



Dexco | 2026

Forest Management Plan



Planting forests, harvesting wood, and preserving the environment with social responsibility.

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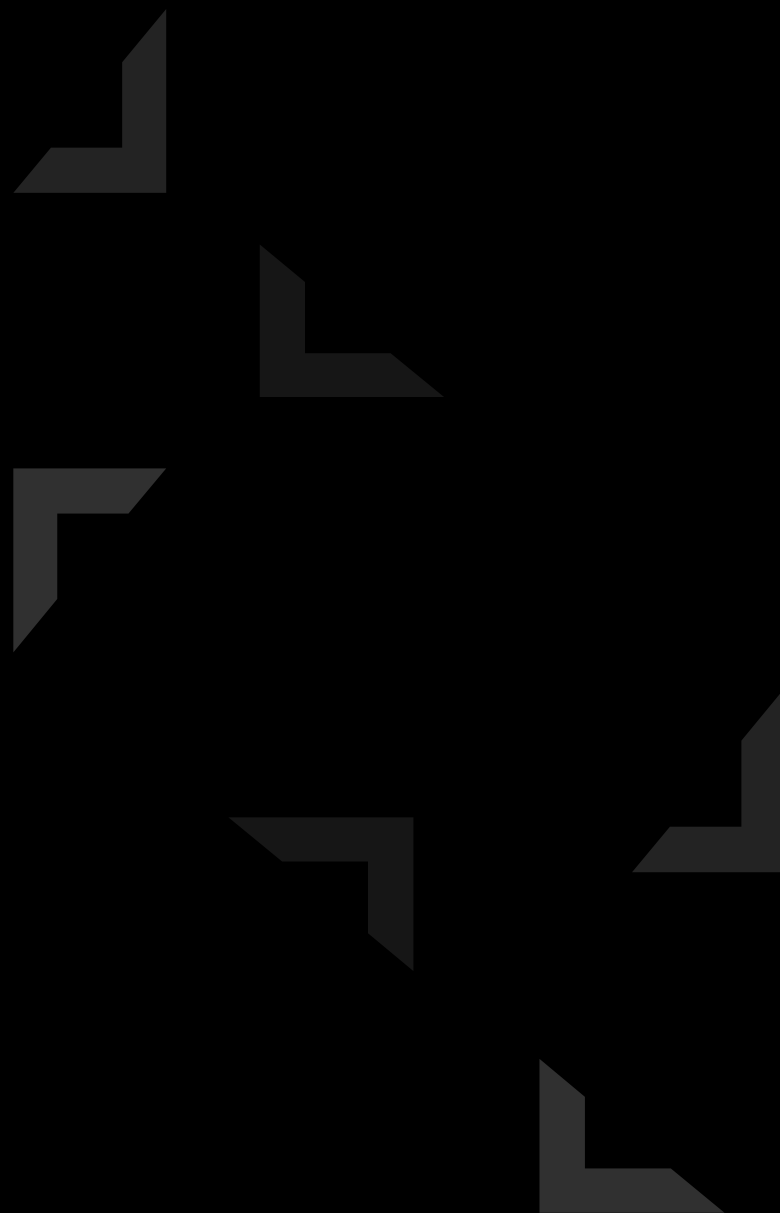
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01

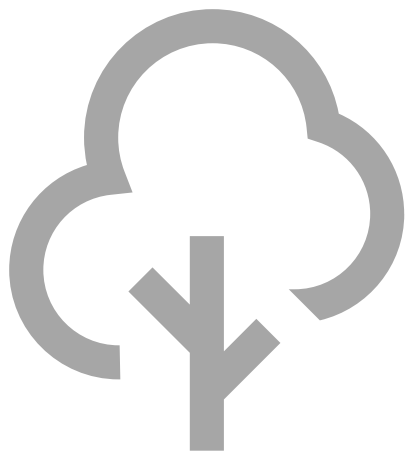
Introduction



> Introduction

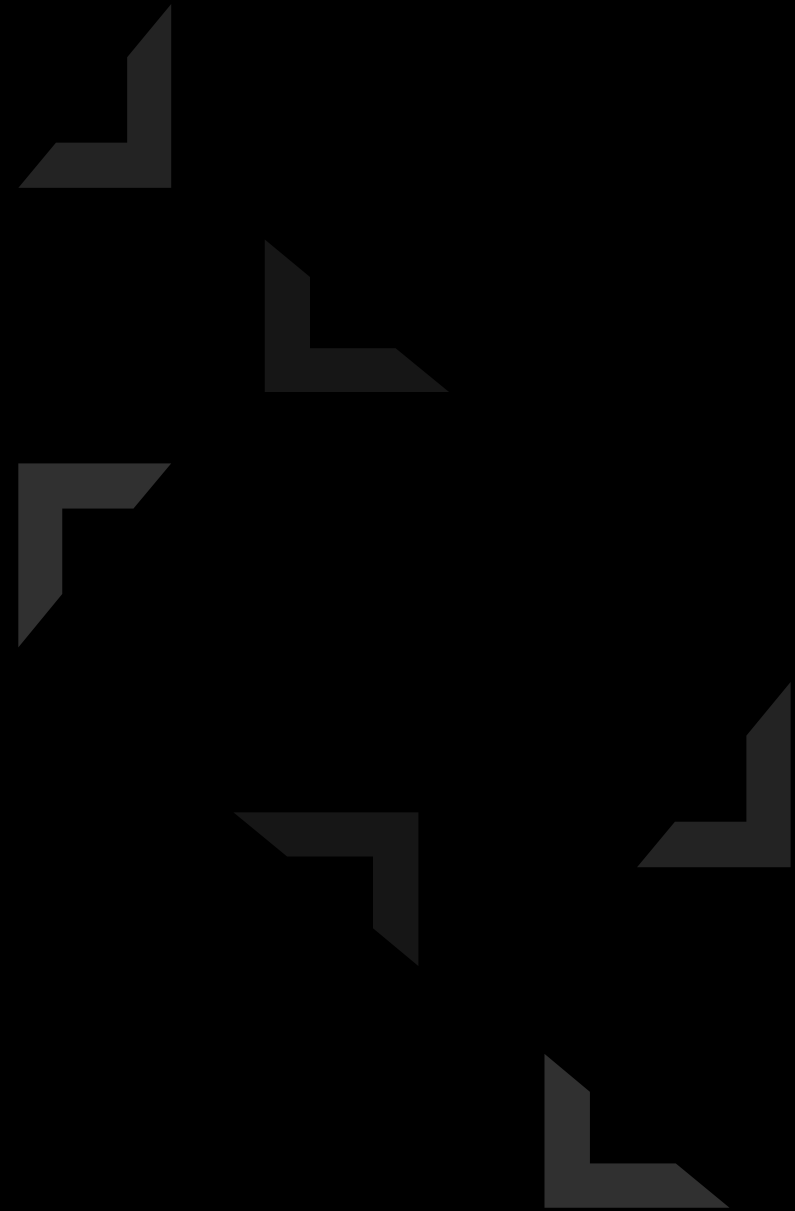
The Forest Management Plan (FMP) outlines the guidelines and procedures for managing certified forest areas.

This document is part of Dexco's Management Systems documentation and is intended for various stakeholders who want to learn more about the company's work.



02

Dexco's
**Organizational
Identity**



THE COMPANY

Dexco S.A. is a Brazilian publicly-traded private company with shares listed on B3. It is jointly controlled by Itaúsa – Investimento Itaú S.A. and Companhia Ligna de Investimentos, with the remaining capital distributed across the market.

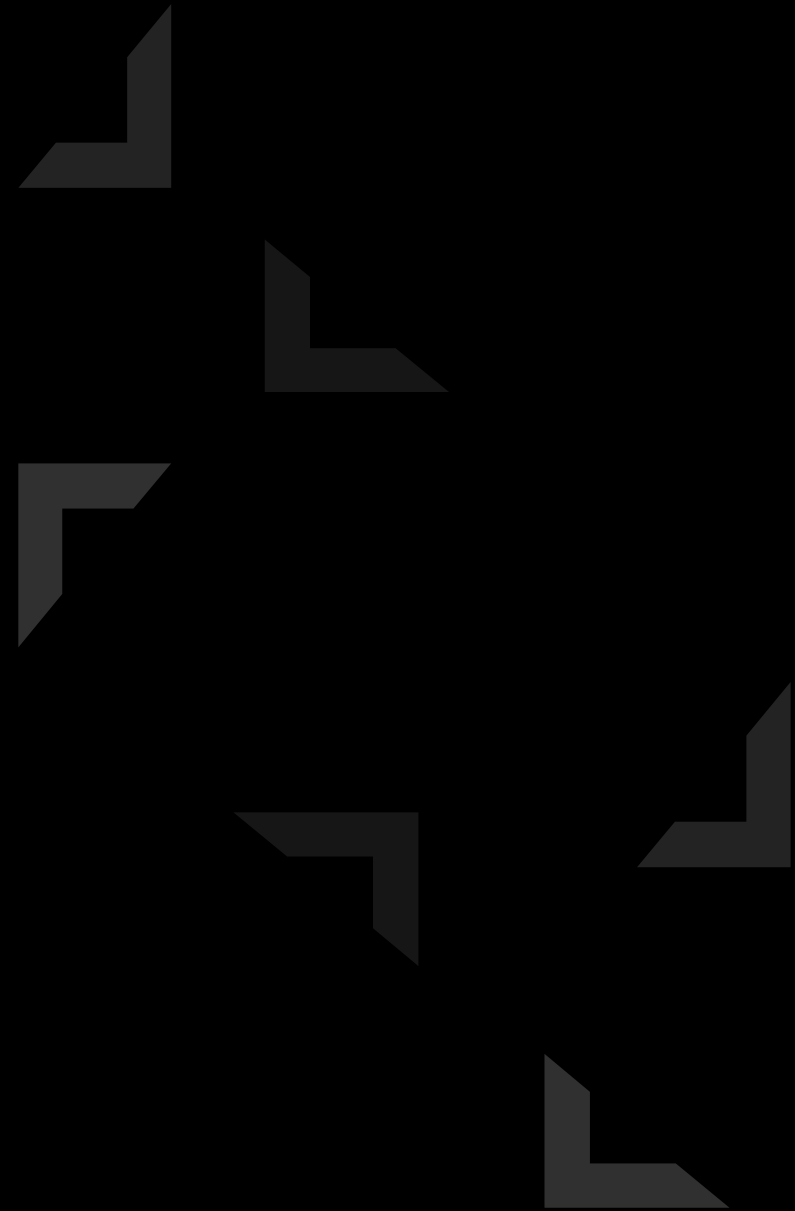
PURPOSE

**Offer solutions to
live better.**



03

Goals of the **Management Plan**



> Goals of the **Management Plan**

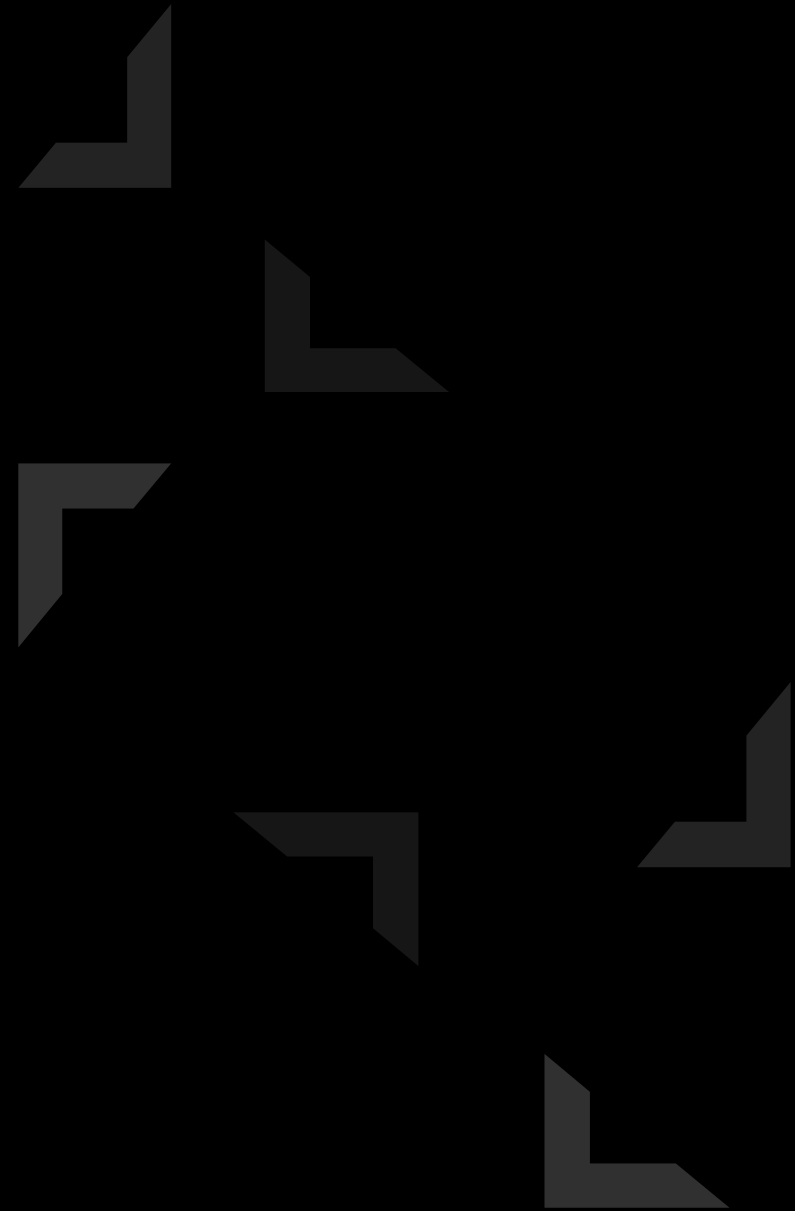
- From an **economic perspective**, ensure the production of timber to supply its engineered wood panel factories, in accordance with set quality standards, and maintain cost-effectiveness. When economically viable, other forestry products such as resin, sawn timber, and wood for energy in the form of logs or chips may also be obtained, along with the sale of standing timber.
- From a **social perspective**, ensure the protection of social values, respecting human rights and promoting well-being in an inclusive manner. Foster the development of communities in the regions where **Dexco's** forestry operations are located, respecting their culture, and providing functional training to individuals directly involved in the company's forest management activities, while maintaining channels for engagement with affected and interested parties..
- From an **environmental perspective**, ensure the protection of environmental values by conserving biodiversity, water resources, soil, atmosphere, and landscapes. This aims to maintain and/or enhance ecosystem services through the rational and sustainable use of natural resources and inputs necessary for forest management activities.



