

Dexco



INTEGRITY PROGRAM GUIDE



Message from Senior Management

The ethics and integrity of an organization are pillars which are fundamental to its organizational culture.

Dexco's Way of Being and Doing consolidates the trajectory of transformation of the Company which valorizes ethics and integrity in its relations.

As part of this culture, Dexco has elaborated the Integrity Program. This consolidates the actions adopted by the Company with a view to guaranteeing the conformity of its processes and integrity in its activities relative to national and international governments in line with the current Anticorruption legislation.

All managers and employees have a commitment to take cognizance of, and follow the guidelines contained in the Guide, as well as in the Code of Conduct and other Rules of the Company in order to contribute to a healthy, integral, and sustainable workplace environment.

We are counting on the dedication of all to adhere to these practices!

Board of Directors

Executive Board

1. PURPOSE



To formalize the internal mechanisms and procedures of **Dexco's Integrity Program**, developed based on the Federal Anti-Corruption Law (Law 12,846/2013) and the Federal Anti-Corruption Decree (Decree 11,129/2022), with the objective of preventing, detecting, and addressing irregularities and unlawful acts committed against Public Administration, thereby contributing to strengthening the culture of integrity and transparency within the Company.

2. COVERAGE

This Guide applies to all areas of Dexco, its managers and employees, as well as to third parties that may be contracted by Dexco S.A. and represent it in the activities referred to herein.



3. NORMATIVE REFERENCES

- Federal Law 12,846/13;
- Federal Decree 11,129/2022;
- Dexco's Code of Conduct;
- PO.04 Internal Controls and Risk Management Policy;
- PO.05 Securities Trading Policy;
- PO.11 Compliance and Whistleblowing Channel;
- PO.14 Anti-Corruption Policy;
- PO.22 Internal Audit Policy;
- NO.01 Systemic Rules;
- NO.44 Disciplinary Measures Application Standard;
- Business Pact for Integrity and Against Corruption.

4. DEFINITIONS



Compliance: conformity with the applicable legal requirements, to the procedures, policies, and other internal rules of Dexco, in line with the Company's Integrity Program.



Integrity Program: set of measures established by the Company to ensure conformity of its processes and integrity in its activities before national and international public administrations, in accordance with Law 12,846/13 and Decree 11,129/2022.



Conflicts of Interest: arise when an employee or manager prioritizes a personal interests over Dexco's interests, thereby obtaining personal benefits for themselves, family members, or third parties.



Corruption: offering or promising any type of undue advantage to a public agent in exchange for the performance or omission of acts inherent to their duties, or to facilitate business, operations, or activities, aiming to obtain benefits for themselves or third parties.



Bribery: a type of corruption involving the offer, promise, or receipt of an advantage, asset, or money in exchange for some interest or favor.





Undue Advantage: anything offered or promised with the expectation of receiving a favor in return, whether for personal benefit or for third parties (e.g., money, gifts, favors, events, trips, etc.).



Fraud: deceiving or fabricating a situation with the intent of obtaining any form of undue advantage, either for personal gain or for the benefit of others.



Government: all public agencies connected to the national federal, state, or municipal government, as well as foreign official entities, including autonomous agencies, public foundations, state-owned companies, mixed-economy companies, and regulatory agencies.




Public Agent: anyone holding a position, mandate, or public function, as well as any individual performing acts on behalf of the Government (e.g., inspectors, regulatory agents, police officers, political agents, judges, prosecutors, etc.).



Senior Management: the Board of Directors, Chief Executive Officer, Vice President(s), and Company Officers.





5. RESPONSABILITY FOR THE INTEGRITY PROGRAM

Dexco has a structured **Compliance area**, linked to the **Internal Audit, Risks and Compliance Management**, responsible for managing, monitoring, and updating the **Integrity Program**. This department operates in a segregated and independent manner in conducting and executing its compliance and integrity activities and functions, supporting the Company's business areas.

Compliance is also responsible for upholding the Code of Conduct, providing training on ethics and integrity, conducting reputational analyses, and investigating reports of ethical and behavioral misconduct.

The department is staffed with a manager and trained professionals dedicated to these matters, reporting their activities to the Presidency and the Board of Directors through the Audit and Risk Management Committee and the Ethics Commission.

6. PREVENTION AND COMBATING OF CORRUPTION

Dexco does not tolerate the practice of corruption and adopts, through its Integrity Program, all necessary measures to prevent, detect, and combat such acts, in compliance with current legislation.

