

GRI Content Index

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Statement of use Bracell has developed its report in accordance with the GRI Standards for the period from January 01 to December 31, 2024.

GRI 1 used GRI 1: Foundation 2021

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			Sustainable Development Goals
			REQUIREMENTS OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	10, 30, 203				
	2-2 Entities included in the organization’s sustainability reporting	10, 203				
	2-3 Reporting period, frequency and contact point	203				
	2-4 Restatements of information	In 2024, Bracell Papéis— which began operations the same year—was included in Bracell’s Sustainability Report, broadening our reporting scope.				
	2-5 External assurance	206				
	2-6 Activities, value chain and other business relationships	10, 14, 18, 22, 71, 158				
	2-7 Employees	116			8, 10	
	2-8 Workers who are not employees	https:// centraldeindicadores2024. bracell.com/indicador/gri-2-8/			8	
	2-9 Governance structure and composition	56, 59, 60			5, 16	
	2-10 Nomination and selection of the highest governance body	56, 59, 60			5, 16	
	2-11 Chair of the highest governance body	59			16	
	2-12 Role of the highest governance body in overseeing the management of impacts	56, 60, 61			16	
	2-13 Delegation of responsibility for managing impacts	56, 60, 63, 66, 68, 70, 71				
	2-14 Role of the highest governance body in sustainability reporting	63				
	2-15 Conflicts of interest	72			16	
	2-16 Communication of critical concerns	58, 63, 64				
	2-17 Collective knowledge of the highest governance body	58, 59, 63, 68				
	2-18 Evaluation of the performance of the highest governance body	58, 59				
	2-19 Remuneration policies	https:// centraldeindicadores2024. bracell.com/indicador/gri-2-19/				
	2-20 Process to determine remuneration	https:// centraldeindicadores2024. bracell.com/indicador/gri-2-20/				

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GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	Bracell keeps financial information confidential and, for this reason, we do not disclose data on employee compensation.				
	2-22 Statement on sustainable development strategy	4				
	2-23 Policy commitments	66				16
	2-24 Embedding policy commitments	https://centraldeindicadores2024.bracell.com/indicador/gri-2-24/				
	2-25 Processes to remediate negative impacts	https://centraldeindicadores2024.bracell.com/indicador/gri-2-25/				
	2-26 Mechanisms for seeking advice and raising concerns	https://centraldeindicadores2024.bracell.com/indicador/gri-2-26/				16
	2-27 Compliance with laws and regulations	https://centraldeindicadores2024.bracell.com/indicador/gri-2-27/				
	2-28 Membership associations	https://centraldeindicadores2024.bracell.com/indicador/gri-2-28/				
	2-29 Approach to stakeholder engagement	https://centraldeindicadores2024.bracell.com/indicador/gri-2-29/				
	2-30 Collective bargaining agreements	https://centraldeindicadores2024.bracell.com/indicador/gri-2-30/				8
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	92				
	3-2 List of material topics	92				
Attracting, developing and retaining employees						
GRI 3: Material Topics 2021	3-3 Management of material topics	114				
GRI 201: Economic performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Bracell keeps financial information confidential and, for this reason, we do not disclose percent employee or employer contributions.				
GRI 202: Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	https://centraldeindicadores2024.bracell.com/indicador/gri-202-1/				5, 8
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	https://centraldeindicadores2024.bracell.com/indicador/gri-401-1/				4, 5, 8, 10

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GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	https://centraldeindicadores2024.bracell.com/indicador/gri-401-2/				3, 5, 8
	401-3 Parental leave	https://centraldeindicadores2024.bracell.com/indicador/gri-401-3/				5, 8
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	https://centraldeindicadores2024.bracell.com/indicador/gri-404-1/				4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	https://centraldeindicadores2024.bracell.com/indicador/gri-404-2/				8
	404-3 Percentage of employees receiving regular performance and career development reviews	https://centraldeindicadores2024.bracell.com/indicador/gri-404-3/				5, 8, 10
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	109, 118, 121				5, 8
	405-2 Ratio of basic salary and compensation of women to men	https://centraldeindicadores2024.bracell.com/indicador/gri-405-2/				5, 8, 10
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	https://centraldeindicadores2024.bracell.com/indicador/gri-406-1/				5, 8
Biodiversity and ecosystems						
GRI 3: Material Topics 2021	3-3 Management of material topics	180				
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	https://centraldeindicadores2024.bracell.com/indicador/gri-101-1/				
	101-2 Management of biodiversity impacts	https://centraldeindicadores2024.bracell.com/indicador/gri-101-2/				
	101-4 Identification of biodiversity impacts	https://centraldeindicadores2024.bracell.com/indicador/gri-101-4/				
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased or managed in or adjacent to protected areas and areas of high biodiversity value outside protected areas	https://centraldeindicadores2024.bracell.com/indicador/gri-304-1/				6, 14, 15

