



NO.05 – DONATIONS

Areas Responsible: Human Development and Organizational & Corporate Governance

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? What you will find in this document: guidelines for any area or unit of Dexco making donations of products, services, goods and/or money.

1. OBJECTIVE

Establish guidelines for the process of donating products, miscellaneous goods and/or money by the Organization.

2. SCOPE

This policy applies to all areas of Dexco, its administrators and employees.

3. REFERENCES

- Code of Conduct
- PO.07 Policy for Transactions with Related Parties
- PO.14 Policy for Combating Corruption
- PO 16. Human Rights
- Corporate Social Responsibility Guideline

5. DEFINITIONS

4.1 Donor: Any company within the Organization authorized to make donations, possessing ownership of the items to be delivered and not legally prohibited from doing so.

4.2 Grantee/Recipient: Non-profit organizations (such as institutes, foundations, community associations, NGOs, and philanthropic entities), companies, and governmental institutions (subject to the limitations set forth in this guideline). Individuals or legal entities eligible to receive donations.

4.3 Intermediary: An organization that facilitates the donation process between the donating company and the recipient company or organization.

4.4 Donation: The permanent and unconditional transfer of ownership of various assets, Dexco products, third-party goods, and/or cash by the Organization.

4.5 Requesting Team: The department responsible for seeking permission to make the donation. This team should gather all the necessary data and details in accordance with the guidelines outlined in this policy, while obtaining authorization from the overseeing management and responsible director.

4.6 Civil Society Organization of Public Interest (OSCIP): Private non-profit or economic legal entities that have been incorporated and have operated legally for at least three years. These organizations are typically constituted as associations or foundations. The requesting department should provide evidence demonstrating that these criteria are met (e.g., a certificate confirming OSCIP status), as donations to OSCIPs may be tax-deductible in such cases.

5. CRITERIA

5.1 General Criteria

- All donations must fulfill the following cumulative criteria:
- Align with the Sustainability strategy and the objectives of each business.
- Serve the institutional and relational interests of Dexco, while being in line with the Company's values.
- Be directed to Grantees located within Dexco's area of activity or interests.
- Obtain approval from the Compliance department through a reputational analysis.
- Receive approval from the responsible Director, HR Director, and President.
- Utilize the designated accounts and cost centers assigned to donations.
- Avoid any form of reciprocal exchanges, favors, or conflicts of interest.

5.2 Governmental Agencies

Donations to government agencies should only be made under exceptional circumstances and must serve the following purposes:

- To comply with legal requirements.
- To preserve public assets or services affected by our activities.
- To support causes aligned with the Company's activities and/or values.

All donations to government agencies must meet the following requirements:

- Submission of a formal request via an official letter, signed by the representative of the government agency, or any other type of official document (e.g., terms of conduct adjustment or other agreements with government agencies).
- Approval by the Compliance department - reputational analysis.
- Absence of any form of bribery, favoritism, exchange, advantage, or conflict of interest.

5.3 Restrictions & Prohibitions

Dexco does not make donations that violate laws, internal policies, and guidelines. Therefore, it is prohibited to make any donations that:

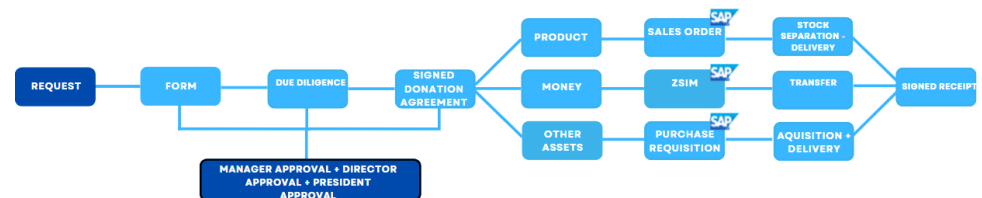
- Fail to comply with the mandatory general criteria.
- Pose a risk to the reputation/image of Dexco or its shareholders and employees.
- Compromise the company's structure, budget, and/or cash flow.
- Involve favors, inappropriate advantages, exchanges, or conflicts of interest.
- Benefit political parties or entities, candidates for public office, or political campaigns.

6. TYPE OF DONATIONS

- **Dexco Products:** The donation of all products manufactured by the Dexco Group.
- **Other Assets:** The donation of various assets, which may be owned by the Donor (e.g., electronic equipment) and/or acquired from third parties for specific purposes.
- **Cash:** The donation of a specified amount of cash, transferred via bank, to the Grantee. Cash donations will only be approved as exceptions and must be properly justified.

