



**GREENHOUSE GAS EMISSIONS INVENTORY
VERIFICATION STATEMENT
Nº 2025BQCE1261**

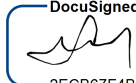
RINA Brasil Serviços Técnicos Ltda (RINA) has conducted verification activities in accordance with the Verification Specifications of the Brazilian GHG Protocol Program (PBGP) and the ABNT NBR 14064-3:2023 standard for:

Reporting Organization	BRACELL SP CELULOSE LTDA.
Address	Rodovia Juliano Lorenzetti Km 4 CEP: 18685-901 Lençóis Paulista São Paulo
Inventory Responsible Person	Gabrielly Rauch

The reporting organization is responsible for the preparation and fair presentation of the Greenhouse Gas (GHG) Emissions Inventory in accordance with the Brazilian GHG Protocol Program. This responsibility includes the planning, implementation, and maintenance of data management related to the preparation and presentation of the GHG inventory.

RINA conducted the verification through document review, site visits, interviews with responsible personnel, and analysis of evidence and historical data.

The Greenhouse Gas (GHG) emissions reported by the Reporting Organization in its emissions inventory for the period from 01/01/2024 to 31/12/2024 are verifiable and comply with the PBGP requirements, as detailed in the Specifications of the Brazilian GHG Protocol Program for Accounting, Quantifying, and Reporting Corporate GHG Emissions Inventories (EPB).

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Lúcia Nunes Pereira
Food & Sustainability Manager
RINA Brasil Serviços Técnicos Ltda.
Rua Ministro Orozimbo Nonato, nº 215, PAVMT06, Room GC/40
Edif. Portal de Nova Lima - Vila da Serra – Nova Lima - MG



Level of Assurance

RINA assigned the following level of assurance to the verification process:

☐ **Reasonable** Level of Assurance

The GHG emissions inventory of the reporting organization for the year _____ is materially correct and provides a fair representation of GHG data and information and has been prepared in accordance with the EPB.

☒ **Limited** Level of Assurance

There is no evidence that the GHG emissions inventory of the reporting organization for the year 2024 is materially misstated; there is no indication that the inventory does not fairly represent the GHG data and information or that it was not prepared in accordance with the EPB.

☐ Inventory **Not Verifiable**

Description of reason(s):

Scope of Verification

The inventory for the year 2024 of the reporting organization was verified within the following scope:

Organizational Boundaries	Operational Boundaries
<div><input checked="" type="checkbox"/> Operational Control</div> <div><input type="checkbox"/> Equity Share</div>	<div><input checked="" type="checkbox"/> Scope 1</div> <div><input checked="" type="checkbox"/> Scope 2 – Location-based approach</div> <div><input type="checkbox"/> Scope 2 – Market-based approach</div> <div><input checked="" type="checkbox"/> Scope 3</div>

☐ Excluded from verification (Sources/ Sites/ Legal Entities):

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Visited Facilities

Sites visited during the verification and respective visit dates:

Facility Name	Address	Date of Visit
Bracell - São Paulo	Rodovia Juliano Lorenzetti Km 4 CEP: 18685-901 Lençóis Paulista São Paulo	13/05/2025 14/05/2025
Bracell - Bahia	Rua Alfa, 1033, AIN Complexo Industrial de Camaçari CEP 42810- 290 Camaçari Bahia	19/05/2025 20/05/2025

Total emissions verified throughout the organization, according to the Operational Control approach

GHG Emissions in metric tons of CO ₂ equivalent (tCO ₂ e)				
GHG	Scope 1	Scope 2 Location-based approach	Scope 2 Market-based approach	Scope 3
CO ₂	561,224.174	13,213.626	-	910,252.132
CH ₄	53,782.942	-	-	26,218.612
N ₂ O	104,422.943	-	-	35,268.671
HFCs	11,932.698	-	-	-
PFCs	-	-	-	-
SF ₆	0.046	-	-	-
NF ₃	-	-	-	-
TOTAL	731,362.804	13,213.626	-	971,739.415
Biogenic CO ₂	9,156,105.507	-	-	36,070.56



Total removals verified across the organization, as per the operational control approach

Biogenic CO ₂ Removal (tCO ₂ e)				
GHG	Scope 1	Scope 2	Scope 2	Scope 3
		Location-based approach	Market-based approach	
Biogenic CO ₂	4,119,009.651	-	-	-

Other greenhouse gases not covered by the Kyoto Protocol Total emissions verified throughout the organization – Operational Control approach

GHG	Emissions tCO ₂ e
HCFC-22 – (R22)	4,829.510
HCFC-141B	92.276

Additional Comments

During the technical verification process of the greenhouse gas (GHG) emissions inventory data of the company BRACELL SP CELULOSE LTDA, for the base year evaluated, the consolidation, data collection and document traceability practices associated with Scope 1, 2 and 3 emissions were analyzed, in accordance with the GHG Protocol and ISO 14.064-3:2022 methodology.

The inventory management structure demonstrated a centralized consolidation system, in which the corporate headquarters (Sustainability Area) is responsible for compiling data from operational units and forest bases.

Each unit maintains its own control spreadsheets, in which activity data is entered, duly accompanied by supporting documents (invoices, consumption reports, management reports, invoices, among others). Local managers — known as focal points — are responsible for gathering this information and periodically sending it to headquarters for integration into the official calculation tool used by the organization.

The sampling and validation of information followed the premises of robustness, traceability and representativeness, showing that approximately 100% of the sources and emission categories were evaluated, with broad coverage of the applicable scopes, even the categories with lower representativeness. This level of coverage exceeds the minimum limits normally required for verification audits, providing greater precision, reliability and transparency to the final result of the inventory.



Conflict of Interest (CDI)

I, **Lucio Fernando de Andrade**, certify that there is no conflict of interest between the Reporting Organization and the Verification Body, or any of the individuals or members of the verification team involved in verifying the inventory, as defined in Chapter 3.2.1 of the Verification Specifications of the Brazilian GHG Protocol Program.

The verification team is composed of the following professionals: Lucio Fernando de Andrade (Lead Verifier)

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Lucio Fernando de Andrade

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Lucio Fernando de Andrade, Lead Verifier

Date: 26/05/2025

Verifier's Conclusion on the GHG Emissions Inventory

As those responsible for the verification activities of the reporting organization's GHG inventory, we certify that the information contained in this document is true.

DocuSigned by:

Lucio Fernando de Andrade

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Lucio Fernando de Andrade, Lead Verifier

Date: 04/06/2025

DocuSigned by:

Thais de Lima Carvalho

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Thais Carvalho, Independent Reviewer

Date: 04/06/2025

Revision

Revision Number: 1

Justification: Inclusion of HCFC-141B gas 92,276 tCO₂e – Non-Kyoto