

CHARTER OF THE FINANCE COMMITTEE

(Approved at the Meeting of the Board of Directors of April 27, 2022)

1. CHARTER

1.1. The responsibilities, powers and duties of the Finance Committee (“Committee”) of Dexco S.A. (“Company”) are defined and established in this Charter, subject to the provisions of the Corporate Bylaws (“Bylaws”), of the Internal Charter of the Board of Directors, the Shareholders’ Agreement, the Company’s Policies and Code of Conduct, the Novo Mercado Listing Regulations and other regulations of B3 S.A. – Brasil, Bolsa, Balcão (“B3”), of the regulations of the Brazilian Securities and Exchange Commission – CVM (“CVM”) and the legislation currently in effect.

2. OBJECTIVES

2.1. The Committee is a collegiate advisory and instructional body established by the Board of Directors of the Company (“Board”) and has the objective of advising the Board, issuing opinions, recommendations and monitoring the policies in place relating to guarantees, financial management, investments, distribution of earnings, within the scope of the activities of the Company, ensuring that they are conducted in such a way as to protect and valorize its equity and optimize the long-term return on capital.

3. COMPOSITION

- 3.1. The Committee shall comprise at least, 3 (three) and at the most, 7 (seven) members, chosen by the Board of Directors from among its members, the members of the Executive Board and from the staff.
- 3.2. The Chair of the Committee may be exercised by an Effective Member of the Board or by an Independent Director. In the event of election of a Specialist Member, the latter shall not be a candidate for occupying the position of Chair of the Committee.
- 3.3. The members of the Committee are subject to the same duties as the Director pursuant to the terms set forth in Article 6 of the Charter of the Board.
- 3.4. The role of member of the Committee cannot be delegated.
- 3.5. The election of its members shall take place, preferably, at the meeting of the Board at which the Company’s Executive Board is elected and the term of office shall be 1 (one) year, reelection being permitted.
- 3.6. In the event of a vacancy on the Committee, the Board shall choose a replacement within 30 (thirty) days.
- 3.7. Committee members are forbidden, either directly or indirectly, to receive any type of remuneration from the Company for the provision of the services of consultancy, advisory or any other services that constitute an impediment or incompatibility with the obligations and responsibilities of a Committee member.

4. FUNCTIONS

- 4.1. The Committee shall meet at least 4 (four) times a year and extraordinarily upon convening by its chair, when necessary.
- 4.2. In order to allow for a more detailed assessment of the matters to be discussed, the materials for preliminary analysis requiring study and reflection must be sent to the members of the Committee at least 3 (three) days in advance;

- 4.3. The resolutions of the Committee shall be adopted by the majority of its members and shall constitute recommendations to the Board.
- 4.4. The holding of meetings shall be permitted by telephone, videoconference, telepresence, e-mail, or any other means of communication. Under these circumstances, the member shall be deemed present at the meeting for the purposes of verification of the quorum for installation and for decision and their vote shall be considered valid for all legal effects. The meeting's minutes shall be subscribed by all members that took part in the meeting, whether on-site or remotely, and may be signed digitally or electronically without the need for certification through certificates issued in accordance with the Brazilian Public Key Infrastructure (ICP-Brasil) parameters, pursuant to the legal requirements and applicable regulations.
- 4.5. The Committee shall have as permanent invitees, the Chief Executive Officer and the Administration and Finance Vice President of the Company. Whenever it is deemed necessary, the Committee may invite, notifying in advance the Chief Executive Officer of the Company, Officers, or any other members of staff to take part in its meetings and speak on matters pertaining to their area of activity.
- 4.6. The Committee,, within the scope of its functions, may hire the services of specialists, sending the engagement proposal to the Chief Executive Officer for cognizance and to the Board for approval.
- 4.7. In order to keep all the Directors sufficiently well informed of the progress of the work being executed by the Committee, at least once a year, the Chair of the Committee shall report to the Board on work being carried out and notify the relevant facts observed since the previous explanation.

5. ASSIGNMENTS

- 5.1. Advise the Company's Board of Directors on the analysis of the matters of a financial nature through the issue of opinions or recommendations;
- 5.2. Monitor, revise and/or recommend amendments to the financial policy of the Company, and its guidelines for the allocation of the financial resources as well as the management of the credit limits in relation to the financial market, of debt and of the annual funding plan, financial investments and banking exposure, leverage and covenants, financial risks, liquidity and the concession of guarantees and in addition, revise and approve the macroeconomic assumptions and the WACC annually for the financial planning cycle;
- 5.3. Accompany and/or suggest the implementation of policies, strategies, actions, and systems of financial management within the scope of the Company's activities; and
- 5.4. evaluate, opine, and issue recommendations on proposals for the allocation of results, including the distribution of dividends and other remuneration to the shareholders.

On exercising its duties, the Committee may extend its activities to other companies which are controlled, jointly controlled, affiliates, subsidiaries, and any others in which the Company has a direct or indirect stake, pursuant to what management understands to be necessary and opportune.

6. COMMITTEE SECRETARIAT

- 6.1. The Chair of the Committee will designate a Secretary, who may or may not be a member, with the following duties:
- (i) monitor the matters to be included on the agenda of the meetings, considering the annual calendar of meetings prepared by the Chair, the requests of the members, the prior scheduling of the participants and invitees and eventual pending items;
 - (ii) arrange to call for, and send supporting materials for the meetings of the Committee at least 3 (three) days in advance, so that members can be fully cognizant of the matters on the agenda, to ensure a fruitful collaboration in the discussions;
 - (iii) act as secretary in the meetings, recording the discussions and decisions and prepare and formalize the respective minutes, opinions, and other documents in the minutes register; and
 - (iv) make a copy of the minutes of the meetings, recommendations, and reports to the members of the Committee to the Chair or to the Co-chairmen of the Board and Chief Executive Officer.

7. CONFLICT OF INTEREST

- 7.1. The members of the Committee shall act impartially and to guard against conflict of interest, the following rules shall apply.
- 7.1.1. Committee members may not take decisions relating to certain matters in which their interests conflict with those of the Company. It is the responsibility of each member to refrain from discussing or engaging in matters relating to the conflicting issue, the conflicted member to remove themselves while a decision is being taken on the theme in question.
 - 7.1.2. Until the situation of conflict ceases, there shall be no intervention, either directly or indirectly, by the conflicted member, whose manifestation of conflict and subsequent removal shall be recorded in the minutes.
 - 7.1.3. In the event of any manifestation on the part of the conflicted member, anyone who may be aware of the said conflict shall report it to the Chair of the Committee or to the Chairman or Co-chairmen of the Board.

8. EVALUATION

- 8.1. The Committee shall be formally and annually evaluated. The evaluation will address the activities conducted during the period and this shall be submitted to the Board for consideration. Self-evaluation by the members of the Committee shall not be required;

9. AMENDMENTS

- 9.1. These Regulations must be revised every three years and whenever the majority of the Committee's members deems it pertinent. The resulting amendment shall be submitted to the appreciation and approval of the Board.
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