¹Biodiversity is the collection of animal and plant species present in a given area (Source: Atlas do Meio Ambiente do Brasil, EMBRAPA, 1994).

04

Dexco's Policies



> Dexco's Policies

Dexco's forest management is governed by two main guidelines, the Environmental, Social and Corporate Governance Policy and the Corporate Standard for Responsible Forest Management. In addition, Dexco enforces a strict Anti-Corruption Policy. These guidelines are rooted in the company's broader policy framework, which guides our practices and operations, ensuring compliance with regulatory requirements and ethical standards.

DIVERSITY, EQUITY, AND INCLUSION

Diversity, equity, and inclusion are fundamental to the company, guiding initiatives that are transforming the corporate environment. Through structured actions — such as development programs, leadership training, and the DELAS Program — Dexco has strengthened the presence of women in strategic positions, reaching 35% female representation in leadership. In addition, the company promotes diversity groups, forums, and mentorships to expand representation and ensure equal opportunities for all. This commitment goes beyond numbers, fostering an inclusive culture that values differences, drives innovation, and prepares the company for the future.



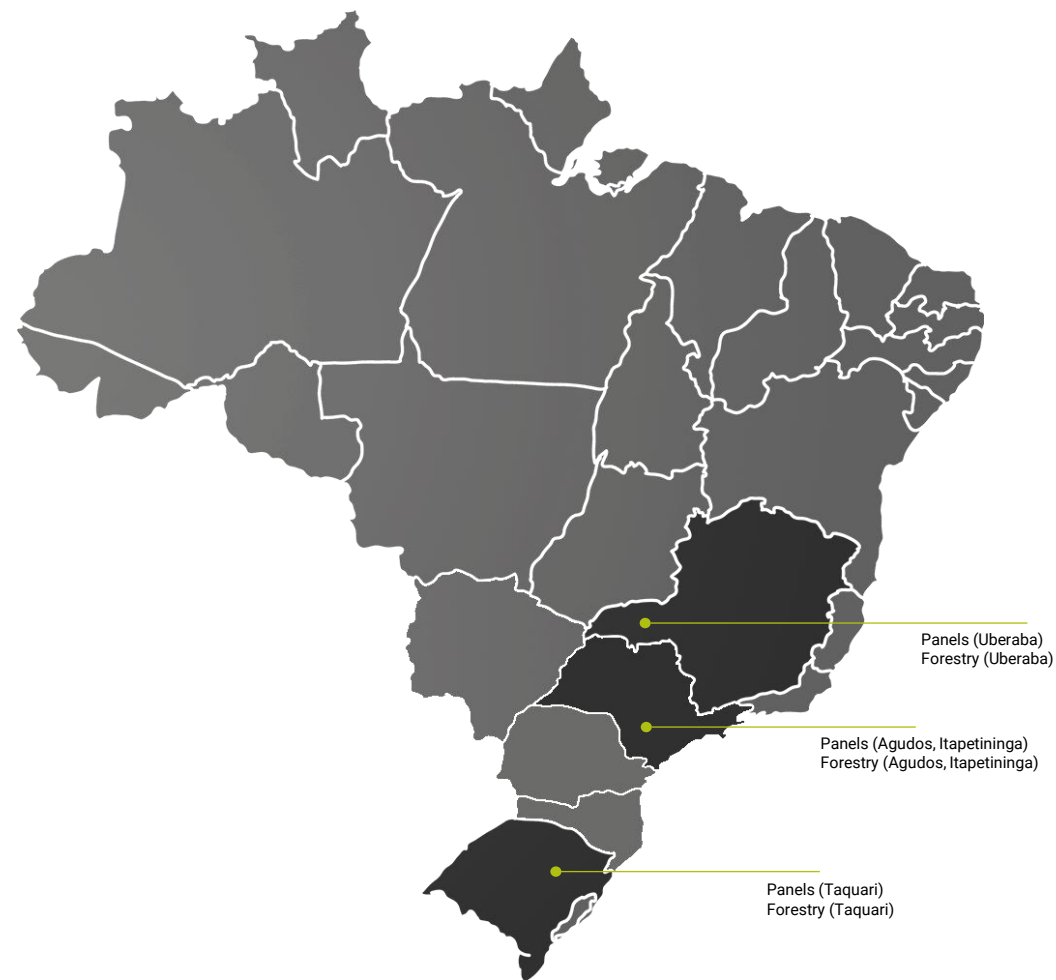
05

Managed areas and **Forestry Resources**

> Managed areas and Forestry Resources

Dexco manages approximately **143,000 hectares** of eucalyptus and pine plantations and maintains conservation areas with native vegetation. This area comprises both owned and leased farms located across different regions of the state of São Paulo, the Triângulo Mineiro region of Minas Gerais, and the state of Rio Grande do Sul.

Additionally, Dexco manages approximately **14,500 hectares** of forest plantations through outgrower partnerships with small landowners in the state of Rio Grande do Sul. This document covers information related to both certified areas and areas seeking certification. The guidelines and practices specified in this Management Plan also apply to areas that are currently outside the scope of certification



> Managed areas and Forestry Resources

Dexco's forest plantations are established in previously anthropized areas that have been predominantly used for farming or cattle ranching, with no deforestation or conversion of natural ecosystems for reforestation purposes.

Based on the analysis of climatic and soil conditions of the planting sites, management techniques for the areas are defined, such as the species to be planted, spacing, and fertilization. In the São Paulo and Minas Gerais sites, the most commonly used eucalyptus species are *Eucalyptus grandis*, *E. urophylla*, and hybrids of these species.

In the areas planted with pine, the most widely used species are *Pinus caribaea* var. *hondurensis*, *P. oocarpa*, *P. tecunumanii*, and hybrids of *P. caribaea* and *P. tecunumani*.

LAND USE: FSC® CERTIFIED AREAS (Forest Stewardship Council®) AND PEFC				
Land use	FSC-certified		PEFC-certified	
	ha	%	ha	%
Effectively planted	89.486	67%	4.403	70%
Conservation areas	39.682	30%	1.633	26%
Other uses*	5.343	4%	271	4%
Total	134.511	100%	6.307	100%

Other uses: roads, infrastructure, power lines, etc. Reference: April/2026
FSC forest management license code: FSC-C006042
PEFC license code: PEFC/28-23-35



> Managed areas and Forestry Resources

Between 2018 and 2019, the company sold approximately 40,000 hectares. This reduction in the forest base aimed to balance the supply of wood with the productive capacity of its factories, ensuring a continuous supply of wood for its manufacturing plants.

The establishment of LD Celulose, a joint venture with Austria's Lenzing AG to produce water-soluble cellulose in 2020, led to Dexco's no longer owning some of the forests in Minas Gerais that were previously certified.

In 2020 and 2021, with the market picking up and soaring industrial demand, Dexco revisited its strategy and began a new project with the goal of expanding the company's forest base by acquiring and leasing farms in the regions where it operates.

CERTIFIED AREAS AND CANDIDATES FOR FSC® CERTIFICATION

Land tenure	São Paulo		Minas Gerais		Rio Grande do Sul		Total	
	ha	%	ha	%	Há	%	Há	%
Owned	60.558	71%	-	-	5.205	63%	65.763	49%
Leased and partnerships	24.747	29%	40.974	100%	3.027	37%	68.748	51%
Total	85.305	-	40.974	-	8.232	-	134.511	100%

Reference April/2026

PEFC-CERTIFIED AREAS

Land tenure	São Paulo		Minas Gerais		Rio Grande do Sul		Total	
	ha	%	ha	%	ha	%	ha	%
Owned	9.800	92%	-	-	-	-	9.800	92%
Leased and partnerships	891	8%	-	-	-	-	891	8%
Total	10.691	100%	-	-	-	-	10.691	100%

Reference April/2026



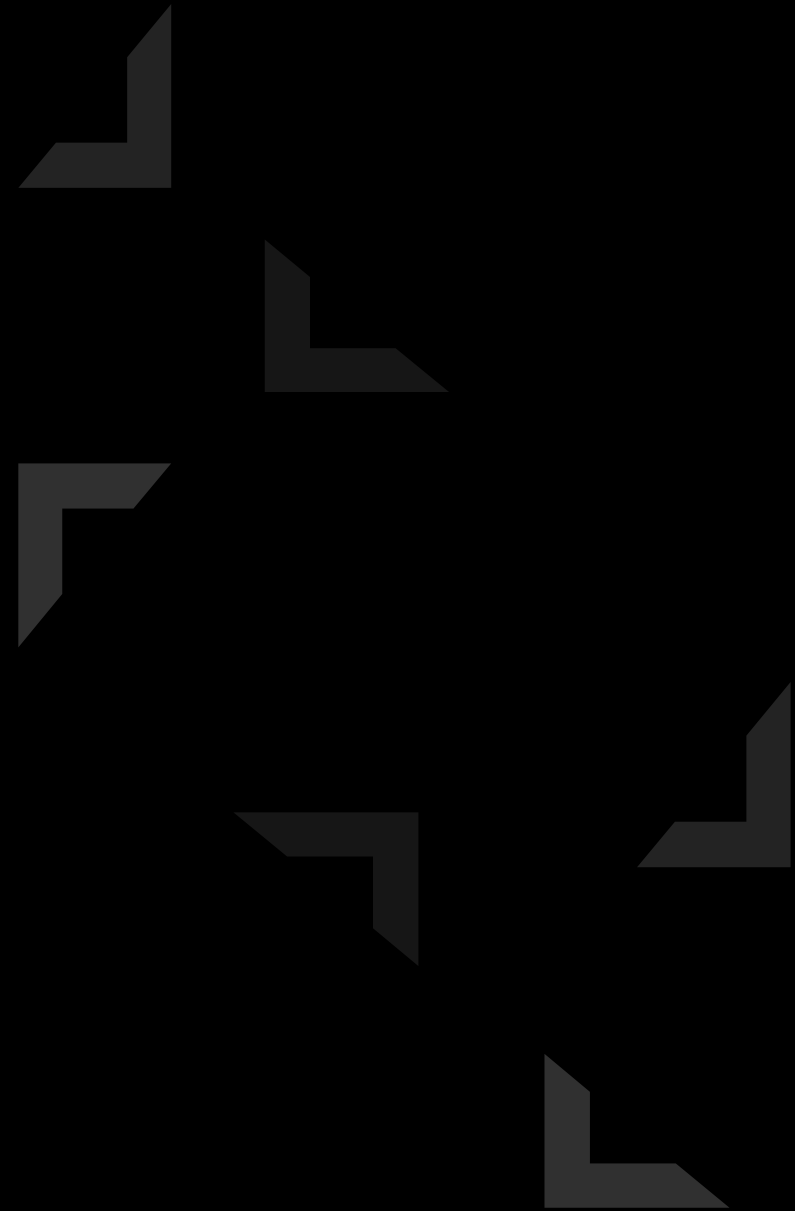
Understanding the conditions of the areas where **Dexco** conducts its forest management allows for the identification of the environmental constraints these areas are subject to. These include climate and soil conditions, occurrence of pests and diseases, risk of forest fires, potential legal restrictions on eucalyptus planting and pesticide use, as well as susceptibility to natural disasters.

To address these limitations, **Dexco** establishes and follows operational procedures aimed at preventing and minimizing their potential impacts on forest management. The company also engages in sector-wide initiatives to help shape public policies that intersect with forest management practices.



