Supply Base Report:

Amapá Florestal e Celulose S.A - Amcel
Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the Supply Base Report Template Version 2.2 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see **www.sbp-cert.org**

Document history

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1 Overview

Producer name:	Amapá Florestal e Celulose S.A - Amcel
Producer address:	Rua Cláudio Lúcio Monteiro, S/N – Bairro Novo Horizonte, AP 68925-000 Santana, Brazil
SBP Certificate Code:	SBP-04-44
Geographic position:	-0.053200, -51.179400
Primary contact:	Carlos Alberto Almeida Gonçalves, +55 96 991 126 781, carlos.goncalves@amcel.com.br
Company website:	www.amcel.com.br
Date report finalised:	29 May 2026
SBR reporting period from:	01 Mar 2025
SBR reporting period to:	30 Apr 2026
Name of the Certification Body:	SCS Global Services
Certification Body Approval date:	21 Sep 2026
SBP Standard(s) used:	SBP Standard 1: Feedstock Compliance v2.0, SBP Standard 2: Feedstock Verification v2.0, SBP Standard 4: Chain of Custody v2.0, SBP Standard 5: Collection and Communication of Data v2.0, Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Brazil (Amapá)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Amapá Florestal e Celulose S.A. dba AMCEL, located in Santana/Amapá (Brazil), was created in August 1976 as a subsidiary of the CAEMI Group, starting the pine plantings in 1977. In 1996, the Champion Papel e Celulose acquired the shareholding rights of AMCEL and in 2000 the International Paper do Brasil Ltda., took over the Champion group. In 2004 the company opted to replace the Pinus spp plantations with Eucalyptus spp. Currently, the shareholding control of AMCEL belongs to the Japanese Nippon Paper and NYK Groups - Nippon Yusen Kabushiki Kaisha, produces chips for pulp and biomass of Pinus spp, Eucalyptus spp and Acacia spp, exporting to several countries. The wood used comes exclusively from forests planted with own resources and certified by the FSC and Cerflor (SCS-FM/COC-00114P and SYSFLOR-PEFCBR-PLA-0003, respectively).

Products included in the scope of SBP Certification: *WB 2.1 Wood chips, WB 2.2 Sawdust*

Number of employees: *210*

Annual maximum production capacity (metric tonnes): *80096202*

Number of direct feedstock suppliers: *1*

Approximate number of feedstock sub-suppliers: *0*

Description of the chain-of-custody and upstream supply chain:

AMCEL holds two chain of custody certifications: FSC (SCS-COC-002120; expiration date: January 19, 2029) and PEFC (SCS-PEFC/COC-002120; expiration date: December 22, 2028). Considering that all raw materials are received with a declaration of a forest certification scheme approved by the Brazilian Society of Forestry (FSC 100% and PEFC 100% Certified), the transfer system and physical segregation method are used. Forest management activities are carried out in a way that respects the entire chain of custody process, focusing on the origin of the product (raw material) until delivery to the factory.

2.2 Detailed description of the Supply Base

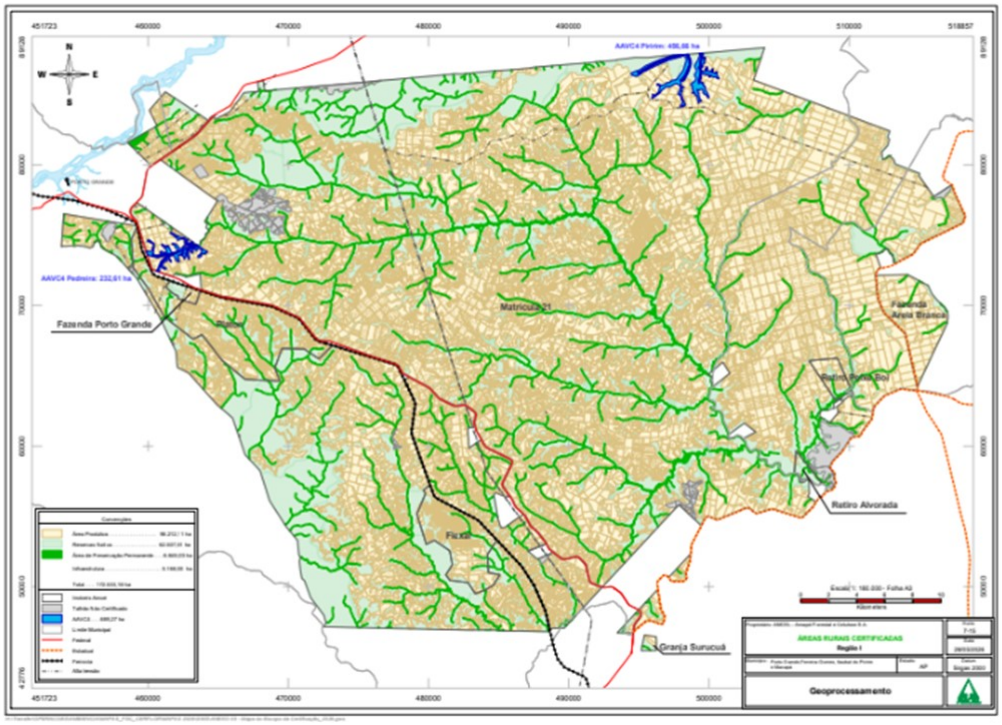
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Brazil
Area/Region	Amapá
Exclusions	
Feedstock types	Primary feedstock, Processing residues
Feedstock Product Groups	Forest feedstock (1A), Processing residues feedstock (4A)
Feedstock inputs	SBP Compliant feedstock

Is the forest managed to supply energy and non-energy markets?	Yes - Majority
For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?	Yes - Majority
Risk assessment(s)	Yes – Biomass Producer's own risk assessment used (SBE)
Provide a concise summary of why a SBE was determined to be required or not required here:	
The Regional Risk Assessment for Brazil is not yet available. / A Avaliação Regional de Risco para o Brasil ainda não está disponível.	
Feedstock types included in SBE:	Primary feedstock, Processing residues
Includes EU RED SBE:	Yes
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.1725
Map(s) of the Supply Base area:	



2.3 Feedstock information

a. **Total volume of Feedstock:** > 1,000,000 tonnes

b. **Volume of primary feedstock:** > 1,000,000 tonnes

c. **List of all the species in primary feedstock, including scientific name:**

Acacia mangium	Acacia
Eucalyptus brassiana	Eucalipto
Eucalyptus camaldulensis	Eucalipto
Eucalyptus pellita	Eucalipto
Eucalyptus urophylla	Eucalipto
Eucalyptus grandis	Eucalipto
Eucalyptus tereticornis	Eucalipto

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** Yes - Minority

Explanation: madeira queimada aproveitada para produto energia. / Burned wood used for energy products.

