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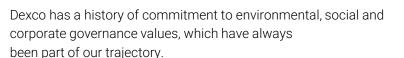
Tax Approach

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Our Sustainability Strategy has been redesigned to make it more aligned with the global moment and our purpose as a Company, also combining the solidity of conscious and efficient business management with a careful look at design. In this way, we deliver high-quality products with a distinctive aesthetic, bringing people more than just products, but well-being.

We are a more digital, open, dynamic and integrated Company, focused on Innovation and ESG. The Fiscal Transparency Report is further evidence of our commitment to fiscal integrity, transparency and accountability. In it, we restated the Company's tax data, collections and information reported to the entities of the federation.

Through the report, we share with all interested parties the complex tax scenario, marked by constant changes and which requires the processing of a high volume of information on a daily basis, to ensure our compliance with tax rules and obligations.

We are fully convinced of the relevance of the topic and believe that well-structured tax governance can generate positive impacts for both our activities and society. Efficient and transparent tax management contributes to tax compliance, risk mitigation and the creation of a more sustainable and competitive environment, strengthening our brand and promoting economic and social development.



This report includes the numbers of the following companies: Dexco Comércio de Produtos para Construção S.A., DX Store S.A., Dexco Empreendimentos Ltda., Estrela do Sul Participações Ltda., Duratex SPE I S.A., Dexco S.A., Dexco Colômbia (separately), Dexco Revestimentos Cerâmicos, Duratex Florestal Ltda., Dexco Hydra Corona Sistemas de Aquecimento de Água Ltda., Caetex Florestal S.A., Dexco PDX Soluções Digitais Ltda. e Castelatto Ltda.

The operations of LD Celulose and the companies that received investments through DX Ventures, our Corporate Venture Capital Fund, are not included.









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>

Francisco Augusto Semeraro Neto

Chief Financial Officer (CFO)

In 2024, faced with a market scenario pressured by inflationary challenges, rising interest rates and rising costs in civil construction — factors that directly affect consumption and investments — Dexco remained focused on maximizing the profitability of its operations.

We have maintained several investment projects as part of a multi-business plan. The constant search for profitable business aligned with the company's purposes has been one of our strong guidelines, with projects that enable important advances in the process of digitalization and improvement of the consumer journey.

It is important to emphasize that our purposes are always in compliance with applicable standards, operating ethically. Our tax governance plays a key role in fulfilling tax obligations and in positively impacting society and the environment in which we operate.

Through our tax transparency report, we highlight the importance of adopting the best tax practices, combined with our ESG (Environmental, Social and Governance) practices, in addition to reinforcing the relationship of trust we cherish with our stakeholders.

Dexco remains attentive to the movements of the markets in which it operates and is prepared to serve customers and consumers with a high level of service, transparency and responsibility, not only in our products, but also in our tax governance, as demonstrated through this report.





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Our Operations, Brands and People



Gustavo Conte Jakovac

Dexco Legal Manager

Bárbara Neves

Dexco Head of Taxes

In 2024, Dexco maintained its purpose of offering Solutions for Better Living, combining the attention dedicated to people, partners and stakeholders, with solid tax governance, always guided by best practices in tax management.

Our tax governance follows the same guidelines as the Company's business, being strategically aligned with the market in which we operate, ensuring full compliance with the required tax obligations.

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We understand and highlight the importance and responsibility of tax practice in relation to ESG issues. During the year, we contributed R\$ 1.8 billion in taxes, which demonstrates the positive economic impact brought to society when we publicly demonstrated this commitment through the implementation of best practices, tax compliance and training of teams to work in synergy.

We are a more digital, open, dynamic and integrated Company, focused on Innovation. We see this transformation not only in products, but also in our processes, through investments in new technologies and in the training of people.

At Dexco, we value the effort and dedication of our employees throughout our career. United, we are strengthening the company and preparing for future challenges, especially in the scenario of the changes brought about by the Tax Reform, always with transparency and responsibility as our main guides.



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Our Operations, Brands and People We maintain our tax approach in line with our financial strategy and strict compliance with current rules and legislation. In this sense, the Tax team has targets focused on implementing opportunities that generate a positive impact on income and cash flow, while, based on the principles of transparency, ethics and continuous search for tax efficiency, employing the best governance practices and processes to ensure compliance and efficiency. These targets are part of the management of our annual deliveries and are approved by the Chief Financial Officer (CFO) and monitored by the Head of Taxes.