06

Forest planning and research



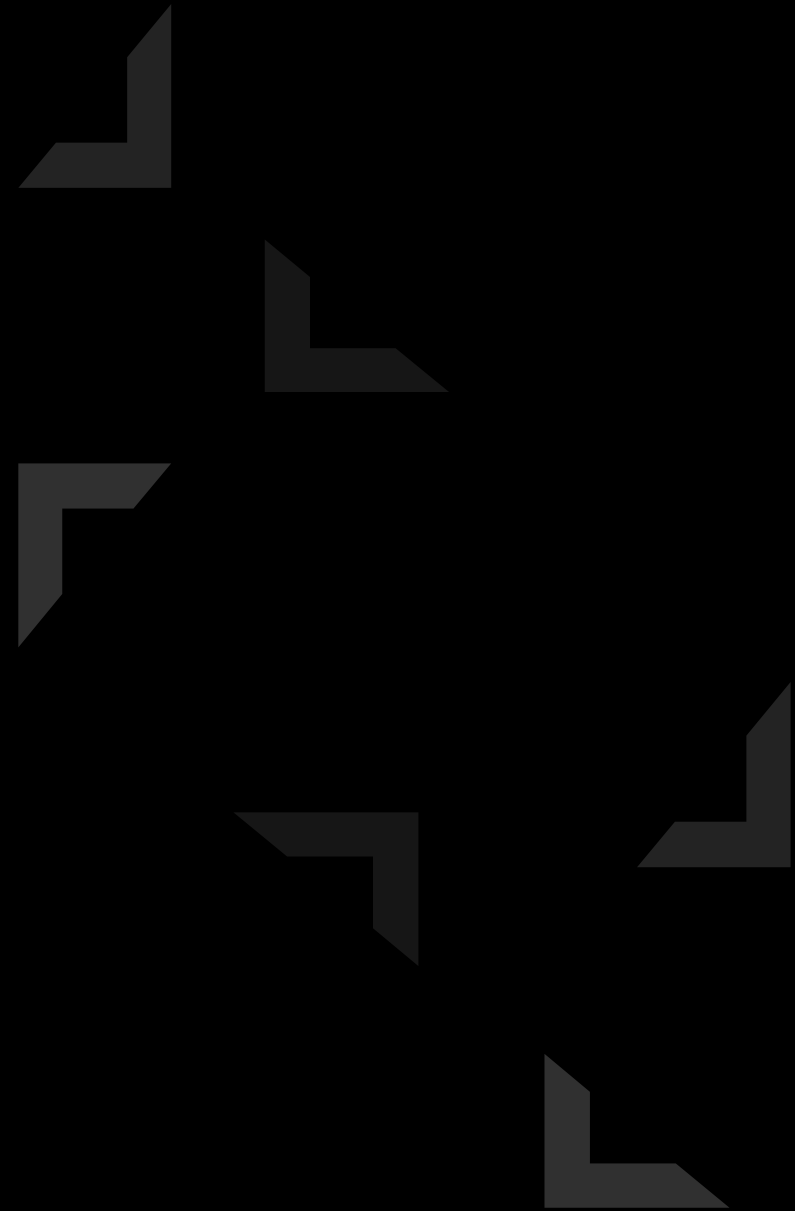
OBJECTIVES:

- Devise the Operational and Strategic Planning, ensuring the flow of information needed for the adequate execution of forestry activities, focusing on sustainable wood supply for our factories.
- Support our Senior Management and Operations Teams in carrying out economic and financial assessments of investment alternatives in new business, technologies, and/or operational processes.
- Continuously improve **Dexco's** economic/financial results, maximizing the returns from its forestry business unit, while meeting the stakeholders' needs and expectations.
- Ensure innovation in our processes and the transfer of technology to operations teams to develop technologies designed to increase productivity, optimize resources and/or cut costs, preserve natural resources, and protect people.
- Monitor forest growth and dynamics using forestry inventory. Permanent plots are established for continuous measurements and, in specific situations, temporary plots are set for inventory some months ahead of harvesting in order to have more precise estimates of wood stocks on the farms. Volume modelling is carried out using well established methodologies and equations, ensuring the reliability of information.
- Continually taking forestry inventory ensures greater knowledge of our forests productivity and allows generating reliable data on wood stocks, which support **Dexco's** future operational planning.



07

Forest management operation



> Forest management operation

The forestry and harvesting practices employ appropriate and widely-used technologies for managing planted forests, which are continually updated.

In 2022, **Dexco** implemented a forest operation monitoring room. The tower aims to establish connectivity with the field, consolidate information, assist in managing forest indicators, and identify opportunities for process improvement.

From 2024, the Integrated Control Tower began to operate 24/7 with a team of 15 people monitoring real-time operations at the Agudos, Itapetininga, Uberaba, and Taquari sites.

For forest establishment and maintenance operations, forestry equipment is used to ensure efficiency and quality of forestry systems without compromising the environment and ensuring employee safety.

This equipment consists of tractors with specific implements for soil preparation (subsoiling), fertilization, irrigation, and application of products for pest, disease, and weed control, as well as manual tools for planting seedlings and applying herbicides and ant baits.

The harvesting equipment is generally selected to meet the specific needs of the forest in terms of conditions of the plantation, topography, and soil, while also considering the intended use of the wood and expected forest productivity.

Harvesting is carried out mechanically using harvesters for felling and tracing, or sets of feller-bunchers for felling and grapple saws for processing.



> Forest management operation

The removal of wood from the plots is carried out using forwarders or hauled using skidders. The logs are then loaded with forest loaders, before being transported to our factories with regular trucks or large off-road trucks whenever possible.

The annual harvesting and exploitation rates are set based on the long-term planning that aims to sustain continuous wood supply to Dexco's industrial plants, using data obtained through forestry inventory and demand forecasts from our fiberboard factories.

The permanent cycles of planting and harvesting of rapid-growth forests ensure the sustainable supply of wood required for industrial production over the long term. This wood may come from our own or leased areas, or be procured from local producers

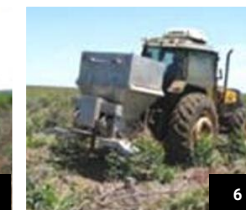
ORIGIN OF THE FORESTS

1. Collection of seeds or sprouts of selected trees
2. Seedling production at nursery
3. Planting of seedlings using the minimal tillage system



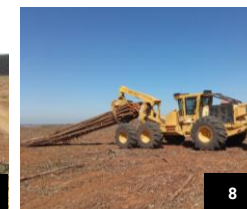
MAINTENANCE

4. Weed control
5. Leaf-cutting ant control
6. Fertilizing



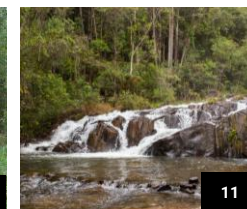
HARVESTING

7. Felling and processing
8. Wood removal from forests
9. Transport of logs to factories



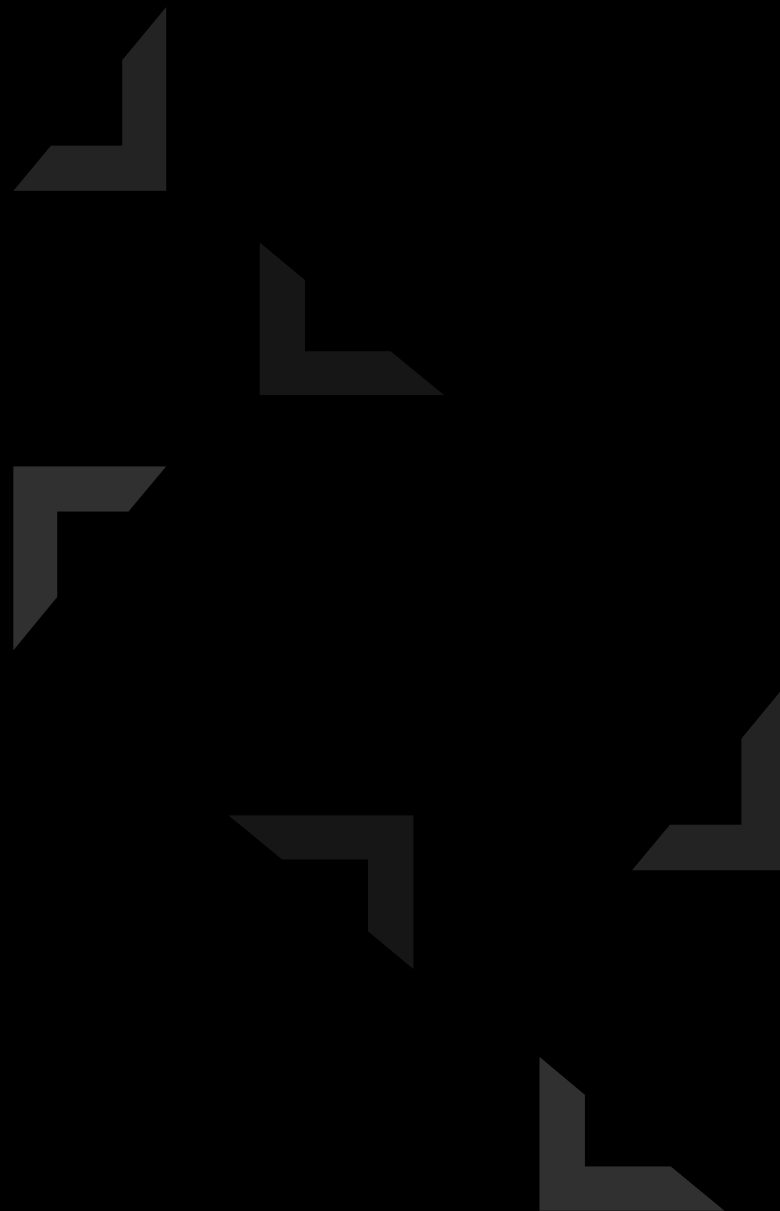
ENVIRONMENTAL CONTROLS

10. Road maintenance
11. Protection of springs and water streams
12. Waste management



08

Forest protection



INTEGRATED FOREST PEST MANAGEMENT AT DEXCO

Dexco employs pest management techniques in its forests, as required to maintain forest productivity, while safeguarding the health of workers and environmental conservation.

Pest management at **Dexco** follows the concepts of IPM (Integrated Pest Management), which aims to associate techniques to manage the main pest populations, in order to keep them at reasonable levels without compromising the forest.

Programs are run considering climate zoning of the plantation regions, genetic breeding by selecting pest and disease-resistant trees, minimum tillage techniques, and maintenance of conservation areas with native vegetation, which act as source for natural enemies to the pests. When pest control is needed, biological control is prioritized

USE OF PESTICIDES

The use of pesticides is used when all other forms of pest control prove insufficient. They are important tools in responsible forest management, which may be used whenever necessary, but require special control.

To select the products used in the IPM at **Dexco**, all pesticides undergo an Environmental and Social Risk Analysis (ARAS, for its acronym in Portuguese), considering the legal aspects related to the use of pesticides, the safety of individuals, and environmental conservation.

Priority is given, whenever necessary, to the use of products from the green toxicological class (practically non-toxic to humans). The workers are trained on the correct application of pesticides and must wear Personal Protective Equipment (PPE) designed for their safety.

FSC PESTICIDES POLICY

Dexco complies with the current Brazilian legislation and FSC policies regarding the use of pesticides.

As required by the current version of FSC Pesticides Policy, **Dexco** developed environmental and social risk assessments for the chemicals used in forest management.

Through these assessments, control measures are established to minimize risks to people and the environment when using these products.



ENVIRONMENTAL EMERGENCIES

For environmental emergencies, procedures have been established for the prevention and control of forest fires, an emergency that carries significant potential environmental, social and economic impacts. In 2024, 208 fires were recorded at **Dexco**, all of which were duly controlled and caused no substantial damage.

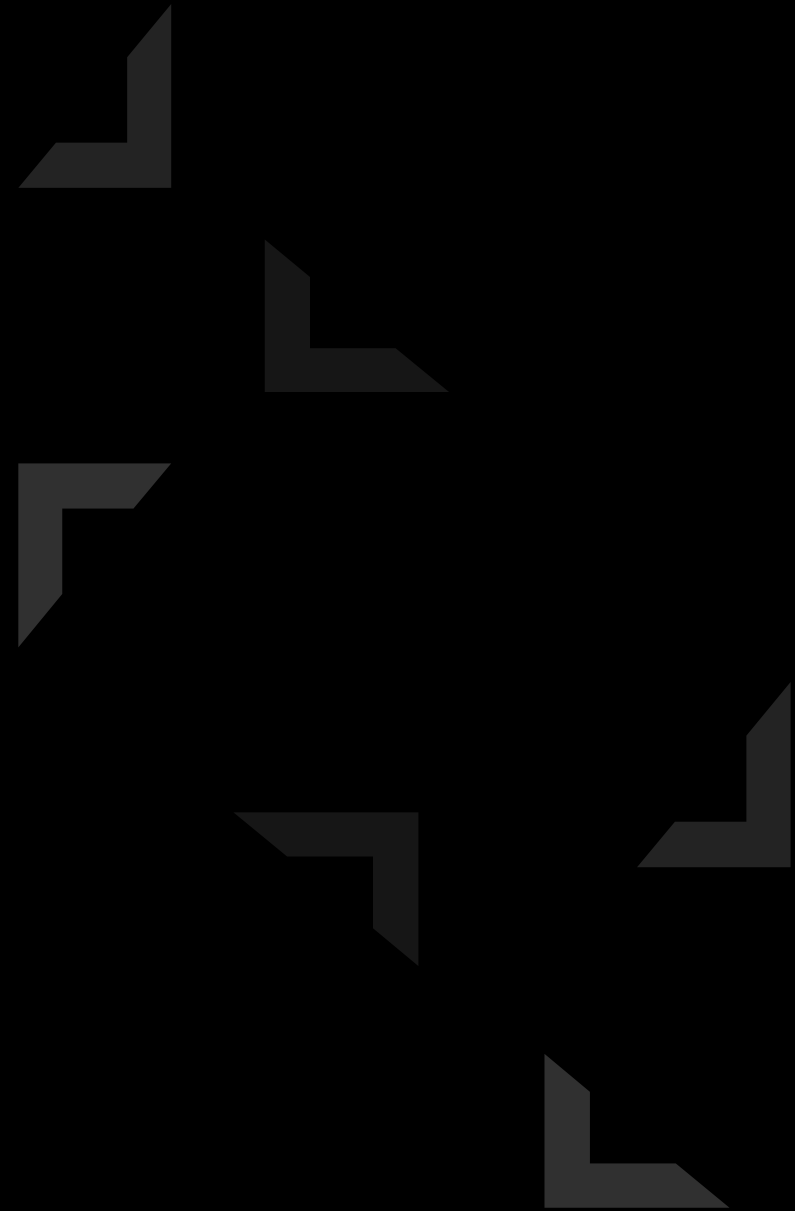
In cases of accidents involving transportation of hazardous substances, our workers have the required knowledge and resources to mitigate harmful effects and to communicate the potential risks to related stakeholders.