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 100.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 0.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00

h. **Indicate how you determine the proportion of saw log:** Specification issued by a body exercising functions of a public nature and issued for use by sawmills in the area in which the wood was grown.

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00

j. **Select forest type(s) where the primary feedstock was sourced from:** Planted Forest

k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Clearcutting

l. **Volume of primary feedstock from primary forest:** 0

m. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Sawdust

n. **Share of SBP-recognised system claim for processing residues:**

100.00 % FSC

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Sawdust

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 109484753 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 7052563.34 tonnes

Explanation: Information is based on the PIF (Annual Forest Information Plan) and RL01, based on estimated/projected information. / Informações tendo com base o PIF (Plano de Informação Florestal Anual) e o RL01 a base de informações estimadas/ projetadas.

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☐ **Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

Considering that all raw materials are received with a declaration of a forest certification scheme approved by the Brazilian Society of Forestry (FSC 100% and PEFC 100% Certified), the transfer system and physical segregation method are used.
Forest management activities are carried out in a way that respects the entire chain of custody process, focusing on the origin of the product (raw material) until delivery to the factory. /
Considerando que todas as matérias-primas são recebidas com declaração de um esquema de certificação florestal aprovado pela Sociedade Brasileira de Silvicultura (FSC 100% e PEFC 100% certificados), o sistema de transferência e o método de segregação física são utilizados.

As atividades de manejo florestal são realizadas de forma a respeitar todo o processo da cadeia de custódia, com foco na origem do produto (matéria-prima) até a entrega à fábrica.

3.2 Conflicts with applicable national and sub-national legislation

AMCEL maintains a database for verifying the applicability of legislation and monitoring actions. Furthermore, we have not identified any conflicts with national and subnational legislation applicable to the organization and the SBP. / A AMCEL possui banco de dados de verificação de aplicabilidade de legislações e acompahamento de ações. Bem como, não temos identificação de conflitos com a legislação nacional e subnacional aplicável a organização e ao SBP.

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 30 Apr 2026

Biomass Producer's stakeholder engagement end date: 30 May 2026

Total number of stakeholders contacted: 45

Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

AMCEL developed its Stakeholder Engagement communication with stakeholders through a public consultation letter. We received feedback with suggestions for improvement, which we considered positive, in addition to receiving positive feedback affirming that Amcel maintains good communication with stakeholders. / A AMCEL desenvolveu a comunicação do Engajamento das Partes Interessadas com seus clientes por meio de uma carta. Recebemos feedback positivo de nossos clientes, afirmando que a Amcel mantém uma boa comunicação com as partes interessadas, e recebemos feedback positivo sobre nossos produtos.

4.2 Response to stakeholder comments

Stakeholder description: additional and background on the following points: about indicators 1.1.3 / 3.3.1 / 4.2.1 / 4.2.3 /4.2.4.

Stakeholder comment: Amcel developed improvements in the descriptions, demonstrating compliance with the indicators.

Response to the stakeholder: Positive feedback with the new descriptions.

5 Report updates and approval

This document is: Updated SBR (surveillance audits/scope-change audits)

Changes to comply with the new version SBP standard. The SBE will be updated whenever necessary. / Alterações para atender a nova versão do padrão SBP. O SBE será atualizado sempre que necessário.

Name	Carls Gonçalves
Title	Management representative
Date of report approval	29 May 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Brazil Amapá	Indicator
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all existing applicable laws and regulations.
Supply Base Verifiers	This has been proven by the results of FSC® (FSC-C023383)and PEFC forest management audits, as well as by audits of our production. We also monitor applicable legislation through a web-based system where we maintain a database of relevant applicable laws. / **Isso foi comprovado pelos resultados das auditorias de manejo florestal do FSC® e do PEFC, bem como por auditorias da nossa produção. Também monitoramos a legislação aplicável por meio de um Sistema WEB onde temos o banco de dados com as legislações relevantes aplicáveis.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC®and PEFC standards.Amcel, in its activities of supplying raw materials and producing biomass, complies with relevant laws, as well as FSC® and PEFC regulations. The web system where we have the database with the applicable relevant legislation is managed by the Legal Department and access for verification is shared with other company employees./ **A Amcel, em suas atividades de fornecimento de matéria-prima e produção de biomassa, cumpre as leis relevantes, bem como os regulamentos FSC® e PEFC. O Sistema WEB onde temos o banco de dados com as legislações relevantes aplicáveis é administrado pelo departamento Jurídico e compartilhado o acesso de verificação com demais trabalhadores da empresa.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
1.1.2	Legal ownership of land and resource use rights shall be respected.
Supply Base Verifiers	Amcel possesses all property registrations for the land where its supply base is located, holds the operating license, and has documents proving compliance with the conditions described in the license. / **A Amcel possui todos os Registro de propriedade das terras da sua base de abastecimento, possui a licença de operação e os documentos de cumprimento de condições descritas na licença.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel maintains up-to-date legal records of its land ownership and other documentation with the relevant authorities. We hold the necessary Operating Licenses for our forestry activities at our supply base and demonstrate compliance with their conditions, respecting the rights to use forest

	resources./ **A Amcel mantém registros legais de sua propriedade de terras sempre atualizados e outros junto aos órgãos competentes. Possuímos as Licenças de Operacionais referente as nossas atividades florestais desenvolvidas na base de abastecimentos e demonstramos o cumprimento de suas condições, respeitando os direitos de uso dos recursos florestais.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Supply Base Verifiers	AMCEL guarantees legality throughout the harvesting, supply, and production processes through harvesting plans submitted and officially received with the environmental agency to meet requirements. It holds land ownership records, operating licenses for forestry activities including harvest, transport and sales documents, and internal traceability controls, all periodically verified through FSC® and PEFC forest management audits. / **A AMCEL garante a legalidade entre a colheita, o fornecimento e a produção através de planos de colheita protocolados oficialmente no órgão ambiental para atendimento de condicionante, possui os registos de propriedade de terras, licenças de operação das atividades florestais incluindo colheita, documentos de transporte, venda e controlos internos de rastreabilidade, todos verificados periodicamente através de auditorias de gestão florestal FSC® e PEFC.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel's forest supply base consists exclusively of species harvested from planted forests and Area for energy production through managed natural regeneration/regrowth, including the following: *Acacia mangium* (Acácia); *Eucalyptus brassiana* (Eucalipto); *Eucalyptus camaldulensis* (Eucalipto); *Eucalyptus pellita* (Eucalipto); *Eucalyptus urophylla* (Eucalipto); *Eucalyptus grandis* (Eucalipto); *Eucalyptus tereticornis* (Eucalipto); Based on the list of traded species cited above, Amcel does not infringe CITES, EUTR, or other legal requirements applicable to trade. Care is taken to maintain native species in Legal Reserve Areas and Permanent Preservation Areas. **A base de fornecimento florestal da Amcel é composta exclusivamente por espécies colhidas em florestas plantadas e Área de produção energética por regeneração/rebrota natural manejada, incluindo as seguintes: *Acacia mangium* (Acácia); *Eucalyptus brassiana* (Eucalipto); *Eucalyptus camaldulensis* (Eucalipto); *Eucalyptus pellita* (Eucalipto); *Eucalyptus urophylla* (Eucalipto); *Eucalyptus grandis* (Eucalipto); *Eucalyptus tereticornis* (Eucalipto);. Com base na lista das espécies comercializadas citadas acima, a Amcel não infringe a CITES, o EUTR e outros requisitos legais aplicáveis ao comércio. Tendo o Cuidado na manutenção das espécies nativas nas Áreas de Reserva Legal e nas**