Regulatory compliance is conducted by the tax compliance team, responsible for communicating approvals and impacts of new legislation. This team also leads tax risk management, payment control, and governance of tax benefit requirements.

Dexco's tax team also has an innovation cell, which applies new technologies to tax processes, optimizing the use of data and integrating tax systems with the Company's other operational programs.

On the Administration and Finance Board, we have a Committee on Corporate and Tax Affairs, which meets regularly and has as members, in addition to the company's CFO, those responsible for tax teams, tax compliance, institutional and governmental relations, corporate and tax legal.

This specialized group is responsible for supervising, advising, deciding on judicial strategies and tax planning, always ensuring compliance with legal and regulatory requirements, promoting transparency and a high level of governance.

The Brazilian tax scenario is challenging, with constant changes and a reform of the entire consumption tax system already approved and under regulation. To deal with this dynamic scenario, the Institutional and Government Relations area acts in an integrated manner with the tax team, allowing a proactive monitoring of legislative and regulatory developments, promoting sectoral debate and dialogue with public stakeholders for the proper formulation of standards.

Dexco also has an Audit Committee, responsible for supervising the activities of the Internal Audit, Risk Management and Compliance Management, in addition to giving an opinion on the hiring of independent audits, supervising their work, evaluating the quality of quarterly and annual financial information, risk monitoring and the effectiveness of controls.

In addition, we have implemented an internal control of tax process management that, when identifying needs for improvement, conducts and monitors the necessary actions, defining the next steps based on the best interpretation of tax legislation and practices.

This entire structure promotes an environment of transparency and accountability, facilitating adaptation to legal and regulatory changes, optimization of the tax burden and continuous improvement of internal processes and financial controls. With this, we promote compliance, efficiency and sustain the resilient and sustainable growth of our business.



Tax Approach



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Our **Operations**

We are Dexco

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 tile segment in Brazil and the market leader in the production of sanitary ware and metal fittings in the southern hemisphere.

Since 2009, we have been part of the New Market, which shows the adoption of the highest standard of corporate governance. In addition, since 2008, we have been part of the ISE (Corporate Sustainability Index) portfolio, also ensuring our commitment to issues related to the environment and social responsibility.

Within the scope of the Company's growth strategies, the retail segment plays a very relevant role, representing a new step in the consumer journey.

As a way to maximize the delivery of our brands' value proposition, providing a differentiated and innovative experience.

By getting closer to the consumer, it becomes possible to gain a deeper understanding of their journey, capture relevant data and generate valuable insights.



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In this way, Dexco repositioned itself as a Company with a broader and more strategic scope of action.

In August 2024, we announced through a Notice to the Market, the exit of the electric showers and faucets segment — a decision approved at a meeting of the Board of Directors.

Dexco joined this industry in 2012. In 2015, it achieved vice-leadership in the segment and, in 2018, optimized its assets with the unification of the operation with a manufacturing unit in Aracaju (SE) and a Distribution Center in Tubarão (SC).

This decision was part of the ongoing process of strategic evaluation of the Company's business portfolio, with the objective of prioritizing segments with greater synergy in sales channels and alignment with market positioning.