Stakeholders potentially impacted by possible environmental accidents in the company are informed and supported as needed and according to legal requirements. There are information signs at the entrances of our farms identifying **Dexco**, the farm name and the phone number for contacting the forestry unit.



09

Environmental **Values**



> Environmental Values

Dexco identifies and assesses the environmental values found in the regions where it operates — such as atmosphere, soil, water resources, biodiversity, and landscape — which are essential to the sustainability of ecosystems.

PROTECTION OF CONSERVATION AREAS

Conservation areas are composed of Permanent Preservation Areas (native vegetation along riverbanks, springs, and steep slopes), as well as other areas maintained as complementary buffers. The protection of these areas is aimed at conserving water resources and biodiversity¹.

- **Avoid causing damage to trees and plants in conservation areas during equipment and vehicle maneuvers;**
- **Do not cut native trees to facilitate vehicle maneuvers or traffic. Only dead trees or trees brought down by wind or rain may be removed when they obstruct paths or pose safety risks;**
- **Do not park vehicles or build camps, shelters, or other structures in conservation areas;**
- Do not dispose of or abandon any type of waste (*such as tires, food containers, paper, plastics, used cloths, etc.*) or forest residues (*branches and treetops*) in conservation areas;
- Do not collect ferns, orchids, or any other native plants from conservation areas;
- Fight fires in native vegetation areas or those threatening these protected areas.



SOIL PROTECTION

Dexco strives not to degrade the soil. Examples of soil degradation are the loss of natural fertility, reduction of organic matter, erosion (loss of soil caused by rainwater), contamination by waste disposal, or chemical spillage.

To conserve the soil, we use the minimum tillage technique, which consists in keeping the remaining plant material at the harvesting site in order to form layers of physical protection for the soil and to ensure nutrient cycling.

As part of this technique, we do not use fire in our forest management activities, thus helping to preserve the soil.

- Optimize the movement of equipment in planted areas to minimize soil compaction;
- Do not leave any form of waste (such as tires, food packaging, paper, plastic, used rags, etc.) in the field or in any other areas;
- Use trays or other containers to collect any oil or grease residues when servicing machinery in the forest;
- Communicate the occurrence of erosion (loss of soil) and siltation (accumulation of soil in streams, reducing their water flow);
- In case of oil or chemical spillage onto the soil, follow the instructions provided for specific procedures.

WATER PROTECTION

Water is an essential resource for life on the planet. All precautions must be taken to preserve and not pollute springs, rivers, reservoirs, and lakes.

- Do not dump any kind of waste (such as tires, food packaging, paper, plastic, used rags, etc.) into streams, water intakes, and reservoirs;
- Do not dump any kind of chemicals into streams, water intakes, and reservoirs;
- When washing equipment and machinery is needed, do so in places specified by the company, far away from waterways;
- Never wash any type of equipment in lakes, water intakes, or streams;
- Use trays or other containers to collect any oil or grease residues when servicing machinery in the forest;
- Avoid wasting water. Use it responsibly.

> Environmental Values

AIR PROTECTION

The air is the gaseous layer that covers the Earth, also known as the atmosphere. Precautions should be taken to keep it in adequate conditions.

- **Renew the air in enclosed spaces such as meeting rooms, watchtowers, and forestry equipment cabins;**
- **Conduct periodic equipment inspections with regards to the emission of black smoke;**
- **Ensure adequate maintenance of machinery and equipment in order to prevent air pollution.**

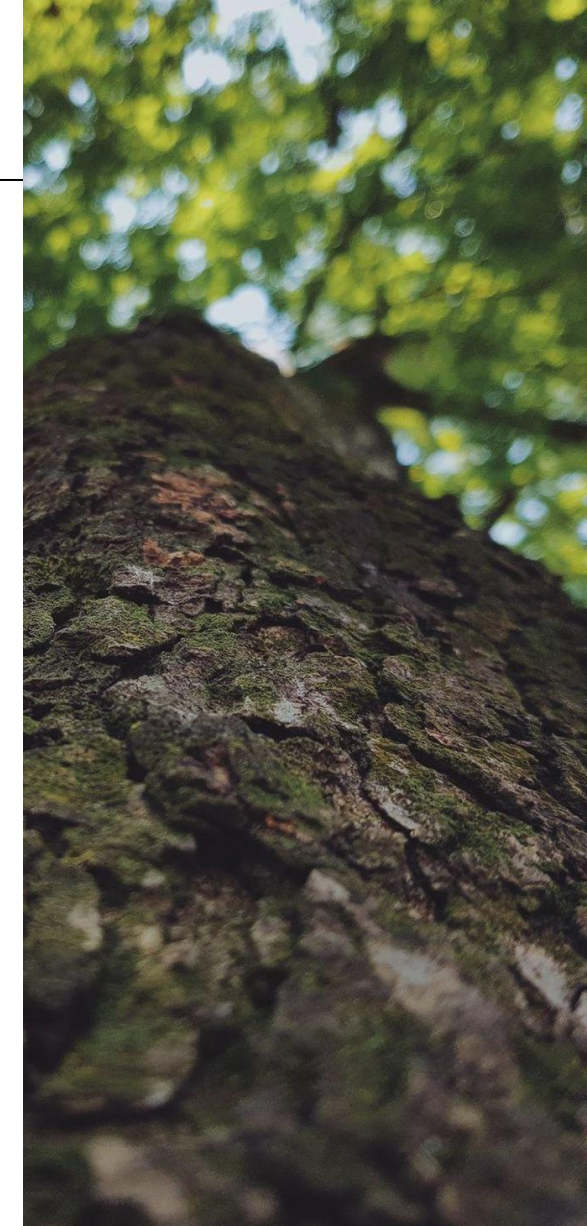
WILDLIFE PROTECTION

Wildlife is the group of animals found in any given location, with each species having a role in maintaining the natural balance

The benefits of preserving the regional fauna include the dispersal of seeds of native plants, recovery of forests, and pest control.

Thus, the variety of animals in a given location is a sign that the environmental conditions are being maintained and that the ecological balance is being preserved.

- Avoid running over wildlife. To that end, observe the speed limits while driving and if you see an animal on the road:
 - **Slow down or stop the vehicle;**
 - **At night, switch to low beams and allow time for the animal to find its way and leave the road;**
 - **Let a Dexco employee know when traps, hunters, or fishermen are found in the forest, as capturing or hunting wildlife is not allowed.**



FOREST FIRE PREVENTION

Forest fires cause damages to the environment (soil, air, water, wildlife, and plant life), local communities, future generations, crops, and forests.

These fires can be caused by intentional burning to clear land that goes out of control, matches or cigarette butts thrown by smokers or arsonists, or other causes.

Prevention is the most effective way to avoid forest fires and it is up to each one of us. Follow these recommendations to help preventing these fires:

- Smoking is not allowed in plantation and conservation areas. If you are a smoker, smoke on the roads;
- Carry out machinery or equipment maintenance in cleared-out locations, creating firebreaks around them;
- Clear the site when welding and always have fire extinguishers at hand;

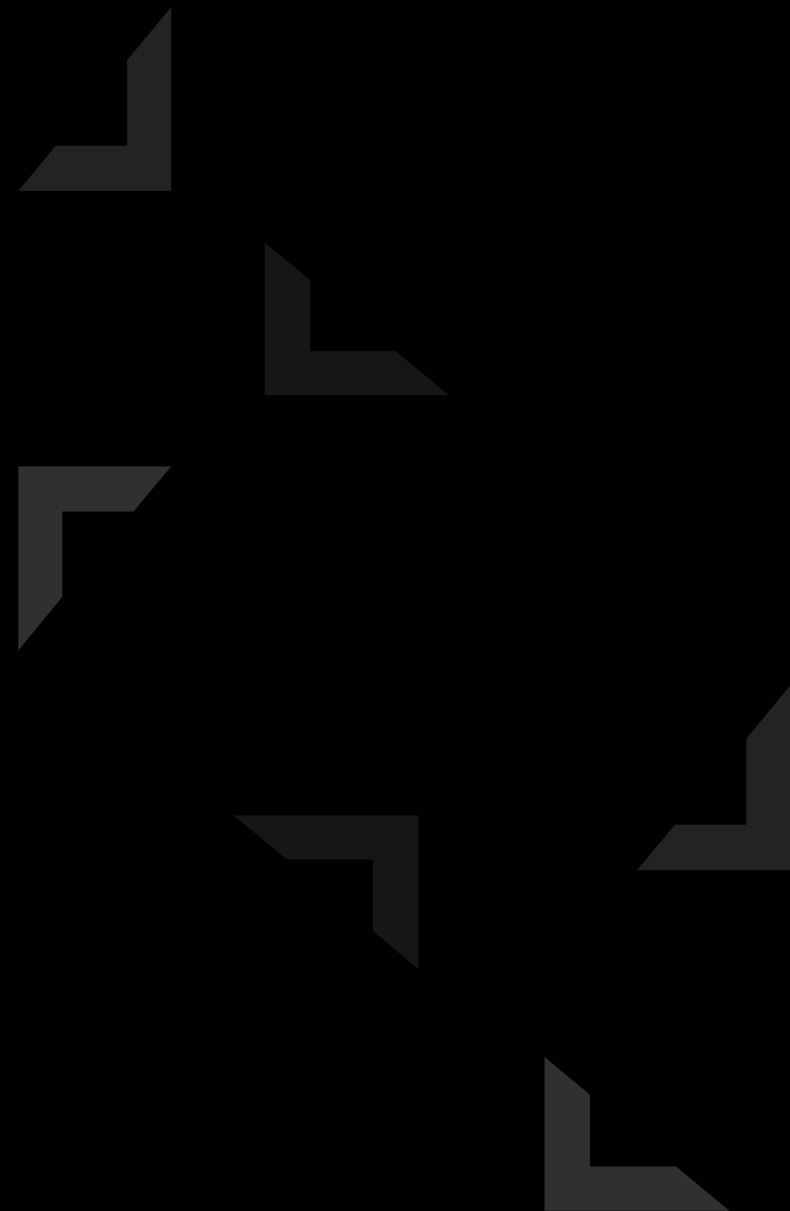
- Always check whether the vehicles and machinery under your responsibility are not producing sparks from the exhaust or are at risk of short-circuiting;
- Always ensure there are fire extinguishers on vehicles, machinery, and equipment and they are up to date and ready to use;
- Do not store or dispose of fuel, lubricants, solvents, tires, plastic, rags, towels, grease, oil, solvents, alcohol, or gasoline in the forest;
- Do not light fires in planting or conservation areas;
- Contact **Dexco** employees if you come across candles, matches, alcohol, or any trespassing vehicle or people;
- Immediately let a **Dexco** employee know of any fire risk or when noticing smoke or flames in the forest or its surroundings.

In case of fire on vehicles or forestry equipment:

- Immediately stop operation, switch off the engine and master key;
- Use the equipment's fire extinguisher;
- Use the radio as soon as possible to alert about the fire and seek help if needed;
- Create a firebreak around the equipment if you are unable to put out the fire.

10

Environmental **Programs**



> Environmental Programs

ENVIRONMENTAL CONTROL IN CONSERVATION AREAS

To develop technologies to protect the environment in these areas, **Dexco** maintains relationships with the scientific community to assess and foster partnerships in research projects, studies, and educational activities.



RESTORATION OF DEGRADED AREAS

In areas undergoing restoration, natural regeneration is monitored for at least five years before any decision to plant native species. Should significant natural regeneration not occur, enrichment can take place with a range of regional species.

CONNECTIVITY

Dexco considers the conservation of Permanent Preservation Areas (PPAs, for its acronym in Portuguese) the primary measure in ensuring connectivity between conservation areas. In areas where PPAs are far apart, corridors may be created to link them, and thus create greater connectivity. Such measures have been introduced in Rio Claro (Lençóis Paulista) and Monte Alegre (Agudos) farms, both in the state of São Paulo.



WILDLIFE SURVEYING AND MONITORING

Dexco has had wildlife surveying and monitoring programs since 1977, in partnership with universities and other institutions, as well as through the registry of our workers' animal sightings. The studies cover communities of mammals, birds, amphibians, reptiles, and fish.

➤ Environmental Programs

PLANT LIFE SURVEY AND INVENTORY

Dexco began its plant life surveys 50 years ago. These surveys identify the phyto-geological environments of the area and their successional stages, allowing for the implementation of programs to restore degraded areas and monitor high conservation value areas as needed. To support these decisions, the company conducts a combination of field assessments and employs geotechnologies, such as photointerpretation and digital processing of satellite images using Geographic Information Systems.

