

Exclusively digital

MANUAL

April 24, 2025, at 11 a.m.

Annual
General Meeting

DEXCO



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1. MESSAGE FROM THE BOARD OF DIRECTORS

São Paulo, March 24, 2025.

Esteemed Shareholders,

We invite you to attend the next Annual General Meeting to be held on April 24, 2025, at 11 a.m., in exclusively digital format to facilitate the attendance of all.

In this Manual, we submit to you, as a Management Proposal, annual matters associated with the fiscal year 2024.

The year 2024 was challenging for the Brazilian economy, reflecting moderate growth and uncertainties regarding the scenario for 2025. Despite the adversities, Dexco demonstrated resilience and adaptability, maintaining its commitment to operational efficiency and generating value for its Shareholders..

The Company's divisions performed differently throughout the year. The Wood Division continued to deliver solid results, driven by strong demand in the wood panel sector and strategic management of the forestry base. This performance reinforces the assertiveness of the investments made, consolidating the division as one of the Company's main pillars..

The Construction Finishings Division had a challenging year but made progress in recovering consumer confidence and improving operational efficiency. The Metals and Ceramics segment showed gains in market share, while the Coatings segment remained under pressure, but with positive prospects given the start of operations at the new Botucatu plant, one of the most modern in the world.

Another point to be considered in 2024 was the strategic decision to discontinue the electric shower and faucet segment, keeping the Hydra brand in the portfolio. This measure aims to concentrate efforts on segments with greater synergy and growth potential.



Also, 2024 marked the beginning of the transition in the Company's executive leadership, with Antonio Joaquim de Oliveira leaving the position of CEO after 12 years at the helm of the company, and Raul Guimarães Guaragna being appointed president, ensuring continuity and strategic alignment for the coming years.

Furthermore, with the conclusion of the 2021-2025 Investment Cycle, Dexco is prepared to capture the gains from the initiatives carried out, remaining disciplined in cost and investment management, attentive to market movements and committed to environmental, social and economic responsibility. We went through a year of challenges and opportunities that strengthened us, reaffirming our trajectory of sustainable growth and our commitment to offering solutions for better living.

Regards,

Alfredo Egydio Setubal
Chairman of the Board of Directors

2. INFORMATION ON THE GENERAL MEETING

a) Date, time, and format

The Annual General Meeting of Dexco (“Meeting”) shall be held on April 24, 2025, at 11 a.m., to examine, discuss and vote on the matters named in the Call Notice, pursuant to Attachment V to the Management Proposal for the Meeting, available at the following [link](#) and at the Company’s Investor Relations Website (<https://ri.dex.co/>), and the Website of B3 S.A. – Brasil, Bolsa, Balcão (“B3”) (www.b3.com.br) and the Brazilian Securities Exchange Commission (“CVM”) (www.cvm.gov.br) (“Management Proposal”).

The Company reports that the Meeting shall be held exclusively in the digital format, this being so, it will be recorded in full, pursuant to the contents of Article 28, Paragraph 1, II, of CVM Resolution No. 81/22.

The Call Notice of this Meeting shall be published on March 25, 26, and 27, 2025 in the newspaper “O Estado de S. Paulo”, and its Website (<https://estadaori.estadao.com.br/publicacoes/>), and shall also be made available at the Company’s Investor Relations Website (<https://ri.dex.co/>) and the Website of B3 S.A. – Brasil, Bolsa, Balcão (“B3”) (www.b3.com.br) and of the Brazilian Securities Exchange Commission (“CVM”) (www.cvm.gov.br).

b) Convening and resolution quorums

The Annual General Meeting shall convene on first call with the attendance of Shareholders representing the applicable shares, pursuant to Article 125 and 135 of the Corporations Law.

We clarify that, absent a sufficient quorum for the installation in a first call of the Meeting, the second call notice shall be timely announced, and the convening period shall be no less than eight (8) days, pursuant to Article 124, §1º, II of the Corporations Law, and the Meeting shall then convene with the presence of Shareholders holding any number of shares.

Pursuant to Article 129 of the Corporations Law, the resolutions of the Meeting shall be taken by a majority of votes granted by the shares with voting rights present at the meeting, with blank, void or abstention votes not being disregarded. Each common share entitles the holder to one vote at the Meeting.