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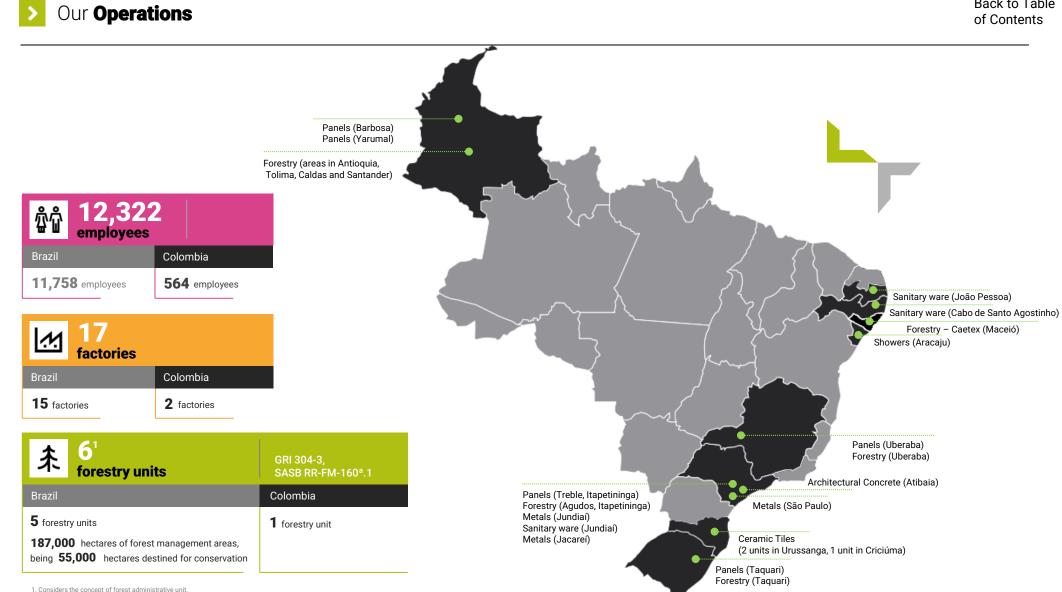
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Wood

Panels: production and marketing of MDP and MDF panels under the Duratex brand and laminate and vinyl flooring under the Durafloor brand, with four factories in Brazil and two in Colombia.

Forestry: cultivation of eucalyptus and pine planted forests on own and leased land. Majority stake in Caetex (60%), a joint venture for planting forests in Alagoas, in the Northeast Region of Brazil.

Dissolving wood pulp1: 49% stake in LD Celulose, a joint venture with Austrian Lenzing AG for the production of dissolving wood pulp, located in Triângulo Mineiro (MG).

¹The figures in this report do not include LD Celulose data.

Construction finishing

Metals and sanitary ware: production and marketing of sanitary ware, metals and finishes under the brands Deca and Hydra.



Tiles: production and marketing of ceramic floor and wall tiles under the Ceusa and Portinari brands, and architectural concrete under the Castelatto brand.





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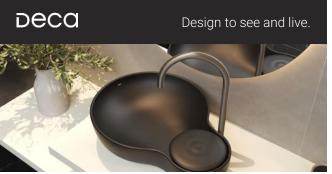
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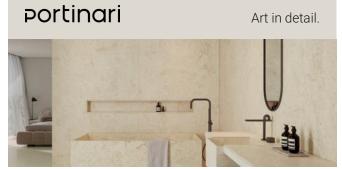
ICMS



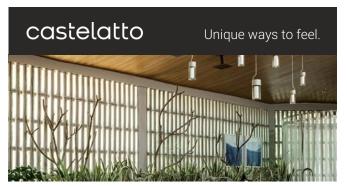
We are Brazil's largest house of brands for renovation, construction and decoration.

Our **purpose** is to offer **Solutions for Better Living**.

















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Diversity, equity and inclusion (DEI)

We believe that diverse teams enrich the work environment and allow ideas and experiences to add value in business solutions that span multiple social contexts, reflecting a more equitable society. Diversity and inclusion generate transformation in organizational culture, creating a work environment in which each employee has access to the same opportunities, space and respect. In addition, they are increasingly important requirements for attracting and retaining talent.

In this way, we develop actions both at our front door, to ensure diversity of human characteristics, as well as internal actions that value these differences and create an increasingly inclusive environment. Developing a DEI program is a journey and, for it to be done in a sustainable way, in recent years we have focused on 3 priority markers: People with Disabilities, Gender and Race and Ethnicity.

Our goal is for diversity actions, leveraged in recent years, to gain more and more space.

