



NO.05 DONATIONS

Area: Administration, Finance, Investor Relations, and ESG

Unit: ESG

Creation: 09/19/2017

Latest review: 02/10/2025

1. OBJECTIVE

Establish guidelines for the process of donating Dexco products, miscellaneous goods, third-party goods, and/or money by the Organization.

2. SCOPE

This Guideline applies to all Dexco business units, areas, directors, and employees.

3. REFERENCES

- Code of Conduct
- PO.07 Policy for Transactions with Related Parties
- PO.14 Policy for Combating Corruption
- PO.16 Human Rights
- Corporate Social Responsibility Guideline

4. DEFINITIONS

4.1 Requesting Area: Organizational unit responsible for initiating a formal donation request and acting as the primary point of contact with the Recipient. It must conduct the initial assessment, gather and validate all required documentation, ensure proper completion of the Donation Form, follow process steps until signing of the Donation Agreement, and confirm the correct allocation of the donated item or resource.

4.2 Donor: Any Dexco-controlled company that owns the asset or resources to be donated and is not legally restricted from doing so.

4.3 Recipient (Grantee): Third-sector organizations (institutes, foundations, community associations, NGOs, philanthropic institutions), companies, public agencies (within the limitations established herein), or individuals eligible to receive donations.

4.4 Intermediary: Entity responsible for mediating the donation between the Donor and Recipient.

4.5 Donation: Permanent transfer of ownership of Dexco products, third-party goods, miscellaneous assets, or money, made voluntarily by the

Donor.

4.6 Requesting Management: Management responsible for the donation request, gathering required information, and obtaining necessary approvals in accordance with this Standard.

4.7 Civil Society Organization of Public Interest (OSCIP): Nonprofit private legal entities, operating for at least three years, typically formed as associations or foundations. OSCIP documentation must be gathered for tax-deductible donations.

5. CRITERIA

5.1 Mandatory General Criteria

All donations must:

- Align with Dexco's Sustainability Strategy and Corporate Social Responsibility Guideline;
- Represent Dexco's institutional or relationship interests and align with corporate values;
- Be directed to Recipients located in areas where Dexco operates or holds strategic interest;
- Obtain approval from the Manager of the Donor unit and the responsible Business Director;
- Receive a favorable Compliance reputational analysis;
- Be approved by the responsible Directorate, the Directorate of Investor Relations, Institutional Affairs and ESG, and by the CEO, in line with approval thresholds (Item 7.1.2);
 - Not involve counterbalances, favoritism, undue advantages, or conflicts of interest.

5.2 Donations to Public Agencies

Donations to public agencies are allowed only in exceptional cases and require approval by the Executive Committee (COMEX), provided they aim to:

- a) Fulfill legal requirements;
- b) Preserve public assets/services affected by Dexco activities;
- c) Support causes aligned with Dexco's values and operations.

Public-sector donations must:

- Be formally requested through an official letter signed by an authorized public representative (or equivalent official document);
- Comply with all mandatory general criteria.

5.3 Restrictions and Prohibitions

Dexco prohibits donations that:

- Do not meet mandatory criteria;
- Pose reputational risk to Dexco or its stakeholders;
- Compromise corporate structure, budget, or cash flow;
- Involve undue advantages or conflicts of interest;
- Benefit political parties, political entities, candidates, or electoral campaigns.

6. TYPE OF DONATIONS

- **Dexco Products:** Items manufactured by Dexco or its subsidiaries.
- **Miscellaneous Goods:** Items owned by Dexco (e.g., electronic equipment) or purchased from third parties for specific purposes.

