plan to be implemented throughout the year.

With regard to social initiatives, 13 projects were sponsored in 7 municipalities via federal and state tax incentive laws (SP). In the year of this report, 7 projects are in the fundraising phase, 1 is underway and expected to be completed in 2025. The others benefited more than 9 thousand people over the course of 2024. The selection criteria and history of supported projects are available for public consultation on our [ESG Portal](#).

Investment in social projects via incentive laws in Brazil	2022	2023	2024
Incentives through federal laws	R\$ 1.7 million (11 projects)	n/a	R\$ 2.2 million (8 projects)
Incentives via state laws	R\$ 0.8 million (4 projects)	R\$ 0.9 million (4 projects)	R\$ 0.8 million (5 projects)
Total	R\$ 2.5 million	R\$ 1.2 million	R\$ 3.0 million

Note: In 2023, there were no funds deductible via federal laws, but the Company sponsored a project worth approximately R\$ 0.3 million via direct contribution.

In 2024, 973 dialogues were held with stakeholders, primarily those living in areas close to production units or on wood transportation routes. The focus on these stakeholders, who are potentially affected by the operations, aims to prevent and monitor the occurrence of social impacts, taking care to identify points of vulnerability and sensitive topics in advance. From these contacts, information is gathered that is incorporated into operations to ensure that people's rights are respected and to guide action with the community.

Percentage of operations that have implemented engagement, impact assessments and/or development programs aimed at the local community, by initiative, in Brazil	2022		2023		2024	
	Total	%	Total	%	Total	%
Dialogue roundtables	8	40%	14	93%	14	92%
Social investments	13	60%	4	27%	7	50%

Note: The percentage calculation considers the number of municipalities that had actions, in relation to the total number of cities where the Company has operations.

In addition to the relationships we have built up, we have made the Whistleblower Channel available to communities to report situations that are not in line with Dexco's Code of Conduct, other internal policies and standards and/or non-compliance with current legislation. It is also the channel for reporting illegal acts, including those covered by Anti-Corruption Law 12846/2013. The information can be registered anonymously or identified and will be received by an independent and specialized Company, ensuring confidentiality and the appropriate treatment for each situation. The channel is open to all internal and external stakeholders.

In Colombia, social action is managed by a foundation which is responsible for all social management with communities. One of the tools applied by this strategy is the identification and assessment of impacts and the sharing of integration activities with communities.

Along these lines, and with the help of the foundation, the following macro-strategies are being carried out:

- ▶ Mapping the number of women and men hired in the operation.
- ▶ Identification of positive and negative impacts on each of the communities, to guide the company's actions to remediate the impacts generated there, as well as the monitoring and management of this process.
- ▶ Characterization of the communities and players in the communities and structuring of the plan of activities developed during the year.
- ▶ Program of visits to communities and management of the requests that communities make to the Company.

- ▶ Consultation process to identify impacts on communities, investigating positive and negative impacts arising from forestry operations, through on-site visits to all communities of influence.
- ▶ Signing of neighborhood cooperation agreements focused on environmental protection, amicable conflict resolution and channeling employment opportunities.

GRI 413-2 | Operations with significant actual or potential negative impacts on local communities

Dexco has production and administrative units spread over several locations with specific characteristics. There are 15 units in Brazil, spread across the states of Minas Gerais, Paraíba, Pernambuco, Rio Grande do Sul, Santa Catarina and São Paulo, including industrial units and forestry areas. It also has two industrial units in Colombia, supplied by two forestry units, both located in the department of Antioquia, Caldas and Tolima. The analyses carried out show that most of the municipalities in which we operate have development indicators that are higher than the Brazilian averages.

We assess the surroundings of the units to identify their proximity to operations, vulnerabilities and potential impacts on the environment and people. Most of the units are located in industrial districts or rural areas, with a low presence of people and housing. Communities that are identified in the vicinity of operational areas are mapped and characterized through observation by Company technicians, secondary data and data obtained from consultations with stakeholders located in these places. This information is used to verify the occurrence of impacts or concerns raised by those consulted, which are included in

Dexco's action plans for preventing, mitigating or repairing impacts, as well as in the definition of the stakeholder engagement plan.

The main potential negative impacts are identified in the places where the Company is closest to the communities:

- ▶ Atmospheric emissions (gases, particulates and dust).
- ▶ Noise generation.
- ▶ Consumption of natural resources (water, energy, fuel, clay raw materials).
- ▶ Effluent emissions.
- ▶ Waste generation.
- ▶ Vibration generation.
- ▶ Change in the visual aspect of the landscape.
- ▶ Increased traffic and risk of accidents.

The positive impacts include:

- ▶ Job opportunity.
- ▶ Payment of taxes and duties.
- ▶ Purchase of products and services.
- ▶ Qualification and Training.
- ▶ Conservation of natural resources.

To prevent negative aspects, measures have been adopted such as investment in noise attenuation structures, effluent and waste treatment and utilization plants, waste recycling, filters and equipment to control atmospheric emissions, as well as continuous actions to guide employees to take care in their activities to avoid impacts.

In situations where it is not possible to eliminate the impacts, they are managed so that their effects are minimized and, where necessary, compensated for

in agreement with the impacted parties, including the existence of an emergency response plan. There were no significant impacts in the period.

The installation and operation of Dexco's units do not require the conversion of areas with vegetation and natural habitats, and the appropriate legal processes and studies are adopted for situations that require specific interventions. Similarly, there is no need to relocate communities, since there are no significant activities or impacts on territories occupied by populations.

Note: Hydra Aracaju closed on 13/12/2024.

SASB RR-FM-210a.2 | Description of engagement processes and due diligence practices with respect to human rights, indigenous rights and the local community

As part of its social responsibility, Dexco adopts practices of listening to the local community, in line with Our Way of Being and Doing. In the Dialogue Roundtables Program, we invite companies, educational institutions, social organizations, residents' associations, neighbors and representatives of civil society to identify social risks and opportunities, addressing human rights topics. We offer channels for complaints and other matters of interest to the parties involved in the deal. Before forestry operations, we carry out assessments to identify possible socio-environmental impacts, characterizing the surrounding communities and, through participatory consultations, collecting information on local organization, vulnerabilities and community concerns.

According to our forest management standard, we are committed to preventing or minimizing negative impacts

and enhancing positive ones, balancing environmental, social and economic aspects of the business, considering the UN's Sustainable Development Goals and ensuring that forest management is carried out responsibly. Dexco undertakes not to carry out activities in World Heritage sites or protected areas (IUCN categories I-IV). In addition, we are committed to obtaining the free, prior and informed consent of the affected parties before operating in areas officially demarcated as indigenous, quilombola and/or Afro-Colombian, respecting the UN Declaration on the Rights of Indigenous Peoples. In 2024, there were no situations in which obtaining this consent was necessary.

Dexco maintains channels of dialogue with neighboring communities and develops communication and integration programs with local populations. It also carries out studies to map and characterize these communities, paying special attention to traditional communities such as indigenous peoples and quilombolas. Among the practices we have adopted are: mapping the territories of traditional communities in the areas in which it operates; constant monitoring of the impacts of the activities with field visits and dialogues with the communities to assess their perceptions of Dexco's activities. In the participatory consultation processes, we verified the presence of sites of special cultural or environmental significance, including religious and subsistence aspects. The results are evaluated by external experts and, if necessary, we carry out additional studies and define measures to protect these sites and their uses.

Dexco also has a Supplier Management program that monitors and evaluates suppliers critical to its operations on an annual basis. When buying wood, for

example, we use a due diligence system to assess the environmental and social impacts of harvesting and transportation operations. The supply chain includes field assessments when purchasing wood, following international standards for controlled wood. In the forest development program, Dexco guides and supports rural producers in adopting appropriate forest management practices.

In Colombia, we carry out due diligence in communities close to the Company's forest areas. There are no indigenous communities within the forest management areas. To comply with due diligence, we have a policy in which the impacts associated with forestry activities are identified in all areas of forestry activities. When it is not possible to prevent or avoid, but only to mitigate or correct, we prioritize and focus attention on these moments. In this way, we establish agreements with communities, make commitments to them and diligently fulfill these commitments and agreements within the deadlines set. According to the policy, our suppliers and partners must also be actively and jointly involved in taking responsibility and acting quickly to remedy it. There are no defined long-term goals on the subject.

Living Environments

GRI 302-1 | Energy consumption within the organization

SASB CG-BF-130a.1 | (1) Total energy consumed, (2) percentage of grid electricity, (3) renewable percentage

Energy consumption within the organization (GJ)	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
TOTAL	10,526,876.70	8,589,635.13	9,013,578.20	535,158.40	419,542.50	351,533.14	11,062,035.10	9,009,177.63	9,365,111.35
Energy generated by the consumption of non-renewable fuels	4,133,643.36	2,997,718.86	2,961,235.76	94,428.73	67,905.36	8,718.77	4,228,072.09	3,065,624.22	2,969,954.52
Acetylene	159.21	145.15	161.54	0.00	0.00	0.00	159.21	145.15	161.54
Sub-bituminous coal	791,553.55	519,179.26	41,944.85	0.00	0.00	0.00	791,553.55	519,179.26	41,944.85
Diesel	314,446.65	327,420.20	368,495.86	8,134.37	7,565.17	6,309.84	322,581.02	334,985.37	374,805.70
Liquefied petroleum gas (LPG)	101,240.17	94,090.94	105,148.54	298.00	242.36	261.54	101,538.16	94,333.30	105,410.08
Natural gas	2,853,805.40	2,007,561.33	2,378,901.14	85,996.36	60,097.84	2,147.38	2,939,801.76	2,067,659.17	2,381,048.52
Natural gas for vehicles (NGV)	17,471.02	13,649.30	15,542.57	0.00	0.00	0.00	17,471.02	13,649.30	15,542.57
Gasoline	23,487.52	24,686.16	24,486.34	0.00	0.00	0.00	23,487.52	24,686.16	24,486.34
Fuel oil	30,902.17	10,094.82	25,869.45	0.00	0.00	0.00	30,902.17	10,094.82	25,869.45
Propane	577.68	891.70	685.47	0.00	0.00	0.00	577.68	891.70	685.47
Energy generated by the consumption of renewable fuels	3,404,191.60	2,797,076.87	3,123,954.85	228,265.80	172,947.99	170,998.96	3,632,457.40	2,970,024.86	3,294,953.82
Biomass	3,403,374.90	2,793,509.38	3,120,135.11	228,265.80	172,947.99	170,998.96	3,631,640.70	2,966,457.37	3,291,134.07
Hydrous ethanol	816.71	3,567.49	3,819.74	0.00	0.00	0.00	816.71	3,567.49	3,819.74
Energy generated from renewable sources	1,064.39	809.64	237.92	0.00	0.00	0.00	1,064.39	809.64	237.92
Solar	1,064.39	809.64	237.92	0.00	0.00	0.00	1,064.39	809.64	237.92
Energy acquired	2,987,977.35	2,794,029.76	2,928,149.67	212,463.86	178,689.14	171,815.41	3,200,441.22	2,972,718.90	3,099,965.08
Electricity purchased from the grid	2,987,977.35	2,794,029.76	2,928,149.67	212,463.86	178,689.14	0.00	3,200,441.22	2,972,718.90	2,928,149.67
Electricity from renewable sources (I-REC)	0.00	0.00	0.00	0.00	0.00	171,815.41	0.00	0.00	171,815.41
Percentage of energy consumed supplied by the electricity grid	28.4%	32.5%	32.5%	39.7%	42.6%	48.9%	28.9%	33.0%	33.1%
Percentage of renewable energy consumed (considering the renewable fraction of the grid)	57.2%	61.5%	62.3%	76.6%	74.0%	97.5%	58.2%	62.1%	63.6%
Percentage of renewable energy consumed (not considering the renewable fraction of the grid)	32.3%	32.6%	34.7%	42.7%	41.2%	97.5%	32.8%	33.0%	37.0%

Note 1: DEXCO adopts the GHG Protocol guidelines to account for energy consumption data (operational control consolidation approach). Every month, employees from each of the Company's units report their fuel and energy consumption into an online platform. The system converts consumption data into energy values using the respective conversion factors, verified by a third party. These factors are obtained from sources such as the GHG Protocol, domestic reports and the IPCC.

Note 2: The proportion of renewable sources in the energy purchased from the grid was obtained from information provided by national governments (EPE and ANEEL in Brazil and XM in Colombia). In Brazil, these percentages were 87.7%, 89.0% and 85.1% for the years 2022, 2023 and 2024, respectively. In Colombia, the percentages were 85.4%, 76.9% and 70.6% in 2022, 2023 and 2024, respectively.

Total energy consumption (GJ)	2022	2023	2024
Brazil	10,526,876.70	8,589,635.13	9,013,578.20
Renewable sources	6,025,712.13	5,284,573.00	5,614,584.07
Non-renewable sources	4,501,164.57	3,305,062.13	3,398,994.13
Proportion of renewable sources (%)	57.2%	61.5%	62.3%
Colombia	535,158.40	419,542.50	351,533.14
Renewable sources	409,746.22	310,399.64	342,814.38
Non-renewable sources	125,412.18	109,142.85	8,718.77
Proportion of renewable sources (%)	76.6%	74.0%	97.5%
Total	11,062,035.10	9,009,177.63	9,365,111.35
Renewable sources	6,435,458.34	5,594,972.64	5,957,398.45
Non-renewable sources	4,626,576.75	3,414,204.98	3,407,712.90
Proportion of renewable sources (%)	58.2%	62.1%	63.6%

Total energy consumption (MWh)	2022	2023	2024
Brazil	2,924,132.42	2,386,009.76	2,503,771.72
Renewable sources	1,673,808.92	1,467,936.94	1,559,606.69
Non-renewable sources	1,250,323.49	918,072.81	944,165.04
Proportion of renewable sources (%)	57.2%	61.5%	62.3%
Colombia	148,655.11	116,539.58	97,648.10
Renewable sources	113,818.39	86,222.12	95,226.22
Non-renewable sources	34,836.72	30,317.46	2,421.88
Proportion of renewable sources (%)	76.6%	74.0%	97.5%
Total	3,072,787.53	2,502,549.34	2,601,419.82
Renewable sources	1,787,627.32	1,554,159.07	1,654,832.90
Non-renewable sources	1,285,160.21	948,390.27	946,586.92
Proportion of renewable sources (%)	58.2%	62.1%	63.6%

Note: The renewable fraction of each country's electricity grid is considered a renewable source. Data consolidated by the operational control approach.

GRI 302-2 | Energy consumption outside of the organization (GJ)

In 2024, Dexco Brazil had an energy consumption outside of the organization of 1,122,578.97 GJ, calculated from the parameters categorized in scope 3, according to the GHG Protocol. Fuel consumption data is based on the mileage traveled by our transportation suppliers, business trips and outsourced operations and is audited externally.

Dexco uses the GHG Protocol - Scope 3 methodology as a guideline for accounting for energy consumption data outside the organization. The conversion factors are listed in the online platform used for management of environmental indicators and are audited by a third party. These factors are taken from sources including the GHG Protocol, domestic reports, Intergovernmental Panel on Climate Change (IPCC) among others.

Energy consumption outside of the organization (GJ)		2022	2023	2024
Category	Precursor	989,393.31	1,036,910.64	1,122,578.97
Purchased goods and services	Diesel	81,802.35	68,527.18	82,682.26
	Gasoline	2,629.91	2,720.89	2,641.73
Employee commuting (home-work)	Diesel	21,590.05	20,869.81	21,936.92
Upstream transportation and distribution	Diesel	624,167.99	726,565.57	812,232.55
	Diesel	6.62	23.14	0.00
	Hydrous ethanol	15.52	20.90	23.43
Business travel	Natural gas for vehicles (NGV)	177.23	142.31	119.34
	Gasoline	428.22	73.65	90.92
	Aviation kerosene	12,093.65	20,902.09	23,022.67
Waste generated in operations	Lubricant	4.85	2.19	0.73
Other scope 3 emissions	Diesel	0.00	1,333.06	0.00
	Electricity	12,079.30	12,320.68	0.00
Processing of sold products	Liquefied petroleum gas (LPG)	1,289.40	1,409.12	0.00
Downstream transportation and distribution	Diesel	233,108.24	182,000.08	179,828.42

Note 1: Data coverage: operations in Brazil.

Note 2: In 2024, "Other scope 3 emissions" were reclassified to Goods and services purchased.

GRI 302-3 | Energy intensity

Dexco's energy intensity data is calculated from energy consumption (electricity and fuels) in the Company's direct operations, covering the sources considered in scopes 1 and 2 by the GHG Protocol guidelines. The calculation is made using the ratio of energy consumption to the production for each business, with the respective specific unit of measurement for its products.