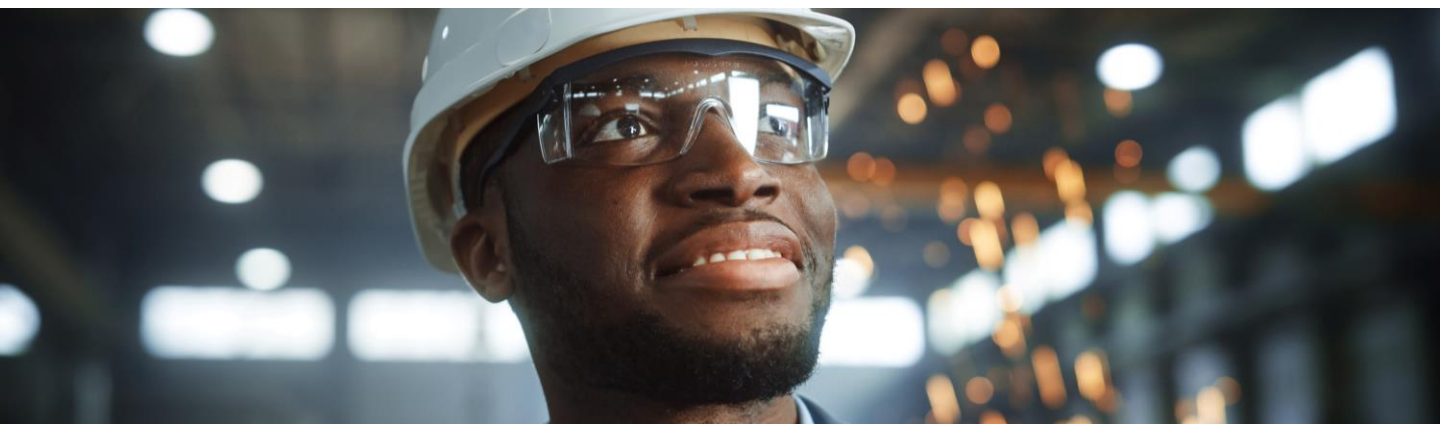
The matters on the agenda and the administration's proposal for each of them are indicated in the Administration's Proposal.

c) Documents made available to Shareholders

The Management Report on the Company's social business and the main management facts for the Fiscal Year, as well as the Financial Statements for FY 2024 were approved by the Board of Directors at a meeting held on March 12, 2024.

The aforementioned documents, together with the Annual Summary Report of the Audit and Risk Management Committee, the Independent Audit Report, and the Fiscal Council's Opinion, have been made available on the Company's Investor Relations Website (<https://ri.dex.co/>), and those of B3 (www.b3.com.br) and of CVM (www.cvm.gov.br) on the same date, and published in the newspaper "O Estado de S. Paulo" and in its Website (<https://estadaori.estadao.com.br/publicacoes/>) on March 18, 2024.

In order to provide inputs on the matters up for resolution at the Meeting, the Company makes available to the Shareholders the required statutory documents, this Manual, and the Management Proposal (available from this [link](#) and the QR Code next), consonant to the information required by the CVM Resolutions No. 80/22 and 81/22, which are available at the headquarters of the Company, as well as in the





in the Investor Company's Relations Website (<https://ri.dex.co/>), and Website of B3 (www.b3.com.br) and CVM (www.cvm.gov.br).

d) Attendance at the Meeting

The Company shall hold the Meeting in an exclusively digital format, as explained in the Management Proposal, so that the attendance of the Shareholders may only be made in the manners set out below, and according to the following guidelines:

- Distance Voting Ballot ("Ballot"); and
- By means of a Digital Platform that the Company shall made available for access on the date and time of the Meeting.

e) Shareholder's ID and representation documents

Documents substantiating the identity and representation of the Shareholder ("Documents") need to be presented, which shall be submitted by 11 a.m. of April 22, 2025, in PDF format, by means of the ALFM Easy Voting Digital Platform ([Link](#)).



Individuals:

ID Card of the Shareholder or his /her legal representative (in this case, together with proof of powers);



Legal Entities:

Corporate documents substantiating the Shareholder’s legal representation and ID card of the representative.



Investment Funds:

ID Card of the investment fund’s legal representative, together with copies of the acts substantiating representation (e.g.: Statutes or Bylaws and minutes of the election of the manager’s or administrator’s Executive Board, as the case may be) and regulations of the investment fund .

