



# PO.11 COMPLIANCE AND WHISTLEBLOWER CHANNEL

---

Responsible Area: Compliance and Whistleblower Channel

Management: Internal Audit, Risk Management and Compliance

Creation: 12/16/2020

Last Revision: 12/10/2025

## 1. PURPOSE

To establish internal compliance mechanisms and whistleblower channels to strengthen the culture of ethics, integrity, and transparency at Dexco.

## 2. COVERAGE

This policy applies to all areas of Dexco, its executives, and employees, as well as third parties contracted by the Company.

## 3. NORMATIVE REFERENCES

- Federal Law No. 12.846/13;
- Federal Decree No. 11.129/22;
- Dexco's Code of Conduct;
- PO. 04 Internal Control and Risk Management System Policy;
- PO.14 Anti-Corruption Policy;
- PO.22 Internal Audit Policy;
- NO. 44 Application of Disciplinary Measures;
- Integrity Program Guide.

## 4. DEFINITIONS

- 4.1. Compliance:** compliance with applicable legal requirements, procedures, policies, and other internal regulations of Dexco, in alignment with the Company's Integrity Program.
- 4.2. Integrity Program:** a set of measures established by the Company to ensure compliance with its processes and integrity in its activities concerning the National and International Public Administration, in accordance with Law 12,846/13 and Decree 11,129/22.
- 4.3. Conflicts of Interest:** occur when an employee or administrator prioritizes a personal interest over the interests of Dexco, seeking personal advantage for themselves, their family, or third parties.

## 5. COMPLIANCE STRUCTURE

Dexco has a structured Compliance department that operates separately and independently in conducting and executing its compliance and integrity functions, supporting the Company's business

areas.

The department has a manager and trained professionals dedicated to the subject, and it reports its activities to the Internal Audit, Risk, and Compliance Management, the Presidency, and the Board of Directors through the Audit and Risk Management Committee and the Ethics Committee.

## **6. ROLES AND RESPONSIBILITIES**

### **6.1. Board of Directors**

- Support, participate in, and provide suitable conditions for the development of actions related to Compliance, Whistleblower Channel, and the Integrity Program.
- Ensure compliance with the guidelines of this Policy, the Code of Conduct, and other Compliance actions.

### **6.2. Audit and Risk Management Committee**

- Monitor and evaluate the Integrity Program, results of the Whistleblower Channel, internal investigations, and other compliance actions adopted by the Compliance department.

### **6.3. People, Governance, and Nomination Committee**

- Analyze complaints involving members of Senior Management and determine any application of disciplinary measures. In the event a complaint involves a member of the People, Governance, and Nomination Committee or a person with whom they have a relationship, they must abstain from consideration and recommendation before deliberations begin.

### **6.4. Ethics Committee**

The Ethics Committee will periodically participate in COMEX (Executive Committee) meetings, in the presence of Senior Management and the Internal Audit, Risk, and Compliance Management, as outlined in ANNEX I of this Policy. The committee shall:

- Propose actions aimed at complying with the provisions of the Code of Conduct and the Integrity Program.
- Evaluate and deliberate on critical complaints and/or those involving positions at the Manager level or above concerning ethical and conduct misconduct, conflicts of interest, legal non-compliance, and other violations of the Code of Conduct, deciding on any potential disciplinary measures for those involved.

### **6.5. Executive Board**

- Support integrity and compliance actions within their areas, emphasizing their importance to the team.
- Attend mandatory Company Compliance training when called upon.
- Assess and monitor any legal risks to which their business is exposed, implementing control methods and/or corrective measures to address them.
- Report ethical deviations, illicit acts, and violations of the Company's Code of Conduct to the Compliance department.
- Report to the Compliance department any ethical deviations, illicit acts, and breaches of the Company's Code of Conduct.

### **6.6. Ethics Technical Group**

The Technical Group, composed of the Compliance, and/or Fraud Prevention, Legal, Human Resources, and Employee Relations departments, shall convene as needed and prior to each Ethics Committee meeting, in accordance with the provisions of ANNEX II of this Policy, to:

- Propose improvements to the Code of Conduct to the Ethics Committee.
- Recommend disciplinary measures for complaints reported in the Whistleblower Channel and technically address ethical conduct lapses to the Ethics Committee members.
- When relevant, participate in the creation or approval of preventive actions, such as institutional training, policy reviews, among others, based on the subjects discussed in the

Committee.