Energy intensity (scopes 1 and 2), in Brazil				
Business	Metrics	2022	2023	2024
Castelatto	GJ/m²	0.0214	0.0214	0.0215
Hydra	GJ/unit	0.0058	0.0060	0.0077
Sanitary Ware	GJ/kg	0.0134	0.0149	0.0142
Metals	GJ/min	0.0035	0.0039	0.0037
Panels Brazil	GJ/m³	2.0745	1.9060	1.8379
Panels Colombia	GJ/m³	2.2706	2.0901	1.9372
Tiles	GJ/kg	0.0058	0.0049	0.0049

Note: In order to align reporting with the Sustainability Strategy, the production metrics for the Metals and Ceramic Tiles businesses were changed (from dispatchable production to minutes of production and from m² to kg, respectively). The figures for 2022 and 2023 are restated according to this new metric. | GRI 2-4

GRI 302-4 | Reduction of energy consumption

Dexco's total energy consumption in 2024 was 3.9% higher than in 2023. In this period, the Sanitary Ware and Panels Colombia operations recorded a reduction in energy consumption, due to the lower production volumes in the year.

We continually seek to implement measures that help increase the energy efficiency of our processes. However, the increase in production, especially in the Metals and Panels Brazil businesses, has impacted the organization's absolute energy consumption.

Regarding the sources of the energy used by Dexco, there has been a significant reduction in the energy generated from the use of coal in the Ceramic Tiles operations. However, the effects of this reduction have been diminished by the increased use of natural gas, as part of the process of energy matrix transition in RC1.

In our Sustainability Strategy we made a commitment to reduce energy consumption in Dexco's operations in Brazil by 5% by 2025, compared to 2020. In this sense, the reduction compared to the base year was 15.4%, a performance exceeding the expected results for the period. As part of our Environmental Management Systems, our employees are trained in the rational use of energy in their activities.

The figures relating to energy consumption are calculated based on reports made by the units on an online platform, where the consumption amounts of each precursor is converted into GJ using factors referenced in the literature.

GRI 302-5 | Reductions in energy requirements of products and services

In 2024, there were no reductions in the energy requirements of Dexco's products and services. Our most energy-intensive products are Hydra electric showers, and we have not had any nominal reductions in the available power ratings. However, the product does reduce energy consumption, as it offers electronic temperature regulation that is achieved gradually, with multiple positions, consuming exactly the electricity needed to reach the bath temperature.

Climate change

GRI 3-3 | Management of material topics: Climate change

The rise of GHGs concentration on the atmosphere is a key factor in the rise in global temperatures, influencing weather patterns and the frequency and intensity of extreme events. For Dexco, these impacts can be direct, affecting assets and production, or indirect, due to social changes and efforts to reduce emissions.

Dexco's operations generate impacts on climate change, both positive and negative. Negatively, the consumption of fossil fuels (such as natural gas and diesel) and electricity are the main contributors to greenhouse gas (GHG) emissions, a real and systemic impact of the organization.

However, Dexco also has a positive impact on the climate. In forestry areas, native vegetation and planted forests remove GHG from the atmosphere through photosynthesis, acting

as carbon sinks and pools. Additionally, Duratex panels (MDF and MDP), made from wood from forest plantations, serve as carbon storage during their useful life, reducing the current concentration of carbon dioxide in the atmosphere. Both are positive, real and systemic impacts, with the former concentrated on forestry operations and the later on Duratex products.

GHG emissions occur both in Dexco's direct operations and in its value chain. In direct operations, the consumption of fossil fuels and electricity are the main sources of emissions, while forests act as carbon sinks. In the value chain, emissions are generated in the production and transportation of inputs, in the transportation of products to customers and in the use of energy-consuming products.

In its Environmental, Social and Corporate Governance Policy, Dexco establishes the principle of mitigating GHG emissions and adapting to the impacts of climate change. One of the Sustainability Strategy's public commitments is to "ensure sustainable growth while maintaining a positive carbon balance," with targets for 2025 and 2030.

These commitments are voluntary. Dexco seeks to reduce its GHG emissions and operate with a positive carbon balance, contributing to the reduction of GHG concentration in the atmosphere, enhanced by the removal and storage of carbon in Duratex forests and products. Changes in rates of harvest or forest assets trading can affect stocks and the carbon balance.

Dexco is constantly seeking eco-efficiency gains, such as changes in the energy matrix and replacing processes with more efficient ones, as well as using better forest management practices.

Since 2011, the GHG emissions inventory (GHG Protocol standard) has been carried out, serving as a tool for managing this impact. The Sustainability Strategy sets targets for reducing emissions (by 37% by 2030), achieving a positive carbon balance between 2020 and 2030, and reducing emissions intensity in Ceramic Tiles operations (by 15% by 2030). More information about the targets, their metrics and baselines can be found [here](#).

The process for setting targets related to GHG emissions considered scientific consensus and alignment with the commitments of the Paris Agreement. The organization's performance is reported annually through the Integrated Report, Sustainability Strategy and complementary documents, as well as through participation in reporting platforms (CDP, for example).

GRI 201-2 | Financial implications and other risks and opportunities arising from climate change

SASB RR-FM-450a.1 | Description of strategy to manage opportunities and risks for forest management and wood production presented by climate change

Dexco carries out climate risk assessments for each unit (forestry and manufacturing). In this way, it already considers the geographical change between them and the different exposures to risk vectors (water availability, wind and temperature, for example). All the forestry units are maintained with the main objective of producing wood to supply the panel factories. The possibility of using alternative products was considered in the opportunities assessment.

We maintain pine and eucalyptus forest plantations, managed in a similar way and with similar exposure to climate risks. The analysis of risks and opportunities treated both

species together, as planted forests. A new survey of climate-related risks and opportunities began in the last quarter of 2024 and is expected to be completed in the first half of 2025. The results of this study will serve as a basis for updating this information.

The risk analysis by forestry unit includes the Company's own forests (own and leased areas). This assessment can also be considered for the forests of origin of procured wood, which are located in regions close to the panel factories and, therefore, close to the forestry units.

Main climate risks and opportunities identified:

- **Physical risks** - Forest fires, water scarcity and droughts.
- **Opportunity for products and services** - Supply of sustainable products to replace those that require greater use of water, energy consumption and chemicals in production, and increased demand for sustainable products to replace those with a larger carbon footprint.
- **Market opportunity** - Trading carbon credits from increased forest sequestration and reduced emissions.
- **Opportunity for energy sources** - Energy production from wood biomass.
- **Opportunity for resilience** - Development of eucalyptus and pine seedlings adapted to the effects of climate change, such as temperature change and lower water availability.
- **Opportunity for resource efficiency** - Reduction in costs and energy dependency through more efficient industrial manufacturing practices.

Emissions

GRI 305-1 | Direct greenhouse gas (GHG) (Scope 1) emissions

GRI 305-2 | Indirect greenhouse gas (GHG) emissions (scope 2) from energy purchases

GRI 305-3 | Other indirect greenhouse gas (GHG) (Scope 3) emissions

Non-biogenic emissions (tCO ₂ e) GHG Protocol		2022	2023	2024
Brazil				
Dexco Brazil	Scopes 1 and 2	334,122.05	248,934.54	258,445.23
	[A] Scopes 1, 2 and 3	431,696.49	353,516.59	375,230.53
	[B] Scopes 1, 2 and 3	515,096.33	452,720.13	484,520.46
Scope 1		298,580.95	218,989.94	213,313.48
Scope 2		35,541.11	29,944.60	45,131.75
[A] Scope 3 (shareholding)		97,574.43	104,582.05	116,785.30
[B] Scope 3 (operational control)		180,974.27	203,785.60	226,075.23
Caetex	Scopes 1 and 2	3,124.03	5,353.18	3,621.89
	Scope 1, 2 and 3	3,216.60	5,523.70	3,778.76
Scope 1		3,124.03	5,346.41	3,610.74
Scope 2		0.00	6.77	11.15
Scope 3		92.57	170.52	156.88
LD Celulose	Scopes 1 and 2	157,171.85	174,654.54	195,549.08
	Scope 1, 2 and 3	160,330.07	189,252.07	209,130.39
Scope 1		147,544.45	154,499.21	163,984.74
Scope 2		9,627.40	20,155.33	31,564.34
Scope 3		3,158.23	14,597.53	13,581.31
Colombia				
Dexco Colombia	Scopes 1 and 2	14,602.51	11,945.50	8,119.43
	Scope 1, 2 and 3	17,832.31	18,245.01	14,778.59
Scope 1		7,166.27	5,691.38	2,105.89
Scope 2		7,436.24	6,254.12	6,013.54
Scope 3		3,229.80	6,299.51	6,659.15
Consolidated - equity share		529,698.83	467,809.33	494,750.28
Consolidated - operational control		529,698.83	470,018.81	496,261.78
Consolidated - operational control (without joint ventures)		449,528.80	377,285.30	393,787.88

Note: In the operational control consolidation approach, the emission of the joint ventures are reported in scope 3 (category 15) of Dexco Brazil, in proportion to their respective equity share. In addition, the consolidated totals disregarding these emissions are also presented.

Non-biogenic emissions by scope and consolidation approach GHG Protocol		2022	2023	2024
Equity share				
Scope 1		379,606.01	303,593.78	297,938.35
Scope 2		47,694.77	46,078.89	66,618.51
Scope 3		102,398.05	118,136.66	130,193.42
Total - Scopes 1 and 2		427,300.78	349,672.67	364,556.86
Total - Scopes 1, 2 and 3		529,698.83	467,809.33	494,750.28
Operational control				
Scope 1		305,747.22	230,027.73	219,030.11
Scope 2		42,977.34	36,205.49	51,156.44
Scope 3		180,974.27	203,785.60	226,075.23
Scope 3 (without joint ventures)		100,804.24	111,052.08	123,601.33
Total - Scopes 1 and 2		348,724.56	266,233.22	270,186.55
Total - Scopes 1, 2 and 3		529,698.83	470,018.81	496,261.78
Total - Scopes 1, 2 and 3 (without joint ventures)		449,528.80	377,285.30	393,787.88

Consolidation approaches

In order to better reflect our organizational structure and align reporting with other environmental indicators, we started reporting our emissions using the operational control consolidation approach. To ensure consistent reporting and alignment with the targets defined in our Sustainability Strategy, we continue to present the data using the shareholding approach.

Following the guidelines for scope 3 of the GHG Protocol, emissions from non-controlled joint ventures (Caetex until 2022 and LD Celulose) are included in category 15 (investments) of Dexco Brazil's scope 3, in proportion to their equity share. The table on [page 149](#) details the composition of each consolidation approach.

The figures shown in the tables consider the total emissions and removals of each business. The proportions of each company are only considered in the consolidation lines. **GRI 2-4**

Non-biogenic and biogenic non-anthropogenic emissions/removals (tCO ₂ e) ISO 14064-1	2022	2023	2024
Brazil			
Dexco Brazil	1,152,746.71	351,457.99	-396,591.95
Direct emissions/removals	1,019,631.16	216,931.34	-558,509.00
Production processes	290,669.58	207,478.65	194,133.91
Land use and forestry	7,911.37	11,511.29	19,179.57
Non-anthropogenic biogenic emissions/removals	721,050.22	-2,058.60	-771,822.48
Indirect emissions - energy imports	35,541.11	29,944.60	45,131.75
Indirect emissions - other categories	97,574.43	104,582.05	116,785.30
Caetex	-15,237.52	-680,960.96	-435,046.84
Direct emissions/removals	-15,330.09	-681,138.26	-435,214.86
Production processes	2,605.72	3,796.52	2,628.22
Land use and forestry	518.31	1,549.89	982.52
Non-anthropogenic biogenic emissions/removals	-18,454.11	-686,484.66	-438,825.60
Indirect emissions - energy imports	0.00	6.77	11.15
Indirect emissions - other categories	92.57	170.52	156.88
LD Celulose	-642,228.08	956,250.43	1,505,584.13
Direct emissions/removals	-655,013.71	921,497.57	1,460,438.49
Production processes	141,262.30	150,059.72	149,334.57
Land use and forestry	6,282.15	4,439.49	14,650.18
Non-anthropogenic biogenic emissions/removals	-802,558.16	766,998.36	1,296,453.74
Indirect emissions - energy imports	9,627.40	20,155.33	31,564.34
Indirect emissions - other categories	3,158.23	14,597.53	13,581.31
Colombia			
Dexco Colombia	17,832.31	18,245.01	14,778.59
Direct emissions/removals	7,166.27	5,691.38	2,105.89
Production processes	7,067.08	5,274.65	1,964.83
Land use and forestry	99.19	416.73	141.06
Indirect emissions - energy purchase	7,436.24	6,254.12	6,013.54
Indirect emissions - other categories	3,229.80	6,299.51	6,659.15
Consolidated - equity share	844,373.34	424,845.69	725,124.76
Consolidated - operational control	1,170,579.01	-311,257.96	-816,860.20

Note 1: Positive values represent emissions and negative values represent removals.

Note 2: The land use and forestry category covers emissions from the liming, nitrogen fertilization and wildfires.

Note 3: Non-anthropogenic biogenic emissions/removals represent the change in forest carbon stocks over the period.

Note 4: Changes in the carbon stocks of forests in Colombia are not included in the report, due to the trading of credits on the local regulated market. This conservative approach aims to avoid double accounting of the carbon flows in this jurisdiction.

Anthropogenic biogenic emissions (tCO ₂ e) GHG Protocol and ISO 14064-1		2022	2023	2024
Brazil				
Dexco Brazil	Shareholding	354,153.45	295,196.72	348,179.20
	Operational control	732,176.94	1,072,113.03	1,150,813.74
Scope 1 Direct biogenic emissions		347,341.84	284,846.66	335,708.03
Scope 3 Indirect biogenic emissions (shareholding)		6,811.61	10,350.06	12,471.17
Scope 3 Indirect biogenic emissions (operational control)		384,835.09	787,266.36	815,105.71
Caetex		1,240.21	1,277.84	1,481.78
Scope 1 Direct biogenic emissions		1,231.20	1,259.04	1,463.62
Scope 3 Indirect biogenic emissions		9.01	18.80	18.15
LD Celulose		770,210.98	1,585,543.48	1,638,019.01
Scope 1 Direct biogenic emissions		770,110.22	1,583,981.66	1,636,456.19
Scope 3 Indirect biogenic emissions		100.76	1,561.82	1,562.82
Colombia				
Dexco Colombia		24,431.82	17,957.05	17,828.74
Scope 1 Direct biogenic emissions		24,431.80	17,357.15	17,169.58
Scope 3 Indirect biogenic emissions		0.03	599.89	659.16
Consolidated - equity share		756,608.76	1,090,836.78	1,169,531.55
Consolidated - operational control		756,608.76	1,091,347.91	1,169,862.82
Consolidated - operational control (without joint ventures)		378,585.28	314,431.60	367,489.72

Note: In the operational control consolidation approach, the emissions of the joint ventures are reported in proportion to their equity share in Dexco Brazil's scope 3 (category 15). In addition, the consolidated totals disregarding emissions in this category are also shown.

Emissions per business unit (tCO ₂ e)	2024		
	Scope 1	Scope 2	Scope 3
Head Office	35.38	69.61	1,660.78
Hydra	39.28	347.14	199.92
Sanitary Ware	34,476.44	2,419.54	12,867.10
Wood Brazil	72,038.83	34,289.86	97,044.76
Wood Colombia	2,105.89	6,013.54	6,659.15
Metals	2,789.46	3,074.52	1,627.38
Tiles	103,934.08	4,931.08	3,385.34
Caetex	3,610.74	11.15	156.88

Carbon balance (tCO ₂ e)	2020	2021	2022	2023	2024	Cumulative
Dexco Brazil	80,970.46	-52,576.89	-1,152,746.71	-351,457.99	396,591.95	-1,079,219.18
Non-biogenic emissions	407,507.98	551,421.58	431,696.49	353,516.59	375,230.53	2,119,373.16
Forest removals	488,478.44	498,844.69	-721,050.22	2,058.60	771,822.48	1,040,153.99
Caetex	390,965.49	176,720.38	15,237.52	680,960.96	435,046.84	1,698,931.19
Non-biogenic emissions	1,007.14	3,208.23	3,216.60	5,523.70	3,778.76	16,734.44
Forest removals	391,972.63	179,928.61	18,454.11	686,484.66	438,825.60	1,715,665.62
LD Celulose	489,731.10	1,558,210.73	642,228.08	-956,250.44	-1,505,584.13	228,335.34
Non-biogenic emissions	0.00	10,814.55	160,330.07	189,252.07	209,130.39	569,527.09
Forest removals	489,731.10	1,569,025.29	802,558.15	-766,998.37	-1,296,453.74	797,862.42
Consolidated - equity share	524,956.34	804,674.22	-826,541.04	-406,600.68	-710,346.18	-613,857.34
Consolidated - operational control	524,956.34	804,674.22	-826,541.04	-134,216.30	100,206.10	469,079.32
Consolidated - operational control (without joint ventures)	80,970.46	-52,576.89	-1,152,746.71	329,502.97	831,638.78	36,788.63

Note 1: Forest removals represent the change in carbon stocks in forest management areas. Positive values represent removals and negative values represent decreases in the carbon stock, with emissions effects.

Note 2: Emissions and removals from non-controlling joint ventures are included in proportion to their respective equity shares, similarly to the GHG Protocol guidelines for scope 3 (category 15). In addition, the consolidated totals disregarding these emissions and removals are also presented.