For this Meeting, the Company informs that the Documents shall be (i) presented as scanned copies of their originals; (ii) signed electronically or digitally; and signature certification is not required for the powers of attorney to be submitted to the Company, as well the consularization or apostille of such powers of attorney; and (iii) sworn translation of powers of attorney and Documents drawn or translated into Portuguese, English, or Spanish languages, nor of the documents attached with the respective translations into any of said languages are required.





f) Guidelines on representation by proxy

Powers of attorney will only be considered valid if duly completed, signed electronically or digitally, and sent together with the Documents specified in item “e” above.

g) Guidelines on attendance by submission of Distance Voting Ballots

The Company's Shareholders may attend by means of distance voting, by using the Distance Voting Ballots made available by the Company at its Investor Relations Website (<https://ri.dex.co/>), and the Website of B3 (www.b3.com.br) and CVM (www.cvm.gov.br).

Shareholders who wish to exercise their distance voting rights shall do so until April 20, 2025 (up to and including), by using one of the alternative methods set out below:



I. Submission of the Ballot to the custody agent/broker or to the central depository

In this case, a holder of shares held at B3 shall convey the voting instructions to his or her custody agent/broker or to the central depository within the period above mentioned, unless a different period is established by the latter, and the procedures set forth and documents required by such custody agent shall be observed.

Shareholder with shares under the custody in more than one institution shall submit his or her voting instructions to a single institution, and the vote will always be considered by the total number of shares held by the Shareholder.

II. Submission of the Ballot by the Shareholder to the Company's Bookkeeper (Itaú Corretora de Valores S.A. ("Itaú").

In this case, Itaú has made available a Website for Shareholders to exercise their distance voting rights. To vote by such Website, it is necessary to make the registration, and a digital certificate is required (additional information available at [this link](#)).

III. Submission of the Ballot directly to the Company

(i) Submission mode and deadline

The Shareholder must submit a PDF file of the Ballot by April 20, 2025 (up to and including), duly completed, initialed and signed, accompanied by a copy of the Documents that must be forwarded to the Company to the following electronic address : easyvoting@alfm.adv.br

In order for the Shareholder's attendance and statements to be counted, in accordance with this voting ballot and applicable rules, the documents must be receivingd by the Company by **April 20, 2025** (up to and including), at the address indicated above.

Once the documents have been receivingd, the Company shall inform the Shareholder within three (3) days upon the receiving and acceptance, pursuant to CVM Resolution No. 81/22.

To ensure that the Shareholder's vote is not disregarded due to any defect, the Company recommends that the Ballot accompanied by the Documents be receivingd by April 17, 2025, which is enough time to request any adjustments, which must be regularized in a timely manner and returned to the Company within the maximum period indicated above (April 20, 2025).

If the voting ballot submitted to the Company is not entirely completed, or no accompanied by the substantiating documents above mentioned, the Ballot shall be disregarded, and such information shall be sent to the Shareholder at the email address provided in the ballot.

Ballots and Documents receivingd by the Company after April 20, 2024, shall be disregarded.

(ii) Vote amendment deadline and cases of divergence between the Ballot and the Voting Map

For the duration of the voting period, Shareholders may amend their voting instructions as many times as they may deem needed, and the Company's voting map shall consider the latest voting instructions submitted.

Once the voting period has run out, Shareholders shall not be able to amend voting instructions already submitted. If a Shareholder deems any changes are required, to be made they shall attend the Meeting by means of the Digital Platform, as instructed below, and request disregarding the voting instructions submitted via Ballot.

If there are discrepancies between any remote voting ballot receivingd directly by the Company or by the central depository and the voting instruction contained in the analytical map of the bookkeeper in relation to the same CPF [*Individual Taxpayer's Registry*] or CNPJ [*Corporate Taxpayer's Registry*] registration number, the voting instruction from the bookkeeper will prevail, and the Ballot receivingd directly by the Company must be disregarded, as provided for in article 48, Paragraph 2, of CVM Resolution No. 81/22.

h) Guidelines on digital platform attendance

Shareholders or proxies who wish to attend by means of the Platform shall access the pre-registration link ([Link](#) or by using the QR Code at the end this item), and complete it no later than **April 22, 2025, by 11 a.m.**, completing all the requested information and uploading the documents substantiating their position as Shareholders, as indicated in item "e" above.



After registration, the Company shall validate the information and the Shareholders or proxies shall receiving, within 24 hours, an email informing the acceptance or rejection of their registration. Shareholders will be allowed to regularize their registration with pending issues as of **April 23, 2025, by 11 a.m.** Registrations receivingd on weekends or holidays will be validated until 6 p.m. on the following business day.