## 6.7. Compliance Area

- Manage and monitor the Integrity Program and related legislation, implementing continuous actions to ensure process compliance.
- Ensure compliance with Dexco's Code of Conduct.
- Promote a culture of compliance and the Code of Conduct to employees and strategic suppliers through periodic training and communications on ethics, integrity, harassment, and other forms of workplace violence, anti-corruption practices, and other relevant topics.
- Manage the Company's Whistleblower Channel and conduct investigations into reports involving ethical and conduct deviations (behavioral matters) with impartiality and confidentiality.
- Monitor the treatment of complaints and the application of recommended disciplinary measures and action plans.
- Conduct reputational analysis of beneficiaries, sponsored individuals, partners, and strategic suppliers before contracting.
- Maintain the Company's Internal Norms Portal up to date.
- Evaluate and address situations of conflicts of interest through the Declaration of Affiliations platform, implementing relevant action plans.
- Monitor compliance risks and the implementation of action plans with responsible business areas.
- Report the Integrity Program's actions, Whistleblower Channel, and other compliance activities to the Audit and Risk Management Committee and the Ethics Committee at least semi-annually.
- Ensure the evaluation of the Integrity Program by an independent area or third-party company at least every 2 years and report the results to COMEX and CAGR.

## 6.8. Business Areas

- Act in accordance with the guidelines of this Policy and fulfill the compliance obligations required by the Company.
- Participate in mandatory Compliance, Code of Conduct, and anti-corruption training.
- Update the internal policies and regulations within your area and ensure that the described procedures reflect the reality and follow current legislation and the Code of Conduct.
- Report to the Compliance department the existence of affiliations and conflicts of interest as described in a specific regulation.
- Notify managers or the Compliance department of any deviations in conduct or violations of the Code of Conduct and Company policies.
- Ensure free access to the information and documents necessary as requested by compliance professionals to enable the execution of their activities, the investigation of complaints, and compliance with the Integrity Program.

## 7. WHISTLEBLOWER CHANNEL

### 7.1. Purpose of the Channel

Dexco has a Whistleblower Channel available to the public to report situations that are in violation of the Code of Conduct and other policies, ethical deviations, and/or non-compliance with legislation.

### 7.2. Channel Guarantees

When contacting the Channel, the whistleblower may choose to identify themselves or make an anonymous report. Confidentiality and anonymity are guaranteed, and information will only be shared with those responsible for the investigation. It is important to note that a good-faith whistleblower will always be protected against retaliation.

### **7.3. Receipt and Handling of Reports Process**

Reports submitted to the Channel are received by an independent and specialized company that conducts screening, records the report in the system, and makes the report available to Compliance for investigation, following the procedures outlined in Annexes III and IV of this Policy.

Responsibility for investigating the report shall depend on its nature, as set forth below:

- Compliance Area: reports involving ethical misconduct and conduct-related matters of a strictly behavioral nature;
- Fraud Prevention Area: reports involving fraud, favoritism, theft, corruption, and other asset-related misconduct.

In both cases, the responsible area shall oversee the handling of the report from start to finish, including the outcomes achieved and the potential application of disciplinary measures, when applicable.

If necessary to ensure the proper investigation of the facts, preservation of evidence, and/or the safety of the victim, individuals involved or suspected parties may be suspended pending the conclusion of the proceedings, including Senior Management members.

When applicable and following an investigation, disciplinary measures, as defined in Guideline No. 44 - Application of Disciplinary Measures, and action plans will be recommended and implemented to promptly halt the identified irregularities.

During or after the conclusion of investigations, the Legal department may be involved to assess the feasibility of reporting the complaint to the competent authorities, as appropriate.

The initiation of the investigation process by the Compliance or Fraud Prevention department, following the initial criticality assessment, will occur within the following timeframes:

- Critical reports - within 24 business hours after receiving the report.
- Other reports - within 72 business hours after receiving the report.

The average timeframe for completing the investigation and providing a final response to the whistleblower is up to 30 days, with possible extensions when necessary, depending on the level of complexity involved. Each report has its own unique characteristics and may entail a variety of elements and different analyses.

### **8. SANCTIONS**

Non-compliance with the guidelines of this Policy will be subject to the application of appropriate disciplinary measures.

As defined in Guideline No. 44 - Application of Disciplinary Measures, the Company has various criteria for applying disciplinary measures for deviations and non-compliance, in compliance with current legislation and in accordance with the proportionality, progressiveness, and severity of each type of offense committed.

### **9. VALIDITY**

This Policy will become effective from its publication date and should be reviewed every 3 (three) years or at any time whenever necessary.

### **10. APPROVAL**

This Policy was approved by Dexco's Board of Directors.