Note 3: Balance = removals - emissions. Positive net values represent removals and negative net values represent emissions.

Composition of consolidation approaches		Equity share			Operational control		
		2022	2023	2024	2022	2023	2024
Brazil							
Dexco Brazil	Dexco S.A.	100%	100%	100%	Yes	Yes	Yes
	Duratex Florestal Ltda.	100%	100%	100%	Yes	Yes	Yes
	Duratex SPE I Ltda.	-	-	50%	-	-	Yes
	Dexco Revestimentos Cerâmicos S.A.	100%	100%	-	Yes	Yes	-
	Dexco Hydra-Corona Aquec. Ltda.	100%	100%	100%	Yes	Yes	Yes
	Castelatto Ltda.	100%	100%	100%	Yes	Yes	Yes
Caetex	Caetex Florestal Ltda.	50%	60%	60%	No	Yes	Yes
LD Celulose	LD Celulose S.A.	49%	49%	49%	No	No	No
	LD Florestal S.A.	50%	50%	50%	No	No	No
Colombia							
Dexco Colombia	Dexco Colombia S.A.	100%	100%	100%	Yes	Yes	Yes
	Dexco Zona Franca S.A.S.	100%	100%	100%	Yes	Yes	Yes
	Forestal Rio Grande S.A.S.	100%	100%	100%	Yes	Yes	Yes

GRI 305-4 | Intensity of greenhouse gas (GHG) emissions

Emissions intensity - Scope 1 (tCO ₂ e)				
Business	Metrics	2022	2023	2024
Castelatto	tCO ₂ e/m ²	0.00060	0.00057	0.00059
Sanitary Ware	tCO ₂ e/kg	0.00062	0.00068	0.00064
Metals	tCO ₂ e/min	0.00005	0.00006	0.00004
Panels Brazil	tCO ₂ e/m ³	0.01079	0.00915	0.01041
Panels Colombia	tCO ₂ e/m ³	0.02914	0.02627	0.01074
Ceramic Tiles	tCO ₂ e/kg	0.00035	0.00029	0.00024
Hydra	tCO ₂ e/unit	0.00004	0.00001	0.00001
Forestry Brazil	tCO ₂ e/ha	0.19390	0.19509	0.28378
Caetex	tCO ₂ e/ha	n/a	0.17459	0.11013

Emissions intensity - Scopes 1 and 2 (tCO ₂ e)				
Business	Metrics	2022	2023	2024
Castelatto	tCO ₂ e/m ²	0.00071	0.00068	0.00078
Sanitary Ware	tCO ₂ e/kg	0.00065	0.00071	0.00068
Metals	tCO ₂ e/min	0.00008	0.00009	0.00009
Panels Brazil	tCO ₂ e/m ³	0.02006	0.01777	0.02178
Panels Colombia	tCO ₂ e/m ³	0.06069	0.05743	0.04388
Ceramic Tiles	tCO ₂ e/kg	0.00035	0.00029	0.00025
Hydra	tCO ₂ e/unit	0.00011	0.00007	0.00013
Forestry Brazil	tCO ₂ e/ha	0.19411	0.19524	0.28415
Caetex	tCO ₂ e/ha	n/a	0.17481	0.11047

GRI 305-5 | Reduction of greenhouse gas (GHG) emissions

Considering scopes 1, 2 and 3, there was a 6.4% increase in emissions in 2024 compared to 2023 (operational control consolidation approach). This increase was mainly due to the higher production volumes in Panels Brazil and the increase of liming in Brazil's forestry operations, impacting scope 1 emissions.

On a disaggregated basis, the Ceramic Tiles business showed a 19.8% reduction in its emissions in the period, mainly as a result of replacing the use of coal with natural gas at the RC1 unit, reducing scope 1 emissions. The closure of the RC2 unit in 2023 also contributed to the reduction in the period, but its effects were minimized by the start-up of the new Botucatu plant (RC5) in the second half.

The reductions in emissions from the Sanitary Ware and Panels Colombia operations were mainly due to the closure of operations at the Sanitary Ware Queimados and Panels Manizales units in 2023. Disregarding the deactivated units, there was a slight reduction in emissions from Sanitary Ware and an increase in emissions from Panels Colombia, due to the higher production volumes in the period.

In the Metals and Castelatto operations, there was no significant change in emissions in 2024 compared to 2023, with a slight increase in emissions in Metals and a small reduction in Castelatto. The higher emission factors related to electricity purchased from the grid, especially in the second half of the year, contributed directly to the increase in scope 2 emissions in these operations.

Due to its small representation in Dexco's total emissions, the exit from the electric showers business (Hydra) in the fourth quarter of 2024 did not generate significant impacts.

GRI 305-6 | Emissions of ozone-depleting substances (ODS)

Gas (metric tons of CFC 11 equivalent)	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Total	0.05517	0.04686	0.02995	0.00062	0.00006	0.00000	0.05579	0.04691	0.02995
HCFC-141b	0.00331	0.00374	0.00431	0.00000	0.00000	0.00000	0.00331	0.00374	0.00431
HCFC-22	0.05186	0.04311	0.02564	0.00062	0.00006	0.00000	0.05248	0.04317	0.02564

Note: Operational control consolidation approach.

GRI 305-7 (Emissions of NOx, SOx and other significant atmospheric emissions)

Dexco considers significant atmospheric emissions to be those from fixed sources.

The measurement frequency for each unit is established by local legal requirements or according to internal procedure, when it is not mandatory. In the absence of measurements within the period covered by the Report, the value used refers to the last measurement.

We do not use chlorine, bromine or iodine in our production processes. Therefore, the monitoring of AOX (absorbable organohalogen compounds) is not applicable to our operations.

NOx, SOx and other significant atmospheric emissions, by country and business unit (metric tons)		2022			2023			2024		
		MP	NOx	SOx	MP	NOx	SOx	MP	NOx	SOx
Brazil	Panels Brazil	2,225.9	2,148.4	n/a	1,450.4	972.5	n/a	1,703.1	1,033.1	9.5
	Deca Metals	17.3	0.2	n/a	19.9	1.8	n/a	19.1	2.0	n/a
	Deca Sanitary Ware	7.9	109.0	1.2	n/a	93.1	n/a	184.1	102.5	17.0
	Tiles	444.9	377.5	304.6	285.2	88.0	182.3	393.4	177.2	101.7
Colombia	Panels Colombia	47.9	n/a	n/a	36.1	30.1	n/a	54.6	24.2	29.6
Total		2,743.9	2,635.0	305.8	1,791.6	1,185.5	182.3	2,354.3	1,339.0	157.8

Note 1: The values for PM (particulate matter), NOx and SOx are absolute and only include the fixed sources that were measured. Point measurements are taken directly at the emission sources and extrapolated to the total operating period of the equipment throughout the year. No conversion factors are used. The generating systems considered in the calculation include atomizers, boilers, ovens, generators, impregnators, dryers and exhaust systems | GRI 2-4

Note 2: The figures for 2022 and 2023 have been revised | GRI 2-4

Note 3: Emissions of formaldehyde, fluoride and metals are also monitored, which are considered to be of little significance compared to the other items reported above.

Biodiversity

GRI 304-1 | Operational units owned, leased or managed within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas

SASB RR-FM-160a.2 | Forest area with protected conservation status

State	Type of Conservation Unit	Type of location	2022	2023	2024	2022	2023	2024
			Production farms			Conservation farms		
			Area (hectares)					
São Paulo	Full protection	Inside the area	0.0	0.0	0.0	0.0	0.0	0.0
		Adjacent (10 km)	1,752.2	8,833.3	10,345.1	0.0	0.0	0.0
	Sustainable Use	Inside the area	14,887.3	15,357.5	17,637.0	0.0	0.0	0.0
		Adjacent (10 km)	42,246.6	38,683.0	38,370.0	0.0	0.0	0.0
	High Conservation Value Area (HCVA)	Inside the area	0.0	704.0	704.0	0.0	0.0	0.0
Minas Gerais	Full protection	Inside the area	0.0	0.0	0.0	1,100.3	1,349.3	1,343.0
		Adjacent (10 km)	0.0	0.0	0.0	0.0	1.5	1.5
	Sustainable Use	Inside the area	875.6	887.9	914.9	0.0	0.0	0.0
		Adjacent (10 km)	3,377.9	3,103.8	3,251.5	0.0	0.0	0.0
	High Conservation Value Area (HCVA)	Inside the area	32.5	32.5	32.5	0.0	0.0	0.0
Alagoas	Full protection	Inside the area	n/a	6,566.9	52.7	n/a	n/a	0.0
		Adjacent (10 km)	n/a	0.0	6,328.4	n/a	n/a	0.0
	Sustainable Use	Inside the area	n/a	3,380.7	3,379.4	n/a	n/a	0.0
		Adjacent (10 km)	n/a	32,260.5	32,358.5	n/a	n/a	0.0
	High Conservation Value Area (HCVA)	Inside the area	n/a	393.6	396.3	n/a	n/a	0.0
Total Brazil			63,172.1	110,203.7	113,770.2	1,100.3	1,350.8	1,344.6

Note 1: The data for Alagoas is not available for 2022 because Caetex was included in the indicator from 2023.

Note 2: In Rio Grande do Sul, we do not manage areas adjacent to or within the perimeter of fully protected or sustainable use conservation units.

Note 3: In Colombia, HCVA accounted for 101.7 ha in 2022 and 2023, and 115.4 ha in 2024.

GRI 304-2 | Significant impacts of activities, products and services on biodiversity

No significant impacts on biodiversity were identified in Dexco's operations in 2024. The Company's plants are located in areas zoned for industrial activities, preventing significant impacts on biodiversity. Forestry production units are set up in areas that have already been anthropized and are normally used for agricultural activities. Dexco has had forest management certification since 1995, and was the first Company in the Southern Hemisphere to obtain this distinction.

In order to maintain this certification, the best responsible forest management techniques are used to prevent, minimize and mitigate the negative impacts of operations. Maintaining areas of native vegetation intertwined with forest plantations contributes directly to biodiversity conservation by providing suitable habitats and promoting connectivity between different fragments of native vegetation.

Dexco does not employ conversion of natural forest ecosystems to plant its forests. In the case of wood purchases, the company has a due diligence system which assesses, all suppliers in relation to environmental and social impacts of harvesting and hauling operations, among other issues. With regard to industrial operations and manufactured products, a study assessing the sensitivity of factory sites was published in 2024. No significant impacts have been identified and no factories are located in areas of high sensitivity for biodiversity.

In 2024, Caetex did not identify any significant impacts on biodiversity in its operations. Without factories, its activities take place in forestry production units set up in

previously anthropized areas, usually used for sugarcane crops or farming. Certified according to the FSC® standard, the company adopts the best responsible forest management practices to prevent, minimize and mitigate negative impacts. The conservation of areas of native vegetation interspersed with forest plantations favors biodiversity, providing habitats and connectivity between fragments. Furthermore, Caetex does not convert natural forest ecosystems for its plantations.

In Colombia, Dexco adopts strict procedures to mitigate environmental impacts in its forestry operations. When developing infrastructure, priority is given to roads within cultivation areas, avoiding protected areas and watercourses. If it is unavoidable to cross sensitive areas, it carries out detailed analyses and obtains environmental permits. There is a specific procedure for building forest roads.

To prevent contamination, the company has a procedure for the safe handling of inputs, including preparing mixtures in exclusive containers, collecting water at least 10 meters from the source and prohibiting pesticides use near water sources, respecting buffer areas. In areas close to springs, crops or homes, three rows are left unapplied before the protective margin. Environmental impacts are detailed, and inspections and audits are carried out by coordinators and forest safety specialists.

When it comes to controlling invasive species, pests and pathogens, Dexco prioritizes biological methods over chemical ones, keeping detailed records of applications and phytosanitary progress. There is also a procedure for protecting natural areas, identifying and controlling invasive species. To avoid habitat transformation, the company implements practices to protect natural areas

and improve the productivity of commercial forests, while respecting natural resources. The environmental protection program includes visual identification of the state of the areas before any intervention and defines mitigation and monitoring measures.

For the hubs and areas of influence of Dexco S.A. and Forestal Rio Grande forestry projects, there are specific procedures to mitigate temporary impacts, with the possibility of regeneration of the area. In the case of permanent impacts, environmental authorities are consulted, permits obtained and compensation measures complied with. The procedure also applies to areas of common interest with conservation agreements, involving the identification, characterization, mitigation/compensation and monitoring of impacts, following the steps: identification, characterization, definition of measures, communication to contractors, recording in the matrix and monitoring the effects.

GRI 304-3 | Protected or restored habitats

SASB RR-FM-160a.1 | Certified forest area for a third-party forest management standard, percentage certified for each standard

In 2024, the total areas managed by Dexco in Brazil, including Caetex, amounted to 176,110.9 hectares. FSC®-certified areas account for 92% of all areas. In Colombia, the total areas managed amounted to 11,011.7 hectares. FSC®-certified areas account for 83% of all areas. We have a target for forest management certification of 100% of own and leased areas of Dexco's operations in Brazil by 2025.

GRI 304-3 | Protected or restored habitats

SASB RR-FM-160a.1 | Certified forest area for a third-party forest management standard, percentage certified for each standard

Protected or restored habitats in Brazil (hectares)	2022			2023			2024		
	Own areas	Leased areas	Total	Own areas	Leased areas	Total	Own areas	Leased areas	Total
Dexco Brazil	65,495	69,424	134,919	69,651	72,087	141,739	69,389	73,935	143,324
Total FSC®-certified areas	62,854	64,859	127,713	68,763	68,818	137,581	69,328	70,589	139,917
São Paulo	59,511	19,609	79,120	63,667	21,878	85,545	63,404	24,718	88,123
Commercial areas	41,675	12,488	54,163	43,225	14,191	57,416	42,905	16,077	58,982
Planted forests	39,858	10,743	50,601	41,950	12,902	54,852	39,343	13,207	52,550
Available for planting	1,817	1,745	3,562	1,275	1,289	2,564	3,561	2,870	6,432
Infrastructure	2,076	899	2,975	2,739	984	3,723	2,743	1,088	3,831
Conservation	15,760	6,222	21,982	17,703	6,704	24,407	17,757	7,553	25,309
Total FSC®-certified areas	56,869	15,812	72,681	62,778	19,564	82,342	63,343	22,070	85,413
Minas Gerais	0.00	47,191	47,191	0.00	47,713	47,713	0.00	46,189	46,189
Commercial areas	0.00	28,575	28,575	0.00	28,751	28,751	0.00	28,321	28,321
Planted forests	0.00	26,811	26,811	0.00	27,429	27,429	0.00	24,779	24,779
Available for planting	0.00	1,764	1,764	0.00	1,322	1,322	0.00	3,542	3,542
Infrastructure	0.00	1,205	1,205	0.00	1,503	1,503	0.00	1,548	1,548
Conservation	0.00	17,411	17,411	0.00	17,459	17,459	0.00	16,320	16,320
Total FSC®-certified areas	0.00	46,496	46,496	0.00	46,788	46,788	0.00	46,023	46,023
Rio Grande do Sul	5,984	2,624	8,608	5,985	2,496	8,480	5,985	3,027	9,012
Commercial areas	3,232	1,606	4,838	3,232	1,556	4,788	3,232	1,924	5,156
Planted forests	3,232	1,500	4,732	3,232	1,556	4,788	2,954	1,637	4,590
Available for planting	0.00	106	106	0.00	0.00	0.00	278	287	565
Infrastructure	224	197	421	197	151	347	197	173	369
Conservation	2,528	821	3,349	2,556	789	3,345	2,556	931	3,487
Total FSC®-certified areas	5,985	2,551	8,536	5,985	2,466	8,451	5,985	2,496	8,480
Caetex	n/a	n/a	n/a	0.00	30,623	30,623	0.00	32,787	32,787
Alagoas	n/a	n/a	n/a	0.00	30,623	30,623	0.00	32,787	32,787
Commercial areas	n/a	n/a	n/a	0.00	18,059	18,059	0.00	20,082	20,082
Planted forests	n/a	n/a	n/a	0.00	16,776	16,776	0.00	16,710	16,710
Available for planting	n/a	n/a	n/a	0.00	1,284	1,284	0.00	3,372	3,372
Infrastructure	n/a	n/a	n/a	0.00	2,556	2,556	0.00	1,932	1,932
Conservation	n/a	n/a	n/a	0.00	10,008	10,008	0.00	10,773	10,773
Total FSC®-certified areas	n/a	n/a	n/a	0.00	21,204	21,204	0.00	21,700	21,700

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

GRI 304-3 | Protected or restored habitats
SASB RR-FM-160a.1 | Certified forest area for a third-party forest management standard, percentage certified for each standard