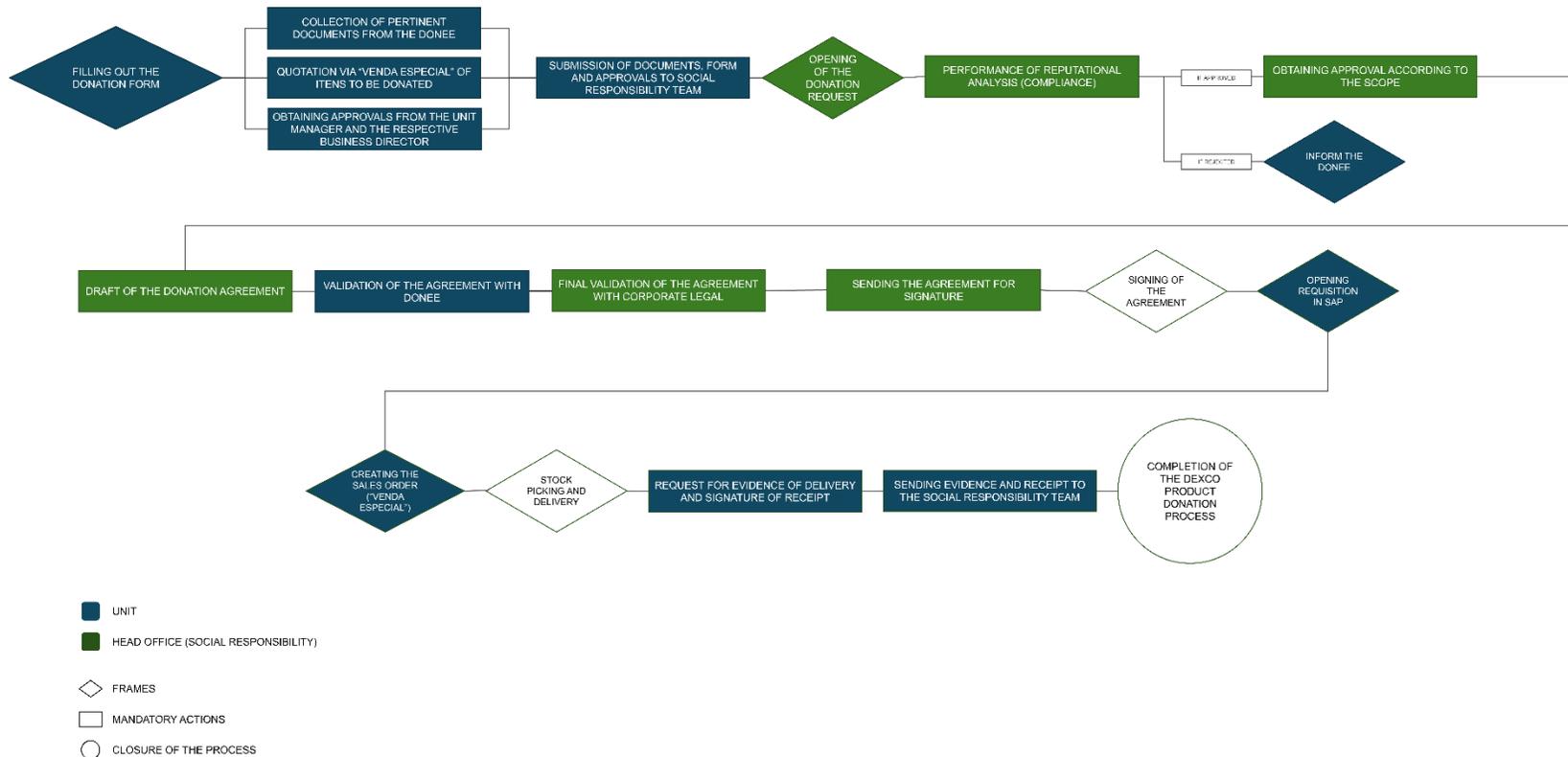
- **Money:** Monetary donations, approved only in exceptional cases with formal justification.

In natural disaster scenarios, more than one type of donation may be made to meet identified needs.