The following practices are prohibited, as outlined in PO.14 Anti-Corruption Policy and in compliance with the Federal Anti-Corruption Law:

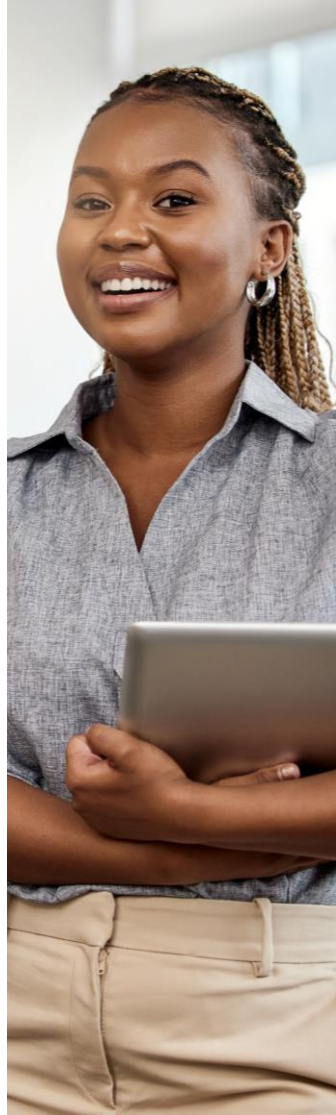
Promising, offering, or giving, directly or indirectly, undue advantages to public agents or third parties associated with them;

Financing, funding, sponsoring, or subsidizing illicit acts of corruption, including bribery, fraud, and money laundering;

Using intermediaries, whether individuals or entities, to engage in corrupt or fraudulent acts with the intent to conceal or disguise real interests, advantages, or the identity of the Company or individuals affiliated with the Company;

Undermining or impairing procedures or contracts arising from public procurement processes, compromising their competitive nature, especially by offering undue advantages to officials involved in the bidding process;

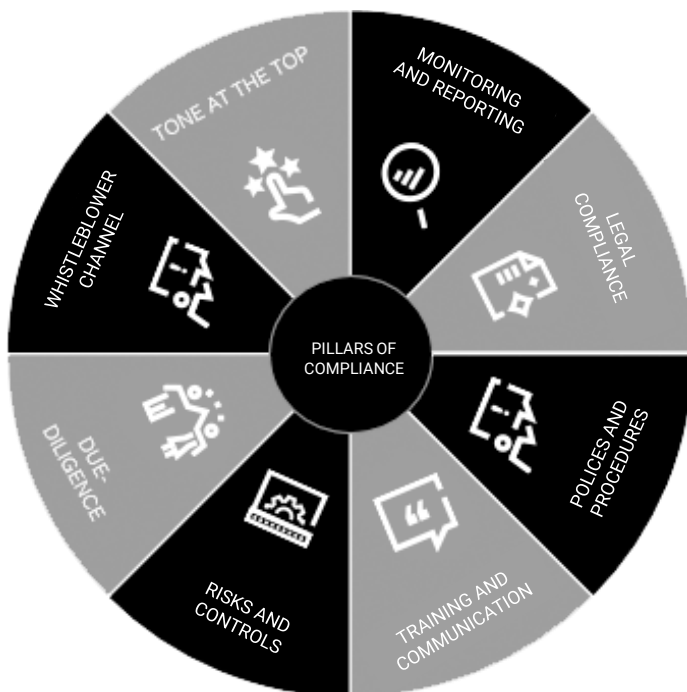
- Fraudulently obtaining advantages or benefits in contracts signed with the Public Administration, as well as in operating licenses, public authorizations, etc.;
- Obstructing or impairing investigative or oversight activities by public agencies or entities;
- Dexco requires that all its administrators, employees, and representatives fully comply with, uphold, and disseminate applicable anti-corruption practices. Relationships with the Public Administration must be transparent, free from influence or conflicts of interest, and devoid of any exchange of favors.
- The Company's Code of Conduct and Anti-Corruption Policy (PO.14) contain several guidelines that must be understood and respected by all employees and third parties. These documents are available on the intranet and the Company's website and are periodically communicated by Compliance through announcements and in all area training sessions.



7. INTEGRITY PROGRAM

Dexco's Integrity Program consolidates the actions and mechanisms adopted by the Company to safeguard our brand, contributing to ethical, transparent, and sustainable operations.

The Program is built on 8 pillars, as outlined below:



Among the actions, the following stand out:

- Ensure compliance with Dexco's Code of Conduct.
- Support business areas in preventing legal risks and implementing controls.
- Raise awareness and provide guidance to employees on topics related to ethics, conduct, compliance, and governance.
- Manage internal policies and other standards that consolidate procedures.