Recovering areas in Brazil, by state and stage of regeneration (hectares)		Initial			Intermediate			Advanced			Not assessed			Total		
		2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024
São Paulo	Own	302.0	2,120.8	216.4	5,025.0	10,117.5	2,380.2	10,511.0	5,010.9	14,982.8	861.0	209.6	177.1	16,699.0	17,458.7	17,756.5
	Leased	87.0	8.6	117.8	1,867.0	177.0	1,042.4	3,938.0	562.6	5,388.6	924.0	40.6	1,004.1	6,816.0	788.7	7,552.9
Minas Gerais	Leased	3,606.0	155.9	2,948.0	6,576.0	584.6	4,324.8	6,891.0	1,694.0	9,040.4	2,131.0	121.5	7.0	19,204.0	2,556.1	16,320.1
Rio Grande do Sul	Own	15.0	226.7	124.6	288.0	2,431.1	493.9	2,205.0	3,870.8	1,891.3	1.0	175.0	46.3	2,509.0	6,703.7	2,556.1
	Leased	12.0	234.7	43.4	103.0	3,470.0	272.9	690.0	13,490.5	608.6	15.0	507.8	55.9	820.0	17,703.0	980.8
Alagoas	Own	n/a	0.0	0.0	n/a	0.0	0.0	n/a	0.0	0.0	n/a	0.0	0.0	n/a	0.0	0.0
	Leased	n/a	754.0	719.4	n/a	4,474.4	2,043.5	n/a	4,694.3	8,010.0	n/a	184.9	0.0	n/a	10,107.7	10,773.0
Total		4,022.0	3,500.7	4,169.5	13,859.0	21,254.6	10,557.8	24,235.0	29,323.0	39,921.7	3,932.0	1,239.5	1,290.4	46,048.0	55,317.8	55,939.4

Protected or restored habitats in Colombia (hectares)		2022						2023						2024					
		Planted	Available for planting	Subtotal	Conservation and other uses	Grand total	FSC® certified	Planted	Available for planting	Subtotal	Conservation and other uses	Grand total	FSC® certified	Planted	Available for planting	Subtotal	Conservation and other uses	Grand total	FSC® certified
Own areas																			
North of Antioquia		2,221	40	2,261	1,072	3,333	3,333	2,219	42	2,261	1,072	3,333	3,333	2,134	28	2,163	1,174	3,337	3,337
Northeast of Antioquia		1,138	42	1,180	975	2,155	2,154	1,165	3	1,168	785	1,953	1,953	1,131	0	1,131	765	1,897	1,972
Tolima		742	43	785	770	1,555	1,554	776	6	782	762	1,544	1,544	726	14	740	859	1,599	1,599
Caldas		265	11	276	135	411	411	265	11	276	135	411	411	258	12	270	144	414	414
Puerto Parra		112	1	113	42	155	0	124	2	127	29	156	0	101	7	108	48	156	0
Subtotal		4,478	137	4,615	2,994	7,609	7,452	4,549	65	4,614	2,783	7,397	7,241	4,351	61	4,412	2,991	7,403	7,322
Third-party areas																			
Northeast of Antioquia		1,966	85	2,051	372	2,423	1,742	1,816	203	2,019	375	2,394	1,740	1,807	134	1,942	467	2,409	1,858
Puerto Parra		618	68	686	514	1,200	0	637	45	682	517	1,200	0	652	49	701	499	1,200	0
Subtotal		2,584	153	2,737	886	3,623	1,742	2,454	248	2,701	892	3,593	1,740	2,459	183	2,642	966	3,608	1,858
Total		7,062	290	7,352	3,880	11,232	9,194	7,003	312	7,315	3,675	10,991	8,981	6,810	244	7,054	3,957	11,012	9,180

Note 1: The indicator has been revised and the data for 2022 has been adjusted in this report. The data has been adjusted to represent the final data as of December 31 of the respective years | GRI 2-4
Note 2: The data from the Magdalena Medio hub is consolidated in the Puerto Parra hub.

GRI 304-3 | Protected or restored habitats

SASB RR-FM-160a.1 | Certified forest area for a third-party forest management standard, percentage certified for each standard

Total area and certified areas	2022		2023		2024	
	Brazil	Colombia	Brazil	Colombia	Brazil	Colombia
Total area (hectares)	134,919.6	11,232.0	172,380.9	10,990.6	176,110.9	11,011.7
FSC®-certified area (hectares)	127,713.7	9,194.0	158,785.1	8,981.0	161,616.5	9,180.3
Percentage of certified areas	95%	82%	92%	82%	92%	83%

RR-FM-160a.3. | Forest area in endangered species habitat

Fostered forest areas in Brazil, by state and type of land use (hectares)		2022			2023			2024		
		Planted forests	Improvements	Total	Planted forests	Improvements	Total	Planted forests	Improvements	Total
São Paulo	Fostering	0	0	0	0	0	0	0	0	0
Minas Gerais		0	0	0	0	0	0	0	0	0
Rio Grande do Sul		12,499	10,225	22,724	11,759	9,620	21,378	13,226	10,821	24,047
Alagoas		n/a	n/a	n/a	0	0	0	0	0	0
Total		12,499	10,225	22,724	11,759	9,620	21,378	13,226	10,821	24,047

Note: Development areas are not tenure relationships, only contractual wood purchases. As a result, we have no control over conservation areas.

GRI 304-4 | Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations

The species identified on the Brazilian and international conservation lists are defined on the basis of flora and fauna studies carried out at representative sites in the areas where Dexco owns and manages forests. We cross-reference the results of fauna and flora studies and monitoring with official lists of endangered species at federal, national and international level. These lists indicate the threat level and are constantly reviewed by the organizations. The lists used for the survey of species in Brazil, by state, were:

- **Alagoas (AL)** - Brazilian List (ICMBio and CNC) and Red List of Threatened Species of the International Union for Conservation of Nature (IUCN).
- **Minas Gerais (MG)** - COPAM Normative Deliberation 147, which approves the list of endangered species of fauna in the state of Minas Gerais, and COPAM Deliberation 85, which approves the list of endangered species of flora in the state of Minas Gerais.
- **Rio Grande do Sul (RS)** - Decree 51797, which declares fauna species to be threatened, and Decree 52109, which declares the state's flora species to be threatened.
- **São Paulo** - Decree 63853, which approves the list of threatened fauna species, and SMA Resolution 57, which publishes the second revision of the official list of flora species threatened with extinction in the state of São Paulo.

For the data reported by the Brazilian List (ICMBio and CNC) and the Red List of Threatened Species of the International Union for Conservation of Nature (IUCN), all the regions where Dexco has operations are included.

In Colombia, the species identified were based on the CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) and IUCN lists.

GRI 304-4 | Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations

Threatened species according to the IUCN	2022						2023						2024					
	Brazil		Colombia		Total		Brazil		Colombia		Total		Brazil		Colombia		Total	
	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora
Critically endangered	0	2	2	0	2	2	0	3	1	0	1	3	0	3	1	0	1	3
Endangered	3	5	0	1	3	6	5	8	1	0	6	8	7	8	1	0	8	8
Vulnerable	18	11	0	1	18	12	21	13	0	2	21	15	21	19	2	2	23	21
Near threatened	35	6	0	0	35	6	41	10	0	0	41	10	39	9	0	0	39	9
Least concern	705	376	0	1	705	377	1,314	675	0	0	1,314	675	1,419	855	0	0	1,419	855

Note: They include the threatened species on the Red List of the International Union for Conservation of Nature (IUCN).

Threatened species by degree of threat and state of occurrence in Brazil	2022								2023										2024									
	São Paulo		Minas Gerais		Rio Grande do Sul		Brazilian (ICMBio and CNC)		São Paulo		Minas Gerais		Rio Grande do Sul		Brazilian (ICMBio and CNC)		Alagoas		São Paulo		Minas Gerais		Rio Grande do Sul		Brazilian (ICMBio and CNC)		Alagoas	
	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora	Fauna	Flora
Critically endangered	4	0	2	0	1	0	1	1	4	0	2	0	1	0	1	1	0	0	5	0	2	0	1	0	1	1	0	0
Endangered	8	2	7	1	1	2	4	9	9	2	7	1	3	3	4	11	0	0	9	7	7	1	3	3	5	13	1	0
Vulnerable	15	7	7	6	8	3	15	6	15	7	8	6	8	5	22	9	1	1	14	9	8	6	8	5	23	10	1	1
Near threatened	0	0	0	0	2	1	0	0	0	0	0	0	2	1	0	0	0	0	0	0	0	0	2	1	0	0	0	0
Least concern	0	0	0	0	241	8	0	0	0	0	0	0	272	11	0	0	0	0	0	0	0	0	281	11	0	0	0	0

Note 1: For the indicator, the cumulative number of species found up to 2024 was used.

Note 2: Data from Caetex (Alagoas) was included from 2023.

Forestry

SASB RR-FM-160a.3 | Forest area in endangered species habitat

As part of FSC® certification, certified organizations must identify the environmental aspects and impacts of their activities. The assessment considers the situation (normal, abnormal or emergency), type of impact (actual or potential), time frame (current, past or planned), classification (beneficial or adverse) and degree of influence (under control or influenceable). Determining the significance of impacts is based on the criteria of scale, severity and frequency. All forestry operations have this assessment and, according to the methodology used, no significant impacts on biodiversity were identified. Even so, as part of the FSC® certification requirements, field monitoring is carried out before, during and after the activities.

Micro-planning of operations makes it possible to identify the socio-environmental impacts that are most likely to occur in that location, making it possible to define measures to prevent, minimize and/or mitigate them. For monitoring during operations and after they end, in 2021 an electronic form was developed through which forest rangers, technicians and supervisors can point out socio-environmental occurrences (erosion, presence of litter and invasions, for example), automatically generating a pending issue that must be dealt with by the operational area through action plans.

In the due diligence process for wood procurement, the following points are assessed: environmental

documentation (certificate of no debts, environmental permits, CAR, embargoed areas), labor documentation, overlap of the supply unit with protected areas (Conservation Units, indigenous lands and quilombola territories), impacts on ecosystem services, respect for conservation areas in harvesting operations, waste management, evidence of impacts on soil, water and native vegetation, working safety conditions, employee training, free provision of personal protective equipment (PPE) and provision of water and food.

Forest area located in endangered species habitat	2022		2023		2024	
	Brazil	Colombia	Brazil	Colombia	Brazil	Colombia
Own area (km²)	655.0	1.0	696.5	1.0	693.9	1.2
Own area (hectares)	65,495.0	101.7	69,651.2	101.7	69,389.0	115.4
Leased area (km²)	694.2	0.0	1,027.1	0.0	1,067.2	0.0
Leased area (hectares)	69,424.0	0.0	102,710.5	0.0	106,721.9	0.0
Administered area (km²)	1,349.2	1.0	1,723.6	1.0	1,761.1	1.2
Administered area (hectares)	134,919.0	101.7	172,361.8	101.7	176,110.9	115.4
Total area (km²)	1,349.2	112.3	1,723.6	109.9	1,761.1	110.1
Total area (hectares)	134,919.0	11,232.0	172,361.8	10,991.0	176,110.9	11,012.0

SASB RR-FM-160a.4 | Description of the approach to optimize opportunities for ecosystem services provided by forest areas

In 2024, Dexco became the first organization in the Americas to obtain the recommendation for verification of the five categories of ecosystem services defined in the FSC® standards: conservation of forest carbon stocks, conservation of species diversity, recreational services, maintenance of water quality and, finally, a recommendation for the impact on the maintenance of soil condition at the Água Emendada farm in Uberaba (MG).

Forest carbon stocks are conserved by removing CO₂ from the atmosphere through photosynthesis in planted and natural forests, contributing to the carbon balance and serving as a habitat for native flora and fauna. More than 2,300 species of plants and animals have been identified since the 1970s in the conservation areas, which also act as wildlife corridors.

In Agudos (SP), Espaço Arvorar offers guided tours to the community, with an exhibition on the history of wood and an educational trail through regenerating native vegetation. The conservation of native vegetation is also crucial for Integrated Pest Management (IPM), where natural enemies control pests in eucalyptus, increasing productivity and optimizing the use of pesticides.

All forestry activities are planned to prevent damage to conservation areas, with trained employees and micro-planning maps. Buffer areas around water springs and streams are protected (Permanent Preservation Areas - APPs, as defined by Brazilian law), protect water resources, maintain water quality and connect fragments of vegetation, serving as corridors for wildlife.

Minimum cultivation, which leaves forest residues (such as slash, twigs and stumps) in the forest ground after harvesting, protects and conserves the soil, preventing erosion, maintaining soil temperature, favoring micro-fauna and increasing organic matter. In some units, partnerships with beekeepers allow hives to be installed in forest areas, taking advantage of the favorable environment for honey production without impacting forest productivity.

A 32.5-hectare area in the Uberaba Forest unit has been classified as a High Conservation Value Area (HCVA)

for being a habitat to a rare amphibian species endemic to the Triângulo Mineiro (*Bokermannohyla szazimai*). In Brazil, these ecosystem services are not paid for, but in Colombia, the Carvida program allowed the sale of carbon credits from 2017 to 2021.

SASB RR-FM-210a.1 | Forest area on indigenous land

Dexco does not operate in areas belonging to traditional communities and, in the event of any activities in such places, it will seek free, prior and informed consent, in addition to respecting legal, customary and land use rights. Every year, we review the mapping of traditional communities in the regions where Dexco operates. In Brazil, we have identified eight territories declared as indigenous or quilombola, only one of which is considered close to our activities. However, in the consultations and studies to identify impacts, no direct influence of the Company's activities on the livelihoods or rights of the local population was observed. In Colombia, we have no areas adjacent to indigenous or other minority territories.

Extent of forest areas located in areas considered indigenous lands, by type of ownership, in Brazil and Colombia (hectares)	2022	2023	2024
Own area	0.0	0.0	0.0
Leased area	0.0	0.0	0.0
Administered area	0.0	0.0	0.0
Total	0.0	0.0	0.0

SASB CG-BF-430a.1 | (1) Total weight of wood fiber materials purchased, (2) percentage of third-party certified forests, (3) percentage by standard of certified forests, (4) percentage certified to wood fiber standards and/or norms, and (5) percentage by standard or norm

Dexco's production chain only uses raw materials from planted forests that are certified or controlled according to FSC® requirements. All sources of wood are privately owned and in Brazilian territory, mainly in the states of Rio Grande do Sul, São Paulo and Minas Gerais. FSC®-certified forests follow a management plan that establishes guidelines for responsible forest management, in accordance with the principles and criteria of the FSC® system. With regard to controlled wood, there is a robust evaluation process to ensure that the wood does not come from unacceptable sources, such as illegal logging, harvested in violation of traditional and/or civil rights, from HCVAs threatened by management activities and from deforested areas.

We have a due diligence system for the wood procurement that is not FSC® certified. This system defines the wood as controlled according to FSC® norms and standards and ensures that the raw materials do not come from unacceptable sources. All wood negotiations are formalized via contract and, before before the acquired wood is used in our factories, the suppliers and supply areas undergo documentary and field audits. This audit process evaluates:

- Documents proving land use rights, applicable environmental licenses for planting and harvesting planted forests.

- ▶ Legality of tax documentation, debt clearance certificates from suppliers at federal and state level.
- ▶ Embargoes at the Brazilian Institute for the Environment and Renewable Natural Resources (IBAMA).
- ▶ Compliance of operations with environmental legislation and occupational health and safety legislation. Compliance with workers' documentation to guarantee all their labor rights.
- ▶ Overlap and/or proximity of wood supply areas to Priority Conservation Areas, Conservation Units, local, indigenous or traditional communities.

We have a target to have 100% of Dexco's own and leased areas and 80% of fostered areas certified by 2025. In this scenario, the unit works with the practice of forestry fostering, signing wood purchase contracts with local producers.

In Colombia, wood suppliers are large, medium and small companies for the domestic wood market, and they all need to be registered in the system to access the unit. For this registration to be approved, the supplier must prove that the plantation from which the wood will be extracted comes from a forest plantation registered with the Colombian Agricultural Institute (ICA).

This record is unique for each plantation and has an identification code.

In addition, to move a wood truck, an ICA wood mobilization registration must be issued, containing information on the origin and destination of the wood, the ICA registration number, the license plate on which it is moved and, depending on the movement that is going to be made, the said registration is valid. There is also a license from the Regional Autonomous Corporation, which validates the use of some forest resources.

