



EUCATEX S/A – INDÚSTRIA E COMÉRCIO
Corporate Taxpayer ID (CNPJ): 56.643.018/0001-66
Publicly Held Company

CHARTER OF THE ETHICS COMMITTEE

CHAPTER I - ACTIVITIES

Article 1. The Ethics Committee will conduct its activities in accordance with the guidelines of this Charter, with authority to act in compliance with the rules and principles of the Code of Conduct and Integrity of EucateX.

CHAPTER II – COMPOSITION OF THE ETHICS COMMITTEE AND TERM OF OFFICE OF ITS MEMBERS

Article 2. The Ethics Committee will have six (6) internal members, without prejudice to the regular activities performed by them in EucateX, but without any additional compensation.

Paragraph 1. The Ethics Committee may choose to have one (1) temporary member, to be appointed by the Board of Executive Officers of EucateX, in case of temporary absence of one (1) of its sitting members, or may continue its activities with the other members until the return of said member.

Paragraph 2. The Ethics Committee may, in the exercise of its duties, consult with and request the assistance of technicians and experts from the different areas of EucateX or external professionals to investigate complaints.

Paragraph 3. The Coordinator of the Ethics Committee will be the Internal Audit manager and, in their absence, the HR Director.

Article 3. Members of the Ethics Committee will be appointed by the Board of Executive Officers of EucateX for a term of three (3) years, with no limit on reelection, and may be removed at any time.

Article 4. In the absence of an appointed member due to dismissal, leave or resignation from their position on the Ethics Committee, fresh election must be held for the vacant position.

CHAPTER III – RULES OF FUNCTIONING

Article 5. The ordinary meetings of the Ethics Committee will be held monthly, while extraordinary meetings will be held whenever called by the Coordinator.

Paragraph 1. The Coordinator will organize the agenda of Ethics Committee meetings.

Paragraph 2. The Coordinator will act as secretary at the meetings, recording in the minutes all the deliberations of the Ethics Committee.

Article 6. The Ethics Committee will take resolutions by simple majority of votes on issues when there is no unanimity. In case of a tie, the final decision will be taken by the coordinator of the Committee.

Article 7. Members of the Ethics Committee must declare, when applicable, any conflicts of interests in the exercise of their functions or in deliberations on any fact, even if it concerns a complaint or a non-recurring and/or specific event.

CHAPTER IV – DUTIES OF THE ETHICS COMMITTEE

Article 8. Following are responsibilities of the Ethics Committee:

- I. Receive complaints, investigate, assess and judge, when called upon or received through the Complaints Channel, violations of the Code of Conduct and Integrity of Eucatex;
- II. Consult the Legal Department regarding the legal compliance of the procedures adopted by the Ethics Committee;
- III. Consult with and request the assistance of technicians and experts from different areas of Eucatex or external professionals to investigate complaints;
- IV. Resolve issues not established in the Code of Conduct and Integrity;
- V. Contribute to the action plan and monitor the continuous disclosure and application of the principles and guidelines of the Code of Conduct;
- VI. Propose actions for education, guidance and regulation of conduct by constantly disseminating and promoting the Code of Conduct and other tools, in order to strengthen ethical conduct at Eucatex, both in internal and external professional relations;
- VII. Propose updates to the Code of Conduct and Integrity through the inclusion of new concepts and practices, changing it to the extent and when necessary;

CHAPTER V – PROCEDURES FOR PROCESSING COMPLAINTS

Article 9. The cases received through the Complaints Channel will automatically be forwarded by email to members of the Committee for assessment and launch of an investigation.

Exceptions

Paragraph 1. Complaints about members of the Ethics Committee will be submitted to the Audit Committee for investigation and applicable measures.

Paragraph 2. Complaints involving misappropriation of funds or damage to the image of Eucatex will be investigated by Internal Audit.

Paragraph 3. Complaints of sexual harassment at the workplace will be submitted to the Audit Committee and the Board of Executive Officers for information and follow-up.