### **11. ANNEXES**

- Annex I – Ethics Committee Regulations
- Annex II – Technical Ethics Group Regulation
- Annex III – Flow for Directing Contact Channels
- Annex IV - Flow for Referral of Reports and Whistleblower Memos

## ANNEX I – ETHICS COMMITTEE – REGULATION

### OBJECTIVE

- Enforce compliance with the Code of Conduct;
- Evaluate and deliberate on reports of violations of the Code of Conduct, deciding on the possible application of disciplinary measures to the reported;
- Evaluate and deliberate on conflict of interest situations, deciding on the best resolution to be applied;
- Propose and monitor Compliance actions, in order to comply with the provisions of the Code of Conduct and Integrity Program;

### RESPONSABILITIES

- Provide fairness and probity;
- Reasoned analysis and voting, in compliance with the Code of Conduct and the existing regulation. Decisions must be approved by majority vote. In case of a tie, the President will be responsible for deciding the issue;
- The manager of the area involved will not have voting power;
- The Commission's decisions on complaints are final and irrevocable and must be observed by the entire Company;
- The members of the Commission must keep confidential any and all information received in the course of their duties.

### COMPOSITION - non-delegable

- COMEX (Executive Committee) minimum of 3 members, except for matters not involving decisions on investigation, in which case a minimum of 2 members is required;
- Legal Manager;
- People Manager;
- Compliance Manager.

### FREQUENCY

- Biannual or timely, whenever necessary, in person or remotely.

## ANNEX II – TECHNICAL ETHICS GROUP – REGULATION

### TECHNICAL GROUP

#### Effective members

- Compliance
- People Department
- Labour Relations
- Legal

**Guests:** according to agenda

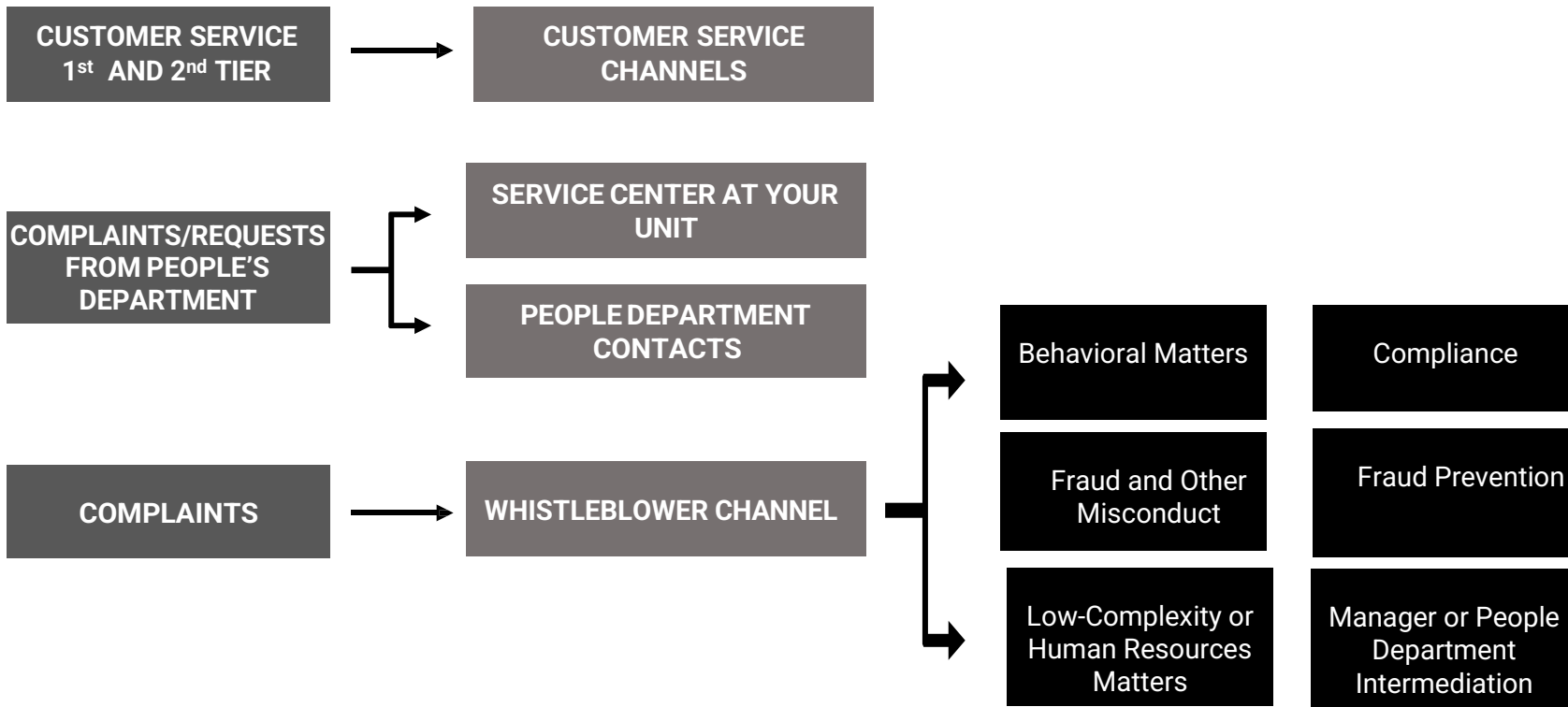
### RESPONSABILITIES

- Schedule and define committee agendas;
- Presentation of topics at the Ethics Commission;
- Propose improvements to the Code of Conduct for the Ethics Commission;
- Address in a technical way to the members of the Commission the ethical failures of conduct and conflict of interest situations;
- Develop preventive and compliance actions: institutional training, ethical acculturation, anti-bribery guidelines, due-diligence, development and review of internal policies and normatives, among others, according to the issues addressed by the Commission;
- Follow up on actions taken in the Integrity Program.