Total volume and percentage of wood fiber materials purchased	Brazil						Colombia					
	2022		2023		2024		2022		2023		2024	
	t	%	t	%	t	%	t	%	t	%	t	%
Wood consumed, by origin	4,819,984.0	100.0%	4,281,751.0	100.0%	4,955,856.6	100.0%	378,116.0	100.0%	286,915.0	100.0%	245,622.0	100.0%
Wood produced by Dexco	3,662,800.0	76.0%	3,002,733.0	70.1%	3,225,710.0	65.1%	155,955.0	41.2%	121,185.0	42.2%	111,011.0	45.2%
Wood sourced from third parties	1,157,095.0	24.0%	1,279,018.0	29.9%	1,730,146.6	34.9%	222,161.0	58.8%	165,730.0	57.8%	134,611.0	54.8%
Wood consumed, by standard of certification	4,819,542.0	100.0%	4,281,750.0	100.0%	4,955,856.6	100.0%	378,116.0	100.0%	286,915.0	100.0%	245,622.0	100.0%
Wood from certified management areas	4,077,792.0	84.6%	3,546,382.0	82.8%	3,849,304.5	77.7%	286,808.0	75.9%	157,936.0	55.0%	130,971.0	53.3%
FSC® Forest management	3,662,448.0	76.0%	3,002,733.0	70.1%	3,320,121.9	67.0%	286,808.0	75.9%	157,936.0	55.0%	130,971.0	53.3%
FSC® Forest Management (SLIMF)	64,599.0	1.3%	115,083.0	2.7%	102,197.7	2.1%	0.0	0.0%	0.0	0.0%	0.0	0.0%
FSC® Chain of Custody	350,745.0	7.3%	428,566.0	10.0%	426,984.9	8.6%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Wood from other controlled sources	741,750.0	15.4%	735,368.0	17.2%	1,106,552.1	22.3%	91,308.0	24.1%	128,979.0	45.0%	114,651.0	46.7%
FSC® Controlled wood	741,750.0	15.4%	735,368.0	17.2%	1,106,552.1	22.3%	0.0	0.0%	0.0	0.0%	0.0	0.0%
No third party standard	0.0	0.0%	0.0	0.0%	0.0	0.0%	91,308.0	24.1%	128,979.0	45.0%	114,651.0	46.7%

Water

GRI 3-3 | Management of material topics: Water and effluents

Water is a fundamental natural resource for human life and for maintaining biodiversity on the planet. Being a finite resource, it is essential that it is used rationally. Our operations generate adverse impacts related to water and effluents, since the manufacture of products in the industrial units and the production of forests, as well as the production of the inputs used, are activities that consume water, reducing the availability of this natural resource. This is a real, current and systemic impact of the Company

Industrial activities also generate effluents, with possible effects on the water quality of the receiving water body. This is a potential, current and systemic impact of the Company.

Deca and Hydra products use water for their operation, consuming water and generating effluents during their use phase. This is a real, current and systemic impact for the Company, occurring throughout the useful life of these products where they are installed. On the other hand, the development and supply of water-saving products, with technologies that make it possible to offer equivalent experiences using less water, have a positive impact by making it possible to reduce water consumption compared to traditional products. This is a real, current and systemic impact for the Company, concentrated at the use phase of Deca and Hydra products at the installation site.

Water consumption and effluent generation occur at three stages of Dexco's value chain:

- 1. **Suppliers**, for the production of inputs and raw materials, with indirect involvement.
- 2. **Production units**, for the manufacture of products and the production of forests, with direct involvement.
- 3. **Consumers**, for the use of Deca and Hydra products, with indirect involvement.

In our Environmental, Social and Corporate Governance Policy, we establish principles for "rational and sustainable use of natural resources, raw materials and inputs necessary for production processes" and "preventing pollution and environmental risks in operations, from production to product distribution, with technical and innovative solutions, mitigating impacts". Our Sustainability Strategy establishes as one of its strategic commitments "ensuring sustainable growth while maintaining a positive carbon balance". This commitment is broken down into performance indicators, with targets for 2025 or 2030. These are voluntary commitments, not required by legislation. With regard to effluents, the operations have licenses and authorizations from the competent bodies and follow the applicable legal requirements relating to their treatment, quality parameters and volume discharged.

In order to minimize its impacts on water and effluents, Dexco continually seeks to improve its processes, using water more efficiently through initiatives to reduce withdrawals and increase reuse.

The treatment and disposal of effluents generated in operations follows the legal requirements applicable to each local context. The production units have the

infrastructure to ensure proper wastewater treatment, reducing the environmental impacts of its discharge and in compliance with regulatory parameters.

The development of technologies that allow for less water consumption during the use of Deca and Hydra products contributes to minimizing this impact. Responsible forest management aims to avoid and minimize the impacts of operations on water through practices such as the conservation of riparian vegetation (permanent preservation areas), the use of genetic materials adapted to local climatic conditions and soil conservation techniques.

These goals are addressed through the Sustainability Strategy, which the Executive Committee is responsible for implementing, supported by the ESG Commission and Sustainability team, with periodic reports on its status to the Board of Directors through its Sustainability Committee.

In order to improve the management of this material issue, an update of the assessment of the exposure of operational assets to risks related to water safety was carried out in 2024. Based on the information provided by the Aqueduct Water Risk Atlas 4.0, we have identified that the following industrial units are located in areas with a high risk of water availability: Hydra Aracaju, Sanitary Ware Paraíba, Sanitary Ware Recife, Sanitary Ware Jundiá, Metals Jundiá, Metals São Paulo, RC1, RC2, RC3 and RC4. All these units have environmental management systems with operational controls in place to monitor and ensure the efficient use of water resources.

The Sustainability Strategy performance indicators related to this topic are:

- Efficient use of inputs and raw materials
- Water footprint at the product use stage
- Own and fostered areas with certified forest management

The targets for each indicator, as well as the assumptions used, are available in the [Sustainability Strategy](#). Information on performance and progress towards targets can be found in the Strategy Report.

The production units report environmental indicators monthly on a corporate platform, covering parameters such as the volume of water withdrawn, the volume of water reused and the volume of discharged effluents. Additionally, local operational indicators are monitored by the Integrated Management and Training area, which is responsible for the units' Environmental Management Systems. The actions taken are defined internally, ensuring alignment with the Company's environmental guidelines. Organizational performance is disclosed annually through the Integrated Report, the Sustainability Strategy and complementary documents, as well as participation in reporting platforms such as CDP.

GRI 303-1 | Interactions with water as a shared resource

In Dexco's production processes, water is withdrawn from surface, underground or third-party sources, depending on the local conditions of each unit. Water consumption generates sanitary and industrial effluents, which are treated in internal wastewater treatment plants (WWTPs) or directed to the public sewage system. In wood panel factories, a significant part of the water collected returns to the environment in the form of steam.

Most industrial units have water reuse systems, reducing the water demand. The recirculation of water in processes, when feasible, also reduces the volume of effluent discharged. The Company is continually assessing opportunities to increase efficiency in water use and further reduce abstraction in industrial processes.

In forestry units, water is used through direct absorption from the soil by the roots or irrigation. The water absorbed by the trees returns to the atmosphere through evapotranspiration or is stored on biomass. Forest management employs techniques to increase water efficiency, such as minimum cultivation, which keeps harvest residues in the soil to retain moisture and reduce the demand for water. Genetic improvement and climate zoning are also used to develop and allocate tree varieties adapted to local conditions. Water consumption indicators are monitored in the seedling nurseries.

When it comes to Deca and Hydra products, water is essential to their functioning. The product development department is constantly looking for eco-efficient alternatives with the potential to reduce consumer water consumption.

The water-related impacts are assessed through a survey of environmental aspects and impacts (LAIA) for each unit, which is reviewed periodically to draw up action plans and identify opportunities for improvement. Internal control is maintained for managing water use permits with collection limits established by government agencies. Collection, consumption and disposal data are reported periodically, and possible adverse impacts are identified to define mitigation actions.

In addition to the internal tools, Dexco dialogues with suppliers through the Dexco Supplier Management Program (GFD), encouraging good environmental practices. The company also participates in the Lençóis River Basin Management Committee, the Municipal Environment Council in Agudos/SP, the FIEMG Environment Committee in Uberaba/MG, the Environmental Technical Cooperation group of the Taquari/RS City Council and the São Paulo Forest Forum, where it discusses forest management strategies to balance water demands.

The Environmental, Social and Corporate Governance Policy (PO.02) establishes principles for environmental management. The Sustainability Strategy has a target of reducing water withdrawal in Brazilian operations by 10% by 2025 (compared to 2020). Targets for each business are also monitored internally, with specific local indicators.

GRI 303-2 | Management of water discharge-related impacts

The minimum standards for effluent discharge are established in accordance with local legal requirements and the limits set by permits and licenses, in accordance with the legislation applicable to each operational site. The specific characteristics of the receiving bodies of water are considered in the process of obtaining effluent discharge licenses.

The business units determine how to treat industrial and sanitary effluents based on their local characteristics and specificities. Most industrial units have industrial and sanitary wastewater treatment plants.

In some locations, effluents are sent for treatment to the local utility. Periodic analyses ensure the efficiency of the treatment and the quality of the effluent discharged.

Our Environmental, Social and Corporate Governance Policy prioritizes the protection of water resources and the continuous improvement of processes. In addition, the local Environmental Management Systems have monitoring plans and specific environmental indicators that address this issue.

GRI 303-3 | Water withdrawal

Water used by Dexco is withdrawn from surface, underground or third-party sources. Water is consumed in a variety of ways at the operating units, generating sanitary and industrial effluents that are properly treated in internal wastewater treatment plants (WWTPs) or sent for external treatment via the public sewage network, as is the case at the Central Office and showrooms. In 2024, we withdrew 3,870 megaliters of water, 22.7% of which in areas with water stress. Of all withdrawn water, 77.1% comes from underground sources, while 13.5% comes from surface sources and 9.4% from third parties, such as public utilities.

Water withdrawal by source (ML)	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
TOTAL	4,139.14	3,442.33	3,724.45	151.48	127.71	145.43	4,290.62	3,570.04	3,869.88
Area with water stress	1,171.82	934.01	878.52	0.00	0.00	0.00	1,171.82	934.01	878.52
Surface water	525.98	386.20	269.94	0.00	0.00	0.00	525.98	386.20	269.94
Third-party water	218.34	236.81	273.08	0.00	0.00	0.00	218.34	236.81	273.08
Groundwater	427.49	311.00	335.51	0.00	0.00	0.00	427.49	311.00	335.51
Area without water stress	2,967.32	2,508.32	2,845.93	151.48	127.71	145.43	3,118.80	2,636.04	2,991.36
Surface water	300.08	189.05	120.39	141.93	112.24	132.04	442.00	301.29	252.43
Third-party water	185.58	67.49	90.53	0.00	0.00	0.00	185.58	67.49	90.53
Groundwater	2,481.67	2,251.78	2,635.00	9.55	15.47	13.39	2,491.22	2,267.25	2,648.39

Note 1: All withdrawn water is fresh water.

Note 2: The data does not include LD Celulose.

Note 3: There was a reclassification of the units located in areas with water stress. The data for 2023 and 2022 has been revised following this new classification | **GRI 2-4**

Note 4: Considering the assumption used in the 2023 report, 67.8 ML of water was captured in areas with water stress, from third-party water and only in Brazil.

	Brazil			Colombia			Total		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Total (ML)	865.25	715.78	676.40	45.91	38.20	38.55	911.17	753.99	714.95
Area with water stress	218.59	240.89	272.02	0.00	0.00	0.00	218.59	240.89	272.02
Surface water	42.56	45.03	35.56	0.00	0.00	0.00	42.56	45.03	35.56
Primary	3.20	2.80	2.70	0.00	0.00	0.00	3.20	2.80	2.70
Secondary	9.69	9.87	2.35	0.00	0.00	0.00	9.69	9.87	2.35
Tertiary	29.67	32.36	30.52	0.00	0.00	0.00	29.67	32.36	30.52
Third-party water	174.78	195.68	236.41	0.00	0.00	0.00	174.78	195.68	236.41
Secondary	4.67	2.56	0.62	0.00	0.00	0.00	4.67	2.56	0.62
Tertiary	167.19	183.11	232.43	0.00	0.00	0.00	167.19	183.11	232.43
No treatment	2.92	10.01	3.36	0.00	0.00	0.00	2.92	10.01	3.36
Groundwater	1.25	0.18	0.05	0.00	0.00	0.00	1.25	0.18	0.05
Primary	1.25	0.18	0.05	0.00	0.00	0.00	1.25	0.18	0.05
Area without water stress	646.66	474.89	404.38	45.91	38.20	38.55	692.58	513.10	442.93
Surface water	387.96	317.82	284.07	45.91	38.07	38.05	433.87	355.89	322.12
Secondary	0.00	0.00	0.00	9.59	7.05	3.39	9.59	7.05	3.39
Tertiary	387.96	317.82	284.07	36.32	31.01	34.66	424.28	348.83	318.73
Third-party water	255.63	154.00	116.26	0.00	0.14	0.50	255.63	154.14	116.75
Secondary	10.26	1.97	0.00	0.00	0.00	0.00	10.26	1.97	0.00
Tertiary	220.84	148.03	114.78	0.00	0.00	0.00	220.84	148.03	114.78
No treatment	24.53	4.01	1.48	0.00	0.14	0.50	24.53	4.14	1.97
Groundwater	3.07	3.07	4.05	0.00	0.00	0.00	3.07	3.07	4.05
Primary	3.07	3.07	4.05	0.00	0.00	0.00	3.07	3.07	4.05

Note 1: There was a reclassification of the units located in areas with water stress. The data for 2023 and 2022 has been revised following this new classification | **GRI 2-4**

Note 2: Considering the assumption used in the 2023 report, 67.9 ML of water was discharged in areas with water stress, directed to third-party water and subjected to tertiary treatment, only in Brazil.

Note 3: The effluents generated in the operations follow the legal limits for their disposal, using appropriate techniques for their treatment. No critical substances of concern have been identified.

Note 4: The data for Sanitary Ware Recife and RC1 2023 were revised, as well as RC1 2022 | **GRI 2-4**

GRI 303-4 | Water discharge

Direct chemical oxygen demand (COD) (metric tons)				
Country	Business unit	2022	2023	2024
Brazil	Panels Brazil	198.8	82.5	86.4
	Deca Sanitary Ware	10.8	2.7	1.8
	Ceramic Tiles	13.3	5.2	1.5
Colombia	Panels Colombia	5.6	3.4	3.5
Total		228.5	93.8	93.1

GRI 303-5 | Water consumption

In 2024, Dexco's total water consumption for all sites was 3,154.9 megaliters. No significant water storage structures are used.

	Brazil			Colombia			TOTAL		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Total	3,273.9	2,726.5	3,048.1	105.6	89.5	106.9	3,379.4	2,816.1	3,154.9
Area with water stress	953.2	693.1	606.5	0.0	0.0	0.0	953.2	693.1	606.5
Area without water stress	2,320.7	2,033.4	2,441.5	105.6	89.5	106.9	2,426.2	2,122.9	2,548.4

Note 1: There was a reclassification of the units located in areas with water stress. The data for 2023 and 2022 has been revised following this new classification. | GRI 2-4

Note 2: Considering the assumption used in the 2023 report, there was no water consumption in areas with water stress, since the volume discharged in these areas was greater than the volume withdrawn.

Note 3: The water collection data in Sanitary Ware Recife and RC1 of 2023 have been revised, as well as RC1 of 2022. | GRI 2-4

Materials and waste

GRI 301-1 | Materials used by weight or volume

GRI 301-2 | Recycled input materials used

The operations that reincorporate materials into their own production processes are:

At Deca Sanitary Ware, some units are equipped with crushers, equipment that grinds the shards of broken pieces, allowing them to be used in the formulation of ceramic mass in the format called pitcher. There is also a reincorporation of scrap (a mixture of ceramic mass and enamel, a residue from the sanitary ware production process).

- At Deca Metals, the units have technology that recovers and internally reuses bronze, brass and zamac from the casting process.
- At Ceramic Tiles, we reuse waste from ceramic breakages.
- In Colombia, some recycled wood is used internally as raw materials.

Information on the packaging compensation process, previously reported in this indicator, has been relocated to GRI indicator 306-2, as it is not related to material consumption.

The following tables show the materials consumed at Dexco by business division and by type of origin, whether renewable, non-renewable or recycled.

In total, 79.4% of the materials we used, measured in metric tons, came from renewable sources. Changes in the volume of materials used are mainly due to the volume of production and changes in operational processes.

In 2024, approximately 112 thousand metric tons of materials were reincorporated as raw materials in production processes, from recycling, scrap and leftovers from processes.

As a highlight, we incorporated pitcher, a material originating from crushed sanitary ware, into the production process of tiles, creating Castelatto's Matéria line, which contains around 60% of this material in its manufacture.