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GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	https://centraldeindicadores2024.bracell.com/indicador/gri-304-2/				6, 14, 15
	304-3 Habitats protected or restored	https://centraldeindicadores2024.bracell.com/indicador/gri-304-3/				6, 14, 15
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by the organization's operations	https://centraldeindicadores2024.bracell.com/indicador/gri-304-4/				14, 15
Supply chain management						
GRI 3: Material Topics 2021	3-3 Management of material topics	158				
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	81				
	308-2 Negative environmental impacts in the supply chain and actions taken	81				
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	https://centraldeindicadores2024.bracell.com/indicador/gri-407-1/				8
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	81				5, 8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	81				5, 8
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	https://centraldeindicadores2024.bracell.com/indicador/gri-414-1/				5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	https://centraldeindicadores2024.bracell.com/indicador/gri-414-2/				5, 8, 16
SASB	RR-PP-430a.1 Percentage of wood fiber sourced (1) from third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard.	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-430a-1/				
Water and effluent management						
GRI 3: Material Topics 2021	3-3 Management of material topics	144				

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			REQUIREMENTS OMITTED	REASON	EXPLANATION	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	https://centraldeindicadores2024.bracell.com/indicador/gri-303-1/				6, 12
GRI 303: Water and effluents 2018	303-2 Management of water discharge related impacts	https://centraldeindicadores2024.bracell.com/indicador/gri-303-2/				6
GRI 303: Water and effluents 2018	303-3 Water withdrawal	150, 151				6
GRI 303: Water and effluents 2018	303-4 Water discharge	https://centraldeindicadores2024.bracell.com/indicador/gri-303-4/				6
GRI 303: Water and effluents 2018	303-5 Water consumption	https://centraldeindicadores2024.bracell.com/indicador/gri-303-5/				6
SASB	RR-PP-140a.1: (1) Total water withdrawn and (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress.	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-140a-1/				
SASB	RR-PP-140a.2 Description of water management risks and discussion of strategies and practices to mitigate those risks.	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-140a-2/				
Climate change						
GRI 3: Material Topics 2021	3-3 Management of material topics	187				
GRI 201: Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	https://centraldeindicadores2024.bracell.com/indicador/gri-201-2/				13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	197, 198				7, 8, 12, 13

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GRI 302: Energy 2016	302-2 Energy consumption outside of the organization		Until 2023, we considered energy consumption outside the organization as referring to purchased electricity used in our own operations. Data on energy consumption in facilities beyond the company's operational boundaries are not under Bracell's direct control. We report energy use outside the organization through our greenhouse gas emissions inventory, under Scope 3 emissions, which cover pulp production and sales operations. For the 2025 reporting cycle, Bracell will report data on energy consumption outside the organization and include paper production and sales operations in our GHG emissions inventory. In 2024, Bracell Papeis began integrating its operations into the management processes and procedures of Bracell and the wider RGE Group. As a result, these operations were not included in the data collection scope of the emissions inventory and some operational data is unavailable due to priorities set for 2024. Unavailable data will be published starting with the 2025 performance report.			7, 8, 12, 13
	302-3 Energy intensity	201-1				7, 8, 12, 13
	302-4 Reduction of energy consumption					7, 8, 12, 13
	302-5 Reductions in energy requirements of products and services		Data on reductions of energy consumption and energy requirements for products and services in 2024 was calculated using a different methodology than in 2023. The 2024 data includes all types of energy used in production processes, including electricity, steam, and both renewable and non-renewable fuels. In previous years (2022 and 2023), reported figures were for electricity only. The expanded reporting scope prevents comparability regarding energy requirements for products and services. The updated methodology aims to provide a more accurate and comprehensive view of Bracell's energy performance.			7, 8, 12, 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	194				3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	194				3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) GHG emissions	194				3, 12, 13, 14, 15
	305-4 GHG emissions intensity	195				13, 14, 15
	305-5 Reduction of GHG emissions	https://centraldeindicadores2024.bracell.com/indicador/gri-305-5/				13, 14, 15
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	https://centraldeindicadores2024.bracell.com/indicador/gri-305-6/				3, 12
	305-7 NOX, SOX, and other significant air emissions	https://centraldeindicadores2024.bracell.com/indicador/gri-305-7/				3, 12, 14, 15