Below, we will detail the main actions adopted in each pillar of our Integrity Program.

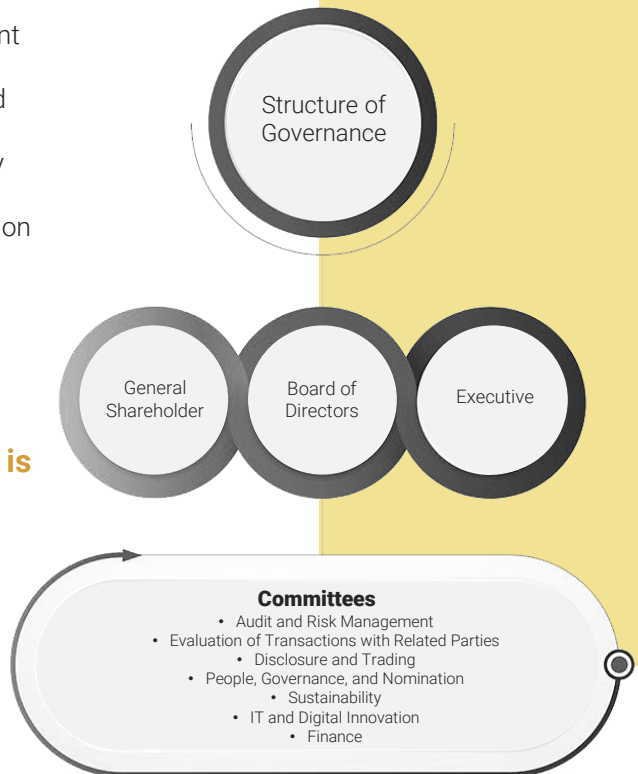


7.1 COMMITMENT OF SENIOR MANAGEMENT



Dexco's Senior Management continuously and unequivocally supports and participates in all actions adopted within the Integrity Program, receiving regular reports on its implementation and progress within the company and ensuring the allocation of adequate resources.

Dexco's Corporate Governance structure is divided as follows:



In addition, the Company has five Commissions that assist the Executive Board in decision-making, as follows:

Investment Commission.

Investment Committee – DXVentures.

Data Protection and Privacy Commission.

Disclosure and Trading Commission.

Ethics Commission.

Risks Commission.

ESG Commission.

Regarding the actions of the Integrity Program and other compliance initiatives, the roles and responsibilities of Senior Management are described in the Company's Compliance and Anti-Corruption Policies, but we highlight as follows:

Board of Directors: Participates in and provides the necessary conditions for the development of the Program, as well as approves all updates and revisions to the Company's Code of Conduct and Policies, including the Anti-Corruption Policy.

Audit and Risk Management Committee: Monitors and evaluates the Integrity Program and other compliance actions implemented by the Compliance area on a quarterly basis.

Ethics Commission: Evaluates and deliberates on critical reports of violations of the Code, deciding on the potential application of penalties to the reported individual, and proposes actions to ensure adherence to the provisions of the Code of Conduct and the Integrity Program.

Executive Departments: Must be familiar with and disseminate the content of the Company's Policies, Internal Standards, and other key documents to their teams. They are also required to participate in mandatory training sessions related to the Integrity Program and the Code of Conduct, emphasizing its importance to employees, monitoring team adherence, and supporting other compliance actions within their respective areas.



7.2 MONITORING AND REPORTING

The Integrity Program is monitored by the Compliance area, and its actions are periodically reported to Senior Management through the Audit and Risk Management Committee and the Ethics Commission.

The Compliance area monitors employees' attendance in the mandatory Code of Conduct training sessions on a bimonthly basis, reporting the results to the Executive Departments and including absentees in subsequent sessions.

Other relevant processes within the Integrity Program, also periodically monitored, include: i) internal regulations; ii) conflicts of interest; iii) reputational analyses of beneficiaries, strategic suppliers, and other key partners; iv) regulatory risks, among others.

The Company also has a Technical Group – Ethics WG, comprising the Compliance, Legal, Labor Relations, People, and ESG departments, which meets prior to each Ethics Commission meeting to: Propose improvements to the Code of Conduct for the Ethics Commission; Provide technical guidance to the Committee members on ethical misconduct issues; Develop preventive actions, such as institutional training, ethical awareness, policy reviews, and others, depending on the matters addressed by the Commission. Deliberate on reports investigated through the Whistleblowing Channel.