	2022		2023		2024	
	Materials (t)	% of total	Materials (t)	% of total	Materials (t)	% of total
Deca (Metals and Sanitary Ware)	168,496.6	3.1%	170,570.0	3.5%	155,973.0	2.6%
Renewable sources	8,655.8	5.1%	6,410.5	3.8%	11,447.4	7.3%
Non-renewable sources	148,276.6	88.0%	143,776.9	84.3%	123,345.1	79.1%
Recycled	11,564.1	6.9%	20,382.6	11.9%	21,180.5	13.6%
Wood Brazil	4,073,987.6	74.9%	3,801,814.7	78.6%	5,007,229.5	83.2%
Renewable sources	3,697,754.0	90.8%	3,394,992.3	89.3%	4,550,802.2	90.9%
Non-renewable sources	376,233.6	9.2%	406,822.4	10.7%	456,427.2	9.1%
Recycled	0.0	0.0%	0.0	0.0%	0.0	0.0%
Wood Colombia	413,588.2	7.6%	348,245.6	7.2%	299,217.7	5.0%
Renewable sources	277,142.5	67.0%	225,471.0	64.7%	198,811.6	66.4%
Non-renewable sources	56,873.7	13.8%	57,844.3	16.6%	53,592.1	17.9%
Recycled	79,572.0	19.2%	64,930.3	18.6%	46,813.9	15.6%
Tiles	783,083.4	14.4%	517,137.0	10.7%	551,745.6	9.2%
Renewable sources	20,666.3	2.6%	13,320.4	2.6%	12,179.9	2.2%
Non-renewable sources	693,745.5	88.6%	461,182.7	89.2%	495,149.0	89.7%
Recycled	68,671.6	8.8%	42,633.9	8.2%	44,416.7	8.1%
Hydra	3,009.9	0.1%	1,567.0	0.0%	1,012.1	0.0%
Renewable sources	59.2	2.0%	293.1	18.7%	103.6	10.2%
Non-renewable sources	2,950.7	98.0%	1,273.9	81.3%	908.6	89.8%
Recycled	0.0	0.0%	0.0	0.0%	0.0	0.0%
TOTAL	5,442,165.8	100%	4,839,334.34	100%	6,015,177.9	100%
Renewable sources	4,004,277.9	73.6%	3,640,487.3	75.2%	4,773,344.8	79.4%
Non-renewable sources	1,278,080.1	23.5%	1,070,900.3	22.1%	1,129,422.1	18.8%
Recycled	159,807.8	2.9%	127,946.7	2.6%	112,411.1	1.9%

Note 1: The indicator only includes materials measured in metric tons. The others are detailed in the businesses-specific tables.

Note 2: The percentage of recycled materials is calculated from the total recycled materials divided by the total materials used (content 301-1). The Wood Brazil unit does not use recycled materials as raw materials in its products.

Wood Brazil			
	2022	2023	2024
Materials reported in metric tons			
Renewable sources	3,697,754.0	3,394,992.3	4,550,802.2
Organic compound type fertilizers	6,223.2	13,240.6	17,626.2
Wood process (wet basis)	3,675,801.0	3,368,024.7	4,517,468.9
Paper	15,729.8	13,727.0	15,707.1
Non-renewable sources	368,669.4	394,781.9	442,567.4
Traditional fertilizers	26,830.3	28,961.7	52,519.2
Paraffin emulsion	10,695.3	12,347.0	15,258.2
Formaldehyde	86,777.2	101,453.4	126,187.0
Lubricants	349.7	303.2	366.6
Methanol	57,185.3	62,419.6	48,316.3
Melamine	6,243.2	7,079.8	6,987.6
Resin	93,124.9	102,698.2	95,527.5
Aluminum sulphate	47.6	0.0	11.0
Ammonium sulphate	2,849.7	3,241.0	4,086.6
Inks	2.2	1.3	1.2
Urea	84,563.9	76,276.7	93,306.1
Other materials	7,564.2	12,040.5	13,859.8
TOTAL	4,066,423.4	3,789,774.2	4,993,369.6
Percentage of materials from renewable sources	91.0%	90.0%	91.1%

Wood Colombia			
	2022	2023	2024
Materials reported in metric tons			
Renewable sources	277,142.5	225,471.0	198,811.6
Wood process (wet basis)	275,630.9	224,099.0	197,459.4
Paper	1,511.6	1,372.0	1,352.2
Non-renewable sources	56,873.7	57,844.3	53,592.1
Traditional fertilizers	320.9	930.1	369.01
Colorants	87.3	67.3	63.6
Paraffin emulsion	1,775.3	1,469.7	1,420.4
Formaldehyde	2,330.3	1,294.9	267.8
Post-emergent herbicides	4.2	7.3	6.5
Pre-emergent herbicides	0.0	0.2	0.1
Insecticides and fungicides	0.4	0.3	0.2
Lubricants	47.1	45.4	28.0
Melamine	2,838.7	2,566.4	2,687.7
Methanol	8,670.6	8,278.9	7,513.4
Other materials	351.1	315.9	264.2
Resin purchased externally	1,372.1	375.1	298.6
Resin produced in-house	29,641.7	33,451.7	32,207.8
Ammonium sulphate	0.0	46.4	54.0
Inks	1.4	1.6	2.0
Urea	9,432.3	8,993.0	8,408.8
Materials from recycling	79,572.0	64,930.3	46,813.9
Recycled wood	79,572.0	64,930.3	46,813.9
TOTAL	413,588.2	348,245.6	299,217.7
Percentage of materials from renewable sources	67.0%	64.7%	66.0%
Percentage of materials from recycling	19.2%	18.6%	16.0%

Tiles	2022	2023	2024
Materials reported in metric tons			
Renewable sources	20,666.3	13,320.4	12,179.9
Paper packaging	5,743.6	3,501.7	2,913.5
Pallets	14,922.7	9,818.7	9,266.5
Non-renewable sources	693,745.5	461,182.7	495,149.0
Finishes	58.0	42.0	42.0
Mass additives	3,138.3	2,217.3	1,950.9
Enamel additives	128.3	16.2	7.3
Binders	4,708.0	3,436.0	3,810.0
Inorganic dyes	43.6	32.5	42.6
Deflocculants	1,400.7	673.7	1,028.0
Plastic packaging	44.0	40.0	46.0
Granules and glass	357.5	301.2	323.7
Waterproofing	29.0	15.3	12.8
Enamel inputs	25,052.8	14,755.3	14,236.1
Mass inputs	658,555.4	439,540.2	473,538.4
Precious metals	0.0	0.0	0.0
Digital inks	127.6	85.3	86.7
Vehicles and glues	102.2	27.6	24.5
Materials from recycling	68,671.6	42,633.9	44,373.7
Mass reject	68,671.6	42,633.9	44,373.7
Pitcher	0.0	0.0	43.0
TOTAL	783,083.4	517,137.0	551,702.6
Percentage of materials from renewable sources	2.6%	2.6%	2.2%
Percentage of materials from recycling	8.8%	8.2%	8.0%

Note: Mass inputs include clays, kaolins, feldspar, phyllite and argillite. Enamel inputs include enamels, engobes, micronized inputs and raw materials. At Castelatto, cement is included in binders.

Hydra	2022	2023	2024
Materials reported in metric tons			
Renewable sources	59.2	293.1	103.6
Paper packaging	59.2	293.1	103.6
Non-renewable sources	2,950.7	1,273.9	908.6
Steel	6.1	2.9	0.2
Copper	13.3	2.5	4.6
Resistor wire	103.1	44.8	76.0
Other materials	0.0	0.0	0.0
Resin	2,778.5	1,205.6	803.6
Brass strip	49.7	18.2	24.2
TOTAL	3,009.9	1,567.0	1,012.1
Percentage of materials from renewable sources	2.0%	18.7%	10.2%
Materials reported in thousand units			
Non-renewable sources	52,302.1	22,391.2	87,644.5
Imported components	18,046.2	7,448.4	8,751.8
Brazilian components	34,255.9	14,942.8	78,892.7
Materials reported in meters			
Non-renewable sources	13.0	5,406.3	7,420.4
Wires, cables and insulation	9.5	3,613.2	5,171.4
Other materials	3.5	1,793.1	2,249.0

Deca (Metals and Sanitary Ware)

	2022	2023	2024
Materials reported in metric tons			
Renewable sources	8,655.8	6,410.5	11,447.4
Wooden packaging	6,961.6	5,097.5	3,469.2
Paper and cardboard packaging	1,694.2	1,312.9	7,978.2
Non-renewable sources	148,276.6	143,776.9	123,345.1
Foundry sand	2,152.0	2,434.0	3,057.5
Clamshell	12.7	8.0	7.6
Plastic packaging	230.7	114.7	33,901.9
Bronze alloy	3,739.9	3,129.9	4,041.8
Brass alloy	0.0	1,401.7	2,114.4
Plaster	10,003.3	8,979.6	5,338.7
Enamel inputs	2,873.6	2,053.3	338.8
Mass inputs	123,714.5	120,553.2	69,169.8
Brass	2,994.4	2,924.9	3,605.3
Plastic	1,427.3	1,354.3	797.8
Chemicals	844.5	655.8	744.9
Zamac	283.7	167.6	226.6
Materials from recycling	11,564.1	20,382.6	21,180.5
Enamel	0.00	64.0	25.1
Bronze alloy	7,272.6	6,522.1	7,745.0
Brass alloy	298.1	581.5	1,823.4
Mass reject	3,970.6	13,145.2	11,014.7
Zamac	22.9	69.8	572.4
TOTAL	168,496.6	170,570.0	155,973.0
Percentage of materials from renewable sources	5.1%	3.8%	7.3%
Percentage of materials from recycling	6.9%	11.9%	13.6%
Materials reported in thousand units			
Non-renewable sources	163,614.5	160,967.4	79,257.7
Imported components	90,033.4	83,395.4	5,388.1
Brazilian components	73,474.6	77,500.8	73,797.1
Wheels and sandpaper	106.5	71.3	72.5

Note: Enamel inputs include feldspar, silicate, carbonate and zinc oxide dyes. Mass inputs include kaolin, clay, gravel, granite, quartz and phyllite.

SASB CG-BF-410a.1 | Description of efforts to manage product life cycle impacts and meet the demand for sustainable products

Deca

Efforts to develop more sustainable products stem both from the Company's own environmental awareness and compliance with standards and certification requirements for sustainable construction, and from growing market demand.

Most of the raw materials used in our products are recycled and reused in the manufacturing process itself. The products generally already have performance requirements set by efficiency standards and regulations.

We are constantly improving our products, reducing and optimizing the use of raw materials and reducing weight and components. We are replacing the packaging, using recycled raw materials in its composition. As a way of managing the environmental impacts of our products, we calculate the energy, water and carbon footprint at the product use stage.

In addition, to reduce the impact of our products, we have public commitments related to eco-efficient packaging and product revenues, among others. This information can be found in the Sustainability Strategy 2025. With a focus on reducing water consumption and waste, we offer products that have a lower water flow in their use phase. These include faucets and showerheads with flow restrictors throughout the Deca portfolio, flush valves with a

half-flush option and faucets with a lower flow rate of 1.8 L/m for eco-efficient buildings.

The technologies used in electric showers have prioritized energy efficiency, in which the user chooses a temperature value, for example, rather than a power, avoiding the expense of constant adjustments. We have included instructions in the product leaflets to ensure that they are correctly disposed of for recycling. The products are easily dismantled using common tools. We are progressing with the Life Cycle Assessment (LCA) of our products, with studies carried out at pilot level for some products. We are continuing to deepen our analysis and, to date, we have no third-party certifications related to the LCA of our products.

Tiles

The Ceramic Tiles business is in the process of gathering data for the LCA study of its products. Based on this assessment, the main priorities for minimizing the environmental impact of the tiles are being verified, and tests are being carried out to replace the productive energy matrix to reduce the impact. The factors driving the demand for more sustainable products include the challenges of our Sustainability Strategy and market demands, mainly to contribute to LEED certification scores.

The main efforts are aimed at cleaner and more efficient production to reduce the use of natural resources, mitigate impacts and take direct action to improve environmental indicators, improve the performance of industrial

plants and use raw materials that contribute to the non-emission of volatile organic compounds (VOCs), making it possible to improve the internal environmental quality of environments and their occupants.

In addition, in the Ceramic Tiles segment, there is an ongoing commitment to improving the quality and resistance of products, helping to increase their lifespan. At the same time, the Company is seeking certifications that support LEED certification, reinforcing its commitment to sustainable construction. Currently, 69% of the products have low VOC emissions, recognized by FloorScore and Indoor Air Quality certification. Environmental Product Declarations (EPD) are issued to customers who require them for LEED-standard buildings, due to the score of our tiles for VOC emission criteria (FloorScore).

Wood Brazil

Our environmental strategy regarding inputs in panel production starts with the main raw material, wood, for which we have highly sustainable practices, with sources coming from planted forests - as well as paper, another important raw material for our panel products, which also comes from forest plantations. In the Wood business, we have adopted practices aimed at managing efficiency in the consumption of inputs and electricity, as well as generating thermal energy 100% from renewable biomass sources and with waste generated internally in the processes. We work to reduce substances of very high concern (SVHCs), such as formaldehyde.

Although we work at very safe levels and follow the best practices and regulations, we seek their continuous reduction within the precautionary principle. The panels packs' covers make the greatest use of recovered or internally declassified materials, and we work on its rationalization, achieving significant weight reductions, which contribute to a lower impact on product transportation.

We also make efforts to make use of post-use packaging by purchasing the components from our customers, in a voluntary model similar to reverse logistics. Our products have instructions on the packaging for the correct waste disposal. The main factors driving demand for our products are Brazilian or international product specifications or IAQ (Internal Air Quality). Our laminate panels and floors are part of the Brazilian Habitat Productivity and Quality Program (PBPQH), in which our products are certified in all regulatory and environmental requirements, and are eligible to be considered in federal, state and municipal public procurement projects. With regard to voluntary certifications, we have 48% of our laminate flooring products with GreenGuard certification.

We have an internal Life Cycle Assessment pilot initiative underway, with the aim of creating a methodological basis for expanding it to the division's other products. We have instructions on the packaging for correct disposal with recycled materials and guidance on how to dispose of the waste correctly.

GRI 301-3 | Reclaimed products and their packaging materials

SASB CG-BF-410a.2 | (1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled

Dexco does not incorporate materials from post-consumer products into its production processes, but it does have structured processes for recovering and recycling materials. For more information on reused materials, see the indicator [GRI 301-2](#).

GRI 306-1 | Waste generation and significant waste-related impacts

Dexco has well-defined processes for managing the inputs and outputs of inputs, materials and waste in all its business divisions. Given the diversity of production processes, each one requires a specific assessment to identify the significant impacts linked to the generation and disposal of waste. In general, the main inputs include raw materials, production materials and packaging.

Throughout the production process, losses or spills are dealt with locally, prioritizing circularity through recovery, reuse or proper disposal, in accordance with the internal procedures of the Management Systems. Waste that cannot be reused internally is preferably sent to external reuse processes, such as recycling, composting, co-processing or energy generation. When there are no viable alternatives, they are sent to landfills appropriate to their characteristics (hazardous or non-hazardous). These processes take place in Dexco's direct operations.

In line with one of the goals established in our Sustainability Strategy, in 2024 only 5.4% of the total waste generated by Dexco was disposed of in landfills, a reduction of 28.9% (2.2 percentage points) compared to 2023. In other words, a rate of 94.6% of waste diverted from landfill.

The impacts related to the generation of waste upstream in the value chain are generally due to the production processes of the inputs and raw materials used by Dexco.

The products marketed by Dexco have limited potential for generating waste during their useful life. In the case of Duratex products, processing and installation may generate cutting scraps, for which information on proper disposal is provided. For the other brands, waste generation is concentrated in packaging, which includes guidelines for disposal.

In the Wood division, the main raw materials come from forest plantations. The wood is processed and transformed into chips, destined for both production processes and energy generation, ensuring maximum use. In addition, the waste resulting from wood processing is used as biomass, while that generated in the MDP and MDF processes is reused for packaging, boards or as an additional source of energy. In Agudos and Uberaba, the sludge from the wastewater treatment plants (WWTPs) and the ash from the boilers are composted internally and used as organic fertilizer in the forests. The Itapetininga unit is awaiting permits to begin operations on its composting plant.

In Metals, bronze and brass sludges are recovered in the foundry, and all metal by-products are reused internally or externally. Zinc oxide waste, foundry sand and shell sand are sent for external recycling. Metal chips from machining are collected and recovered, and machining oil is recirculated. Metal and polishing powder are recycled externally, and galvanic sludge is collected and sent for recycling. Pallets and cardboard boxes are reused in shipping.

At Hydra, pre-consumer recycled plastic resins are used in the production of parts and showers. Plastic waste from the finishing process is ground up and extruded back into the production process. Components are assembled and parts are finished, with cardboard boxes being reused in shipping. With Dexco's exit from the electric shower business in 2024, these processes are no longer part of operations.

In the Sanitary Ware business, waste from rejected sanitary ware is crushed and reincorporated into the ceramic mass. Plaster molds are recycled and the enamel is reused. Contaminated PPE is sent to hazardous waste bins, and pallets are reused in shipping.

In Ceramic Tiles, the reuse of materials in the formulation of new products is a constant practice. Procedures and controls of significant impacts linked to waste are carried out and can be consulted in the LAIA (environmental aspects and impacts assessment).

At Castelatto, most of the waste from the production process is sent for reuse and recycling, prioritizing circularity. There is no stock of products and the business operates on demand.

At Caetex, the waste generated in the forestry operation is disposed of in accordance with the Environmental Management Plan, including pesticide packaging for recycling and ordinary waste for landfill.

GRI 306-2 | Management of significant waste-related impacts

There are also efforts to collect, recover and recycle products according to current legislation, such as the disposal of tires, fluorescent lamps, batteries and sludge, which is regulated by the Brazilian Solid Waste Policy (Law 12305/2010). In addition, in compliance with the same legislation, Hydra has joined the collective reverse logistics system for electrical and electronic products and their components, through a partnership with a management entity that has a sector agreement signed with the Ministry of the Environment, thus guaranteeing the safety and proper disposal of post-consumer appliances discarded by consumers.