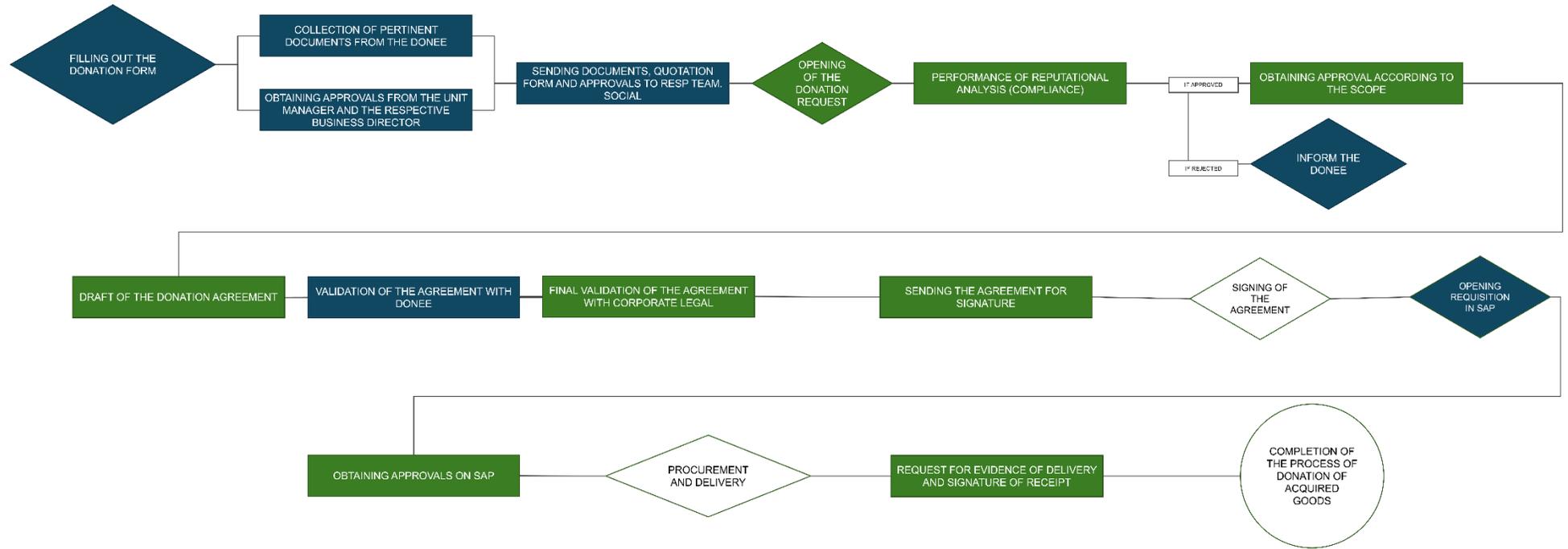
7. FORMAL PROCESS AND RESPONSIBILITIES

The official donation process includes the following phases and workflow diagrams