	Áreas de Preservação Permanente.
Risk Rating	Low Risk

Brazil Amapá	Indicator
1.1.4	Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.
Supply Base Verifiers	Records are controlled internally by the company's accounting department. / **Os registros são controlados internamente pelo departamento de contabilidade da empresa.**
Risk Rating justification	Indicator corresponds to FSC® standard requirements.Fees and taxes related to timber harvesting rights from Amcel's planted forests are duly paid with the issuance of receipts, which are controlled internally by the company's accounting department. / **As taxas e impostos relativos aos direitos de exploração madeireira das florestas plantadas da Amcel são devidamente pagos mediante a emissão de recibos, que são controlados internamente pelo departamento de contabilidade da empresa.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
1.1.5	There shall be adequate protection of the Supply Base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Supply Base Verifiers	Verified through land management documents, monitor routes, activity reports, and environmental signage maps. / **Verificado por meio de documentos de gestão de terras, rotas de monitoramento, relatórios de atividades e mapas de sinalização ambiental.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel has an operational area called Land Management, which includes continuous monitoring of our forested areas. Amcel employees conduct patrols in forested areas (both reserve and commercial areas) to prevent illegal activities and inform those in need that the forest is private land and that necessary environmental precautions must be followed. Signage is also posted in forested areas to indicate the necessary precautions./ **A Amcel possui uma área operacional chamada Gestão de Terras, que inclui o monitoramento contínuo de nossas áreas florestais. Os funcionários da Amcel realizam patrulhas em áreas florestais (tanto reservas quanto áreas comerciais) para prevenir atividades ilegais e informar os necessitados de que a floresta é uma propriedade privada e que as precauções ambientais necessárias devem ser seguidas. Também há sinalização nas áreas florestais para indicar as precauções necessárias.**

Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.
Supply Base Verifiers	HCV records can be verified in the environmental monitoring report and in the management plan. / **Os registros de AVC podem ser verificados no relatório de monitoramento ambiental e no plano de manejo.**
Risk Rating justification	Indicator corresponds to FSC® standard requirements. Amcel has two areas identified as HVC:HCV – Pedreira: located in the municipality of Ferreira Gomes, this area covers an area of 232.61 ha. HCV – Piririm: located in the municipality of Ferreira Gomes in the Onça 01 (ON-01) and Peixe-boi 01 (PB-01) plots, this area covers an area of 456.65 ha. The main threats, protection measures, and monitoring strategies have been identified and are being continuously verified during FSC® audits. / **A Amcel possui duas áreas identificadas como AVC: AVC – Pedreira: localizada no município de Ferreira Gomes, abrange uma área de 232,61 ha. AVC – Piririm: localizada no município de Ferreira Gomes, nos talhões Onça 01 (ON-01) e Peixe-boi 01 (PB-01), abrange uma área de 456,65 ha. As principais ameaças, ações de proteção e monitoramento foram identificadas e estão sendo verificadas continuamente durante auditoria do FSC®.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.
Supply Base Verifiers	Verified through environmental reports and the forest management plan./ **Verificado por meio de relatórios ambientais e do plano de manejo florestal.**
Risk Rating justification	Indicator corresponds to FSC® standard requirements. Amcel identified potential threats and impacts, as well as protection measures and monitoring actions for the development of high conservation value areas, where environmental reports are generated and updated in the company's management plan and are being continuously verified during FSC® audits./ **A Amcel identificou potenciais ameaças e impactos, bem como medidas de proteção e ações de monitoramento para o desenvolvimento de áreas de alto valor de conservação, onde relatórios ambientais são gerados e atualizados no plano de manejo da empresa e estão sendo verificadas continuamente durante auditoria do FSC®.**

Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Verified through records from environmental monitoring reports, which contain information on the species (fauna and flora) identified in our forest areas./ **Verificado por meio de registros de relatórios de monitoramento ambiental, que contêm informações sobre as espécies (fauna e flora) identificadas em nossas áreas florestais.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Based on environmental monitoring reports, it is possible to verify that the species (fauna - animals and flora - plants) existing in Amcel's forest areas are preserved, as are the habitats, ecosystems, and areas of high conservation value (HCV). Amcel's forest areas serve as a healthy environment and an indicator of biodiversity. The total certified area is 172.533,18 hectares, with 62.507,51 hectares of Legal Reserve and 6.645,03 hectares of Permanent Preservation. / **Com base nos relatórios de monitoramento ambiental, é possível verificar que as espécies (fauna - animais e flora - Plantas) existentes nas áreas florestais da Amcel estão preservadas, assim como os habitats, ecossistemas e áreas de alto valor de conservação (AVC). As áreas florestais da Amcel atuam como um ambiente saudável e um indicador de biodiversidade. A área total certificada é de 172.533,18 hectares, sendo 62.507,51 hectares de Reserva Legal e 6.645,03 hectares de Preservação Permanente.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Supply Base Verifiers	Property registration (proof that the lands had already undergone intervention when acquired and did not constitute conversion), historical records of the planting plan, non-conversion study./ **Registro de propriedade (comprovação de que as terras já haviam sofrido intervenção quando adquiridas e não constituíam conversão), registros históricos do plano de plantio, estudo de não conversão.**
Risk Rating justification	Indicator partially corresponds to the requirements of the FSC® standard. Amcel has records showing that our certified forest areas, which serve as our supply base, began to be planted in the 1970s with the species Pinus spp. In 2004, the company opted to replace the Pinus spp. plantations with Eucalyptus spp., taking advantage of the regeneration/coppice in productive