Employees	12,322
Brazil	11,758
Colombia	564

Employees	12,322
Brazil	11,758
Colombia	564

	Brazil	%	Colombia	%
Men	8,631	73.41%	425	75.35%
Women	3,127	26.59%	139	24.65%

Diversity groups Diversity Month Family Month Diversity in leadership



EQUIDADE E INCLUSÃO

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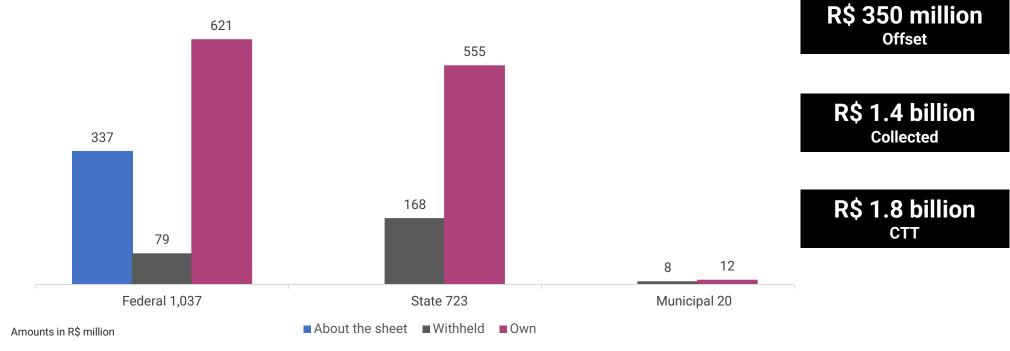
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> Total Tax Contribution

During 2024, the Company contributed a total of **R\$ 1.8 billion in taxes.**



The following are covered:

- (i) Own taxes are composed of: COFINS; CSLL; ICMS; ICMS-DIFAL; II; INSS on rural billing; IOF; IPI; IPTU; IRPJ; ISSQN; ITR and PIS;
- (ii) Withholding taxes are composed of: CIDE; COFINS; CSLL; ICMS-ST; INSS; IRRF; ISSQN and PIS;
- (iii) Payroll taxes are composed of: IRRF and Social Security (including those retained from employees).
- *Although they are interrelated, the payment of taxes and the information contained in the financial statements are not directly comparable. The financial statements represent the equity, economic and financial position of the company in a given period, prepared in accordance with applicable accounting principles. The payment of taxes, on the other hand, results from specific legal obligations, based on current tax legislation. Thus, the direct comparison between these two sets of information can result in misinterpretations, since they reflect different purposes, calculation bases and criteria.

12 **DEXCO** Live spaces.

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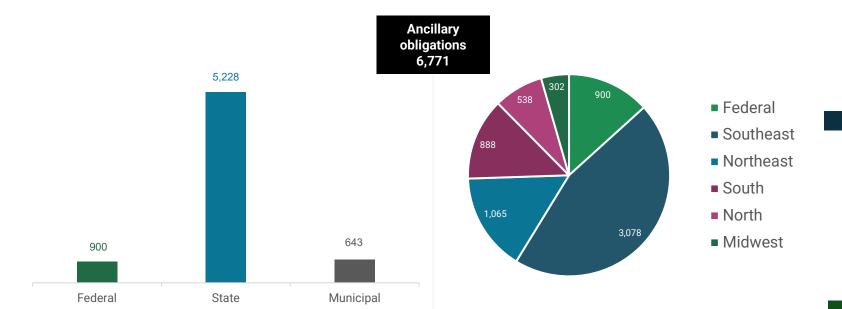
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In compliance with the tax legislation, 6,771 ancillary obligations were delivered to the entities of the federation. The teams responsible for the demand work with a focus on meeting the deadlines and on data governance for each obligation.

The delivery of these obligations corresponds to a significant amount of the Company's operating costs, due to the need to allocate human, financial and technological resources, enabling compliance with various requirements and rules required by the tax agencies.



Federal Obligations

EFD-CONTRIBUTIONS 134

E-SOCIAL 110

DCTF 89

EFD-REINF 76

PERDCOMP 205

SEFIP/GFIP 6

DITR 129

DIRBI 131

DIRF 6

ECD 7 ECF 7

State Obligations

GIA-ST 3.144

EFD ICMS/IPI 1,303

GIA 512

DIPAM 121

DIME 116

DEVEC 32

Municipal obligations

Municipal Obligations 643

1.3 million of NF-e issued

Dexco

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Taxes on **Profit**

Total IRPJR\$ 39.2 million

Total CSLL R\$ 23.5 million

In 2024, Dexco collected the amount of R\$ 39.2 million as IRPJ and R\$ 23.5 million as CSLL in compliance with the tax obligations established by current tax legislation, considering the calculation of taxable income and the adjustments provided for by law.

In its result, it recorded R\$ 118.8 million referring to current IRPJ/CSLL and R\$ 51.2 million to deferred taxes, totaling R\$ 170.0 million, following current accounting standards and practices.