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SASB	RR-PP-110a.1: Gross global Scope 1 emissions	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-110a-1/				
	RR-PP-110a.2 Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets.	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-110a-2/				
	RR-PP-120a.1 Air emissions for the following pollutants: (1) NOx (excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs).	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-120a-1/				
	RR-PP-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage biomass, (4) percentage from other renewable.	https://centraldeindicadores2023.bracell.com/indicador/rr-pp-130a-1/				
Community engagement and local development						
GRI 3: Material Topics 2021	3-3 Management of material topics	132				
GRI 202: Market presence 2016	202-2 Proportion of senior management hired from the local community	https://centraldeindicadores2024.bracell.com/indicador/gri-202-2/				8
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	134				5, 9, 11
	203-2 Significant indirect economic impacts	134				1, 3, 8
GRI 204: Procurement practices 2016	204-1 Proportion of spending on locally-based suppliers	134				
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	https://centraldeindicadores2024.bracell.com/indicador/gri-411-1/				2
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	https://centraldeindicadores2024.bracell.com/indicador/gri-413-1/				
GRI 413: Local communities 2016	413-2 Operations with significant actual or potential negative impacts on local communities	https://centraldeindicadores2024.bracell.com/indicador/gri-413-2/				1, 2
Occupational health, safety and well-being						
GRI 3: Material Topics 2021	3-3 Management of material topics	128				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			Sustainable Development Goals
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GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	https://centraldeindicadores2024.bracell.com/indicador/gri-403-1/				8
	403-2 Hazard identification, risk assessment, and incident investigation	131				8
	403-3 Occupational health services	131				8
	403-4 Worker participation, consultation, and communication on occupational health and safety	https://centraldeindicadores2024.bracell.com/indicador/gri-403-4/				8, 16
	403-5 Worker training on occupational health and safety	https://centraldeindicadores2024.bracell.com/indicador/gri-403-5/				9
	403-6 Promotion of worker health	https://centraldeindicadores2024.bracell.com/indicador/gri-403-6/				3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	https://centraldeindicadores2024.bracell.com/indicador/gri-403-7/				8
	403-8 Workers covered by an occupational health and safety management system	https://centraldeindicadores2024.bracell.com/indicador/gri-403-8/				8
	403-9 Work-related injuries	https://centraldeindicadores2024.bracell.com/indicador/gri-403-9/				3, 8, 16
	403-10 Work-related ill health	https://centraldeindicadores2024.bracell.com/indicador/gri-403-10/				3, 8, 16
Disclosures defined as non-material						
GRI 205: Anti-corruption 2016						
	205-1 Operations assessed for risks related to corruption		70			
	205-2 Communication and training about anti-corruption policies and procedures				https://centraldeindicadores2024.bracell.com/indicador/gri-205-2/	
	205-3 Confirmed incidents of corruption and actions taken				https://centraldeindicadores2024.bracell.com/indicador/gri-205-3/	
GRI 206: Anti-competitive behavior 2016						
	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices				https://centraldeindicadores2024.bracell.com/indicador/gri-206-1/	
GRI 306: Waste 2020						

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	306-1 Waste generation and significant waste-related impacts				https://centraldeindicadores2024.bracell.com/indicador/gri-306-1/	
	306-2 Management of significant waste-related impacts				https://centraldeindicadores2024.bracell.com/indicador/gri-306-2/	
	306-3 Waste generated				https://centraldeindicadores2024.bracell.com/indicador/gri-306-3/	
	306-4 Waste diverted from disposal		156, 157			
	306-5 Waste directed to disposal		156, 157			
SASB	RR-PP-000.A Pulp production					
	RR-PP-000.B Paper production					
	RR-PP-000.C Total wood fibre sourced					
	RR-PP-430 ^a .2 Amount of recycled and recovered fiber procured					
					Information related to product types and production volumes is considered strategically sensitive and is therefore not disclosed.	