	forest already planted of the acacia species. / **A Amcel possui registros de que nossas áreas florestais certificadas, que servem como base de fornecimento, começaram a ser plantadas a partir da década de 70 com a espécie Pinus spp. Em 2004, a empresa optou por substituir as plantações de Pinus spp. por Eucalyptus spp. Tendo regeneração/rebrota em áreas produtivas florestais já estabelecidas da espécie acácia.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.2	Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Supply Base Verifiers	Verified through operational controls, silviculture activity records, and forest fire control records./ **Verificado por meio de controles operacionais, registros de atividades de silvicultura e registros de combate a incêndios florestais.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel implements preventive measures in its forestry activities to avoid processes that could compromise the vitality of the supply base. These measures involve preparing planting areas, avoiding fires, using appropriate spacing and cutting cycles, adequately replenishing soil nutrients according to the fertility of each location, and using equipment and rolling stock appropriate to local conditions. **A Amcel implementa medidas preventivas em suas atividades florestais para evitar processos que possam comprometer a vitalidade da base de fornecedores. Essas medidas incluem o preparo das áreas de plantio, a prevenção de incêndios, o uso de espaçamento e ciclos de corte adequados, a reposição adequada de nutrientes do solo de acordo com a fertilidade de cada local e o uso de equipamentos e material rodante adequados às condições locais**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.3	Soil quality in the Supply Base shall be maintained or enhanced
Supply Base Verifiers	This is verified through soil studies conducted by the forestry research department and through maps describing soil types./ **Isso é verificado por meio de estudos de solo realizados pelo departamento de pesquisa florestal e por mapas que descrevem os tipos de solo.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel's supply base includes a survey of existing soil types, an essential tool

	for informing our forestry production initiatives, focusing on the most effective soil preparation for plant root development, combined with soil fertilization and plant nutrition. The soils that make up AMCEL's cultivated areas are located on flat or gently undulating terrain, allowing for easy mechanization, which is a positive advantage./ **A base de fornecimento da Amcel inclui um levantamento dos tipos de solo existentes, uma ferramenta essencial para subsidiar nossas iniciativas de produção florestal, com foco no preparo mais eficaz do solo para o desenvolvimento das raízes das plantas, combinado com a fertilização e a nutrição das plantas. Os solos que compõem as áreas de cultivo da AMCEL estão localizados em terrenos planos ou levemente ondulados, permitindo facilmente mecanização, o que é uma vantagem positiva.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.4	Where the removal of harvest forest residues and/or stumps occurs, this shall not lead to irreversible negative impacts to the ecosystem.
Supply Base Verifiers	.**Verificação in loco da disposição de resíduos florestais no campo**In-situ verification of forest residue disposal in the field./ In-situ verification of forest residue disposal in the field./ Verificação in loco da disposição de resíduos florestais no campo.
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel's forest residue management method involves not completely removing stumps after felling, but instead accumulating bark, branches, and leaves using a loader. This promotes soil conservation and contributes to nutrient cycling, maintaining accessibility for the next crop rotation.These practices clearly prevent irreversible adverse impacts on plantation soil quality, ecosystem function, and regeneration capacity./ **O método de manejo de resíduos florestais da Amcel não envolve a remoção completa dos tocos após o corte, mas sim o acúmulo de cascas, galhos e folhas com o uso de uma carregadeira. Isso promove a conservação do solo e contribui para a ciclagem de nutrientes, mantendo a acessibilidade para a próxima rotação de culturas. Essas práticas claramente previnem impactos adversos irreversíveis na qualidade do solo da plantação, no funcionamento do ecossistema e na capacidade de regeneração.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.

Supply Base Verifiers	Water quality monitoring reports and maps showing the location of monitoring points. / **Relatórios e mapas de monitoramento da qualidade da água mostrando a localização dos pontos de monitoramento.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel manages water resources at its supply base by monitoring the quality of surface and groundwater. Natural water quality monitoring aims to track changes in the physical, chemical, and biological characteristics of water resulting from project activities and natural phenomena. Results are verified annually during FSC® and PEFC Forest Management audits, and the main findings are available in the Management Plan. / **A Amcel gerencia os recursos hídricos em sua base de abastecimento monitorando a qualidade das águas superficiais e subterrâneas. O monitoramento da qualidade natural da água visa rastrear mudanças nas características físicas, químicas e biológicas da água resultantes das atividades do projeto e de fenômenos naturais. Resultados são verificados anualmente durante as auditorias de FSC® e PEFC do Manejo Florestal e os principais resultados estão disponíveis no Plano de Manejo.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Supply Base Verifiers	The Forestry Department is responsible for recording atmospheric emissions reports for its own vehicles. Reports from service providers are monitored by a multidisciplinary Amcel team. / **O Departamento Florestal é responsável por registrar os relatórios de emissões atmosféricas de seus próprios veículos. Os relatórios dos prestadores de serviço são monitorados por uma equipe multidisciplinar da Amcel.**
Risk Rating justification	Indicator corresponds to PEFC standard requirements. Amcel manages semi-annual atmospheric emissions monitoring for its entire fleet of diesel vehicles and a sample of 10% of third-party fleets. Third parties submit monitoring records for their entire fleet annually to verify emissions and ensure compliance with current legislation./ **A Amcel gerencia o monitoramento semestral das emissões atmosféricas de toda a sua frota de veículos a diesel e de uma amostra de 10% das frotas de terceiros. Terceiros enviam anualmente registros de monitoramento de toda a sua frota para verificar as emissões e garantir o cumprimento da legislação vigente.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**