RARE AND ENDANGERED SPECIES IDENTIFICATION AND PROTECTION PLAN

In order to identify the wildlife and plant life found in our forest plantation farms, particularly rare, threatened and endangered species, Dexco has conservation biology projects in partnership with conservation biology programs and research institutes, involving researchers, graduate students and mid-level field technicians, as well as Dexco's own technicians and employees.



Mico-leão-preto (*Leontopithecus chrysopygus*)



Bokermannohyla sazimai

Surveys are also conducted through sampling in pilot areas, prioritizing those of greatest environmental significance, such as high conservation value areas.

Dexco's forest plantations also set aside areas where native vegetation is preserved, enabling the conservation of regional wildlife and plant life.

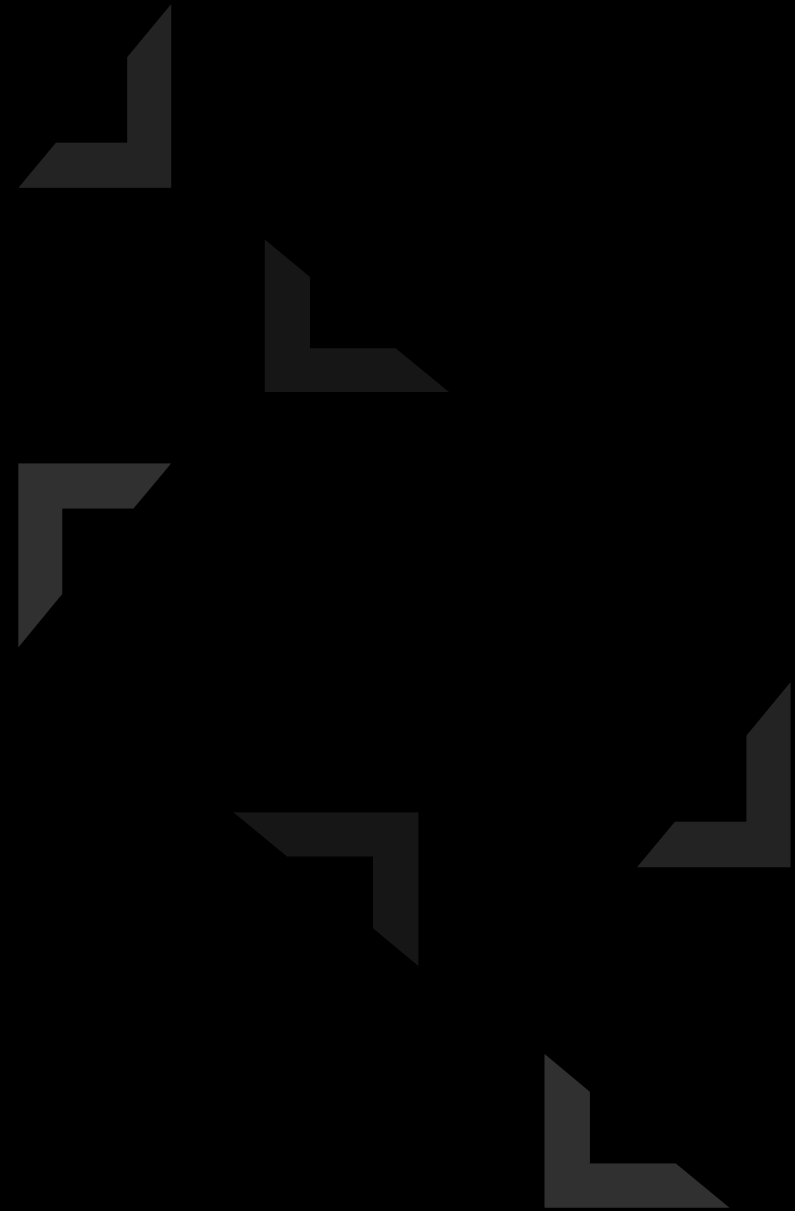
HYDROLOGICAL MONITORING

Monitoring of water resources is conducted using water analyses, along with the results of the "Flow Tower" Project, which, due to its complexity, is carried out in a cooperative system.

At Dexco's units, monitoring is conducted through qualitative parameters, with seasonal sampling at fixed and mobile collection points distributed according to forest operations.



Ecosystem **Services**



> Ecosystem Services

Caring for the environments where we operate is essential for managing the natural resources that may be impacted by our activities. Our forests also contribute to the maintenance of ecosystem services, that is, the benefits forests provide for human well-being, such as water supply, natural pest control, recreational spaces, and climate regulation.

In this context, our forests in Brazil have been recognized according to international standards for their positive impact on the maintenance of five ecosystem services derived from:

Soil conservation contributes to maintaining its fertility, which is essential for forest productivity, as well as preventing erosion and protecting ecosystems.



Conservation of biodiversity, contributing to the preservation of species diversity, with the maintenance of focal species and the conservation of their habitats.



Carbon sequestration and storage, contributing to the maintenance of forest carbon stocks through forest plantations and conservation of native vegetation areas.



Recreational services, contributing to the maintenance of recreational and tourism activities through the conservation and improvement of local conditions (Espaço Arvorar).

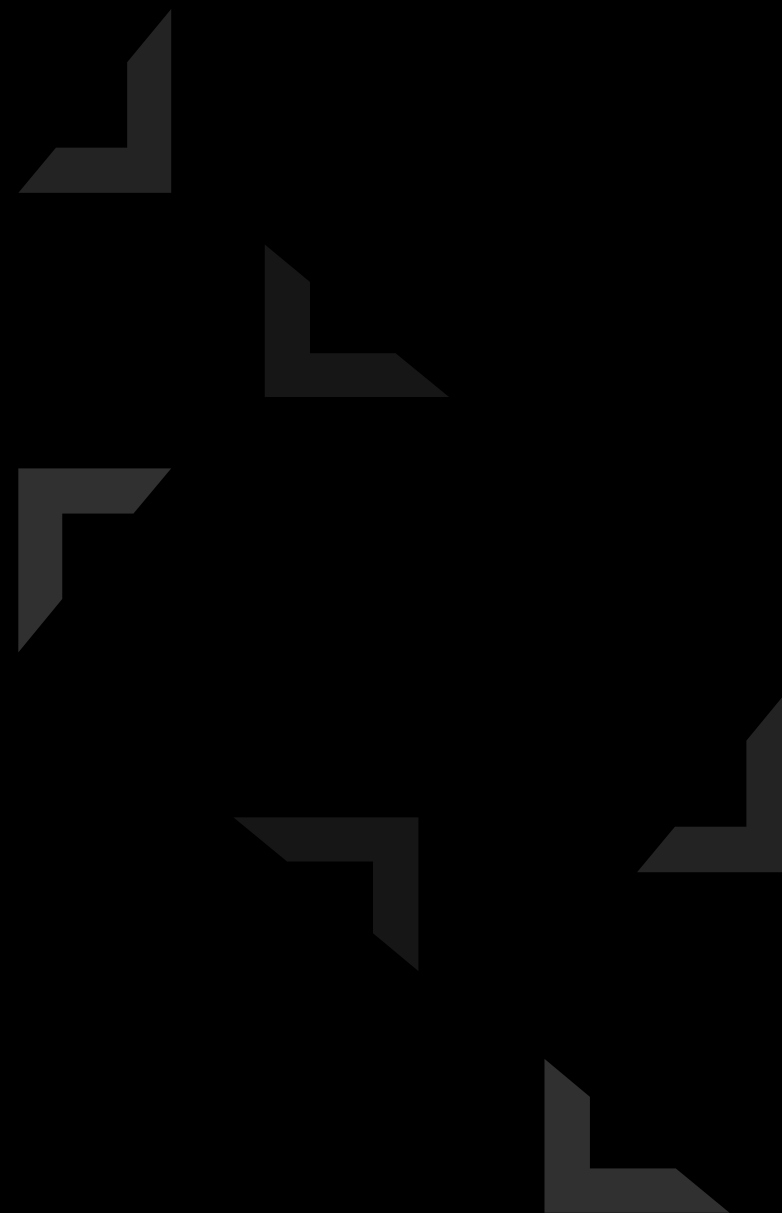


Services in river basins, contributing to the maintenance of water quality.



12

Social
values



> Valores **Sociais**

Dexco proactively identifies and assesses potential impacts and risks associated with its activities and those of third parties that could affect human rights and social values, ensuring that its operations respect these rights and values, and meet the expectations of local communities.

Dexco engages with stakeholders and affected parties to define culturally appropriate measures for preventing and mitigating negative impacts, while maximizing positive impacts whenever opportunities are identified.

The low incidence of reported conflicts indicates that the care for the environment and people outlined in the Forest Management Plan has been incorporated into the company's activities and operations.

Located in rural areas, the forest properties are predominantly surrounded by other forest plantations, crops (*mainly sugarcane and soybeans*), and cattle grazing pastures.

Dexco does not manage areas located within the territories of traditional communities, such as Indigenous Peoples and Quilombola communities, nor areas that would require the relocation of communities. Should such activities be considered in the future, the Free, Prior and Informed Consent of the affected communities must be secured before forestry activities begin, and the measures necessary to address the associated impacts must be agreed upon in a culturally appropriate manner.

Job opportunities are advertised in the communities where Dexco operates, which enables the company to hire local workers and support workforce training for its teams.

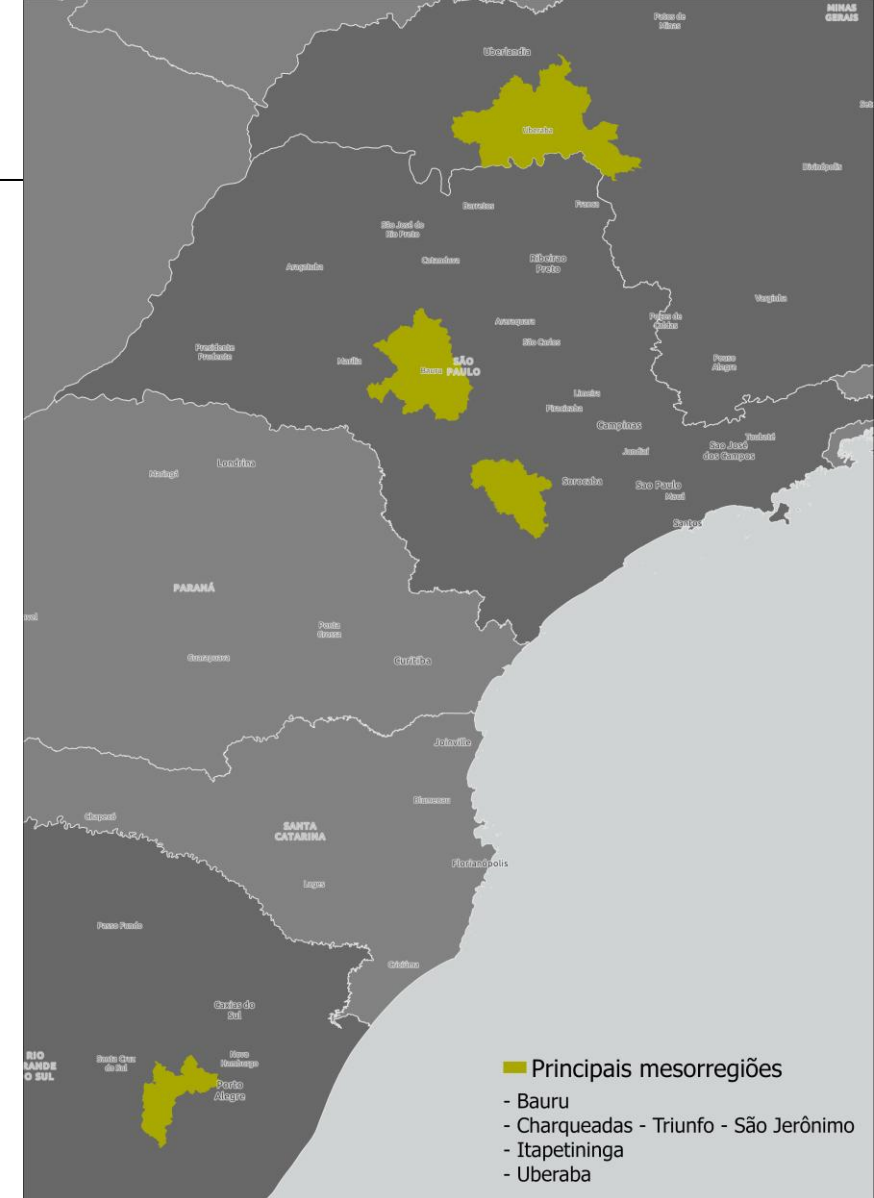


> Dexco's Areas of Operation and Community Engagement

Dexco's areas are distributed across 50 municipalities in the states of São Paulo, Minas Gerais, and Rio Grande do Sul, primarily located in the mesoregions of Bauru, Itapetininga, Uberaba, and Charqueadas-Triunfo-São Jerônimo.

The identification of communities potentially affected by Dexco's forest management activities is complemented by assessments conducted to determine the need for engagement with community representatives in the management of impacts. More than 700 areas have been mapped, and over 780 dialogues have been conducted to assess, in a culturally appropriate manner, the potential impacts and expectations of communities within the areas of operation.

In this process, the presence of traditional communities was identified, as well as the need to engage with the Indigenous villages located within the Araribá Indigenous Territory, in Avaí, São Paulo. Participatory planning and the validation of actions necessary to safeguard and protect their culture and rights are currently underway.