In situations of natural disasters, multiple types of donations can be made to benefit more than one public, based on identified needs and demands. These donations will adhere to the strictness and processes outlined in this Guideline.

7. PROCESS FLOWCHART & RESPONSIBILITIES



7.1 Documents Required for Donation Formalization

The following documents are mandatory to formalize the donation:

- Official letter or formal document requesting the donation.
- Donation form.
- Budget (for products or miscellaneous goods).
- Reputational report.
- Donation agreement.
- Donation receipt and evidence (photos).

Note: The aforementioned documents must be provided prior to finalizing the donation, except for the receipt and evidence, which serve the purpose of proving the delivery.

7.1.1 Donation Request

If a donation request is received from a public agency, it must be formalized through an official document signed by a representative. For private institutions, a written formalization of the request is also required.

Upon receiving a donation request, the requesting department should evaluate its alignment with Dexco's values and strategy. Subsequently, all the necessary data should be gathered to proceed with the request and complete the Donation Form.

7.1.2 Donation Form

The Donation Form (Attachment I) must be completed in full by the requesting department in all cases, serving as the formal request. The requesting department should provide comprehensive details and justification for the donation, ensuring compliance with the criteria and requirements outlined in this Guideline.

Once the Donation Form has been completed and signed (physically or electronically) by the responsible management and Board of Directors, it should be submitted to the Corporate Social Responsibility department for assessment of the donation's compliance with the necessary criteria. Following a positive evaluation, the Corporate Social Responsibility department will forward the request and all relevant documents (official document, donation form, budget, among others related to the request) to the Compliance department for reputational analysis.

Simultaneously, the Corporate Social Responsibility area will present the Donation Form for approval, following the criteria outlined below:

- For amounts up to R\$ 50,000.00 - Approval by the ESG Manager.
- For amounts exceeding R\$ 50,000.00 - Approval by the People and ESG Director, Chief Executive Officer, or another member of the Executive Committee.

DEDUCTIBLE DONATIONS: The Requesting Area must confirm if the recipient is an OSCIP (Civil Society Organization of Public Interest) as, in case of affirmation, it should request the corresponding certificate and complete the Declaration of Receipt of Resources by Donation from the Federal Revenue Service (Attachment III). Subsequently, the documents should be sent to the Fiscal Management for the respective deduction of income tax.

7.1.3 Reputational Analysis Report

The Compliance department is responsible for conducting a reputational analysis of the Grantee and any intermediaries, as well as its partners, by consulting available public records. Upon completion, Compliance will issue a report recommending or not recommending the Donation, depending on the research results. If there is insufficient data to prepare the analysis, Compliance will notify the Requesting Department.

7.1.4 Donations Agreement

The Corporate Social Responsibility department must request the Legal department to draft the Donation Agreement, a document that formalizes the Donation and must be signed by two representatives from Dexco and the representatives of the Grantee before the Donation is finalized. The signatures should be obtained electronically using a valid tool provided by Dexco, preferably.

The draft of the Donation Agreement should be validated with the Grantee before sending it for signature collection. Once signed by all parties, the scanned copy should be sent to the following departments: Social Responsibility, Compliance, Legal, and the Requesting Area.

7.1.5 Delivery Receipt

The Requesting Area is responsible for overseeing and facilitating the entire Donation process. Upon delivery, it is necessary for the Requesting Area to provide the Donation receipt to the Grantee and collect the signature of the responsible party receiving the Donation. The Requesting Area should also request photos of the Donation delivery.

The receipt should be completed by the Requesting Area, following the template provided in Annex II of this policy. It should include the delivery date, description, quantity, and values of the donated items, which should be consistent with the information described in the respective Donation Agreement. Once signed by the Grantee, the scanned copy should be sent to the Social Responsibility department, which will share it with Compliance and Legal Departments.

7.1.6 Document Storage

All documents mentioned in this policy, as well as other relevant documents related to the Donation, must be archived by the Requesting Area for a minimum period of 5 (five) years.

7.2 Initiating a Requisition on the System

The donation must be properly recorded to ensure compliance with the company's accounting records in one of the following two SAP accounting codes:

- (i) 5010630 - Operating Expenses - OSCIP Donations >> Grantee classified as OSCIP or Public Utility (only for deductible donations).
- (ii) 5010611 - Operating Expenses - Donations >> For recipients who are NOT classified as OSCIP or Public Utility (non-deductible donations).