Deferred income tax and social contribution are recognized on temporary differences between tax bases and carrying amounts recorded in financial statements. These taxes are recognized in profit or loss, except in cases where it relates to items recognized directly in shareholders' equity. In the latter case, the tax reflection is also recognized in the capital accounts.

Deferred tax assets and liabilities are presented net if there is a legal or contractual right to present them in this way.

The composition of deferred Income Tax and Social Contribution is shown in Note 10, and additional information regarding the reconciliation of IRPJ/CSLL is presented in note 30.1 of the financial statements. Reinforcing the Company's commitment to transparency in the disclosure of its tax and accounting aspects.

DEXCO Live spaces.

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> Taxation on **Profit**

Banho	Rest	Amounts in R\$ millions
momento	12/31/2024	12/31/2023
Profit before income tax and social contribution	344	751
Income tax and social contribution on profit at the rates of 25% and 9%, respectively	-117	-255
Income tax and social contribution on additions and exclusions to the result, of which:	-53	315
Interest on equity	13	59
Equity in earnings of subsidiary	-25	95
Difference in taxation of subsidiary	36	39
Tax incentives	4	-
Non-taxed government subsidies	-	47
Selic update on PIS/COFINS base	10	75
Reversal of tax loss (Dexco Revestimentos merger)	-36	-
Reversal of tax losses on shower business	-24	-
Non-recognition of deferred tax losses on shower business	-16	-
Statutory shareholdings	-6	-
Indeductible expenses	-3	-
Other additions and exclusions	-6	-
Income tax and social contribution on profit for the period	-170	60
Current income tax and social contribution	-119	-40
Deferred income tax and social contribution	-51	100
Effective rate %	-49%	8%
Evolunatory Nota No. 30.1 of DEP - 12/31/2024 - DEYCO S A		

¹ Explanatory Note No. 30.1 of DFP - 12/31/2024 - DEXCO S.A.





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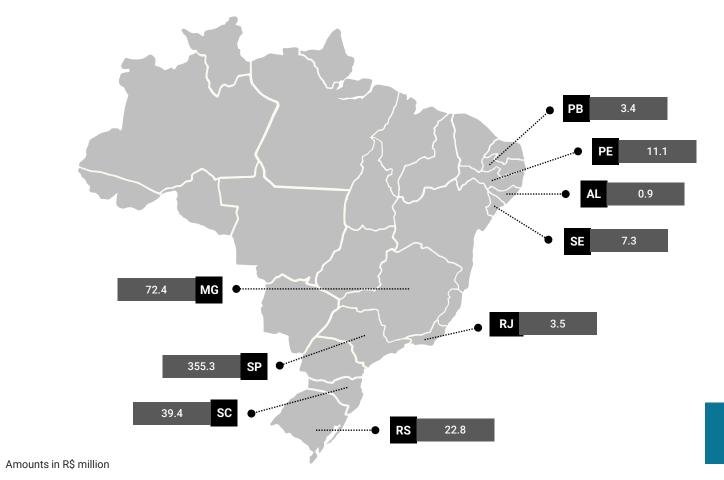
08. PIS, COFINS and

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10. ISSQN and IPTU

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12. Dexco Colombia In 2024, Dexco paid the States a total of R\$ 516.1 million of its ICMS. These amounts, together with ICMS-ST and DIFAL, finance several state public policies, contributing to regional development.



TOTAL R\$ 516.1 million



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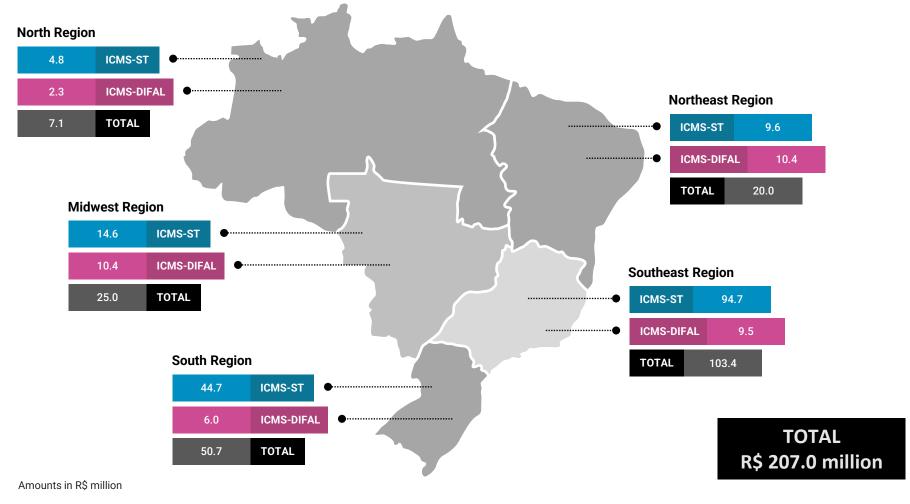
09. ITR