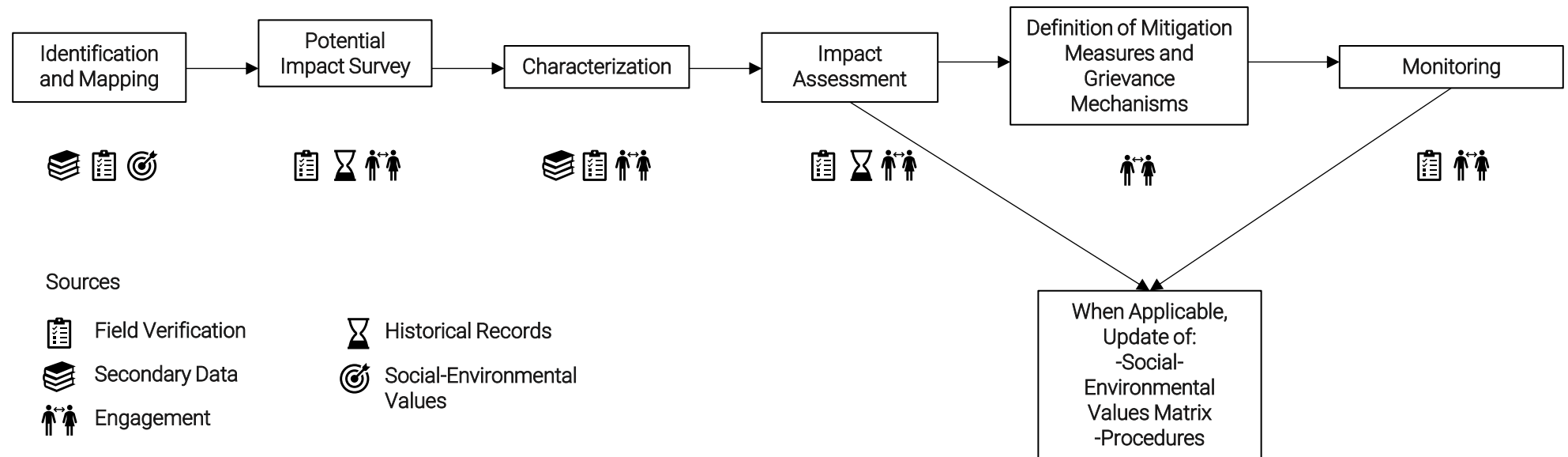


> Social Values

Potentially affected parties are consulted to identify the social aspects of Dexco's forest management activities and any potential conflict situations. Their feedback serves as input for adapting management practices to local interests.

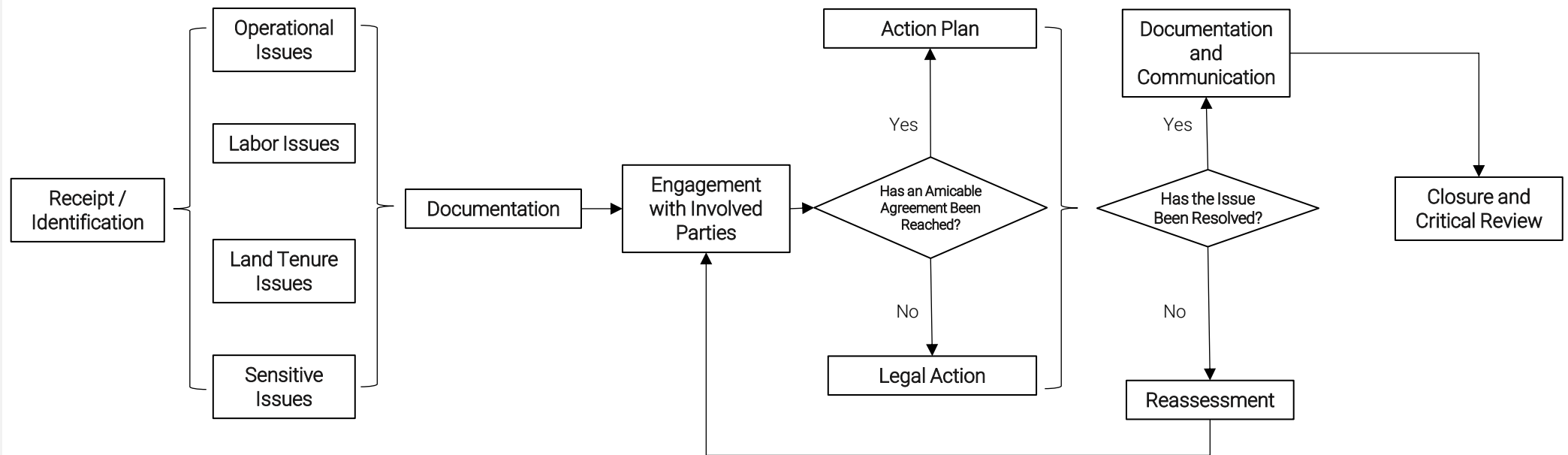
To that end, an internal procedure is followed to establish criteria and methods for identifying, measuring, and assessing the significance of the social impacts of Dexco's forest management activities, as well as for defining preventive and mitigation measures and monitoring their effectiveness.

The flowchart below summarizes the steps comprising the adopted methodology:



> Social Values

In situations requiring resolution with affected parties, peaceful approaches are adopted, with priority given to engagement. When necessary, additional measures are evaluated in accordance with applicable laws and the rights of affected parties, including the establishment of culturally appropriate channels for addressing concerns, grievances, or conflicts raised through the various channels made available by **Dexco**.



> Social Values

> Through these assessments, we identified the following possible social aspects arising from forest management activities:

POSITIVE

- Acquisition of products and services
- Professional capacity building (technical and awareness training)
- Employment generation
- Tax payments

NEUTRAL

- Forest harvesting
- Forest production

NEGATIVE

- Traffic accidents
- Traffic disruption
- Domestic animal roadkill
- Damage to roads
- Damage to neighboring properties
- Dust
- Noise
- Vibration
- Domestic animal poisoning
- People poisoning

While planning forestry activities, when the likelihood of these or other negative social aspects is identified, the operations teams are responsible for taking preventive measures. If this is not possible, measures for mitigation or compensation should be agreed with the impacted stakeholders.

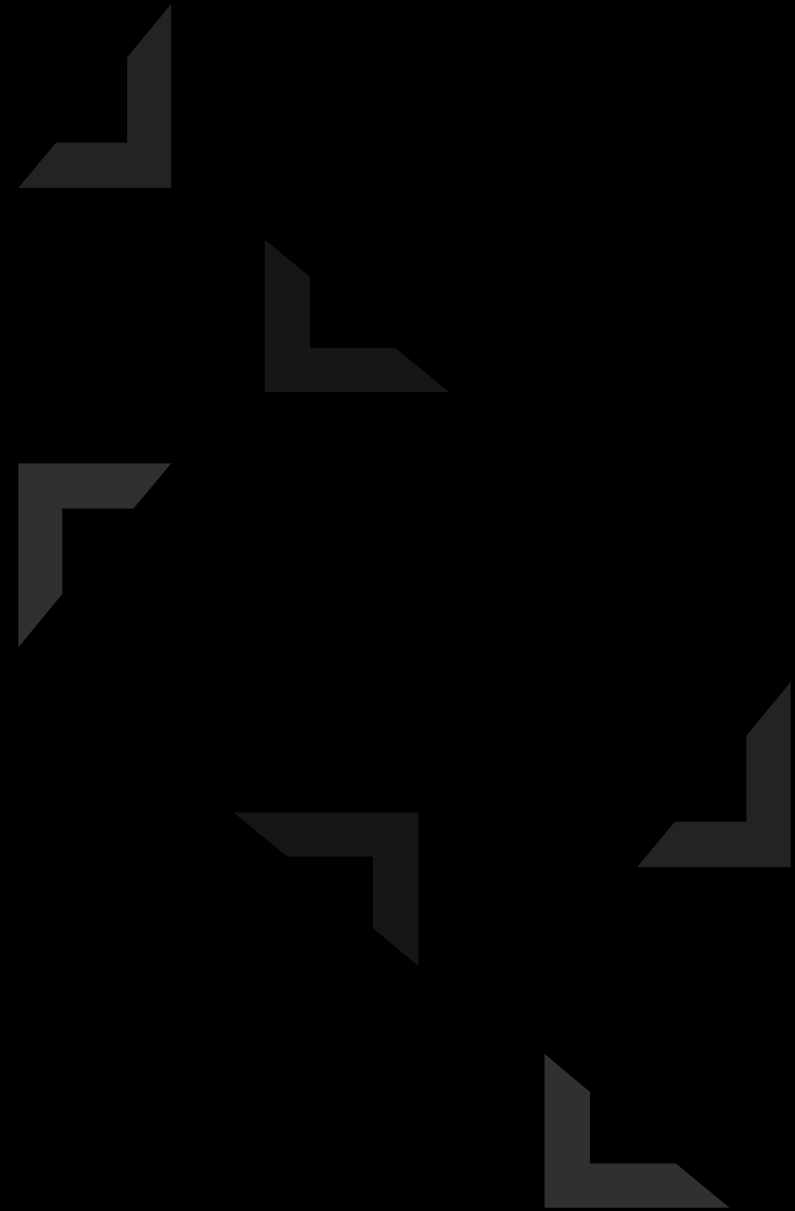
The main negative social aspects observed in the company's historical records are road damages, and dust and noise generation. These aspects mostly occur during the transportation of logs. The main measures taken to prevent these aspects are: compliance with traffic laws, and road maintenance and water spraying.

Internal records of these consultations is maintained, along with the characterization of these impacted stakeholders. This information is used as a reference to establish community engagement and define monitoring actions.



13

Social
programs



> Social **Programs**

> **Environmental education actions**

Dexco runs a visitor center, which tells the history of wood and its importance to society, as well as the importance of responsible forest management to meet people's needs. There are also demonstrations of the environmental protective measures **Dexco** takes in our forestry activities.

Located in Agudos (São Paulo), Espaço Arvorar offers interactive installations and organized spaces dedicated to the development of educational and environmental awareness activities for schools, universities, employees, community members, and other interested audiences.

> **Available resources include:**

- Auditorium equipped with audiovisual equipment for exhibits on responsible forest management.
- An exhibition center equipped with panels and other resources describing the history of wood, its importance in our lives, information on forest management, and the importance of biodiversity and other natural resources.
- Forest trails to conduct activities focused on environmental awareness, allowing visitors to get in touch with the local native vegetation and forest plantations. In Rio Grande do Sul, there is the Taquari River Ecological Trail, where visitors can get to know and experience a typical area of riparian forest.

> **Visits are pre-booked and conducted by a company guide. Bookings can be made through the following channels:**

Espaço Arvorar
Rodovia Marechal Rondon, Km 323
Fazenda Monte Alegre – Zona Rural
CEP 17139-899
Fone: (14) 3262-8100
E-mail: avap@dex.co



Trilha Ecológica do Rio Taquari
Rua Júlio de Castilho, 1787
Bairro Coqueiro
CEP 95860-000
Fone: (51) 3653-6551
E-mail: sustentabilidade@dex.co

> Social **Programs**

> **School vegetable gardens**

Since 2016, **Dexco** has maintained partnerships with two rural schools in the municipality of Taquari (RS) where school gardens have been implemented. In this partnership, the schools provided the areas and **Dexco** contributed with seedlings, materials, and labor for the construction of the orchards.

The students' interaction with the gardens helps reinforce concepts such as the necessary planning for production and caring for the soil and plants, knowledge that can be applicable to different fronts in their development.

At the beginning of the project, through partnerships with EMATER (Rural Extension Agency of RS) and SENAR (National Rural Learning Service), training was provided for the personnel involved (teachers, students, and community members).

The produce grown in the gardens can be utilized within the school itself and by the families of those involved.

Dexco participates in initiatives in the communities where it operates, sharing knowledge of its techniques and results of its research and monitoring through seminars, round tables, fairs, councils, and other events.

> **Other Dexco actions**

- **Partnership with beekeepers;**
- **Na Mão Certa (In the Right Hands) program;**
- **Professional and social inclusion programs;**
- **Incentive program for educational, cultural, and sporting events;**
- **Cuidar Juntos (Together we Care) – health and well-being program for the Dexco team;**
- **Formare program.**



Participation in community dialogue

> Communication Channels

In addition to maintaining a direct presence and ongoing dialogue with communities, **Dexco** identifies community concerns related to its forest management activities through the following channels:

- **Stakeholder Requests and Concerns Records;**
- **Assessment of feedback and inquiries received from visitors to Espaço Arvorar and Trilha;**
- **Dialogue Meetings;**
- **Online Channels;**
- **Internal Stakeholders;**
- **Whistleblowing Channel.**

PROGRAMA DE FOMENTO FLORESTAL

The Forest Outgrower Program encourages the productive and sustainable use of rural properties, enabling the implementation of Integrated Crop-Livestock-Forestry Systems. As a result, it promotes income diversification for landowners, creates job opportunities, and contributes to keeping people in rural areas.

Participating landowners are located within a 60-km radius of the industrial facilities. As part of the partnership, they receive eucalyptus seedlings, specialized technical assistance, and guidance materials to support all stages of forest cultivation.

SEGURANÇA DO TRABALHO E SAÚDE OCUPACIONAL

Dexco is committed to providing its employees with adequate working conditions that enable them to perform their duties safely and effectively, eliminating potential hazards and minimizing the risk of accidents. All employees are provided with Personal Protective Equipment (PPE) free of charge and receive training on its proper use. All activities are carried out safely and in accordance with rules and procedures designed to protect people.