2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Supply Base Verifiers	Chemical use is monitored by the Forestry department, monitored by the Technical Manager, and purchase records and final disposal of packaging are kept./ **O uso de produtos químicos é monitorado pelo departamento Florestal, supervisionado pelo Gerente Técnico, e são mantidos registros de compra e descarte final das embalagens**.
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel uses pesticides to protect its crops against pests, diseases, and competition from invasive weeds. These pesticides are used curatively and only when all other alternatives (biological control, among others) prove unviable. When using these products, we take the necessary precautions during transportation, handling, and application, as well as the final disposal of packaging./ **A AMCEL utiliza pesticidas para proteger suas lavouras contra pragas, doenças e a competição de plantas daninhas invasoras. Esses pesticidas são utilizados com fins curativos e somente quando todas as outras alternativas (controle biológico, entre outras) se mostram inviáveis. Ao utilizar esses produtos, tomamos as precauções necessárias durante o transporte, manuseio e aplicação, bem como o descarte final das embalagens.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.8	Waste shall be disposed of in an environmentally appropriate manner.
Supply Base Verifiers	Verified through the Waste Management Plan, internal storage controls, and final disposal documentation, in addition to employee training records./ **Verificado por meio do Plano de Gestão de Resíduos, controles internos de armazenamento e documentação de destinação final, além de registros de treinamento dos funcionários.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. AMCEL has a Waste Management System that establishes the procedures adopted to classify, segregate, collect, store, and transport waste generated by forestry activities and operations. Waste is disposed of according to its classification. Employees receive training and awareness on environmental issues, reinforcing the waste management process./ **A AMCEL possui um Sistema de Gestão de Resíduos que estabelece os procedimentos adotados para classificar, segregar, coletar, armazenar e transportar os resíduos gerados pelas atividades e operações florestais. Os resíduos são descartados de acordo com sua classificação. Os funcionários recebem treinamento e conscientização sobre questões ambientais, reforçando o processo de gestão de resíduos.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the Supply Base.
Supply Base Verifiers	This is verified through the forest planting plan (PPF) and integrated harvesting plan (PIC), thematic maps, and economic feasibility control described in the Forest Management Plan. / **Isso é verificado por meio do plano de plantio florestal (PPF) e do plano de colheita integrada (PIC), mapas temáticos e controle de viabilidade econômica descritos no Plano de Manejo Florestal.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. The Supply Base inventory and growth verification process is conducted annually according to the sales schedule. This assesses the need for chip production, and then develops a seedling production schedule, forest planting plan (PPF), and integrated harvesting plan (PIC). For future perspectives, planning is based on a six-year rotation and an eight-year production feasibility projection, considering market variables for chip raw materials for pulp, MDF, and energy./ **O processo de inventário e verificação do crescimento da Base de Suprimentos é realizado anualmente, de acordo com o cronograma de vendas. Avalia-se a necessidade de produção de cavacos e, em seguida, desenvolve-se um cronograma de produção de mudas, um plano de plantio florestal (PPF) e um plano de colheita integrada (PIC). Para perspectivas futuras, o planejamento baseia-se em uma rotação de seis anos e uma projeção de viabilidade de produção de oito anos, considerando variáveis de mercado para matérias-primas de cavacos para celulose, MDF e energia.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
2.2.10	Harvested areas shall be regenerated
Supply Base Verifiers	This is verified through silvicultural schedules, forest planting plans (PPF), and maps. / **Isso é verificado por meio de cronogramas silviculturais, planos de plantio florestal (PPF) e mapas.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Harvested areas are regenerated through eucalyptus planting, regeneration/coppice in productive forest already planted or acacia. AMCEL maintains silvicultural schedules and forest planting plans (PPF) that ensure adequate replacement of these areas, ensuring the continuity of forest production and soil protection. / **As áreas colhidas são regeneradas por meio do plantio de eucalipto, regeneração/rebrota em áreas produtivas florestais já estabelecidas de acácia. A AMCEL mantém cronogramas silviculturais e planos de plantio florestal (PPF) que garantem a**

	reposição adequada dessas áreas, garantindo a continuidade da produção florestal e a proteção do solo.
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Supply Base Verifiers	Verified through records: Emergency Response Plan, drill report, 24-hour on-site monitoring in the monitoring room, pest monitoring report, and chemical product usage report. / **Verificado por meio de registros: Plano de Resposta a Emergências, relatório de simulado, monitoramento in loco na sala de monitoramento 24 horas, relatório de monitoramento de pragas e uso de produtos químicos.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel is committed to managing environmental impacts by implementing appropriate measures. In the event of a fire, it has an Emergency Response Plan that identifies this risk and develops actions such as training for forest firefighting personnel, conducting drills, and using observation cameras with a 24-hour monitoring center for firefighting. Conducting periodic forest protection inspections, Amcel monitors potential incidents such as forest fires in both planted areas and in Permanent Preservation Areas (PPAs) and Natural Reserves (ARLs). Regarding pest control and monitoring, an annual monitoring strategy is developed to assess pest occurrence, damage levels, the presence of natural enemies, and to support decision-making in the event of pest control./ **A Amcel está comprometida e gerencia os impactos naturais, implementando medidas adequadas. Em caso de incêndio, possui um Plano de Resposta a Emergências que identifica esse risco e desenvolve ações como treinamento para equipes de combate a incêndios florestais, realização de simulados e utilização de câmeras de observação com central de monitoramento 24 horas para combate a incêndios. Realizando inspeções periódicas de proteção florestal, a Amcel monitora potenciais incidentes, como incêndios florestais, tanto em áreas plantadas quanto em Áreas de Preservação Permanente (APPs) e Reservas Naturais (ARLs). Em relação ao controle e monitoramento de pragas, é desenvolvida uma estratégia anual de monitoramento para avaliar a ocorrência de pragas, os níveis de danos, a presença de inimigos naturais e para subsidiar a tomada de decisões em caso de controle de pragas.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
2.2.12	Genetically modified trees shall not be used.

Supply Base Verifiers	Internal records of the Forestry Research Department./ **Registros internos do Departamento de Pesquisa Florestal.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel is committed to not using genetically modified material. Its main research focus is on the Eucalyptus spp. genus, aiming to increase wood productivity per hectare, targeting the production of wood chips for pulp and energy generation./ **A Amcel está comprometida em não utilizar material geneticamente modificado. Seu principal foco de pesquisa é o gênero Eucalyptus spp., visando aumentar a produtividade de madeira por hectare, visando a produção de cavacos para celulose e geração de energia.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
3.1.1	LULUCF emissions shall be accounted for through one of the following routes: Route A Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or Route B Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or Route C Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Supply Base Verifiers	In compliance with LULUCF, Amcel ensures that: / **Em conformidade com o LULUCF, a Amcel garante que:** a) The Supply Base boundaries are clearly identified using geographic coordinates and maps; / **a) Os limites da Base de Suprimentos são claramente identificados por meio de coordenadas geográficas e mapas;** b) Wood and carbon flows are continuously monitored using specific spreadsheets, which record the volumes allocated to pulp (Eucalyptus spp.) and energy (Eucalyptus spp. and Acacia spp.) / **b) Os fluxos de madeira e carbono são monitorados continuamente por meio de planilhas específicas, que registram os volumes alocados para celulose (Eucalyptus spp.) e energia (Eucalyptus spp. e Acacia spp.);** c) Assessments demonstrate that the carbon stock in the Supply Base is stable or increasing over time, considering both plantings and the management of sprouting and the regeneration/coppice in productive forest already plantedof Acacia spp.; / **c) As avaliações demonstram que o estoque de carbono na Base de Suprimentos está estável ou aumentando ao longo do tempo, considerando tanto os plantios quanto**