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In 2024, Dexco collected R\$ 168.4 million of ICMS-ST and R\$ 38.6 million of ICMS - DIFAL, totaling R\$ 207.0 million, as shown below:



PIS/COFINS and IPI

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PIS/COFINS

In general, our operations are subject to the payment of PIS and COFINS under the non-cumulative regime.

Dexco has PIS and COFINS credits arising from the ICMS Exclusion lawsuits from the PIS and COFINS calculation basis in some of its companies.

Throughout 2024, R\$ 188.1 million was offset against debts of the operation itself, ending the year with remaining credits of R\$ 367.2 million to be offset in future periods.

PIS

- Collected R\$ 34.7 million
- Offset R\$ 30.7 million

COFINS

- Collected R\$ 146.4 million
- Offset R\$ 157.4 million

IPI

In 2024, 30 establishments had operations subject to the IPI (Tax on Industrialized Products), whether carrying out industrial activities, importing products or resulting from equivalence to industrial establishments, as established in the legislation. During the year, R\$ 121.9 million was offset against debts of the operation itself and R\$ 14.6 million was actually collected.

- → Collected **R\$ 14.6 million**
- → Offset **R\$ 121.9 million**



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> ITR

Dexco is a taxpayer of the ITR (Rural Territorial Tax); in 2024 we collected R\$ 4.4 million corresponding to the tax.

It is important to highlight that Dexco has more than 176 thousand hectares of forest management areas in Brazil, including Caetex, between its own and leased areas. In the majority of leased areas, collection is not carried out directly by Dexco, but by the lessor, and is refunded through remuneration in the lease contract itself.



R\$ 4.4 million

(*) Amount collected directly by Dexco.





83%
of factory
units and forests
with audited
Environmental
Management
Systems

¹Does not include Caetex.

DEXCO Live spaces.

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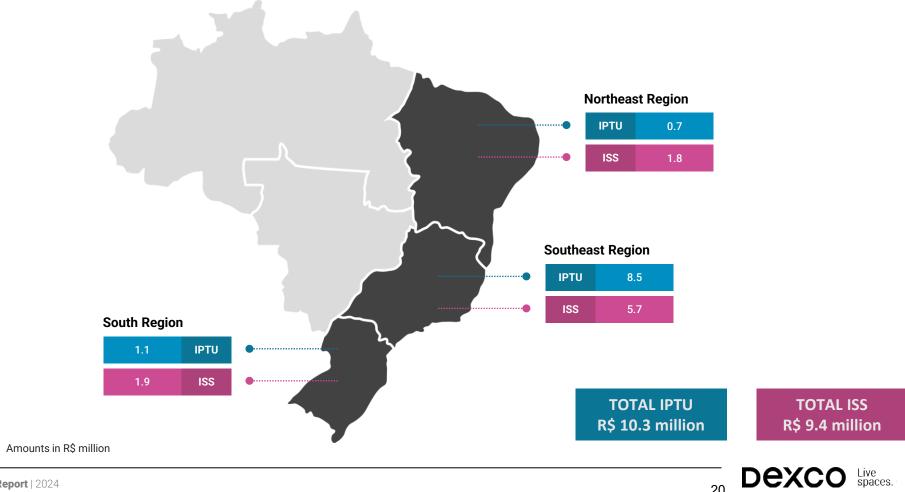
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In 2024, we collected R\$ 10.3 million related to IPTU (Tax on Urban Property and Territorial Property), R\$ 1.2 million of ISSQN related to the services provided and R\$ 8.2 million for the services taken considering that Dexco is not a company essentially providing services.