7.3 LEGAL COMPLIANCE

Dexco is committed to operating in compliance with applicable laws and best corporate governance practices, adopting measures to prevent fraud, money laundering, corruption, and other illicit acts.

The Company conducts a thorough mapping of the laws and regulations applicable to its businesses and operations, monitoring obligations that must be fulfilled and associated risks, while implementing mitigating and preventive controls.



7.4 POLICIES AND PROCEDURES

The Company's main procedures and guidelines are formalized in policies and internal standards. Business areas are responsible for drafting and updating their respective regulations, while the Compliance area manages the process to ensure the control environment remains up to date.

CODE OF CONDUCT

It establishes the rights and duties of managers, employees, and third parties associated with Dexco, highlighting the Company's commitment to ethics and integrity in its relationships.

ANTI-CORRUPTION POLICY

To establish guidelines for the prevention, detection, and combating of corruption in interactions between managers, employees, and third parties representing the Company and Government agents, in compliance with the requirements set forth in Anti-Corruption Legislation.

The Code of Conduct and all Internal Regulations of the Company are available on Dexco's intranet (Rules Portal), as highlighted below:



Any creation and/or update to the Code of Conduct, Policies, and other Internal Regulations are communicated to employees through email announcements, intranet posts, videos, training sessions, and other awareness initiatives.

The Code of Conduct is regularly presented during compliance training sessions and provided to new employees upon onboarding. Additionally, a physical copy of the Code is made available at the factories to reach all Company personnel. Acceptance of the Code of Conduct is also periodically collected, either in physical form (adherence agreement) or electronically.

The PO.14 Anti-Corruption Policy outlines guidelines for the prevention, detection, and combating of corruption in the relationships between managers, employees, and third parties representing the company, as well as public administration agents, in compliance with the requirements established by applicable legislation.



In this context, it is important to highlight that PO.14 establishes, among others, the following rules:

- Relationships with Government must be transparent, free from influence or conflicts of interest, and without the exchange of favors.
- Dexco, its managers, and employees must make business decisions without being influenced by personal, political, party, ideological relationships, or authorities.
- It is forbidden to promise, offer, give, make, authorize, provide, or receive, directly or indirectly, any undue advantage, payments, gifts, or any form of benefit (e.g., accommodation, trips, dinners, etc.) to public agents, with the intention of influencing or rewarding any act or decision of such individual for the benefit of the company, oneself, or third parties.
- It is forbidden to participate in bidding processes and/or enter into partnerships, agreements, or other contracts with Government without prior authorization from the Legal and Compliance areas for analysis regarding the feasibility of the procedure and compliance with legal requirements.

Dexco also adopts measures to ensure accurate and truthful accounting records and submits its financial statements to External Audit. As outlined in NO. 24 Closing Accounts, the financial statements are presented to the Directors and later submitted for approval by the Audit and Risk Management Committee and the Board of Directors. After approval, the financial statements are disclosed to the market and sent to the CVM and B3, in addition to being made available on the Company's website.

Furthermore, the Company carries out actions prior to the merger and acquisition of companies, under the responsibility of the New Business Development area, during which, among other aspects, an evaluation is made to determine whether there are signs of corrupt practices, fraud, or other harmful acts as defined by the Anti-Corruption Law.

The receipt and offering of gifts, tokens, and hospitality must comply with the provisions of the Code of Conduct, and any actions intended to influence decisions or obtain undue advantage are strictly prohibited.

7.5 TRAINING AND COMMUNICATION

Dexco is committed to raising awareness among all its employees about the guidelines of the Code of Conduct and other corporate regulations relevant to the conduct of corporate activities.

The Compliance area conducts regular training and communication actions for employees regarding the guidelines of the Code of Conduct, the Anti-Corruption Law, and the Integrity Program, with the aim of promoting a culture of compliance and integrity, as well as contributing to the prevention and combat of harmful acts to Government.

Compliance training and lectures, which cover guidelines on the Code of Conduct, anti-corruption practices, and other ethics, integrity, and compliance directives, are provided according to the following schedule:

- i) New employees: Bi-monthly or as needed, depending on the average flow of new hires within the company.*
- ii) Managers: Biennially, considering other complementary actions already in place for this audience. Managers are expected to pass on the content to their teams.*
- iii) Other employees: Managers are responsible for disseminating the compliance training content to their teams; however, the Compliance department can also support them when necessary or in case of the involved risk incidence.*

7.6 RISKS AND CONTROLS

Dexco manages and monitors risks in its key processes, which includes periodic analysis and reassessment of the Integrity Program and the associated integrity risks, as well as control testing and efficient resource allocation, all aimed at complying with laws and corporate governance best practices.