Paragraph 4. Complaints that do not represent any violation of the Code of Conduct and Integrity of Eucatex will be forwarded to managers of the areas involved.

Article 10. Complaints will be received and registered through the Complaints Channel or any other means.

Paragraph 1. Complaints received through other means, such as in person or by letter, telephone or email, must be formalized internally and brought to the attention of members of the Ethics Committee.

Article 11. After the screening phase, the Ethics Committee will decide whether to preliminarily accept or reject the complaint.

Paragraph 1. If the complaint does not have grounds to launch an investigation, whenever possible, the whistleblower will be asked to provide additional information on the case within five (5) consecutive days. After this period, if no additional information is received, the complaint will be rejected and closed in the Complaints Channel.

Paragraph 2. If a complaint is accepted, the Ethics Committee may request support from different areas for preliminary investigation.

Paragraph 3. When an area's support is requested, it will submit to the Ethics Committee a detailed report containing the preliminary conclusions of its investigation. Based on the report, the Ethics Committee will decide on whether to dismiss the case or proceed further.

Paragraph 4. If the Ethics Committee concludes that the complaint must be investigated by the Internal Audit department, in the events established in article 9, paragraph 2, Internal Audit will investigate the case according to the procedures established in its Charter until the conclusion of audit works, when it will notify the Ethics Committee of the final decision, for the Case in the Complaints Channel to be closed.

Article 12. The Ethics Committee will decide on whether or not the complaint is valid, issue a Preliminary Report and give the accused party, if the complaint is accepted, the right to due process of law, for which the accused party may also submit documents and request measures within five (5) business days.

Article 13. If the complaint is accepted, the Ethics Committee will, based on the findings of the investigation, discuss with the leaders of the areas involved to decide on applicable penalties. The Ethics Committee will make recommendations based on the conclusions, and the Board of Executive Officers of Eucatex will make a final assessment and could change the penalty imposed or its duration.

Article 14. The Ethics Committee must conclude the entire proceeding established in this Chapter in sixty (60) calendar days from the registration of the complaint through the Complaints Channel. This period may be extended only once for a similar period upon justification in the Case.

Sole Paragraph. When, exceptionally, the deadline mentioned in the head provision cannot be met, the Coordinator of the Ethics Committee will, through a report with proper justifications, notify the Audit Committee, which will decide on the matter.

CHAPTER VI - SANCTIONS

Article 15. Any violation of the Code of Conduct and Integrity of Eucatex, after being properly investigated and proven, will be subject to the following sanctions, and with regard to the due process of law, and without prejudice to informing the competent authorities, in case of misconduct in public office and criminal offenses:

- I. Instructions;
- II. Written warning;
- III. Suspension;
- IV. Termination for cause or without cause.

CHAPTER VII – FINAL PROVISIONS

Article 16. Apart from the duties described in this Charter, the Coordinator of the Ethics Committee will be responsible for submitting the Ethics Committee's resolutions to the Audit Committee and the Board of Executive Officers, making sure that deadlines are met and protecting the confidentiality of the work performed by the Ethics Committee.

Sole Paragraph. Once a month, the Coordinator of the Ethics Committee will send to the Audit Committee reports summarizing the complaints received and actions taken, which will be used for following up the complaints registered by the Complaints Channel and investigations of violations of the Code of Conduct and Integrity of Eucatex, without prejudice to immediate communications of urgent issues.

Article 17. Doubts or omissions in the application of this Charter will be settled by the Audit Committee.

Article 18. Members of the Ethics Committee hereby declare that they are aware of Law 13,709/2018 (Brazilian General Data Protection Law) and the use of their personal data necessary for compliance with this charter, even if with third parties.

Article 19. Anyone who somehow participates in the activities of the Ethics Committee or has access to the complaints will be bound by the duty of confidentiality in connection with such information.

This Charter comes into effect on August 8, 2023.