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07. ICMS

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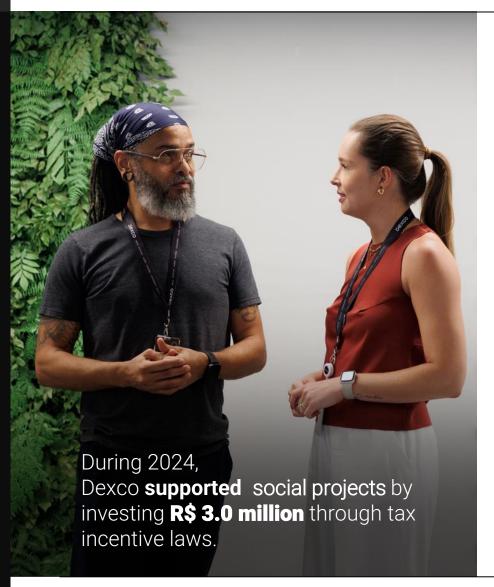
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During 2024, the Company recorded R\$ 35.1 million in tax benefits. Among them, we can highlight the ICMS reductions granted by the states as a form of incentive and a means of enabling economic activity, special customs regimes and income tax deductions.

The most representative benefits used by Dexco in 2024 were:

- Sergipe Industrial Development Program (PSDI);
- Pernambuco Development Program (PRODEPE), used in industrial and distribution activities; and
- Paraíba Industrial Development Support Fund (FAIN).

Dexco's governance acts to ensure compliance with the requirements necessary to obtain and maintain tax benefits, ensuring the continuity of the positive economic, social and financial impacts generated. These requirements include investment in the region, maintaining a minimum level of jobs and production, contributing to social funds and complying with the procedures established by regulatory standards.

In addition to tax incentives, Dexco also benefits from programs such as Rouanet and Fumcad (Municipal Fund for the Rights of Children and Adolescents), which allow deduction of part of the income tax. These programs allow the company to approach and strengthen its commitment to society, participating in social development in a meaningful way.

During 2024, Dexco supported social projects by investing R\$ 3.0 million through incentive laws in Brazil.



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Glossar



Our operation is present in Colombia, there are 2 manufacturing units and 1 forestry unit. In addition, we have 564 employees. Thus, we are committed to complying with the standards and obligations established by the country.

During 2024, we collected R\$ 47.5 million in Income Tax (IR), R\$ 38.5 million in Value Added Tax (VAT) and R\$ 1.1 million in Industry and Commerce Tax (ICA).

In addition, Colombia provides tax benefits for companies as a way to promote economic development in strategic sectors, such as free zones and renewable energy. In this context, we recorded R\$ 26.0 million in investment grants, reaffirming our active role in sustainable growth and strengthening the local economy.



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ULD Celulose

Also part of our business is LD Celulose, whose operation is focused on the production of dissolving wood pulp, and DX Ventures, a fund for investments in startups and scaleups.

LD Celulose S.A. is a partnership between Dexco and Austrian Lenzing, being one of the largest dissolving wood Pulp mills in the world, in which we hold a 49% stake. Its operation is based on the processing of wood from eucalyptus planted forests and is located in the Triângulo Mineiro, between the municipalities of Indianópolis and Araguari.

DX Ventures is dedicated to investments in startups that present innovative solutions for the construction, renovation and decoration materials sector, and that have high potential for growth in the short term and generation of value in the long term.

All initiatives mapped in the investment fund connect with our Sustainability Strategy and our value proposition, reinforcing our commitment to transform the construction, renovation and decoration sector.





*The tax administration is centralized in the investees, with Dexco acting as advisor and providing strategic support.





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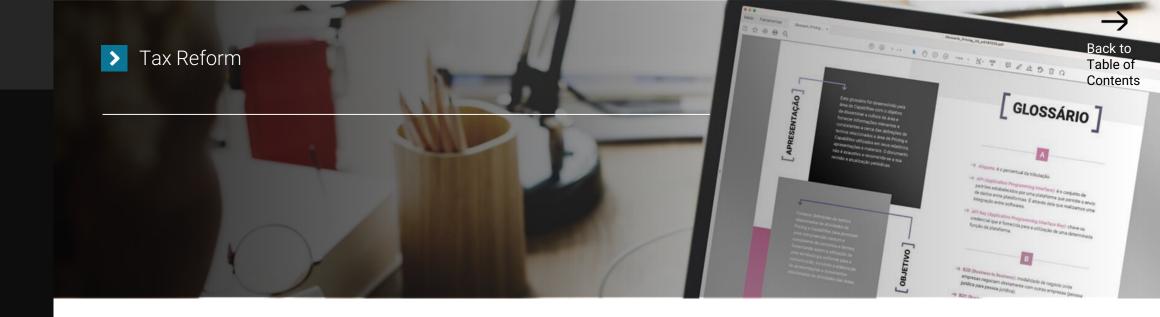
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Glossar