The Company will sending to duly accredited Shareholders or proxies, until 24 hours before the start of the Meeting, an email containing the access link, login name and login password (“Access Link”) of the Platform, and other information needed to access and attend the Meeting.

The Company emphasizes that the access information for the Meeting is private and not subject to transfer and cannot be shared under the penalties of the law.

Following, we provide a table with the features available to each Web browser, so that Shareholders may prepare themselves in advance, be able to access the Platform using a personal computer and, thus, attend the Meeting:

Features	Chrome 69+	Firefox 56+	Safari 11+	Edge 79+
Video (receiving)	✓	✓	✓	✓
Video (sending)	✓	✓	✓	✓
Audio (receiving)	✓	✓	✓	✓
Audio (sending)	✓	✓	✓	✓
Screen sharing (receiving)	✓	✓	✓	✓
Screen sharing (sending)	✓	✓	✓	✓
View gallery	✓	✓	✓	✓
Virtual background	✓	✓	X	✓
720p Video (receiving)	✓	✓	✓	✓
720p Video (sending)	✓	✓	✓	✓
Share tab áudio	✓	X	X	✓
Chat	✓	✓	✓	✓
Hide captions	✓	✓	✓	✓
Live transcript	✓	✓	✓	✓
Live translation	✓	✓	✓	✓
Cloud Recording	✓	✓	✓	✓
Call (PSTN)	✓	✓	✓	✓
Waiting room	✓	✓	✓	✓
Resting room	✓	✓	✓	✓
Remote control	✓	✓	✓	✓
Webinar Q&A	✓	✓	✓	✓
Live RTMP broadcast	✓	✓	✓	✓
Whiteboard (viewing)	✓	✓	✓	✓
Whiteboard (editing)	✓	✓	✓	✓
Encryption	✓	✓	✓	✓
End-to-End Encryption (E2EE)	X	X	X	X

WARNING: WE EMPHASIZE THAT USE OF THE PLATFORM IS NOT RECOMMENDED ON TABLETS AND SMARTPHONES.

The Company shall not be held responsible for any operational or connection issues that Shareholders or proxies may face, hampering or preventing their attendance at the Meeting.

We further recommend using headphones for best audio quality.

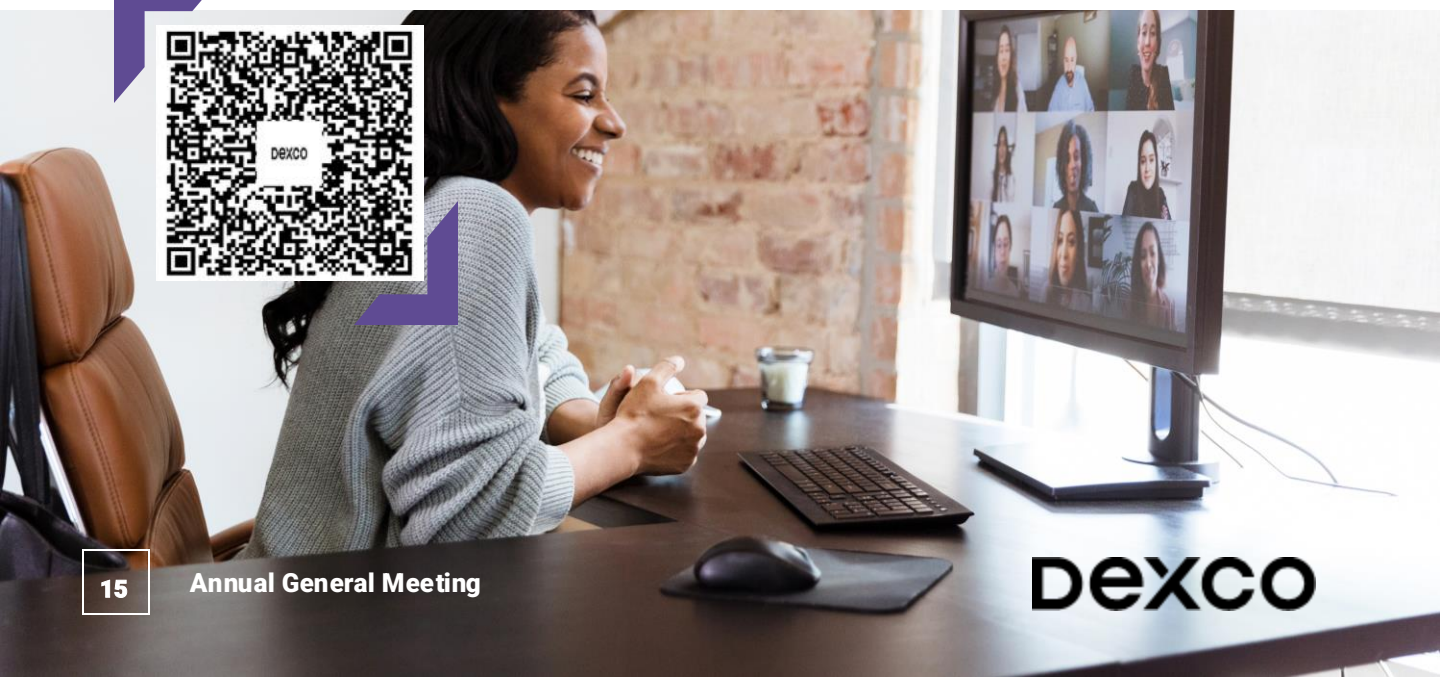
The Company (i) recommends to Shareholders requesting attendance at the Meeting to familiarize themselves in advance with the use of the Platform, and make sure that their electronic devices are compatible therewith; and (ii) requests that, on the day of the Meeting, the qualified Shareholder access the Platform 30 minutes in advance of the scheduled start time of the work, in order to allow access validation and effective attendance.