	o manejo da brotação e da regeneração/rebrota em áreas produtivas florestais já estabelecidas de Acacia spp.; d) Supporting documentation (planting plans, maps, silvicultural schedules, and carbon stock spreadsheets) is maintained and periodically audited. / **d) A documentação de suporte (planos de plantio, mapas, cronogramas silviculturais e planilhas de estoque de carbono) é mantida e auditada periodicamente.** e) Based on long-term projections (≥30 years post-harvest) for our Supply Base, average carbon stocks and sinks remain equal to or higher than the average values for the historical reference period 2000–2009, fully meeting the LULUCF criterion (Art. 29(7)) at the forest supply area level. / **e) Com base em projeções de longo prazo (≥30 anos pós-colheita) para nossa Base de Fornecimento, os estoques e sumidouros médios de carbono permanecem iguais ou superiores aos valores médios do período de referência histórica de 2000–2009, atendendo plenamente ao critério LULUCF (Art. 29(7)) no nível da área de fornecimento florestal.**
Risk Rating justification	Route C - Based on the analyses in the control spreadsheets, for both pulpwood and energy wood, it appears that the Supply Base's carbon stock remains stable or increasing throughout the evaluated horizon. This demonstrates that forests' capacity to act as a carbon sink is maintained and tends to strengthen in the long term. / **Rota C - Com base nas análises das planilhas de controle, tanto para madeira para celulose quanto para energia, verifica-se que o estoque de carbono da Base de Fornecimento permanece estável ou em crescimento ao longo do horizonte avaliado. Isso demonstra que a capacidade das florestas de atuar como sumidouros de carbono se mantém e tende a se fortalecer a longo prazo.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
3.2.1	All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Supply Base Verifiers	Option A - Amcel's forests are verified through internal control, demonstrating that the average carbon stock and sink remain equal to or greater than the average values for the historical reference period 2000–2009, as well as the basis that our harvest is proportional to the wood stock consumed at the mill, related to the sales schedule. This is within an annual consumption parameter that consistently includes the processes of: 1. Felling; 2. Eucalyptus planting and seedling development; 3. R egeneration/coppice in productive forest already planted Acacia;/ **Opção A - As florestas da Amcel são verificadas por meio de controle interno, demonstrando que o**

	estoque e o sumidouro médios de carbono permanecem iguais ou superiores aos valores médios do período histórico de referência 2000-2009, bem como a base de que nossa colheita é proporcional ao estoque de madeira consumido na fábrica, em relação ao cronograma de vendas. Isso está dentro de um parâmetro de consumo anual que inclui consistentemente os processos de: 1. Corte; 2. Plantio e desenvolvimento de mudas de eucalipto; 3. Regeneração/rebrota em áreas produtivas florestais já estabelecidas de acácia.
Risk Rating justification	Amcel maintains a commitment to responsible harvesting of forest services and products. The harvesting process is based on analyses of growth (Mean Annual Increment), Current Annual Increment (CAI), productivity, forest inventory, and any events related to the ecosystem of that biome. The annual harvesting process is designed to ensure that the level of permanently responsible harvesting is not exceeded. / **A Amcel mantém o compromisso com a exploração responsável de serviços e produtos florestais. O processo de exploração é baseado em análises de crescimento (Incremento Anual Médio), Incremento Anual Corrente (IAC), produtividade, inventário florestal e quaisquer eventos relacionados ao ecossistema daquele bioma. O processo de exploração anual é projetado para garantir que o nível de exploração permanentemente responsável não seja excedido.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Supply Base Verifiers	Currently, we do not have state or federal legislation or regulations that stipulate/classify what constitutes a location, area, soil type, or slope class characterized by low productivity. However, Amcel, based on its supplier base area, has technical reports, planting reports, and volumetric measurements that demonstrate the efficiency of its areas. The company also monitors its post-harvest areas to avoid soil exposure through planting schedules, forest reconstruction with regrowth for pulp, and regrowth for energy biomass. This monitoring prevents areas of low productivity and low regeneration. / **Atualmente, não possuímos legislação ou regulamentação estadual ou federal que estipulem/classifiquem o que constitui um local, área, tipo de solo ou classe de declive caracterizado por baixa produtividade. No entanto, a Amcel, com base em sua área de base de fornecedores, possui laudos técnicos, relatórios de plantio e medições volumétricas que demonstram a eficiência de suas áreas. A empresa também monitora suas áreas pós-colheita para evitar a exposição do solo por meio de cronogramas de plantio, reconstrução florestal com rebrota para celulose e de rebrota para biomassa energética. Esse monitoramento evita áreas de baixa produtividade e**

	baixa regeneração.
Risk Rating justification	All production comes from areas with productive potential within a forest level capable of managing its investment costs, whether planted or regenerated, considering the maintenance of this forest. This is determined by volume versus cost per hectare harvested. / **Toda a produção provém de áreas com potencial produtivo dentro de um nível florestal capaz de gerenciar seus custos de investimento, seja plantada ou regenerada, considerando a manutenção dessa floresta. Isso é determinado pelo volume versus custo por hectare colhido.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
3.2.3	feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Supply Base Verifiers	Verified in FSC® audits through cutting schedule maps of the supply base and environmental conservation reports for high conservation value (HCV) areas and operational areas. / **Verificado em auditorias do FSC® por meio de mapas de cronograma de corte da base de fornecimento e relatórios de conservação ambiental para áreas de alto valor de conservação (AVC) e áreas operacionais.**
Risk Rating justification	Indicador corresponde parcialmente a resquisitos do padão FSC®. We do not have local legislation or regulations that stipulate/classify combined attributes of high carbon stocks and high conservation value (HCV). However, Amcel, based on its supply base area, is committed to preserving areas of high conservation value (HCV). We have two areas classified as HCV type 4 Ecosystem Services related to water regulation and purification. These HCV areas are located in ARL areas, which do not even qualify as commercial areas, making deforestation impossible. Regarding areas of high carbon stock, our studies and internal monitoring have not identified any areas of high carbon stock. / **Não possuímos legislação ou regulamentação local que estipulem/classifiquem atributos combinados de alto estoque de carbono e alto valor de conservação (AVC). No entanto, a Amcel, com base em sua área de base de fornecimento, está comprometida em preservar áreas de alto valor de conservação (AVC). Temos duas áreas classificadas como Serviços Ecossistêmicos de AVC tipo 4, relacionadas à regulação e purificação de água. Essas áreas de AVC estão localizadas em áreas de ARL, que nem sequer se qualificam como áreas comerciais, impossibilitando o desmatamento. Em relação às áreas de alto estoque de carbono, nossos estudos e monitoramento interno não identificaram nenhuma área com alto estoque de carbono.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.
Supply Base Verifiers	Amcel's harvest schedule is proportional to the mill's wood inventory, based on the sales schedule (sales schedule maps are verified in our audits), which is based on analyses of growth, productivity, and forest inventory. Amcel's sales demand is exclusively for the pulp, MDF, and energy markets, and for the local market demand, we have a minimal presence selling only fines (residues from wood production for pulp) destined for boiler burning. Currently, Amcel does not sell other products nor does it seek the local market for the production and sale of long timber, and throughout its years of operation, it has never operated a sawmill. This is a monitoring item in our FSC and PEFC audits./ **O cronograma de colheita da Amcel é proporcional ao estoque de madeira da fábrica, com base no cronograma de vendas (os mapas do cronograma de vendas são verificados em nossas auditorias), que se baseia em análises de crescimento, produtividade e inventário florestal. A demanda de vendas da Amcel é exclusivamente para os mercados de celulose, MDF e energia, e para a demanda do mercado local temos uma atuação mínima com a venda apenas finos (resíduos da produção de madeira para celulose) destinado para queima em caldeira. Atualmente, a Amcel não vende outros produtos e nem realiza busca em mercado local para produção e venda de madeira longa e diante todos os seus anos de atuação nunca teve a atividade de operação de serraria. Este é um item de monitoramento em nossas auditorias FSC® e PEFC.**
Risk Rating justification	Since its founding, Amcel's end product has been wood chips for pulp production. In 2018, we expanded into the wood chip energy market and have never worked with sawmill processes. Currently, we only have demand in the local market for the sale of wood chip residues or fines, and we do not seek local markets for the production and sale of long timber. Throughout its years of operation, it has never operated a sawmill. Our supply base consists of areas planted with eucalyptus, regrowth for pulp, and regrowth for energy biomass, which can be used for the production of wood chips for pulp and paper, energy, and MDF, according to contracts/clients. The byproduct of fines production, as described in the contract, can be used in pulp and energy production. Furthermore, in the event of damage caused by the aforementioned forest fires, wood chips from burnt wood at the supply base will be classified as raw material from recovered trees and may be sold as energy wood chips. Another important point is that wood chips that do not meet the various quality specifications stipulated in the wood chip sales contract with the pulp and paper or MDF industry, such as burnt wood that is a contaminant for pulp, can be sold as energy wood chips, thus reducing waste through product disposal, since all wood chips produced by Amcel come exclusively from the certified supply base. All AMCEL wood chip production, regardless of the end market, is subject to quality control and

