

Independent auditor's limited assurance report on nonfinancial information of the One For One Commitment contained in the Sustainability Report and Indicator Center

To the
Shareholders, Board of Directors and Officers of
BRACELL SP CELULOSE LTDA.
São Paulo - SP

Introduction

We were engaged by BRACELL SP CELULOSE LTDA ("Bracell") to present our limited assurance report on the nonfinancial information of the "One for One Commitment" disclosed by the entity in the Sustainability Report and Indicator Center for the year ended December 31, 2024.

Our limited assurance does not extend to information from prior periods or to any other information disclosed in conjunction with the Sustainability Report and Indicator Center, including any embedded images, audio files, or videos.

Bracell management's responsibility

Bracell management is responsible for:

- selecting and establishing the appropriate criteria for preparation of the nonfinancial information contained in the One for One Commitment;
- preparing the information in accordance with the criteria and guidelines of the Terms of Reference of the One For One Commitment;
- designing, implementing, and maintaining internal control over the information relevant to the preparation of the One For One Commitment information that is free from material misstatement, whether due to fraud or error.

Independent auditor's responsibility

Our responsibility is to express a conclusion on the nonfinancial information of the One For One Commitment contained in the Sustainability Report and Indicator Center, based on the limited assurance engagement conducted in accordance with Technical Communication (CTO) No. 07/2022, issued by Brazil's National Association of State Boards of Accountancy (CFC), and on NBC TO 3000 - Assurance Engagements Other than Audits and Reviews, also issued by the CFC, which is equivalent to the international standard ISAE 3000, Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require that the auditor comply with ethical requirements, independence, and other related responsibilities, including application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In addition, these standards require that the work be planned and performed with the objective of obtaining limited assurance that the nonfinancial information described in the One For One Commitment contained in the 2024 Sustainability Report and Indicator Center as a whole is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) consists primarily of inquiries of Bracell management and other Bracell professionals who are involved in the preparation of the information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in the form of limited assurance, on the information taken as a whole. A limited assurance engagement also requires application of additional procedures whenever the independent auditors become aware of matters that would cause them to believe that the One for One Commitment information disclosed in the 2024 Sustainability Report and Indicator Center may not be free from material misstatement.

The procedures selected were based on our understanding of aspects regarding compilation, materiality, and presentation of the One for One Commitment information contained in the 2024 Sustainability Report and Indicator Center, on other engagement circumstances, as well as on our consideration of areas and processes associated with the material information disclosed in the 2024 Sustainability Report and Indicator Center in which material misstatements could occur. Our procedures included the following, among others:

- a) planning of our work, considering the materiality, the volume of qualitative and quantitative information, and operational and internal control systems used as basis for the preparation of the One for One Commitment information contained in the 2024 Sustainability Report and Indicator Center;
- b) understanding the calculation methodology and the procedures for compiling the One for One Commitment through inquiries of managers responsible for preparation of the information;
- c) application of analytical procedures to quantitative information and inquiries as to qualitative information, and correlation with the One for One Commitment disclosed in the 2024 Sustainability Report and Indicator Center; and
- d) for cases in which nonfinancial data correlate with financial indicators, the comparison of these indicators with the financial statements and/or accounting records.

The limited assurance procedures also included compliance with the guidelines and criteria of the framework for preparation of the Terms of Reference of the One for One Commitment applicable in the preparation of the information contained in the 2024 Sustainability Report and Indicator Center.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in a limited assurance engagement vary in nature and timing, and are less extensive than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Had we performed a reasonable assurance engagement, other issues and possible misstatements that may exist in the One for One Commitment information contained in the 2024 Sustainability Report and Indicator Center could have been identified. Accordingly, we do not express an opinion on this information.

Nonfinancial data is subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate, or estimate this data. Qualitative interpretations of materiality, relevance, and accuracy of nonfinancial data are subject to individual assumptions and judgments. Additionally, we have not performed any work on data informed for prior periods, or on future forecasts and goals.

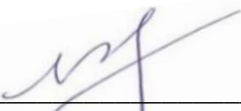
The preparation and presentation of sustainability indicators followed the criteria of the Terms of Reference of the One For One Commitment and, therefore, do not have the objective of ensuring compliance with social, economic, environmental, or engineering laws and regulations. However, these standards provide for the presentation and disclosure of any noncompliance with such regulations when significant sanctions or fines occur. Our assurance report should be read and understood in this context, inherent in Bracell's One For One Commitment criteria.

Conclusion

Based on the procedures carried out, described herein, and on the evidence obtained, nothing has come to our attention that causes us to believe that the nonfinancial information of the One For One Commitment contained in the Sustainability Report and Indicator Center, for the year ended December 31, 2024 of Bracell, was not prepared, in all material respects, in accordance with the criteria and guidelines of the Terms of Reference of Bracell's One For One Commitment.

Ribeirão Preto (SP), July 15, 2025.

Ernst & Young
Auditores Independentes S/S Ltda.
CRC SP-044415



Wagner dos Santos Junior
Accountant CRC 1SP-216386/O-T