Dexco Product Donation Workflow

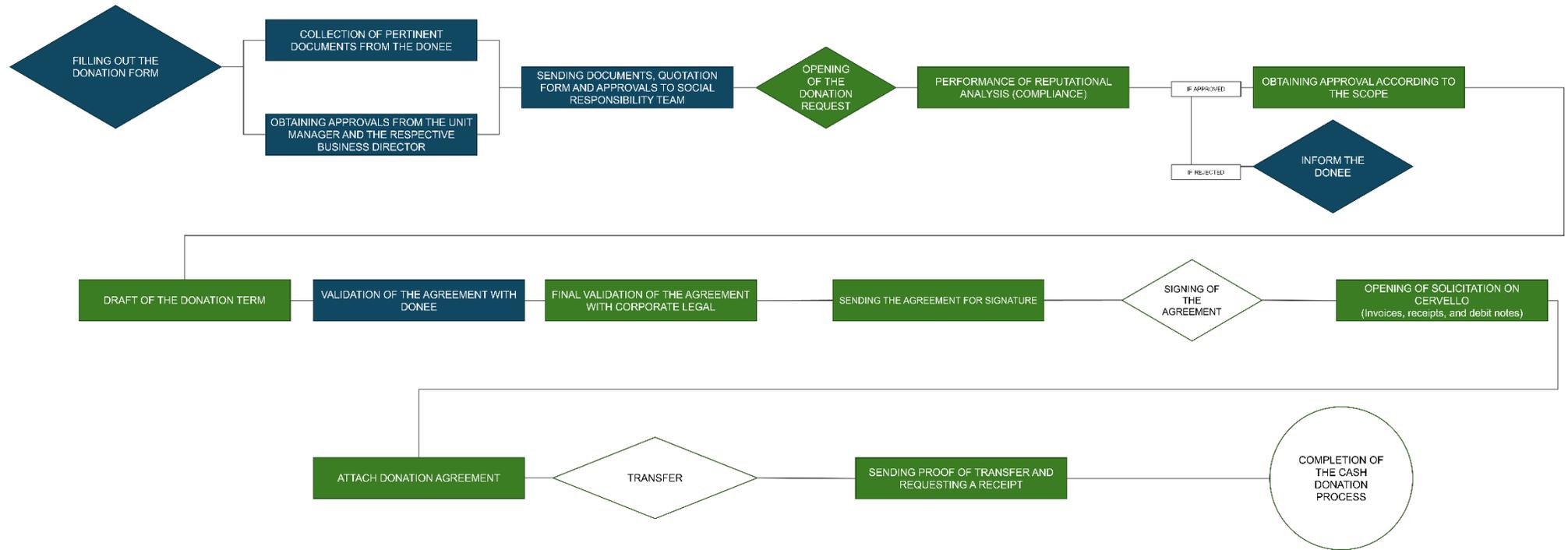


Miscellaneous Goods Donation Workflow



- UNIT
- HEAD OFFICE (SOCIAL RESPONSIBILITY)
- FRAMES
- MANDATORY ACTIONS
- CLOSURE OF THE PROCESS

Money Donation Workflow



- UNIT
- HEAD OFFICE (SOCIAL RESPONSIBILITY)
- FRAMES
- MANDATORY ACTIONS
- CLOSURE OF THE PROCESS

7.1 Documents Required

- Official request letter (for public agencies) or written request;
- Completed Donation Form;
- For public agencies:
 - Proof of legal representation (term of office + ID);
- For private institutions:
 - Bylaws or Articles of Incorporation;
 - Minutes of board election;
 - IDs of legal representatives;
- For Dexco product donations: market and cost quote via Special Sales;
- Compliance reputational analysis;
- Donation Agreement;
- Donation Receipt + photographic evidence.

7.1.1 Donation Request

Public agencies must submit a formal official letter.

Private institutions may submit a written request or email with justification and item details.

The Requesting Area must confirm alignment with Dexco values and strategy before proceeding.

7.1.2 Donation Form and Approval Levels

The Donation Form must be fully completed and justified by the Requesting Area.

Approval thresholds:

- Up to R\$100,000 – Director of Investor Relations, Institutional Affairs and ESG;
- Above R\$100,000 – CEO or a COMEX member.

OSCIP donations require:

- OSCIP certificate;
- Federal Revenue Declaration (Annex III);
- Submission to the Tax area for income-tax deduction.

7.1.3 Reputational Analysis

Compliance conducts reputational assessments of the Recipient (and Intermediaries, if applicable). Missing or incomplete documentation may delay issuance of the final opinion.

7.1.4 Donation Agreement

CSR must request Legal to prepare or validate the Donation Agreement.

It must be electronically signed by two Dexco legal representatives, Recipient representatives, and one witness from each party.

A signed copy is automatically shared with CSR, Compliance, Legal, and the Requesting Area.

7.1.5 Delivery Receipt

The Requesting Area oversees delivery, collects the signed Donation Receipt, and obtains photographic evidence.

The Receipt must match the Donation Agreement details and be forwarded to CSR for distribution to Compliance and Legal.

7.2 Document Retention

Documents must be stored securely according to retention periods (NO.72).

Donation Agreement, Receipt, and Evidence must be retained for 5 years.

After the aforementioned retention period, the areas must dispose of the documents in a secure and responsible manner.

7.3 System Requisition (SAP or Cervello)

Donations must be recorded under one of the following:

- 5010630 – Operating Expense – OSCIP Donations (tax-deductible)
- 5010611 – Operating Expense – Donations (non-deductible)

Cost centers:

- Corporate/Deca/Revestimentos/Madeira → DXDOACON01
- Forestry → DFDOACON01

Processes:

- Dexco Products: Sales Order (VA01, type ZDBC)
- Third-Party Goods: Purchase Requisition (ME51N)
- Money: Cervello (Invoices, Receipts, Debit Notes queue)

7.3.1 Dexco Products (Sales Order)

The Requesting Area must submit the signed Donation Agreement and the fully executed Donation Form to the Special Sales Area so that a Sales Order (SO) can be created in the system.

The Special Sales Area must access SAP to issue the SO using transaction VA01 and order type ZDBC. All information included in the Donation Form must be entered into the system, such as the product to be donated, the quantity, and the relevant business unit. The appropriate general ledger account and cost center, as described in Item 7.3 of this Standard, must also be included.

Once the SO is created, the Special Sales Area must send an email to the Commercial and Shipping teams to enable the continuation of acquisition and inventory-separation procedures, as outlined in Item 7.4 of this Standard.

It is also recommended that the Social Responsibility Area consult with the Logistics Area to identify products that have been discontinued, are about to be discontinued, or exist in excess inventory, so that – together with the Legal Area – the feasibility and risks of using such items as donations may be evaluated.