In addition to specifying the appropriate account in the system, the Requesting Area should debit the value of the respective Donation from the appropriate cost center among the following:

- (i) Donations made by Corporate areas, DECA, and/or Wood Division >> DXDOACON01;
- (ii) Donations made by Forestry >> DFDOACON01.
- (iii) Donations made by Tiles >> RCDOACON01.

- (iv) Donations made by Hydra >> HYDOACON01.

The soliciting area should set up a requisition on SAP using the following transactions:

7.2.1 Dexco Products (Sales Order)

The Requesting Area must submit the signed donation agreement and the completed Donation Form, duly signed by the responsible management and the president, to the Special Sales Department (Employee Sales) for the creation of a Sales Order (SO) in the system.

The Special Sales Department should access the SAP system to generate the SO using transaction code "VA01" and order type ZDBC. The information provided in the Donation Form, such as the donated material, quantity, and business area, should be entered in the system. The appropriate general ledger account and cost center, as mentioned in section 7.2 of this policy, should also be included.

Once the SO is created in the system, the Special Sales Department should send an email to the Commercial and Shipping teams to proceed with the acquisition and stock allocation processes, as described in section 7.3 of this policy.

It is recommended that the Social Responsibility department consult with the logistics department to identify any discontinued or excess inventory products that could be considered for donation. The possibility and risks of using these items as donation objects should be assessed in collaboration with the Legal department.

7.2.2 Assets Acquired by Third-parties (Purchase Requisition)

The Requesting Area should create a Purchase Requisition (PR) in SAP with the information provided in the budget sent by Procurement, as mentioned in section 7.1.2 of this policy.

Before creating the PR, the Requesting Area should verify if the supplier is registered in SAP (by accessing transaction XK03 in the system and entering the CNPJ to check if there is an existing registration for the supplier). If the supplier is not registered, the Requesting Area should access the Supplier Portal and proceed with the registration. The following information will be required: legal name, address, state tax registration, and banking details for payment.

To issue the PR, the Requesting Area should access SAP and use transaction ME51N, entering the appropriate general ledger account and cost center as mentioned in section 7.2 of this policy.

After creating the PR in the system, the Requesting Area should forward the PR number and the signed Donation Form to the Procurement department. This will initiate the purchase order process with the supplier, who will then issue the invoice and proceed with the delivery of the donated product, as described in section 7.3 of this policy.

7.2.3 Money (ZSIM)

To issue the requisition, the Requesting Area should access SAP and use transaction ZSIM on behalf of the Recipient and enter the relevant general ledger account and cost center as mentioned in section 7.2 of this policy. The Tax department should be consulted to determine the specific tax liability (e.g., state ITCMD tax). The required documentation and approvals should be attached as annexes when opening the payment request ticket.

7.3 Acquisition of Goods and Inventory Separation

The Requesting Area is responsible for coordinating with the relevant departments, as mentioned earlier in this policy, for the procurement of items to be donated, as well as ensuring the operationalization of the delivery. The acquisition and separation of the Donation should be carried out according to the following guidelines:

7.3.1 Dexco Products (Sales Order)

The Shipping team invoices the product from the Sales Order (SO) and issues a delivery note for the separation of the products in the inventory. With the products properly invoiced, the Shipping department facilitates the delivery of these products to the Recipient through a carrier contracted by Dexco.

7.3.2 Assets acquired by third-parties (Purchase Requisition)

The supplier must issue the Invoice with the billing information addressed to Dexco, including the delivery address of the Recipient and the purchase order number generated by the Procurement department.

The Invoice should be submitted by the supplier in JIRA, the system used by the Accounts Receivable department (CSC) to manage invoices and process payments.

The CSC department processes the payment to the supplier, who is responsible for delivering the product to be donated at the location indicated in the Invoice.

8. DONATION TO OTHER PUBLICS

8.1 Donation to Employee

Technological equipment or products manufactured by Dexco can be donated to employees on an extraordinary basis, provided that it is properly justified and subject to the following approvals: i) by the responsible management and directors; ii) by at least 1 member of the COMEX; iii) by the President.