	product classification according to applicable contractual specifications. For pulp-grade chips, verification may include parameters such as basic density, particle size distribution, moisture content, absence of charcoal and foreign materials, species composition, control of metallic contamination, and other pulp-related quality indicators, depending on the contract. For energy-grade chips, quality control focuses on parameters relevant to energy use, such as particle size distribution, moisture content, and absence of unacceptable elements. Independent consignment quality inspection reports are provided to customers along with relevant sales documentation, and additional laboratory analyses may be performed when required by specific contracts. /**Desde a sua fundação, o produto final da Amcel tem sido cavacos de madeira para a produção de celulose. Em 2018, expandimos para o mercado de cavacos de madeira para energia e nunca trabalhamos com processos de serraria. Para o mercado local, atualmente temos demanda apenas para a venda de resíduos ou finos de cavacos de madeira e não realizamos busca em mercado local para produção e venda de madeira longa e diante todos os seus anos de atuação nunca teve a atividade de operação de serraria. Nossa base de fornecimento consiste em áreas plantadas com eucalipto, rebrota para celulose e de rebrota para biomassa energética, que podem ser destinadas à produção de cavacos de madeira para celulose e papel, energia e MDF, de acordo com os contratos/clientes. O subproduto da produção de finos, conforme a descrição do contrato, pode ser utilizado na produção de celulose e energia. Além disso, em caso de danos causados pelos incêndios florestais mencionados anteriormente, os cavacos de madeira provenientes de madeira queimada na base de fornecimento serão classificados como matéria-prima de árvores recuperadas e poderão ser vendidos como cavacos de madeira para energia. Outro ponto importante é que os cavacos de madeira que não atendem às diversas especificações de qualidade estipuladas no contrato de venda de cavacos de madeira com a indústria de celulose e papel ou MDF, como o caso de madeira queimada que são contaminantes para a celulose podem ser vendidos como cavacos energéticos, reduzindo assim o desperdício por meio do descarte do produto, uma vez que todos os cavacos de madeira produzidos pela Amcel provêm exclusivamente da base de fornecimento certificada. Toda a produção de cavacos de madeira da AMCEL, independentemente do mercado final, está sujeita a controle de qualidade e classificação do produto de acordo com as especificações contratuais aplicáveis. Para cavacos de grau de celulose, a verificação pode incluir parâmetros como densidade básica, distribuição granulométrica, teor de umidade, ausência de carvão e materiais estranhos, composição de espécies, controle de contaminação metálica e outros indicadores de qualidade relacionados à celulose, dependendo do contrato. Para cavacos de grau energético, o controle de qualidade concentra-se em parâmetros relevantes para o uso energético, como distribuição granulométrica, teor de umidade e ausência de elementos inaceitáveis. Relatórios independentes de inspeção de qualidade de remessa são fornecidos aos clientes**

	juntamente com a documentação de vendas pertinente, e análises laboratoriais adicionais podem ser realizadas quando exigidas por contratos específicos.
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Supply Base Verifiers	Verification is based on the collective bargaining agreement and code of conduct available on the company's website./ **A verificação é baseada no acordo coletivo de trabalho e no código de conduta disponíveis no site da empresa.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Freedom of association is respected by the company. Employees have free access to the union, expressing their choice of membership. They also have access to collective bargaining meetings./ **A liberdade de associação é respeitada pela empresa. Os funcionários têm livre acesso ao sindicato, expressando sua escolha de filiação. Eles também têm acesso às assembleias de negociação coletiva.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.2	Forced or compulsory labour shall not be used.
Supply Base Verifiers	Verified by means of a copy of the contract, timesheet, schedule, and code of conduct available on the company's website. / **Verificados por meio de cópia do contrato, folha de ponto, quadro de horários e código de conduta, disponíveis no site da empresa.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Employment contracts are signed by mutual agreement between the parties involved (company and employee). These contracts outline the employment relationship and specify the hours and standards employees must adhere to./ **Os contratos de trabalho são assinados por mútuo acordo entre as partes envolvidas (empresa e empregado). Esses contratos definem a relação de trabalho e especificam os horários e padrões que os empregados devem cumprir.**
Risk Rating	Low Risk

