



PO. 16 HUMAN RIGHTS

Area: People and ESG

Unit: ESG

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1. PURPOSE

To establish and clarify guidelines and general principles governing the commitment and functioning of Dexco in relation to human rights both in the conduct of its activities and as well as its supply chain in all regions where the company is present.

2. COVERAGE

This Policy applies to all Dexco's employees. Its adoption is encouraged in all the other entities in which we have a corporate stake whether in Brazil or abroad.

3. NORMATIVE REFERENCES

- Code of Conduct
- PO. 02 Environmental Policy
- PO. 08 Whistleblower Channel
- PO.09 Occupational Health and Safety
- PO.10 Remuneration Policy of the Management and Members of the Fiscal Council
- PO.11 Compliance Policy
- PO.14 Anti-Corruption Policy
- PO.18 ESG
- PO.19 Cybernetic Security Policy
- NO.43 Attractiveness and Selection
- NO.44 Application of Disciplinary Measures
- NO. 52-AD-95 Dexco Suppliers Management Program - GFD
- NO.70 Responsible Forestry Management
- NO.65 Fixed Remuneration and Salary Movement
- Dexco Supplier Conduct Guide
- Integrity Program Guide

4. DEFINITIONS

- a. Stakeholder:** An individual or group that has an interest in any decisions or activities of an organization.

- b. Stakeholder Engagement:** Activity performed for creating opportunities for dialog between an organization and one or more stakeholders with a view to supplying a solid base for the organization's decisions.
- c. Impact:** Positive or negative change in society, the economy or in the environment, either totally or partially the result of the organization's past and present decisions.
- d. Supply Chain:** Complete sequence of activities or parties that supply or receive value in the form of products or services. Note 1: parties that add value include suppliers, outsourced personnel, contracted companies, and others. Note 2: parties that receive value include clients, consumers, and other users.

5. PRINCIPLES

This Policy is aligned with the principles of the United Nations Organization's Declaration of Human Rights, Declaration of the International Labor Organization and with the United Nations Guiding Principles on Business and Human Rights.

Dexco recognizes the relevance of human rights in its day-to-day activities. In our Company, we treat people with dignity and respect as enshrined in the following principles:

Health and safety

One of Dexco's priorities is to guarantee a safe and psychologically healthy workplace environment. Dexco shall maintain its Occupational Health and Safety Policy up to date as well as its practice, to ensure compliance with the norms of workplace health and prevention of occupational risks.

Diversity, equity, and inclusion

Dexco is committed to sensibilizing, engaging, and training its employees so that the workplace environment is increasingly respected and inclusive for all. Diversity and inclusion generate transformation in the organizational culture, create a workplace environment in which each employee has access to the same opportunities. In a sustainable way, Dexco must seek to be an increasingly more inclusive and high-performance company where the employees recognize that they are in a safe, diverse, and plural environment so

that they can be who they really are, imprinting the result of personal effort on their activities and consequently being valorized. Dexco shall disseminate these values through policies, affirmative actions, projects, and awareness-raising, which promote a sense of belonging and a look at the appreciation of differences and their intersectionalities.

Forced labor, human trafficking and child labor

Dexco disapprove all forms of forced labor and modern slavery, child labor and child sexual exploitation and the unacceptable practice of human trafficking. The working hours adopted by the Company are in conformity with the laws of the country and the applicable collective bargaining agreements. Hiring practices must be fully aligned to international conventions on child labor and professional age of majority as well as covering the guarantee of migrant worker rights when opportune.

Dexco respects the right of employees to associate freely, affiliated or not to a labor union, without reprisals, intimidation, or harassment in all the territories where it has operations.

This topic also incorporates the supply chain, also formalized in Dexco's Supplier Conduct Guide.

Resettlement and compensation

Dexco does not manage areas demarcated as Indigenous or quilombos. In these cases, the free, preliminary, and informed consent of the impacted communities must be obtained prior to engaging in forestry activities. Forestry management practices are contained in a specific document which is updated every year (see the Company's Forestry Management Plan, available in <https://ri.dex.co/esg/meio-ambiente/>).

Remuneration

Dexco remunerates employees in a dignified and competitive manner in relation to the sector and the local labor market. It must operate in total compliance with the prevailing labor legislation and respect the internal norms of remuneration disclosed internally for employees where practices and standards for managing job positions and salaries are established. Each employee shall receive equal remuneration for the same work based on time of service at the company, location and the development curve, any form of discrimination not being tolerated. The remuneration paid

to its managers is defined as a function of the importance and weighting relative to the job in the organizational structure and the strategy of positioning in the market as described in the Remuneration Policy for the Management and Members of the Fiscal Council.