8.2. Related parties

The Requesting Area, when completing the Donation Form, must identify the involvement of related parties in accordance with Policy PO.07 Transactions with Related Parties. If the Donation involves related parties who have a shareholding in Dexco, the Requesting Area must notify the Controlling Management through the Related Parties Identification Form attached to PO.07 within 5 (five) business days, so that the Controlling Management can report it to the Committee for Evaluation of Transactions with Related Parties for eventual prior approval.

8.3 Donation of Property

Donations of properties owned by Dexco must follow a separate process, considering the specificities and legal issues involved. Therefore, after approval from the responsible Board of Directors, the Legal department should be involved at the beginning of the procedures to proceed with the process.

9. GOVERNANCE & PROCESS MANAGEMENT

After the donation has been accounted, following the instructions mentioned in sections 7.2 "Opening Requisition in the System" and 7.3 "Acquisition of Goods and Inventory Separation," the Requesting Area should inform the recorded amount to the Social Responsibility department, so that the final value appears in the supporting documents of the donation.

The Social Responsibility department (ESG Management) will be responsible for monitoring and managing the donations, ensuring that the mandatory criteria have been met, that all supporting documents have been collected, and that the donations have been properly executed. This control and its respective data will be shared quarterly with the Compliance department for monitoring purposes and compliance with the Integrity Program.

10.DISCLOSURE

Any and all disclosure regarding donations made by Dexco, regardless of the means or channel, must be previously evaluated and approved by the Communication department.

11.SANCTIONS

Non-compliance with the guidelines of this policy may result in the application of appropriate disciplinary and legal measures.

12.VALIDITY

This Policy will become effective as of its publication date and must be revised every 2 (two) years.

13.ATTACHMENTS

Attachment I – Donation Form

Attachment II – Donation Receipt

Attachment III – Declaration of Receipt of Goods by Donation

ATTACHMENT I – DONATION FORM

Guidelines:

- Before filling out this document, it is essential to read NO.05, which provides all the information regarding the criteria, steps, and necessary documents for the Donation.
- The form must be properly filled out and signed by the management and board of the requesting department, which validates the first stage of the process and confirms the Business Unit's interest in carrying out the donation and aligns it with internal strategy and guidelines.
- In the case of donations of Dexco products, along with the Form, the requesting department must arrange, with the Commercial department, the list specifying the materials and their respective quotation.
- The donation must be recorded in the appropriate accounting account and cost center for the action and Business Unit, as indicated in NO.05.

ABOUT THE DONATION:			
Type of donation:	<p>Dexco products (products manufactured by Dexco).</p> <p>Goods and/or services contracted from third-parties (goods from third-parties, priced by Dexco, in favor of the Grantee).</p> <p>Dexco Goods (delivery of goods that are no longer in use or that are not required by Dexco in virtue of having been replaced or become redundant, on condition that Dexco is removed from any risks associated with the use or installation).</p> <p>Cash (cash donation, which will be authorized only on an exceptional basis).</p>		
Specification of the requested items: (Detail quantity and requested items)			
Total value of the requested items: (Attach budget)	R\$		
Specify the purpose of the donation			
Covered Territory:		Deadline for donation delivery:	
Donation Criteria:	<ul style="list-style-type: none"> • The request aligns with the Sustainability Strategy, business plan, Code of Ethics and Conduct, and internal company policies. • The benefited territory is within the region where Dexco operates or has forestry units. • The donation does not involve counterbalances, favoritism, and/or conflicts of interest. • Dexco has institutional or relationship interest within the scope of the donation. 		

ABOUT THE GRANTEE (Beneficiary of the donation):			
Institution/Organization:		CNPJ / CPF:	
The Institution/Organization is an OSCIP? (If YES, request copy of the Certificate)	<p>Yes:</p> <p>No</p>		
Is the donation tax-deductible for Income Tax purposes? If the Recipient is an OSCIP (Civil Society Organization of Public Interest), it will be tax-deductible.	<p>Yes:</p> <p>No</p>		
Is it an entity within the Public Administration? In which sphere? (Attach an Official Letter formalizing the request and Publication of the Call in the Official Gazette)	<p>Yes</p> <p>No</p>		