In the Sanitary Ware units, we have equipment such as crushers, which grind up the waste pieces (which we call pitcher - a powder made from crushed ceramic). This waste is reused in the composition of the ceramic mass for the production of new pieces. Wood units reuse the ash and sludge resulting from wastewater treatment an internal composting process, for later use as fertilizer in forestry areas. In Metals, we have technology for recovering bronze and brass waste in the casting process. In Ceramic Tiles, waste is also reused in the composition of the ceramic mass. In 2024, the Panels Itapetininga, Panels Taquari RC4 and RC5 units operated with zero waste disposal in landfill.

At the operating units, waste management is carried out by

the environmental teams of each business, who are responsible for recording, measuring and managing the necessary documentation, such as the Waste Transportation Manifest (MTR) and the generation and destination certificates. Training for employees about the correct separation of waste is frequent in our units. In addition, we offset the plastic, paper and cardboard packaging that reaches the end consumer in Brazil through recycling credits.

For the management of waste disposal processes outside the organization, we have a standard for the approval of companies that receive waste (N0.55), with guidelines for the assessment of these suppliers in accordance with current environmental legislation, which includes visits by the technical team of each unit to ensure compliance with legal requirements and good practices for waste management (Class I, Class IIA and IIB). Dexco's operations follow the standards of the ISO 14001 environmental management system, some of which are certified in accordance with the standard. In addition, our Environmental, Social and Corporate Governance Policy establishes the rational and sustainable use of resources as a fundamental principle of the Company's business, with a focus on reducing, optimizing and reusing these resources. As part of our Environmental Management Systems, our employees are trained in the proper waste management in their activities.

In our Sustainability Strategy, we have made commitments regarding waste generation and landfilling. We have targets of reducing waste generation by 30% by 2025 and reducing waste landfilling by 50% by 2025, both with a baseline year of 2020. These targets were revised in 2023 to consolidate the relative targets of each business into absolute targets covering all of Dexco's operations in Brazil. Business-specific targets continue to be monitored internally to manage our processes.

GRI 306-2 | Management of significant waste-related impacts

Total packaging compensation by type and business unit (metric tons)	2022	2023	2024
PAPER AND CARDBOARD PACKAGING			
Wood	573.5	509.0	229.4
Deca Metals	509.3	666.1	502.1
Deca Sanitary Ware	2,827.4	1,411.6	1,371.8
Hydra	740.7	243.6	562.0
Tiles	4,988.5	3,497.4	4,278.0
Subtotal	9,639.4	6,327.7	6,943.3
PLASTIC PACKAGING			
Wood	88.9	89.7	48.6
Deca Metals	146.4	58.0	16.5
Deca Sanitary Ware	2.9	2.5	3.4
Hydra	112.6	126.3	46.5
Tiles	51.3	39.9	45.5
Subtotal	402.1	316.4	160.6
Total packaging issued	10,041.5	6,644.1	7,103.9

GRI 306-3 | Waste generated

GRI 306-4 | Waste diverted from disposal

GRI 306-5 | Waste directed for disposal

	Brazil (metric tons)			Colombia (metric tons)			Total (metric tons)		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Directed for disposal	156,296.95	150,572.04	76,737.98	720.85	4,900.60	5,427.27	157,017.80	155,472.63	82,165.25
Onsite	55,310.41	51,505.14	17,988.27	0.00	0.00	0.00	55,310.41	51,505.14	17,988.27
<i>Non-hazardous</i>	55,310.41	51,505.14	17,988.27	0.00	0.00	0.00	55,310.41	51,505.14	17,988.27
Incineration with energy recovery	55,310.41	51,505.14	17,988.27	0.00	0.00	0.00	55,310.41	51,505.14	17,988.27
Offsite	100,986.54	99,066.90	58,749.71	720.85	4,900.60	5,427.27	101,707.39	103,967.49	64,176.98
<i>Non-hazardous</i>	97,434.41	95,614.51	54,422.87	427.19	4,603.84	5,079.14	97,861.60	100,218.35	59,502.01
Confinement in landfill	36,908.07	24,427.67	11,268.15	427.19	4,603.84	5,079.14	37,335.26	29,031.51	16,347.29
Incineration with energy recovery	60,526.35	71,164.42	43,154.72	0.00	0.00	0.00	60,526.35	71,164.42	43,154.72
Other disposal operations	0.00	22.42	0.00	0.00	0.00	0.00	0.00	22.42	0.00
Hazardous	3,552.13	3,452.39	4,326.84	293.66	296.76	348.13	3,845.79	3,749.14	4,674.97
Confinement in landfill	1,260.20	947.29	1,839.25	264.83	283.79	336.52	1,525.04	1,231.07	2,175.77
Incineration with energy recovery	2,279.41	2,499.32	2,487.31	0.00	0.00	0.00	2,279.41	2,499.32	2,487.31
Incineration without energy recovery	12.48	5.75	0.27	19.31	12.97	11.61	31.79	18.72	11.88
Other disposal operations	0.04	0.03	0.01	9.52	0.00	0.00	9.56	0.03	0.01
Diverted from disposal	318,631.51	233,876.08	251,807.53	13,923.84	7,388.43	7,671.19	332,555.35	241,264.51	259,478.72
Onsite	155,513.21	82,141.14	74,602.52	0.00	0.00	0.00	155,513.21	82,141.14	74,602.52
<i>Non-hazardous</i>	152,336.34	81,104.13	71,452.37	0.00	0.00	0.00	152,336.34	81,104.13	71,452.37
Other recovery operations	15,088.04	11,440.68	10,413.35	0.00	0.00	0.00	15,088.04	11,440.68	10,413.35
Preparation for reuse	108,447.93	51,567.37	41,051.74	0.00	0.00	0.00	108,447.93	51,567.37	41,051.74
Recycling	28,800.37	18,096.08	19,987.28	0.00	0.00	0.00	28,800.37	18,096.08	19,987.28
Hazardous	3,176.87	1,037.01	3,150.14	0.00	0.00	0.00	3,176.87	1,037.01	3,150.14
Other recovery operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Preparation for reuse	3,176.87	1,037.01	3,150.14	0.00	0.00	0.00	3,176.87	1,037.01	3,150.14
Offsite	163,118.30	151,734.94	177,205.01	13,923.84	7,388.43	7,671.19	177,042.14	159,123.37	184,876.20
<i>Non-hazardous</i>	158,537.76	142,113.34	169,848.29	13,718.70	7,384.58	7,670.74	172,256.47	149,497.92	177,519.03
Other recovery operations	440.24	363.57	374.77	0.04	0.68	2.22	440.28	364.25	376.99
Preparation for reuse	42,281.73	38,553.61	53,982.66	0.00	520.00	302.78	42,281.73	39,073.61	54,285.44
Recycling	115,815.79	103,196.15	115,490.86	13,718.67	6,863.90	7,365.74	129,534.46	110,060.05	122,856.60
Hazardous	4,580.54	9,621.60	7,356.72	205.14	3.85	0.45	4,785.68	9,625.45	7,357.17
Other recovery operations	1,288.36	6,034.28	3,273.28	0.00	0.00	0.00	1,288.36	6,034.28	3,273.28
Preparation for reuse	2.95	2.93	4.83	204.64	3.31	0.00	207.59	6.24	4.83
Recycling	3,289.23	3,584.39	4,078.61	0.50	0.54	0.45	3,289.72	3,584.93	4,079.06
TOTAL WASTE GENERATED	474,928.47	384,448.11	328,545.51	14,644.69	12,289.03	13,098.46	489,573.15	396,737.14	341,643.97
Non-hazardous	463,618.92	370,337.12	313,711.80	14,145.89	11,988.42	12,749.88	477,764.82	382,325.54	326,461.69
Hazardous	11,309.54	14,111.00	14,833.71	498.79	300.61	348.58	11,808.33	14,411.61	15,182.29

Note: Classification and consolidation inconsistencies were identified in the historical data. The verification of each parameter was carried out individually to ensure accuracy in reporting | GRI 2-4

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

SASB CG-BF-250a.2 Percentage of eligible products meeting emission standards and volatile organic compound (VOC) content

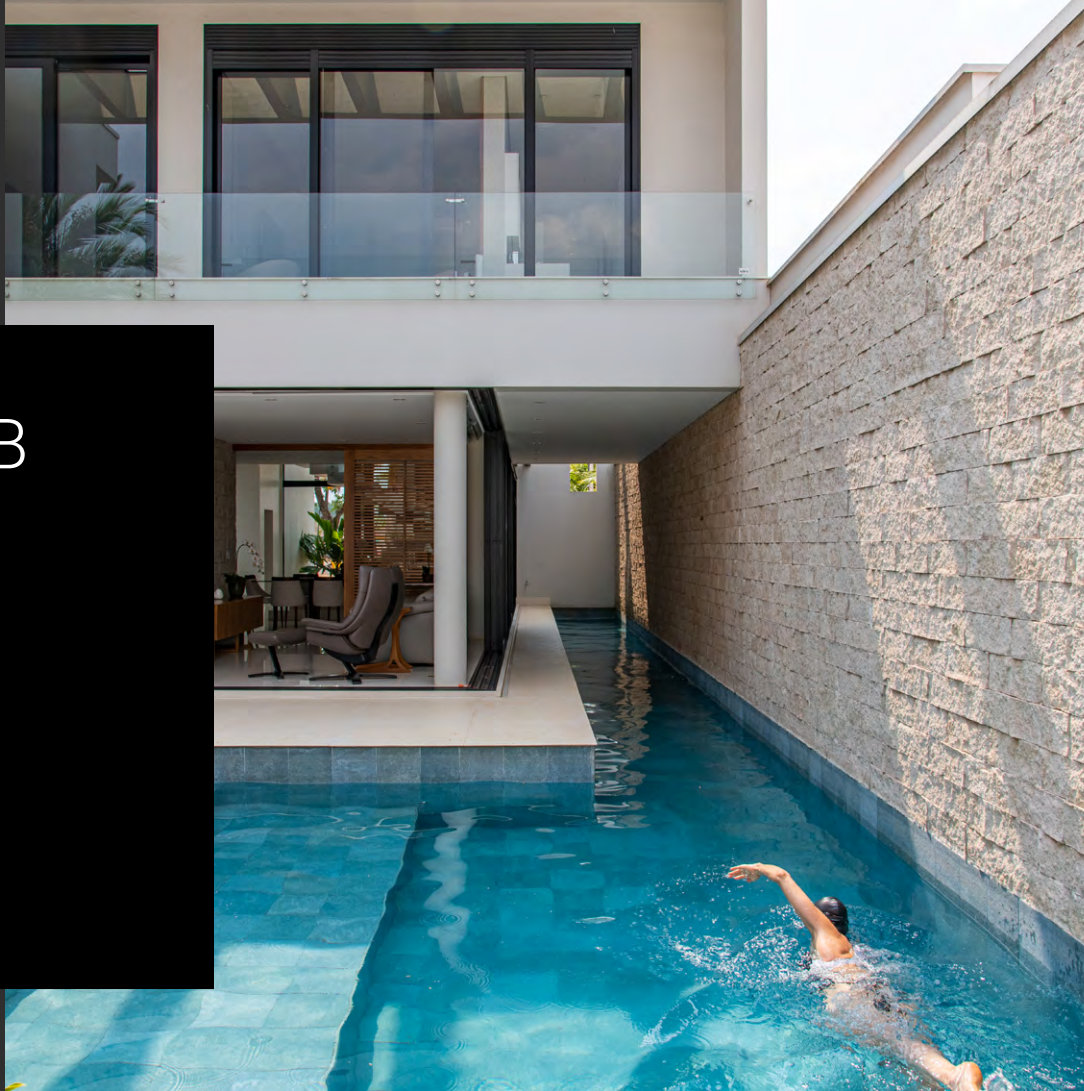
Percentage of revenues from products that comply with emissions and content of volatile organic compound (VOC) and other compounds		2022	2023	2024
Ceramic Tiles	Percentage of revenues from products meeting VOC emission standards	82%	69%	65%
Wood Panels	Percentage of revenues from products meeting VOC emission standards	100%	100%	100%

Ceramic Tiles products are evaluated according to CDPH/EHLB Standard Method v1.2-2017 (California Section 01350), resulting in emissions of <0.5 mg/m³. Portinari brand products are the ones that undergo the analysis, and for them the FloorScore and Indoor Air Quality certifications are used, which are awarded to the brand's products. These items receive accreditation through these certifications in the LEED scoring system for sustainable buildings.

For Wood Panels, formaldehyde is the main critical VOC, and controlling its emission ensures good quality in environmental and product safety terms, and it is analyzed in 100% of the products manufactured. For the other VOCs, there is no systemic approach and they are assessed on demand or on a voluntary basis, following the methodologies for building materials, ISO 16000:2011. Products that use formaldehyde in the production processes are analyzed in a broad spectrum and in 100% of our Panel production, however these compounds are not part of the raw materials and products in the final stage, the condition in which they are used in different environments.

Deca does not have any products in its portfolio that require compliance with VOC emission standards, so there are no eligible products.

GRI and SASB Summary



dexco

Integrated Report **2024**

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Complementary
information booklet

GRI and SASB Summary

Assurance report

GRI and SASB Summary

Statement of use: Dexco has developed its report in accordance with the GRI Standards for the period from January 1 to December 31, 2024.

GRI 1 Used: GRI 1 – Foundation 2021

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General Contents 2021: The organization and its reporting practices	2-1: Organization details	6-8 , 10			
	2-2: Entities included in the organization's sustainability report	6 , 18			
	2-3: Reporting period, frequency and point of contact	6			
	2-4: Information reformulations	6 , 64 , 80 , 91 , 92 , 101 , 109 , 110 , 112 , 113 , 124 , 145 , 147 , 151 , 155 , 163-165 , 174			
	2-5: External verification	6			
GRI 2: General Contents 2021: Activities and Workers	2-6: Activities, value chain and other business relationships	7-9 , 15-18 , 59 , 64 , 65 , 90			
	2-7: Employees	10 , 18 , 36 , 103-109			
	2-8: Workers who are not employees	109			
	2-9: Governance structure and composition	21 , 22 , 96			
GRI 2: General Contents 2021: 3. Governance	2-10: Nomination and selection of the highest governance body	21 , 97			
	2-11: Chairman of the highest governance body	21			
	2-12: Role of the highest governance body in overseeing the management of impacts	21 , 22 , 29 , 98			
	2-13: Delegation of responsibility for impact management	21 , 22 , 29			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 2: General Contents 2021: 3. Governance	2-14: Role of the highest governance body in sustainability reporting	6			
	2-15: Conflicts of Interest	26, 98			
	2-16: Communicating critical concerns	23			
	2-17: Collective knowledge of the highest governance body	22, 29			
	2-18: Assessment of the performance of the highest governance body	22, 99			
	2-19: Remuneration policies	23, 124			
	2-20: Process for determining remuneration	23, 44			
	2-21: Annual total compensation ratio	124			
GRI 2: General Contents 2021: 4. Strategy, policies and practices	2-22: Declaration on sustainable development strategy	4, 5			
	2-23: Policy commitments	13, 24, 25, 27, 28, 48			
	2-24: Incorporating policy commitments	24-27			
	2-25: Processes to remediate negative impacts	28, 48, 69, 131			
	2-26: Mechanisms for advice and raising concerns	28			
	2-27: Compliance with laws and regulations	101			
	2-28: Participation in associations	23, 100			
	2-29: Approach to stakeholder engagement	20, 61, 90			
GRI 2: General Contents 2021: 5. Stakeholder engagement	2-30: Collective bargaining agreements	124			
	3-1: Material topics process	12			
GRI 3: Material Topics 2021	3-2: List of material topics	12			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
Material topic: profitability and financial performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	20 , 93			
GRI 201: Economic Performance 2016	201-1: Direct economic value generated and distributed	20			
	201-4: Financial assistance received from government	94			
GRI 207: 2019 Taxes	207-1: Approach to tax	94			
	207-4: Country-by-country reporting	95			
Material topic: research and innovation					
GRI 3: Material Topics 2021	3-3 Management of material topics	50 , 52-55 , 59 , 133			
GRI 301: Materials 2016	301-1: Materials used by weight or volume	165 , 166			
	301-2: Recycled input materials used	165			
	301-3: Reclaimed products and their packaging materials	171			
Material topic: climate change					
GRI 3: Material Topics 2021	3-3 Management of material topics	73-75 , 145			
GRI 201: Economic Performance 2016	201-2: Financial implications and other risks and opportunities arising from climate change	30 , 146			
	302-1: Energy consumption within the organization	74 , 143			
GRI 302: Energy 2016	302-2: Energy consumption outside of the organization	144			
	302-3: Energy intensity	145			
	302-4: Reduction of energy consumption	145			
	302-5: Reductions in energy requirements of products and services	145			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 305: Emissions 2016	305-1: Direct greenhouse gas (GHG) (Scope 1) emissions	75, 147			
	305-2: Indirect greenhouse gas (GHG) emissions (scope 2) from energy purchases	75, 147			
	305-3: Other indirect greenhouse gas (GHG) (Scope 3) emissions	147			
	305-4: Intensity of greenhouse gas (GHG) emissions	150			
	305-5: Reduction of greenhouse gas (GHG) emissions	150			
	305-6: Emissions of ozone-depleting substances (ODS)	150			
	305-7: Emissions of NOx, SOx and other significant atmospheric emissions	151			
Material topic: water and effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	73, 79, 161			
GRI 303: Water and Wastewater 2018	303-1: Interactions with water as a shared resource	79, 162			
	303-2: Management of water discharge-related impacts	162			
	303-3: Water withdrawal	79, 163			
	303-4: Water discharge	164, 165			
	303-5: Water consumption	165			
Material topic: local community development					
GRI 3: Material Topics 2021	3-3 Management of material topics	48, 68, 138			
GRI 202: Market Presence 2016	202-1: Ratios of standard entry level wage by gender compared to local minimum wage	125			
	202-2: Proportion of executive board's members hired from the local community	23			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 203: Indirect Economic Impacts 2016	203-1: Investments in infrastructure and support services	69-71			
	203-2: Significant indirect economic impacts	19, 66, 69, 71, 139			
GRI 411: Rights of indigenous peoples 2016	411-1: Cases of violations of indigenous peoples' rights	70			
GRI 413: Local Communities 2016	413-1: Operations with local community engagement, impact assessments and development programs	28, 69-71, 140			
	413-2: Operations with significant actual or potential negative impacts on local communities	141			
Material topic: organizational culture and people management					
GRI 3: Material Topics 2021	3-3 Management of material topics	33, 36, 38, 40, 102			
	401-1: New employee hires and employee turnover	110-113			
GRI 401: Employment 2016	401-2: Benefits	125			
	401-3: Parental leave	126			
	403-1: Occupational health and safety management system	45			
	403-2: Hazard identification, risk assessment, and incident investigation	45, 126			
GRI 403: Occupational Health and Safety 2018	403-3: Occupational health services	47			
	403-4: Worker participation, consultation, and communication on occupational health and safety	45, 127			
	403-5: Worker training on occupational health and safety	127			
	403-6: Promotion of worker health	47, 128			
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	130			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 403: Occupational Health and Safety 2018	403-8: Workers covered by an occupational health and safety management system	45 , 46 , 130			
	403-9 Work-related injuries	130 , 131			
	403-10 Work-related ill health	131			
GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	42 , 122			
	404-2: Programs for improving employee skills and career transition assistance	34 , 38 , 40-42			
	404-3: Percentage of employees receiving regular performance and career development reviews	43 , 123			
GRI 405: Diversity and Equal Opportunities 2016	405-1: Diversity of governance bodies and employees	37 , 114-120			
	405-2: Ratio of basic salary and remuneration of women to men	121			
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	101			
Material topic: supply chain and traceability					
GRI 3: Material Topics 2021	3-3 Management of material topics	64 , 136			
GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers	64			
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers selected based on environmental criteria	67			
	308-2: Negative environmental impacts in the supply chain and actions taken	65 , 67 , 137			
GRI 407: Freedom of association and collective bargaining 2016	407-1: Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	48			
GRI 408: Child Labor 2016	408-1: Operations and suppliers at significant risk for incidents of child labor	66 , 68 , 132			