Shareholders attending through the digital platform may express themselves and, if they wish, exercise their right to vote, and will also be considered present at the Meeting and sign the respective minutes, pursuant to article 47, III, of CVM Resolution No. 81/22.

The Shareholder who has submitted the Ballot may register through the Platform to (i) simply attend in the proceedings of the Meeting; or (ii) attend in the proceedings and exercise their voting rights at the Meeting, in which case all voting instructions previously submitted through the Distance Voting Ballot will be disregarded by the Company.

Shareholders who have applied to attend the Meeting by means of the digital Platform and have not received an email from the Company with access guidance by 11 a.m. of April 23, 2025, shall contact the company by email at assembleia@dex.co

If any doubts arise strictly related to the access or the use of the Platform, Shareholders may obtain technical support by email at easyvoting@alfm.adv.br or by telephone at (11) 93459-2545



i) Information on the election of members to the Board of Directors

Pursuant to the Corporations Law, the election of members to the Board of Directors may be carried out by majority vote, multiple voting process, or separate voting, and the Management Proposal considers a majority vote by slate. If a competing slate is presented, each Shareholder shall only be allowed to vote for one slate, and the candidates on the slate receiving the most votes in a majority vote shall be deemed elected.

If the multiple voting procedure described below is regularly requested, slate election shall not take place, leading to individual voting and the individual election of each candidate to a seat on the Board of Directors nominated in the slates of controlling Shareholders and other Shareholders, if any.

Multiple Voting

The Shareholders seeking adoption of the multiple voting procedure for the election of members to the Company's Board of Directors shall represent a minimum five percent (5%) of the stock capital carrying voting rights, pursuant to CVM Resolution No. 70/22, in which case the number of votes of each share shall be multiplied by the number of seats to be filled, and with Shareholders being entitled to accumulating their votes in a single candidate or distributing votes among several of them.

Pursuant to Article 141, paragraph 1, of the Corporations Law, the right provided for in said article to adopt the multiple voting procedure shall be exercised by Shareholders at least forty-eight (48) hours prior to the Meeting, and the Chair governing the Meeting in question shall notify the other Shareholders in advance, in the light of the "Attendance Registry", of the number of votes needed to elect each member of the Board of Directors, with the candidates receiving the most votes being deemed elected.

Seats that remain unfilled by virtue of a draw shall be the subject of a new vote using the same procedure, adjusting the number of votes to which each Shareholder shall be entitled in relation to the number of seats to be filled.

Separate Voting

Article 141, Paragraphs 4 and 5, of the Corporations Law provides the right for separate election of one (1) member of the Board of Directors to the holders of a minimum ten percent (10%) of the Company's shares (excluding controlling Shareholders).

The right to separate voting may only be exercised by Shareholders who can substantiate uninterrupted title of the required equity interests for a minimum period of three months immediately preceding the date of the Meeting.