Is there any executive member who has a stake in Dexco? (If yes, please specify)		Yes	
		No	
Name of legal representative(s): (Attach copy of ID document)		CPF(s):	
The institution/Organization has previously received donations from Dexco?	Yes	No	Date of latest donation
Website:			
ABOUT THE DONOR (COMPANY IN THE DEXCO GROUP):			
Business Unit		CNPJ:	
Interest of the Business Unit in carrying out the Donation / Justification:			
Accounting account and cos center (See guidelines in NO.5)	<input type="checkbox"/> DXDOACON01	<input type="checkbox"/> RCDOACON01	
	<input type="checkbox"/> DFDOACON01	<input type="checkbox"/> HYDOACON01	

*APPROVAL***Manager of the Requesting Department****Director of Human Resources****Name:****Name:****Date:****Date:***APPROVAL***Director of the Requesting Department****President****Name:****Name:****Date:****Date:****Documents to be attached to the Form:**

- Original donation request (institution's email or signed letter);
- Individuals: simple copy of ID card and CPF (Brazilian Individual Taxpayer Registry);
- Legal entities: simple copy of the contract or bylaws, identification documents of the legal representatives, and minutes of the board election.
- Donation of Dexco products: list with specification and quotation prepared by the Commercial department.
- Donation of third-party products/services: list with specification and quotation provided by the Supply/Supplier department.
- In the case of OSCIP (Civil Society Organization of Public Interest) or Public Utility Organization: supporting certificate.

ATTACHMENT II – DONATION RECEIPT

[Complete Legal Company Name of the Recipient], headquartered at [address of the headquarters], No. [number], neighborhood [neighborhood], ZIP Code [ZIP code], in the city of [city], state of [state], registered under CNPJ/MF (Brazilian Corporate Taxpayer Registry) No. [CNPJ of the Recipient], by its undersigned legal representative(s), hereby declares that it has received, as a donation, by mere liberality, from DEXCO S.A. (Current name of DURATEX S.A.), located at [address of the donation responsible unit], [number/complement], neighborhood [neighborhood], ZIP Code [ZIP code], in the city of [city], state of [state], registered under CNPJ/MF No. 97.837.181/00 [last number of the donation responsible unit], the item(s) described below, for the sole and exclusive purpose of [detailed description of the objective and destination of the donation]:

describe donated item, specification, and quantity], with a total value of R\$ [total item price].

It is further declared, as of this date, to be solely responsible for the correct allocation and use of the donated items, as well as for any tax payments related to the donation. DEXCO S.A. shall be exempt from all liability regarding their use, destination, and payments, reserving the right to demand appropriate compensation from the Recipient for any damages and losses caused.

[City], [Day] of [Month in full] of 20[Year].

[Complete Legal Company Name of the Recipient]
[Full Name of the Legal Representative(s) of the Recipient]
[Position]

ATTACHMENT III – Declaration to be provided by Nonprofit Civil Entities upon Receipt of Resources as Donations.

Declaration of Receipt of Resources by Donation.

1. IDENTIFICATION

Institution/Organization (donor company):		CNPJ / CPF:
Address		

Institution/Body (receiving company):		CNPJ / CPF:
Address		

2. BANK DETAILS

Bank	Branch	Checking Account

3. FORMAL ACT

[describe the item, specification and quantity donated] to the total amount of **R\$ [total price of the item]**.

4. PERSON RESPONSIBLE FOR THE APPLICATION OF LEGAL SUPPORT

Name:	CPF:

5. DECLARATION OF RESPONSIBILITY

We declare, for the purposes of Article 13, paragraph 2, item III - "a", "b", and "c" of Law No. 9,249, of December 26, 1995, and Article 28, paragraph 1, letter "b.3", and paragraph 3, items "a", "b", and "c" of Normative Instruction RFB No. 11, of February 21, 1996, that this entity undertakes to fully allocate the resources received to the fulfillment of its social objectives and not to distribute profits, bonuses, or advantages to directors, sponsors, or members, under any form or pretext. The responsible person for the allocation of resources and the legal representative of the entity are aware that providing false information will subject them, together with others who are involved, to the penalties provided for in criminal and tax legislation regarding ideological falsehood (Article 299 of the law).

6. OBSERVATIONS

1. Providing false information in this declaration is a crime under Article 299 of the Penal Code and also a crime against tax regulations under Article 1 of Law No. 8,137, dated December 27, 1990.
2. The donor legal entity must keep the declaration signed based on this Normative Instruction on file and available for inspection.

[location], [day] of [month] of 20[year].

Complete Legal Company Name of the Recipient]
[Full Name of the Legal Representative(s) of the Recipient]
[Position]

DEXCO

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dex.co