Our business is subject to various types of risks, which may arise from operational, financial, regulatory, strategic, technological, systemic, social, environmental, and integrity-related factors. The risks to which Dexco is exposed must be managed to support decision-making by our Board of Directors.

The Internal Controls and Risk Management area is responsible for identifying, assessing, monitoring, controlling, and mitigating the risks inherent in the company's processes in a way that keeps residual risks at appropriate levels of risk appetite, while maintaining an adequate control environment.

The Company's Internal Controls and Risk Management System adopts the Three Lines of Defense model:

- **1st Line:** These are the operational or business managers, who are responsible for understanding and managing their own risks. They must implement and execute mitigation actions (action plans) to ensure compliance with operations and strategies for the proper management of processes. The 1st line is also responsible for proactively reporting process and internal control changes regarding identified risks, to ensure continuous updates in risk identification to the 2nd line.
- **2nd Line:** These are the Internal Controls, Risk, and Compliance areas, which support the 1st line in a consultative role to identify the causes and consequences associated with risks.
- **3rd Line:** This is the Internal Audit area, which operates independently to assess and certify the controls that have been implemented.

For more information on the topic, please refer to PO.04 Internal Controls and Risk Management System on our Standards Portal.



7.7 DUE DILIGENCE

Dexco adopts fair and transparent criteria for the selection and hiring of suppliers and rejects corruption, bribery, kickbacks, favoritism, degrading labor, and any illicit or criminal acts within its supply chain.

All employees must comply with Dexco's internal processes for the hiring of suppliers, as outlined in NO. 52 Supplies. This rule also describes the criticality profiles of third parties within the company and the precautions taken for each of them.

The company enters into contracts with its suppliers and other third parties that include an Anti-Corruption clause and requires these parties to commit to following all conduct and integrity guidelines set out in the Supplier Code of Conduct, available on Dexco's website (Supplier Portal).

Before hiring suppliers, service providers, and other third parties, the company conducts several public searches to assess the financial, tax, registration, labor, and reputational conditions of the legal entity and its partners/representatives, thereby mitigating the risk of engaging with third parties involved in irregularities and/or criminal acts.

The Compliance department performs periodic reputational assessments prior to hiring to evaluate the history of strategic suppliers and other partners. This includes identifying and conducting due diligence on politically exposed persons (PEPs) and their family members, close associates, and the legal entities they are involved in, which is also part of the company's procedures.

7.8

WHISTLEBLOWER CHANNEL AND INTERNAL INVESTIGATIONS

As outlined in PO. 11 Compliance and Whistleblower Channel, the purpose of the Channel is to ensure the investigation and handling of all situations reported to the Channel with impartiality, preserving confidentiality and anonymity.

The operating principles of the Whistleblower Channel align with the guidelines expressed in the company's values, based on principles that support an organizational culture focused on integrity, ethics, and legality.

The Whistleblower Channel does not replace other existing communication channels within the company, such as the People & ESG and Compliance area, or the role of managers, who are the primary points of contact for open communication and dialogue with employees. Managers play a crucial role in improving processes, relationships, and the organizational climate. They are also responsible for evaluating the issues raised through the whistleblower channel and identifying areas for improvement in their respective departments.



The investigations of the reported incidents are conducted by the Compliance and Internal Audit areas with the support of independent consultants, ensuring impartiality and independence in the investigation process.

It is important to emphasize that whistleblowers acting in good faith will always be protected against retaliation, and wrongdoers will be subject to disciplinary and legal measures.

The Channel can be accessed through the following contact methods:

0800 55 75 77, from 8:00 AM to 8:00 PM.

www.dex.co (Customer Service
>> Whistleblower Channel)

Intranet:

<https://duratexsa.sharepoint.com/sites/intranet/Paginas/system/home.aspx>

8. CONTACT



If you have any questions regarding the Integrity Program or wish to report any violations of the guidelines in this Guide or other breaches of Anti-Corruption laws, please contact your manager or:

compliance@dex.co

9. DISCIPLINARY MEASURES

Violations of the guidelines in this Guide will be subject to the application of appropriate disciplinary and legal measures, as outlined in NO. 44 Application of Disciplinary Measures.

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

This Guide was created in December 2021 and approved by Dexco's Senior Management.

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