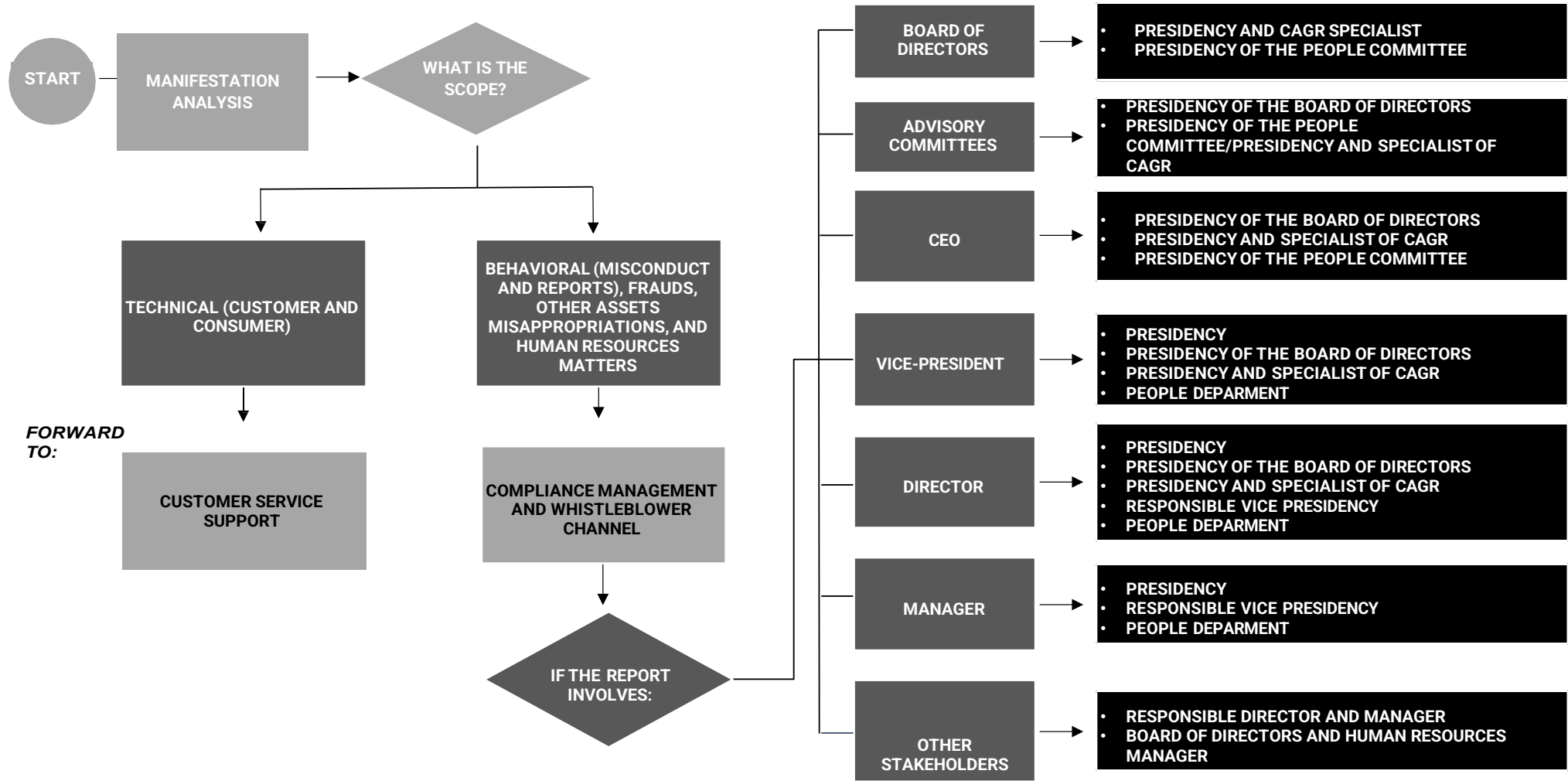
### FREQUENCY

- Biannual or timely, whenever necessary, in person or remotely.

**ANNEX III – FLOW FOR DIRECTING CONTACT CHANNELS**



# ANNEX IV – FLOW FOR REFERRAL OF REPORTS AND WHISTLEBLOWER MEMOS



# Dexco

deca portinari Hydra Duratex castelatto ceusa Durafloor