7.3.2 Third-Party Goods (Purchase Requisition)

The Requesting Area must create a Purchase Requisition (PR) in SAP using the quotation provided by Procurement, in accordance with Item 7.1.2 of this Standard.

Before creating the PR, the Requesting Area must verify whether the supplier is registered in SAP (using transaction XK03 to check by CNPJ). If the supplier is not registered, the Requesting Area must access the Supplier Portal and complete the registration. The following information is required for registration: corporate name, address, state tax registration, and banking details for payment.

To issue the PR, the Requesting Area must access SAP and use transaction ME51N, entering the appropriate general ledger account and cost center as outlined in Item 7.3 of this Standard.

Once the PR is created, the Requesting Area must forward the PR number and the signed Donation Form to Procurement, which will issue

the purchase order to the supplier. The supplier must then issue the invoice and proceed with the delivery of the product to be donated, as described in Item 7.3 of this Standard.

7.3.3 Money (Cash Donation)

To issue the requisition for a monetary donation, the Requesting Area must submit a request through the Cervello platform, under the queue: Invoices, Receipts and Debit Notes, entering the appropriate general ledger account and cost center as described in Item 7.2 of this Standard.

The Tax Area is responsible for determining the applicable tax obligations (e.g., state ITCMD). All supporting documents and approvals must be attached to the service ticket at the time it is opened.

7.4 Acquisition of Goods and Inventory Separation

The Requesting Area is responsible for coordinating with all relevant areas, as established in this Standard, to ensure the acquisition of the items to be donated and to guarantee the operational execution of the delivery. Acquisition and inventory separation must follow the steps below:

7.4.1 Dexco Products (Sales Order)

The Shipping Team invoices the product listed in the Sales Order (SO) and issues the delivery note required for inventory separation. Once the products have been invoiced, Shipping arranges the delivery of the donated items to the Recipient through a Dexco-contracted carrier.

7.4.2 Third-Party Goods (Purchase Requisition)

The supplier must issue an invoice billed to Dexco, including the Recipient's delivery address and the purchase-order number generated by Procurement.

The supplier must upload the invoice to the system used by the Shared Services Center (CSC) for invoice management and payment processing.

The CSC Area processes the payment to the supplier, who is then responsible for delivering the product to be donated at the location indicated on the invoice.

8. . DONATIONS TO OTHER PUBLICS

8.1 Donations to Employees

Technological equipment or products manufactured by Dexco may be donated to employees on an exceptional basis, provided that the donation is duly justified and receives the following approvals: (i) the responsible management and director; (ii) at least one member of the Executive Committee (COMEX); and (iii) the President.”

8.2. Related Parties

When completing the Donation Form, the Requesting Area must identify whether any related parties are involved, in accordance with Policy PO.07 – Transactions with Related Parties. If the donation involves related parties who hold an equity interest in Dexco, the Requesting Area must notify the Controllership Management within five (5) business days, so that Controllership may report the case to the Committee for the Evaluation of Transactions with Related Parties for prior approval, if applicable.

8.3 Real Estate Donations

Donations of real estate owned by Dexco must follow a separate process due to the specific legal and operational considerations involved. Accordingly, once approval has been granted by the responsible Directorate, the Legal Area must be involved at the beginning of the procedures to initiate and conduct the process.

9. GOVERNANCE AND PROCESS MANAGEMENT

After the donation has been recorded in the system, in accordance with the procedures described in Items 7.3 – System Requisition and 7.4 – Acquisition of Goods and Inventory Separation, the Requesting Area must inform the Social Responsibility Area of the posted amount so that the final value is properly reflected in the supporting documentation for the donation.

The Social Responsibility Area (ESG Directorate, Investor Relations, and Institutional and Governmental Relations) is responsible for monitoring and managing donations, ensuring that all mandatory criteria have been met, all required documentation has been collected, and the donations have been properly executed. This monitoring and its corresponding data will be shared quarterly with the Compliance Area for oversight and to support the Integrity Program.

10. DISCLOSURE

Any communication or disclosure regarding donations made by Dexco, regardless of medium or channel, must be previously reviewed and approved by the Communications Area.

11. SANCTIONS

Non-compliance with the guidelines established in this Standard may result in the application of applicable disciplinary and legal measures.

12. EFFECTIVE DATE

This Standard becomes effective as of its publication date and must be reviewed every two (2) years.

13. APPROVAL

This Standard was approved by the Finance and Administration Directorate and the Investor Relations, Institutional and ESG Directorate.