Communities and Society

Dexco treasure and respects the diversity, the culture, the customs, and the values of the communities where in which it operates. The Company also recognizes the impact that it has on these communities. It seeks to engage stakeholders, inviting them to participate in a process of proactive listening to ensure that the Company is learning and taking into consideration their points of view in conducting its businesses (more details under Attachment I – Stakeholder engagement). When appropriate, Dexco establishes dialogs on questions of human rights related to its businesses. The Company is also committed to promoting the development of the communities where it operates through the medium of local affirmative initiatives.

Dexco encourages all stakeholders in the communities to express their concerns in relation to our business activities through the Whistleblower Channel for notifying situations which are in disaccord with the Code of Conduct, other internal policies, and Dexco's norms and/or where not in compliance with the prevailing legislation.

Anti-Corruption

Dexco repudiates corruption in all its forms and through its Integrity Program, adopts actions for preventing and combatting it, pursuant to the prevailing federal legislation (Law 12.846/2013 and Decree 11.129/22). The anti-corruption guidelines are formalized in our Code of Conduct, in the Integrity Program Guide as well as in the Anti-Corruption and Compliance policies. Non-compliance is subject to educative and punitive measures as set out in NO.44 Norm for Application of Disciplinary Measures. Additionally, the scope of the Whistleblower Channel also encompasses eventual practices of illicit acts including those set forth within the scope of the Anti-Corruption Law.

Environment

Dexco is committed to respecting and positively impacting the environment wherever it is located, acting in the responsible management of the environmental aspects inherent to the nature and scale of each one of its units. In the context of its Environment Policy, ESG Policy and Norm for

Responsible Forestry Management, the Company reiterates its commitment as an environmentally responsible company and seeks to be a bellwether in the market where it operates. Annually, Dexco reports transparently on its environmental actions and the impact of operations on the environment and the communities in which is present.

Data Protection and Personal Data Privacy

Dexco complies with the laws for the protection and privacy of data and has a commitment to protect personal information of all individuals, employing proprietary data as a company asset and mitigating the risk of violation, loss, and improper use. The information must be used transparently and strictly for the execution of the Company's professional activities.

6. IMPLEMENTATION AND MONITORING

Communication and training

This Policy shall be available for all Dexco's relationship audiences, both internal and external. The holding of training sessions in human rights (covering risks and conduct) shall serve as a means of guaranteeing that all employees, including senior management, adequately understand the content of this Policy. The training sessions should contemplate own and outsourced employees, including relevant suppliers such as security companies.

All Clients and Suppliers, including other partners, shall have access to this Policy for guiding their conduct and avoiding conflicts and violations. The principles of this Policy are communicated annually as well as our contribution to UNO's Sustainable Development Goals in our Integrated Report.

7. GOVERNANCE

As an extension of this Policy, Dexco maintains corporate norms which detail the responsibilities and procedures to be followed. Their applicability will be observed, and their improvements listed in the Integrated Report.

This policy is reinforced with the supply chain through the Supplier Conduct Guide, the Dexco Suppliers Management Program (GFD) and guidance to the responsible areas for ensuring that suppliers respect human rights and the principles of this policy.

The principles of this policy are observed and analyzed in the acquisition of new businesses and/or mergers.

Investigation and Reporting of Problems

We stimulate training and dialog so that our employees take the lead in the protection of human rights.

Dexco encourages its audiences, both internal and external, to report any grievances or suspicions as to the violation of human rights in relation to the Company's Code of Conduct, policies, and guidelines. One of the tools available for reporting violations is the Whistleblower Channel, which guarantees confidentiality and non-retaliation, the investigation of all issues raised and anonymity of the complainant where so desired, pursuant to the Policy for the Whistleblower Channel.

Should there be an indication or evidence that our activities are provoking or contributing to non-compliance with human rights, the facts of the case will be investigated, and should they prove pertinent, disciplinary and/or legal measures shall be adopted.

Dexco has the commitment of identifying, fighting, and mitigating negative impacts on human rights related to our operations, maintaining transparent and accessible channels for voicing grievances in all communities.

Responsibilities

All employees with the support of the Internal Audit, Risk Management and Compliance, People and ESG units with the support of the People Committee and the Executive Committee, are responsible for ensuring compliance with the principles described in this Policy.