General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 409: Forced or Slave-like Labor 2016	409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	66 , 68 , 132			
	414-1: New suppliers that have been selected using social criteria	67			
GRI 414: Supplier Social Assessment 2016	414-2: Negative social impacts in the supply chain and actions taken	65 , 67 , 137			
Relevant Topics					
GRI 205: Anti-corruption 2016	205-1: Operations assessed for risks related to corruption	26	205-1a	Information unavailable	Dexco does not disclose the total number and percentage of operations assessed for risks related to corruption, as the Company's assessment is carried out across the board.
	205-2: Communication and training on anti-corruption policies and procedures	25 , 26 , 67			
	205-3: Confirmed cases of corruption and measures taken	26 , 28			
	206-1: Lawsuits for unfair competition, trust and monopoly practices	25			
GRI 304: Biodiversity 2016	304-1: Operational units owned, leased or managed within or adjacent to environmental protection areas and areas of high biodiversity value located outside environmental protection areas	152			
	304-2: Significant impacts of activities, products and services on biodiversity	76 , 77 , 153			
	304-3: Protected or restored habitats	10 , 76 , 77 , 153-156			
	304-4: Species included in the IUCN Red List and in national conservation lists with habitats in areas affected by the organization's operations	156 , 157			

General disclosure	Content	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	80, 171			
	306-2: Management of significant waste-related impacts	80, 165, 172, 173			
	306-3: Waste generated	80, 174			
	306-4: Waste diverted from disposal	174			
	306-5: Waste directed for disposal	80, 174			
GRI 410: Security Practices 2016	410-1: Security personnel trained in human rights policies or procedures	48			
GRI 415: 2016 Public Policy	415-1: Political contributions	102			
GRI 416: 2016 Consumer Health and Safety	416-1: Assessment of the health and safety impacts of product and service categories	63			
	416-2: Cases of non-compliance relating to the health and safety impacts of products and services	63			
GRI 417: Marketing and Labeling 2016	417-1: Requirements for product and service information and labeling	134			
	417-2: Incidents of non-compliance concerning product and service information and labeling	135			
	417-3: Cases of non-compliance in relation to marketing communication	59			
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints about breaches of privacy and loss of customer data	51			

SASB: Construction & furniture products (CG-BF)			
SASB Topic/Code	Reporting metrics	Location	Omission
Energy management in manufacturing			
CG-BF-130a.1	(1) Total consumed, (2) percentage of grid electricity, (3) renewable percentage	74, 143	
Management of chemical components in products			
CG-BF-250a.1	Discussion of processes for assessing and managing risks and/or hazards associated with chemicals in products	135	
CG-BF-250a.2	Percentage of eligible products meeting emission standards and VOC (volatile organic compound) content	175	
Product life cycle and environmental impacts			
CG-BF-410a.1	Description of efforts to manage product life cycle impacts and meet the demand for sustainable products	170	
CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	171	
Wood supply chain management			
CG-BF-430a.1	(1) Total weight of wood fiber materials purchased, (2) percentage of forests certified by third parties, (3) percentage by standard and (4) percentage certified for other wood fiber standards, (5) percentage by standard	159	
Activity metrics			
CG-BF-000.A	Annual production	15, 18	
CG-BF-000.B	Manufacturing facilities area	10, 92	

SASB: Forest management (RR-FM)			
SASB Topic/Code	Reporting metrics	Location	Omission
Ecosystem services and impacts			
RR-FM-160a.1	Area of forest certified for a third-party forest management standard; percentage certified for each standard	10 , 77 , 153-156	
RR-FM-160a.2	Forest area with protected conservation status	152	
RR-FM-160a.3	Forest area in endangered species habitat	156 , 158	
RR-FM-160a.4	Description of the approach to optimizing opportunities for ecosystem services provided by forest areas	158	
Rights of indigenous peoples			
RR-FM-210a.1	Forest area on indigenous land	70 , 159	
RR-FM-210a.2	Description of contracting processes and due diligence practices with respect to human rights, indigenous rights and the local community	142	
Adaptation to climate change			
RR-FM-450a.1	Description of the strategy to manage opportunities and risks for forest management and wood production presented by climate change	30 , 146	
Activity metrics			
RR-FM-000.A	Forest area owned, leased and/or managed by the entity	91	
RR-FM-000.B	Aggregate inventory of standing wood	91	
RR-FM-000.C	Wood harvest volume	91	

Assurance report

**Dexco**Integrated Report **2024** **CONTENTS**[Introduction](#)[We are Dexco](#)[Differentiated results](#)[Culture that is built](#)[Digital transformation](#)[Solutions for better living](#)[Viver ambientes
\(Living environments\)](#)[How we see the future](#)[Complementary
information booklet](#)[GRI and SASB Summary](#)[**Assurance report**](#)



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Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Independent auditors' limited assurance report on nonfinancial information contained in the Integrated Reporting

To the
Shareholders, Board of Directors and Officers
Dexco S.A.
São Paulo -SP

Introduction

We have been engaged by Dexco S.A. ("Dexco") to provide our limited assurance report on nonfinancial information contained in the Integrated Reporting for 2024 of Dexco ("Integrated Reporting") for the year ended December 31, 2024.

Our limited assurance does not extend to information from prior periods or any other information disclosed in conjunction with the Integrated Reporting, including any embedded images, audio files or videos.

Dexco management's responsibilities

Dexco management is responsible for:

- selecting and establishing the appropriate criteria for preparing the information contained in the Integrated Reporting;
- preparing the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards), the Sustainability Accounting Standards Board - Consumer Goods and Renewable Resources & Alternative Energy (SASB), and the Accounting Guidance OCPC 09 - Integrated Reporting, corresponding to the Basic Conceptual Framework of Integrated Reporting developed by the International Integrated Reporting Council (IIRC);
- designing, implementing and maintaining internal control over information relevant to the preparation of the information contained in the Integrated Reporting, which is free from material misstatements, whether due to fraud or error.



Shape the future
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Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Independent auditor's responsibility

Our responsibility is to express a conclusion on the nonfinancial information contained in the Integrated Reporting for 2024, based on the limited assurance work performed in accordance with the Technical Notice (CTO) No. 07/2022, issued by Brazil's National Association of State Boards of Accountancy ("CFC"), and based on NBC TO 3000 - Assurance Engagements Other than Audit and Review, also issued by the CFC, which is equivalent to the international standard ISAE 3000, Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board. These standards require the auditor to comply with ethical requirements, independence and other related responsibilities, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, accordingly, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Additionally, the aforementioned standards require that the engagement be planned and performed with the objective of obtaining limited assurance that the nonfinancial information contained in Integrated Reporting for 2024 taken as a whole is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) consists mainly of inquiries to the Dexco's management and other Dexco professionals who are involved in preparing the information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in the form of limited assurance, on the information taken as a whole. A limited assurance engagement also requires application of additional procedures, whenever the independent auditor becomes aware of matters that would cause them to believe that the information disclosed in the Integrated Reporting taken as a whole may not be free from material misstatement.



Shape the future
with confidence

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

The procedures selected were based on the auditor's understanding of aspects related to the compilation, materiality and presentation of the information contained in the Integrated Reporting for 2024, in which material misstatements are more likely to occur. The procedures included, among others:

- a) the planning of our work, taking into consideration the materiality and volume of qualitative and quantitative information and the operational and internal control systems that served as a basis for the preparation of the information contained in the Integrated Reporting for 2024;
- b) understanding the calculation methodology and procedures for compiling indicators through inquiries with the managers responsible for preparing the information;
- c) the application of analytical procedures to quantitative information and inquiries as to qualitative information, and correlation with the indicators disclosed in the Integrate Reporting for 2024; and
- d) for cases in which the nonfinancial data correlate with indicators of a financial nature, the comparison of these indicators with the financial statements and/or accounting records.

The limited assurance work also included adherence to the guidelines and criteria of the GRI - Standards and SASB framework applicable in the preparation of the information contained in the Integrated Reporting for 2024.

We believe that the evidence we have obtained during our work is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing and are smaller in scope than in a reasonable assurance engagement. Consequently, the level of assurance obtained from limited assurance engagements is substantially less than that which would be obtained if a reasonable assurance engagement had been performed. Had we carried out a reasonable assurance engagement, other matters and possible misstatements that may exist in the information contained in the Integrated Reporting could have been identified. Accordingly, we do not express an opinion on such information.



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Nonfinancial data is subject to more inherent limitations than financial data, given both its nature and diversity of the methods used for determining, calculating or estimating such data. Qualitative interpretations of materiality, relevance and accuracy of the nonfinancial data are subject to individual assumptions and judgments. Additionally, we have not performed any work on data informed for prior periods, or on future forecasts and goals.

The preparation and presentation of sustainability indicators followed the criteria of the GRI - Standards and SASB, and, therefore, do not have the objective of ensuring compliance with social, economic, environmental or engineering laws and regulations. The aforementioned standards provide, however, for the presentation and disclosure of possible noncompliance with such regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent in the selected criteria (GRI - Standards and SASB).

Conclusion

Based on our procedures performed, described in this report and the evidence obtained, nothing has come to our attention that leads us to believe that the Integrated Reporting for 2024 was not prepared, in all material respects, in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards), the Sustainability Accounting Standards Board (SASB), and the Accounting Guidance OCPC 09 - Integrated Reporting.

São Paulo (SP), April 30, 2025.

ERNST & YOUNG

Auditores Independentes S/S Ltda.
CRC SP-034519/O

Vanessa Pereira Lima
Accountant CRC SP-282743/O

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report



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Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Independent auditors' limited assurance report on nonfinancial information contained in the Inventory of Greenhouse Gas Emissions

To the
The Management and Shareholders of
Dexco S.A.
São Paulo -SP

Scope

We have been engaged by Dexco S.A. ("Dexco" or "Company") to provide our limited assurance report on nonfinancial information contained in the Inventory of Greenhouse Gas Emissions for 2024 of the Company ("GHG Inventory") for the year ended December 31, 2024.

Our limited assurance does not extend to information from prior periods or any other information disclosed in conjunction with the GHG Inventory, including any embedded images, audio files or videos.

Criteria Applied by Management

In preparing our limited assurance report on the GHG Inventory for the year ended December 31, 2024, the specifications of the Brazilian GHG Protocol Program were applied.

Management's responsibilities

Dexco management is responsible for:

- selecting and establishing the appropriate criteria for preparing the information contained in the GHG Inventory;
- preparing the information in accordance with the specifications of the Brazilian GHG Protocol Program; and
- designing, implementing and maintaining internal control over information relevant to the preparation of the GHG Inventory, which is free from material misstatements, whether due to fraud or error.



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Independent auditor's responsibility

Our responsibility is to express a conclusion on the GHG Inventory of Dexco based on the evidence we have obtained.

Our limited assurance engagement was conducted in accordance with NBC TO 3000 - Assurance Engagements Other than Audit and Review, issued by Brazil's National Association of State Boards of Accountancy ("CFC"), which is equivalent to the international standard ISAE 3000 - Assurance Engagements Other than Audits or Reviews of Historical Financial Information, and on NBC TO 3410 - Assurance Engagements on Greenhouse Gas and Climate Change Statements, also issued by the CFC, equivalent to the international standard ISAE 3410 - Assurance Engagements on Greenhouse Gas Statements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, accordingly, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than, those in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on the Company's internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems. The process of quantifying GHG is subject to scientific uncertainties, which arise from the incompleteness of scientific knowledge regarding the measurement of GHG.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report



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Furthermore, the procedures for the GHG Inventory are subject to uncertainties related to estimates (or measurements) that result from the calculation and measurement processes used to quantify emissions within the limits of currently available scientific knowledge.

The procedures selected were based on the auditor's understanding of aspects related to the compilation, materiality and presentation of the GHG Inventory and other engagement circumstances, as well as on the auditor's consideration of those areas and processes associated to material information disclosed in the GHG Inventory, in which material misstatements are more likely to occur. The procedures included, among others:

- a) the planning of our work, taking into consideration the materiality and volume of qualitative and quantitative information and the operational and internal control systems that served as a basis for the preparation of the GHG Inventory;
- b) understanding the calculation methodology and procedures for compiling climate disclosures through inquiries with the managers responsible for preparing the information;
- c) the application of analytical procedures to quantitative information and inquiries as to qualitative information, and correlation with the climate disclosures contained in the GHG Inventory; and
- d) for cases in which the nonfinancial data correlate with indicators of a financial nature, the comparison of these indicators with the financial statements and/or accounting records.

We believe that the evidence we have obtained during our work is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report



Shape the future
with confidence

Conclusion

Based on the procedures performed, as described in this report and the evidence obtained, we are not aware of any material modifications that should be made to the nonfinancial information contained in the GHG Inventory for the year ended December 31, 2024, of Dexco S.A., in order for it to comply with the specifications of the Brazilian GHG Protocol Program.

São Paulo (SP), April 30, 2025.

ERNST & YOUNG

Auditores Independentes S/S Ltda.
CRC SP-034519/O

A handwritten signature in black ink, appearing to read 'Vanessa P. Lima', is written over a horizontal line.

Vanessa Pereira Lima
Accountant CRC SP-282743/O

Integrated Report 2024

CONTENTS

Introduction

We are Dexco

Differentiated results

Culture that is built

Digital transformation

Solutions for better living

Viver ambientes
(Living environments)

How we see the future

Supplementary
information booklet

GRI and SASB Summary

Assurance report

Integrated Report

20
24

Coordination at Dexco

Investor Relations, Institutional and
ESG Executive Manager

Editorial design, writing, editing and proofreading

Beon ESG

Indicator consulting, graphic design and layout

Beon ESG

Photos

Dexco Collection

Dexco Head Office

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