> Social Programs



QUALITY OF LIFE

Monitoring and safeguarding employees' occupational health is one of the core commitments of forest management. A key goal is to focus on the prevention of occupational illnesses and the promotion of employee well-being.



TRAINING AND DEVELOPMENT

Dexco maintains programs and initiatives aimed at raising awareness and training its employees on environmental aspects, occupational safety, and motivational development related to their work activities.

All internal training sessions include topics related to environmental protection and occupational safety.



ONBOARDING PROGRAM

All new employees, service providers, and clients undergo an onboarding process before starting their activities with the company. This program provides information about the company, internal rules and procedures related to occupational health and safety, environmental practices, and human resources.

14

High **conservation
value areas** (*HCVAs*)
and Areas of
**Relevant Ecological
Interest** (*ARIES*)

➤ High Conservation Value Areas (HCVAs) and Areas of Relevant Ecological Interest (ARIES)

To identify High Conservation Value (HCV) attributes and Areas of Relevant Ecological Interest (ARIES), ecological attributes, ecosystem services, and social aspects are assessed to guide protection, monitoring, and management measures aimed at conserving biodiversity and supporting local communities.

In 2026, a reassessment was conducted based on a new methodology and enhanced internal procedures, enabling a more comprehensive and consistent analysis of the environmental, ecological, and social attributes of the assessed areas and strengthening the technical robustness of the process used to manage these attributes.

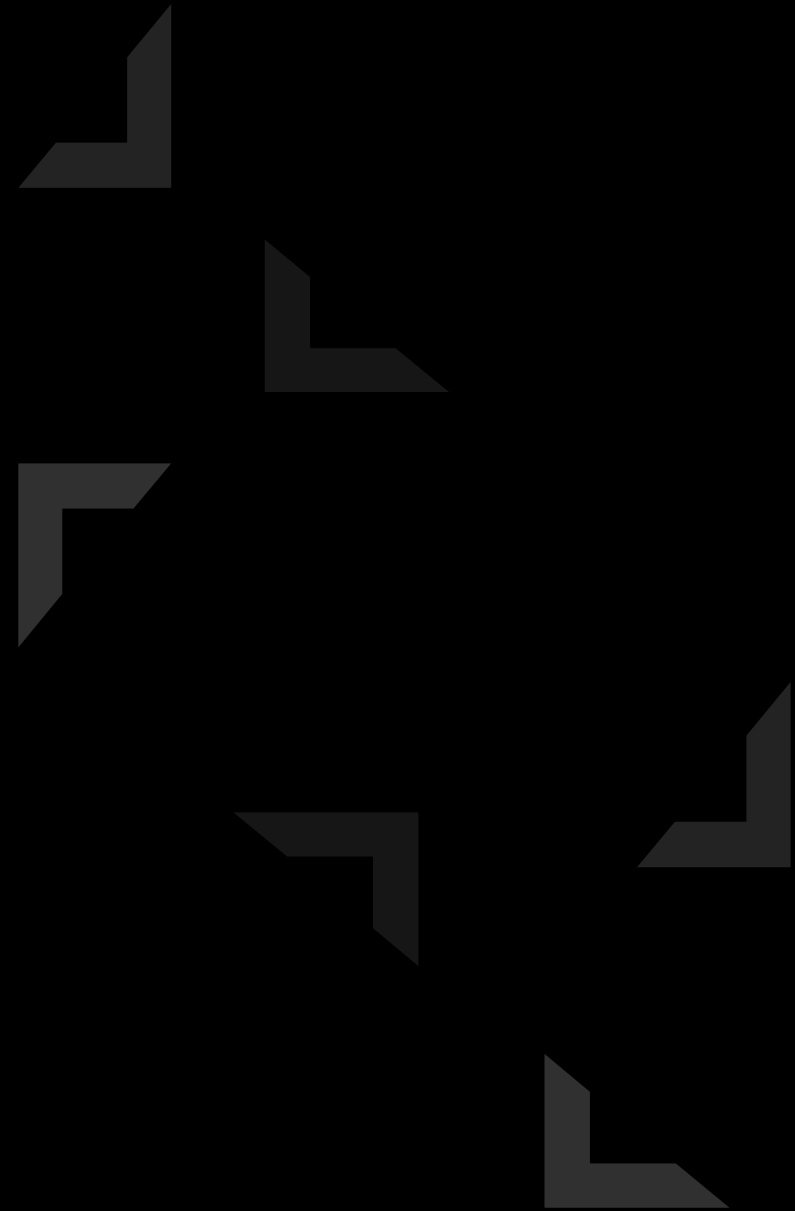
As a result of the reassessment, new High Conservation Value Attributes were identified on two farms within the assessed area:

- Fazenda João XXIII, classified as HCV 1 due to the presence of the target species black lion tamarin (*Leontopithecus chrysopygus*) and Atlantic royal flycatcher (*Onychorhynchus swainsoni*).
- Fazenda Vitória, classified under two categories: HCV 1, due to records of the target species black-fronted piping-guan (*Aburria jacutinga*); and HCV 5, due to the direct reliance of nearby residents on water resources associated with the forest management area.

HCV and ARIES CATEGORIES	
HCV 1	Species Diversity Concentrations of biological diversity, including endemic, rare, threatened, or endangered species that are significant at the global, regional, or national level
HCV 2	Landscape-Level Ecosystems and Mosaics Large landscape-level ecosystems and ecosystem mosaics that are significant at the global, regional, or national level, and that contain viable populations of the vast majority of naturally occurring species in natural patterns of distribution and abundance.
HCV 3	Ecosystems and Habitats Rare, threatened, or endangered ecosystems, habitats, or biodiversity refuges.
HCV 4	Ecosystem Services Basic ecosystem services in critical situations, including the protection of water resources and the control of erosion in vulnerable soils and slopes.
HCV 5	Community Needs Areas and resources fundamental to meeting the basic needs of local communities, Indigenous Peoples, or traditional communities and populations (subsistence, food, water, healthcare, etc.), identified in cooperation with these communities or populations.
HCV 6	Cultural Values Areas, resources, habitats, and landscapes of global, national, or regional cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic, or religious importance to the traditional cultures of local communities, Indigenous Peoples, or traditional communities and populations, identified in cooperation with these communities or populations.

15

Places of **Special
Significance** (*PSS*)



➤ Places of **Special Significance (PSS)**

PLACES OF SPECIAL CULTURAL, ECOLOGICAL, ECONOMIC, RELIGIOUS, OR SPIRITUAL SIGNIFICANCE

Through culturally appropriate engagement with local communities, traditional communities, and Indigenous Peoples, **Dexco** identifies and documents Places of Special Cultural, Ecological, Economic, Religious, or Spiritual Significance within areas potentially affected by its activities or forest management operations. The following criteria are considered:

- Results of the culturally appropriate engagement process;
- Stakeholder concerns and requests related to the area;
- Knowledge of the local values, rights, uses, and customs;
- Publications referencing local values.

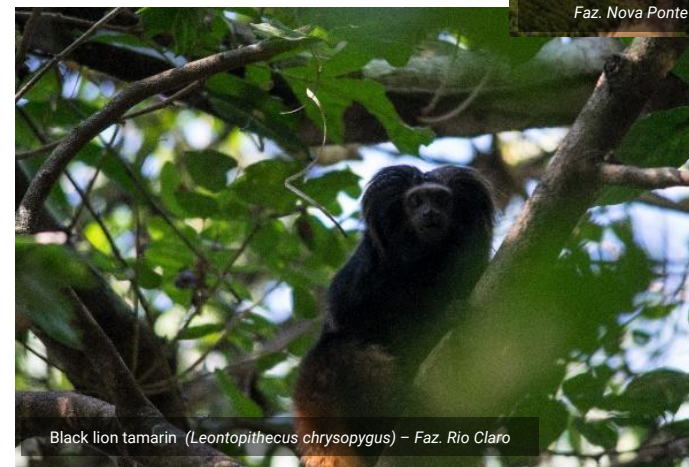
Whenever Places of Special Significance are identified or discovered, management activities that may pose a risk of impact cease immediately at the site and in surrounding areas until effective protection measures are implemented. Such measures are agreed upon through culturally appropriate engagement with affected parties. Below are some examples of Places of Special Significance at **Dexco**.

Fazenda Nova Ponte

Identified as a Place of Special Ecological Significance due to the occurrence of the species *Boana buriti*, *Brycon orbignyanus*, and *Hydropsalis anomala*.



Faz. Nova Ponte



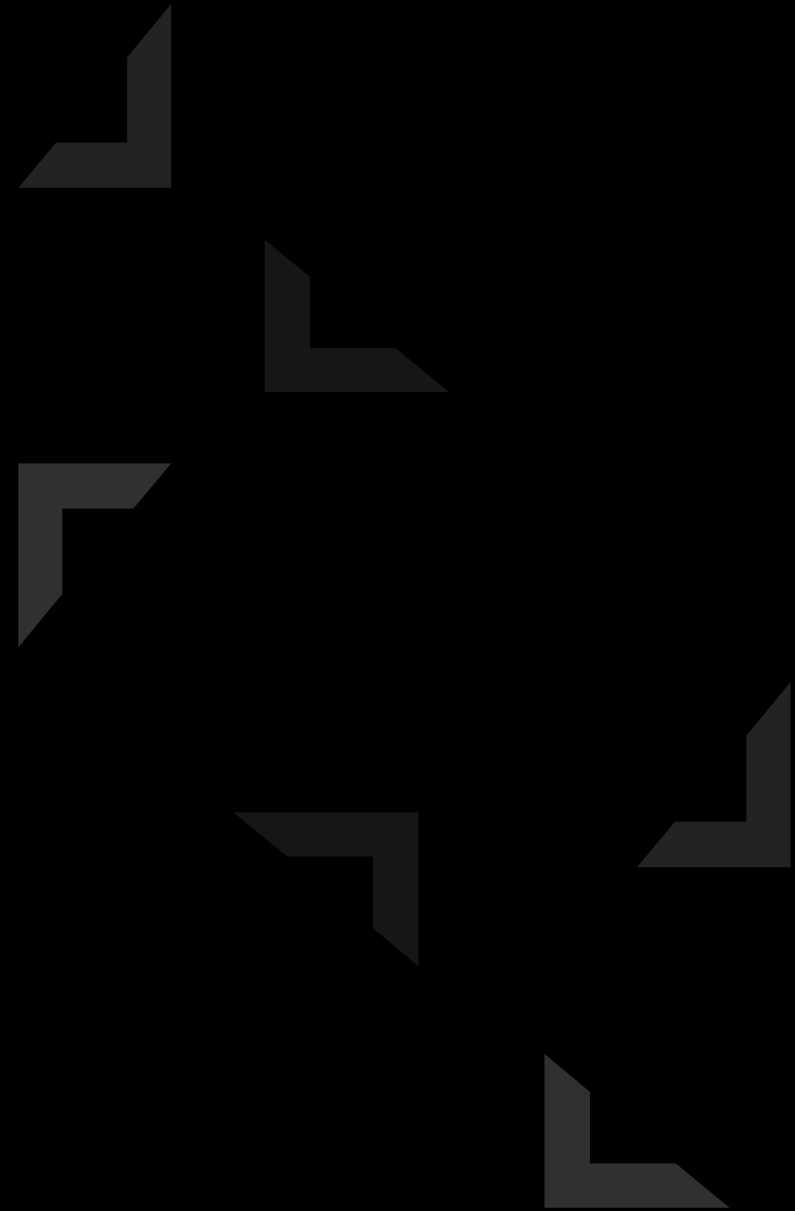
Black lion tamarin (*Leontopithecus chrysopygus*) – Faz. Rio Claro

Fazenda Rio Claro

Identified as a Place of Special Ecological Significance due to the occurrence of the species *Geotrygon violacea* and *Leontopithecus chrysopygus*

16

Monitoring
result



> Monitoring **result**

Monitoring indicators for forest management were defined with the purpose of measuring adherence of our operations to the management objectives, including targets related to relevant environmental, social and economic aspects.

These indicators are used as reference for periodic critical analyses of our performance against management goals and set targets.

If needed, the targets and indicators may be updated and adjusted to ensure adherence to management goals.