Remedy

In the event that the violation of one of the principles inherent to human rights is identified, Dexco is committed to rapid remedial action and communication to the stakeholders concerned, applying disciplinary measures where appropriate, and promoting improvements in processes and conduct whenever necessary.

8. SANCTIONS

Failure to comply with the guidelines of this Policy shall incur the imposition of the corresponding disciplinary and legal measures.

9. DURATION

This Policy shall become effective from the date of its approval and shall be revised every 3 (three) years or at any time whenever necessary.

10. APPROVAL

This Policy has been approved by Dexco's Board of Directors.

11. ATTACHMENTS

ATTACHMENT I – Stakeholder Engagement

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1. DESCRIPTION OF THE PROCEDURES

1.1. Identification of Stakeholders

Stakeholders deemed priority in the preparation of this norm are shown in Dexco's Stakeholders' map.

The Company's relationship audiences are represented by various groups and integrate a range of different segments. The mapping and prioritization of the stakeholders, the identification of their necessities and expectations and the preparation and management of the action plans for the relationship with the stakeholders are the responsibility of the areas which usually establish direct relations with these audiences according to the guidelines of Dexco's Strategic Plan.

Stakeholder	Relationship Audiences	Area Responsible
Government	Executive, Legislative and Judiciary	Institutional Relations, Legal Unit
Regulatory and Oversight Bodies	Securities Commission, Environmental Bodies, Oversight Bodies	Investor Relations, Industrial and Forestry units, Legal Unit
Shareholders and Financial Institutions	Shareholders, Market Analysts and Finance Houses	Investor Relations Unit, Treasury Unit
Employees	Proprietary, Outsourced, Interns, Apprentices, Retirees	People and ESG units
Supplier Chain	Services Materials/Fixed Assets	Procurement Unit
Clients	Industry, Retail, Wholesale, Resale,	Marketing & Products, Commercial units

	Civil Construction, International Clients	
Consumers	Dexco, Deca, Hydra and Ceramic Coatings	Marketing & Products and Services & Post-Sale units
Surrounding Communities	Population, Local Companies, Neighborhood Association, Community Leadership and Lessees	ESG Unit
Organized Civil Society	NGOs, Labor Unions, Federations, Institutes and Associations	ESG Unit
Influencers	Engineers, Architects, Installers, Decorators and Carpenters	Marketing & Products and Services and Post-sales units
Press	Specialized, Printed, TV, Radio and Digital	Coordination of Communication
Competitors and Substitutes	Metals, Porcelain, Electric Showers, Panels and Floor Coverings, Ceramic Coatings	Marketing, Products, and Industries units

1.2. Methodology of Engagement

All initiatives for engagement of stakeholders must be structured in a planned and strategic way, adopting a four-stage methodology: Mapping of the Stakeholders, Prioritization of Stakeholders, Construction of Materialization and Preparation of the Action Plan.

- **Mapping of the Stakeholders**

The mapping stage covers the surveying and identification of the relationship audiences, given that they can exercise influence over the Company's businesses or suffer the influence of these same businesses. The process includes the capture of perceptions of employees who interact with these audiences and evaluation of the formalized demands handled case by case in a systematic and specific way.

- **Prioritization of Stakeholders**

Based on the analysis of the audiences included in the mapping,

considering the levels of interest and influence, impact, and representation, the audiences with which the company should Collaborate, Dialog, Monitor or Inform must be identified.

- **Materiality**

The Materiality Matrix is constructed on the basis of an analysis of the issues identified based on the stakeholder perspective in terms of the social, environmental and economic impact considering their relevance to the organization's commitments, to the financial result, the impact on society or on the environment, the risk of legal non-compliance, the potential impact on the operations or on the brand and reputation of the company. The response to this analysis reveals the materiality matrix, the critical factors and impact - High (H), Average (A) or Low (L) – and the themes that must be prioritized in the short, medium, and long-term action plan. The analysis of the matrix is made every three years.

- **Action Plan**

The construction phase of the Action Plan provides for the definition of the goals of engagement, specific strategic actions for each one of the prioritized audiences, considering the appropriate means of engagement, responsibility for their implementation, opportunities for creation of value, innovation, co-creation of solutions (including in terms of new and existing products and services), risk management, budget and disclosure and dissemination of pertinent information. The action plan should also contemplate the monitoring of results and return to the stakeholders. The action plans shall be structured according to the scale, intensity and frequency of our activities and their impacts using culturally appropriate methods and language.

- **Crisis management**

The management of conflicts involving one or more stakeholders is guided by a specific document – Crisis Management Manual.