The Tax Reform, established by Constitutional Amendment No. 132/2023, is still in the regulatory phase and will begin testing in 2026. Dexco remains strategically engaged in legislative discussions, contributing with technical proposals and maintaining qualified dialogue for the improvement of the new tax system.

We believe that the Reform will bring structural advances, simplifying the system, reducing compliance costs, increasing transparency and reducing litigation.

The transition period, with the coexistence between the old and new systems, will require operational adjustments, technological developments and team training.

Dexco is acting both in legislative discussions and in the internalization of impacts, ensuring the best adaptation to the new tax system.

We believe that, once the initial challenges are overcome, the reform will create an environment more conducive to innovation, economic growth and social equity — values that guide our performance.





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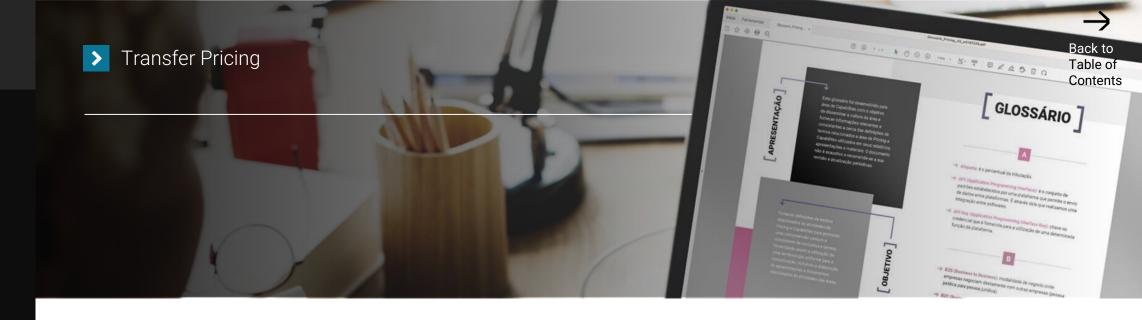
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In order to bring Brazil into line with the Organization for Economic Cooperation and Development ("OECD") standard, Law 14.596/2023 was published, which implemented the new system for transfer pricing rules. The mandatory application of the new legislation took place beginning in January 2024.

Previously, the analysis and calculation of transfer prices were based on mathematical and objective criteria (e.g. costs, price, profit), that is, general rules that did not consider the specificities of each sector.

With the new system, the Arm's Length Principle becomes the main guideline for transfer pricing, so that the conditions practiced between related parties are equivalent to those practiced with third parties. Through specific analysis, the following is verified: (i) the nature of the transactions carried out between the related parties, identifying the functions, risks and assets, (ii) the definition of the most appropriate comparative method and (iii) the benchmarking of transactions carried out by third parties that may be comparable.

For Dexco, the issue is relevant due to the export operations of panels to related parties located in Colombia, as well as some operations for customers located in jurisdictions with favored taxation. Currently, the analyses for the preparation of the transfer pricing study of the transactions carried out by the Company are in progress, as well as the preparation of the supporting documentation.





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CIDE – Contribution of Intervention in the Economic Domain

COFINS – Social Welfare Tax

CSLL - Social Contribution on Profit

ICMS-DIFAL - Tax on Operations related to Goods Movement and

Services -Tax Rate Differential

ICMS - Tax on Operations related to Goods Movement and Services

ICMS-ST - Tax on Operations related to Goods Movement and Services -

Tax Substitution

II – Import Tax

INSS - National Institute of Social Security

IOF - Tax on Financial Transactions

ISSQN - Tax on Services of any nature

IPI - Tax on Industrialized Products

IPTU – Tax on Urban Property and Territorial Property

IRPJ – Corporate Income Tax

IRRF - Withholding income tax

ITR - Rural Territorial Property Tax

PIS - Social Integration Plan



Dexco

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