Shareholders reaching the percentage provided for in Attachment "N" to CVM Resolution No. 81/22 and who wish to include candidates to a seat on the Board of Directors in the Distance Voting Ballot shall contact the email address assembleia@dex.co by **March 31st, 2025** (up to and including), making available with the request the minimum information indicated in items 7.3 to 7.6 of Attachment "C" to CVM Resolution No. 80/22 and Article 38, of CVM Resolution No. 81/22, the full qualifications of the candidate, his or her summary résumé, and the necessary evidence of meeting the minimum eligibility requirements applicable to the position, as provided for in the Corporations Law, in CVM Resolution No. 80/22 and in the Policy for Nomination of Members of the Board of Directors, its Advisory Committees and the Statutory Executive Board of the Company ("Nomination Policy"). After this date, nominations may only be made at the Meeting itself.

Within three (3) days from receipt of a request for inclusion, the Company shall report to the applying Shareholder whether the inclusion meets the contents of CVM Resolution No. 81/22 or not and whether the candidate shall be named in the Ballot to be made available by the Company or not, as per Article 39 of CVM Resolution No. 81/22. The applying Shareholder may rectify his or her application until the applicable deadline has run out, that is by March 31st, 2025.

If there is a request to adopt multiple voting and separate voting at the same Meeting, Shareholders may be asked to state whether they wish to continue with the multiple voting system or adopt only separate voting, without prejudice to both procedures being adopted, if applicable.

If both procedures are adopted, the Shareholder must choose which process to allocate his or her shares to and may use part for the multiple voting process and part for the separate voting process.

If the multiple vote system is adopted together with a request for a separate vote, the separate vote must be held prior to the multiple vote election, since only after the separate vote has been held will it be possible to identify the number of remaining seats and thus calculate the multiple vote coefficient.

Whenever, cumulatively, the election of the board of directors is held using the multiple vote system and the holders of common shares exercise the prerogative to elect a separate director, the Controlling Shareholders will be guaranteed the right to elect directors in a number equal to those elected by the other Shareholders, plus one, regardless of the number of directors that, according to the Bylaws, make up the body, pursuant to Paragraph 7 of Art. 141 of the Corporations Law.

j) Information on the Fiscal Council and the election of its members

The Company's Fiscal Council is a permanent body and shall be made up of three (3) effective members and a like number of alternates elected by the Meeting to serve terms of one (1) year, pursuant to Article 161, Paragraph 1, of the Corporations Law.

Minority Shareholders representing a 10% or more of the Company's common shares shall have the right to elect, in a separate vote, one (1) effective member and the respective alternate, as per Article 161, Paragraph 4, letter a, of the Corporations Law.

Controlling Shareholders, by their turn, shall be entitled to elect effective and alternate members in equal number at all times to those elected by means of a separate vote plus one, as per Article 161, Paragraph 4, letter b, of the Corporations Law.

Shareholders making up the percentage provided for in Attachment "N" to CVM Resolution No. 81/22 and who wish to include candidates to a seat on the Fiscal Council in the Distance Voting Ballot shall contact the email assembleia@dex.co by **March 31st, 2025** (up to and including), making available with the request the minimum information listed in items 7.3-7.6 of Attachment "C" to CVM Resolution NO. 80/22 and Article 38 of CVM Resolution No. 81/22, the candidate's full qualifications, summary résumé and required proof of compliance with the minimum eligibility criteria applicable to the position according to the Corporations Law and CVM Resolution No. 80/22. After that date, nominations may only be made at the Meeting itself.

Within three (3) days from receipt of the request for inclusion, the Company shall inform the applying Shareholder of whether the inclusion may take place pursuant to the contents of CVM Resolution No. 81/22 or not, and whether the candidate meets the requirements mentioned above or not, as well as whether their name will be present on the Ballot or not, pursuant to Article 39 of CVM Resolution No. 81/22. The applying Shareholder may rectify his or her request until the end of the applicable deadline, that is **March 31st, 2025**.

k) Conflicts of interest

During the Meeting, Shareholders must express their views on the existence of any potential conflict of interest or private interest in any matters under discussion or deliberation, in which their independence may be compromised, and must abstain from deliberating on that matter.

Any Shareholder who is aware of a conflicting situation in relation to another Shareholder and the matter under discussion must also express his/her opinion.

l) Communication Channel with the Board of Directors

We emphasize that Shareholders may send suggestions, criticism or doubts directly to the Board of Directors by email at assembleia@dex.co; the subject field shall inform that it concerns "Recommendations to the Board of Directors on the General Meeting".



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