> Monitoring Results

ENVIRONMENTAL INDICATORS					
Topic	Indicator	Unit	2025 Result	2025 Target	Target met?
Environmental Conservation and Biodiversity	Animal Lens (Rapid Survey Method)	number	350	923	No
Environmental Conservation and Biodiversity	Surface Water Quality - HCV Area	NA	10% better	Up to 20%	Yes
Environmental and Social-Environmental Monitoring	Surface Water Quality - Agudos	NA	Fixed: 10% better Mobile: 17% worse	Up to 20%	Yes
Environmental and Social-Environmental Monitoring	Surface Water Quality - Itapetininga	NA	23% better	Up to 20%	Yes
Environmental and Social-Environmental Monitoring	Surface Water Quality - Uberaba	NA	Fixed: 13% better Mobile: 1% better	Up to 20%	Yes
Ecosystem Services	Water Quality Parameters- SP/SJ3	NA	3 parameters	5 parameters	No
Ecosystem Services	Soil Properties: Organic Matter Content - MG/FAE	%	2.13	2	Yes
Ecosystem Services	Soil Condition: Forest Productivity - MG/FAE	m³	52.8	48	Yes
Ecosystem Services	Available Habitat Area	%	32.5	32.5	Yes
Environmental and Social-Environmental Monitoring	Percentage of Areas in Intermediate and Advanced Stages	%	79%	92%	No
Environmental and Social-Environmental Monitoring	Biodiversity Impact Index Achievement	%	-	99.6	-
Environmental Conservation and Biodiversity	Zero Deforestation	ha	0	0	Yes
Environmental Conservation and Biodiversity	Removal of Exotic Species	Ha	30.80%	80%	No
Natural Resources and Operational Impacts	Percentage of Areas Not Requiring Ant Bait Control in the LAC	%	26%	35.3	No
Environmental Conservation and Biodiversity	Water Consumption in the Nursery- SP	m³	22,756.17	46,182.00	Yes
Environmental Conservation and Biodiversity	Water Consumption in the Nursery- MG	m³	6,802.83	8,864.50	Yes
Environmental Conservation and Biodiversity	Waste Disposal	%	100%	100%	Yes

> Monitoring Results

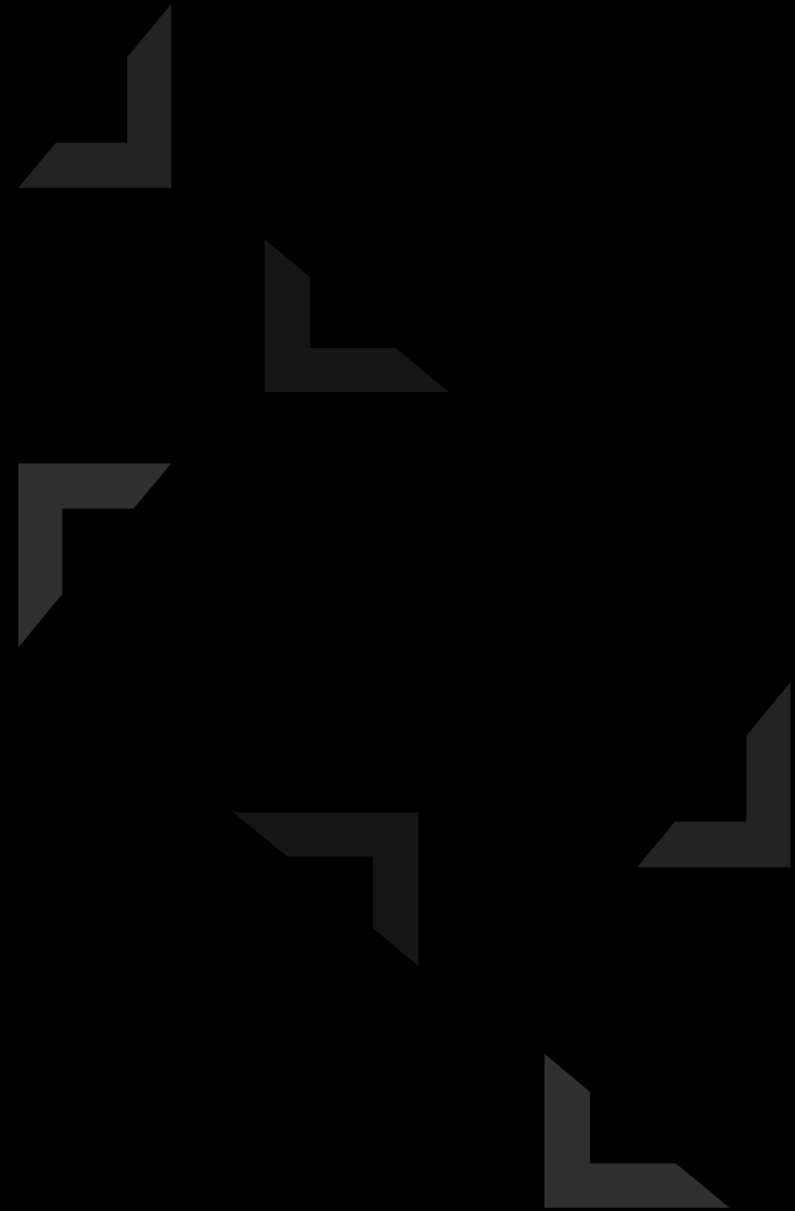
SOCIAL INDICATORS					
Topic	Indicator	Unit	2025 Result	2025 Target	Target met?
People Management, Internal Relations, and Training	Women in Leadership Roles	%	22%	35%	No
People Management, Internal Relations, and Training	Women in the Workforce	%	28%	30%	No
People Management, Internal Relations, and Training	Affirmative Action Initiatives Across Units	%	100%	100%	Yes
People Management, Internal Relations, and Training	Teams Based in Dexco's Municipalities of Operation	%	90%	88%	No
Projects, Research, and Social-Environmental Initiatives	Number of Visitors to Espaço ARVORAR	un	390	3600	No
Ecosystem Services	Conserved and Accessible Area- 0 (zero) Hectares of Damaged Area	ha	0	0	Yes
Ecosystem Services	Availability of Support Infrastructure for the Visitor Program	un	8	8	Yes
Ecosystem Services	Visitor Satisfaction Rate - SP/MA	num	100%	80%	Yes
Projects, Research, and Social-Environmental Initiatives	Units with Non-Timber Forest Product Projects	%	100%	100%	Yes
Projects, Research, and Social-Environmental Initiatives	Units with Environmental Awareness or Environmental Education Initiatives	%	100%	100%	Yes
Health and Safety	IPRI - Leading Indicator Inspections at Facilities	%	96%	93%	Yes
Health and Safety	AEC - Contractor Assessment	%	91.36	93.5	No
Health and Safety	FISCTM - Timber Transport Truck Safety Inspection Checklist	%	24.9	8.75	Yes
People Management, Internal Relations, and Training	Knowledge Management	%	91%	100%	No

> Monitoring Results

ECONOMIC INDICATORS / MANAGEMENT PRACTICES					
Topic	Indicator	Unit	2025 Result	2025 Target	Target met?
Resources and Impacts	Fuel Consumption per Cubic Meter Produced	m³/L	0.31	0.69	Yes
Natural Resources and Operational Impacts	Burned Commercial Area per Fire Incident in Agudos	number	0.1	6	Yes
Natural Resources and Operational Impacts	Burned Commercial Area per Fire Incident in Uberaba	number	0.1	12	Yes
Natural Resources and Operational Impacts	Burned Commercial Area per Fire Incident in Itapetininga	number	1.9	4	Yes
Forest Production and Management	Percentage of Owned and Leased Areas Certified	%	100%	97%	Yes
Environmental and Social-Environmental Monitoring	Number of Social-Environmental Inspections Conducted	number	49	48	Yes
Economic Performance and Viability	Global Quality Index	%	95%	91%	Yes
Economic Performance and Viability	Forest Harvesting Quality Index	%	94%	91%	Yes
Forest Production and Management	Seedlings Produced - SP	number	1,748,516.67	1,708,333.33	Yes
Forest Production and Management	Seedlings Produced - MG	number	377,021.33	341,666.67	Yes
Forest Production and Management	Seedlings Dispatched - SP	number	1,695,606.50	1,703,500.00	No
Forest Production and Management	Seedlings Dispatched - MG	number	379,018.58	338,333.33	No
Economic Performance and Viability	FSC Credit Account - Supply of Certified Products	number	1,241,612.75	>0	Yes

17

Compliance
with **international
agreements**



➤ Compliance with **international agreements**

The **Convention on Biological Diversity** is an instrument of international law whose objective is to promote the conservation of biological diversity, sustainable use of resources, and fair and equitable sharing of benefits arising from the use of genetic resources.

The Convention encompasses all aspects of biological diversity: genomes and genes, species and communities, habitats and ecosystems. The company's projects may be influenced by the Convention or converge with public efforts, as we keep set-aside areas for native vegetation conservation and in compliance with environmental legislation. These areas can be made available upon request to universities and other institutions for research and study purposes.

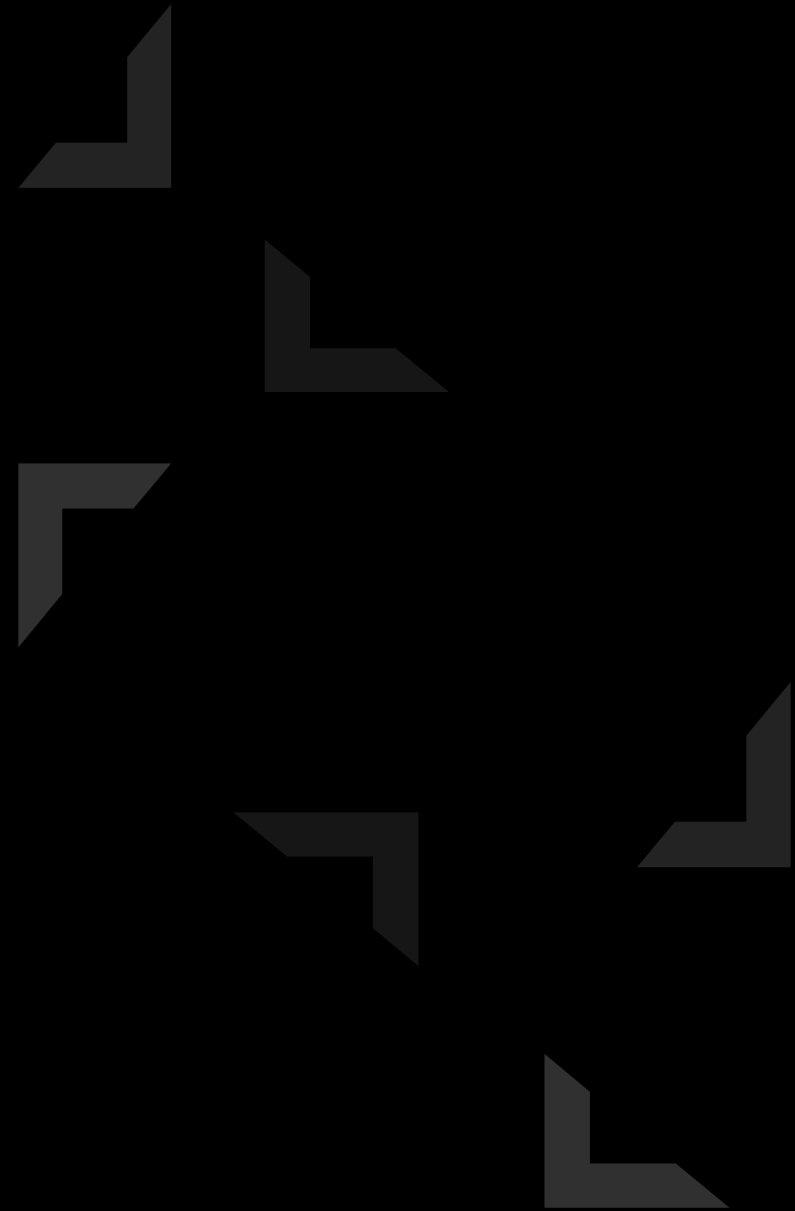
The **International Labor Organization's (ILO)** deliberations are applied to the company's activities through their incorporation into the procedures for the protection of employees' and contractors' health and social integrity. Compliance with Brazilian labor and occupational health and safety laws is objective evidence of our efforts to abide by the ILO's guidelines and conventions ratified by the Brazilian government. The ILO's Code of Practices for safety and health in forestry work serves as the foundation for **Dexco's** operational procedures.

In 2022, reaffirming its commitment to the best practices of sustainable growth, **Dexco** published its Biodiversity Commitment. Additionally, in the same year, **Dexco** published its Human Rights Policy, which was based on international and national reference documents, such as the principles of the Universal Declaration of Human Rights, the Declaration of the International Labor Organization, and the United Nations Guiding Principles on Business and Human Rights..



18

Chain of
custody



> Chain of **custody**

The Forest Management Plan supports the chain of custody for certified products manufactured at **Dexco's** Wood division.

In 2000, FSC standards for chain of custody certification were implemented. This certification ensures the traceability of the wood up to its forest of origin, ensuring that the certified products made by **Dexco** only use forest-based raw materials from certified areas or from other controlled sources.

Since 2007, we have had procedures and criteria in place for assessing wood suppliers, and we are committed to not procuring wood from illegal sources by implementing a policy for wood supply from controlled sources.



FSC license code for chain of custody: FSC-C003088

CONTACT INFO

Regarding the Forest Management Plan:

Integrated Management and Training – Environmental Management – Wood Division

Phone: +55 14 3262-8169/8148
Whistleblower hotline 0800 011 70 73
Whistleblower website: <https://www.canalconfidencial.com.br/dexco/>

Agudos Forestry Unit

Rod. Marechal Rondon, km 323
Postal Code 17.120-000 – C.P. 50
Agudos, SP – Brazil
Phone: +55 14 3262-8200

Uberaba Forestry Unit

Av. Bernardo Seibel. 700
Postal Code 38.056-610
Uberaba, MG – Brazil
Phone: +55 34 3318-9500

Itapetininga Forestry Unit

Rod. Raposo Tavares, km 172
Postal Code 18.200-000 – C.P. 168
Itapetininga, SP - Brazil
Phone: +55 15 3275-8611

Rio Grande do Sul Forestry Unit

Rua Julio de Castilho, 1787 – Coqueiros
Postal Code 95.860-000
Taquari, RS – Brazil
Phone: +55 51 3653-6500

Dexco

deca

portinari

hydra

duratex

castelatto

ceusa

durafloor