Brazil	Indicator

Amapá	
4.1.3	Child labour shall not be used.
Supply Base Verifiers	Verified through personal documents - for the hiring process and age verification./ **Verificado por meio de documentos pessoais - para o processo seletivo e verificação de idade.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel does not tolerate the use of child labor; however, the hiring of minors is done exclusively to comply with Law 10.097, of December 19, 2000 (Apprenticeship Work). We follow a standardized recruitment and selection process for apprentices in the communities surrounding our units. / **A Amcel não tolera o uso de trabalho infantil; no entanto, a contratação de menores é feita exclusivamente para cumprir a Lei 10.097, de 19 de dezembro de 2000 (Trabalho Aprendiz). Seguimos um processo padronizado de recrutamento e seleção de aprendizes nas comunidades do entorno de nossas unidades.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Supply Base Verifiers	Verified in the Code of Conduct and through communication channels - External Reporting Channel - Aliant Platform. We advertise non-discriminatory job openings./ **Verificado no Código de Conduta e por meio dos canais de comunicação - Canal de Denúncias Externas - Plataforma Aliant. Anunciamos vagas de emprego não discriminatórias.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel values Equal Opportunities, respecting the principle of equal opportunities for all our employees. All our procedures and practices must be oriented toward preventing discrimination and differential treatment based on race, gender, sexual orientation, creed, marital status, disability, political or other opinions, ethnic or social origin, nationality, or union membership./ **Amcel valoriza a Igualdade de Oportunidades, respeitando o princípio da igualdade de oportunidades para todos os nossos colaboradores. Todos os nossos procedimentos e práticas devem ser orientados para a prevenção da discriminação e do tratamento diferenciado com base em raça, gênero, orientação sexual, credo, estado civil, deficiência, opiniões políticas ou de outra natureza, origem étnica ou social, nacionalidade ou filiação sindical**.
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Supply Base Verifiers	Based on a study conducted by the Human Resources Department. / **Com base em um estudo realizado pelo Departamento de Recursos Humanos.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards.Amcel's base salary is above the regional average./ **O salário-base da Amcel está acima da média regional.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.6	Working hours shall comply with legal requirements.
Supply Base Verifiers	Verified through timekeeping./ **Verificado por meio de controle de ponto.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Filed contracts specify the employment relationship and the schedules and standards employees must adhere to./ **Os contratos arquivados especificam o vínculo empregatício e os horários e padrões que os funcionários devem cumprir.**
Risk Rating	Low Risk

Brazil Amapá	Indicator
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation
Supply Base Verifiers	Verified through the employment contract and other records held by Human Resources Department./ **Verificados por meio do contrato de trabalho e outros registros mantidos pelo Departamento de Recursos Humanos.**
Risk Rating justification	Indicator partially corresponds to the requirements of the FSC® standard. Benefits such as food vouchers/basic food baskets, meal vouchers, transportation vouchers, pharmacy cards, and medical assistance are offered to employees based on the employment contract and documents signed upon hiring. The company also offers additional benefits to its employees, such as daycare assistance for women, assistance for exceptional children, education assistance, a profit-sharing bonus, life insurance, Christmas baskets, and psychological counseling. In partnership with the Workers' Union, employees receive dental care. / **Benefícios como vale-alimentação/cesta básica, vale-refeição, vale-transporte, cartão-farmácia e assistência médica são oferecidos aos funcionários com base no contrato de trabalho e nos**

	documentos assinados no momento da contratação. A empresa também oferece benefícios adicionais aos seus funcionários, como auxílio-creche para mulheres, auxílio-crianças excepcionais, auxílio-educação, bônus de participação nos lucros, seguro de vida, cestas de Natal e acompanhamento psicológico. Em parceria com o Sindicato dos Trabalhadores, os funcionários recebem atendimento odontológico.
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP Standards relevant to their responsibilities.
Supply Base Verifiers	Training records are maintained by Human Resources Department. **/ Os registros de treinamento são mantidos pelo Departamento de Recursos Humanos.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel's Human Resources department develops a program of various training courses annually, offering necessary skills development to its employees. / **A Amcel no departamento de Recursos Humanos desenvolve anualmente uma programação de diversos treinamentos, ofertando capacitação necessária aos seus funcionários.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Supply Base Verifiers	0800 communication channels and ballot boxes: talk to Amcel./ **Canais de comunicação 0800 e urnas: fale com a Amcel.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel has communication channels for this purpose to guarantee the anonymity of the claimant./ **A Amcel dispõe de canais de comunicação para essa finalidade, garantindo o anonimato do reclamante.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Supply Base Verifiers	Verified through occupational safety records./ **Verificado por meio de registros de segurança ocupacional.**

Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel analyzes the health and safety risks to forestry workers in activities involving contact with outsiders and land repossession activities, seeking ways to protect forestry workers./ **A Amcel analisa os riscos à saúde e à segurança dos trabalhadores florestais em atividades que envolvem contato com pessoas de fora e atividades de retomada de terras, buscando formas de proteção aos trabalhadores florestais.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.1	Negative social and community impacts shall be identified and avoided.
Supply Base Verifiers	Operational Procedure SGAF-004 Social Management Procedure GES-001 - Item 5.3 deals with the measures adopted to mitigate social impacts in the communities./ **Procedimento operacional SGAF-004 Procedimento de Gestão Social GES-001 - No item 5.3 trata das Medidas adotadas para mitigação dos impactos sociais nas comunidades.**
Risk Rating justification	Amcel conducts impact assessments and develops actions to mitigate negative impacts and maximize positive ones. The company adopts a set of structured and participatory measures to mitigate negative social impacts and maximize positive ones resulting from its forest management activities in the Forest Management Unit (UMF) and neighboring communities. The core of this system is the Social Impact Assessment and Monitoring Program, conducted by the GASST - Social Management team. The process is participatory, using a specific form to collect and classify the perceptions of neighbors and community representatives regarding the impacts (positive, negative, or not applicable). Mitigation actions are developed in collaboration with the communities, encompassing operational activities, educational campaigns, and partnerships, focused on reducing negative impacts and promoting harmonious coexistence. The information collected during monitoring is compiled and analyzed in the Social Impact Assessment and Monitoring Results Report, which serves as a basis for continuous improvement, ensuring responsible and participatory forest management with the surrounding communities./ **A Amcel realiza uma avaliação de impactos e desenvolve ações para mitigar os impactos negativos e maximizar os positivos. A empresa adota um conjunto de medidas estruturadas e participativas para mitigar os impactos sociais negativos e maximizar os positivos decorrentes de suas atividades de manejo florestal na Unidade de Manejo Florestal (UMF) e nas comunidades vizinhas. O núcleo desse sistema é o Programa de Avaliação e Monitoramento dos Impactos Sociais, conduzido pela equipe GASST - Gestão Social. O processo é participativo, utilizando um formulário específico para coletar e classificar as percepções de vizinhos e representantes comunitários sobre os impactos (positivos, negativos ou não aplicáveis). As ações de mitigação são desenvolvidas em colaboração**

	com as comunidades, englobando atividades operacionais, campanhas educativas e parcerias, focadas em reduzir impactos negativos e promover a convivência harmônica. As informações coletadas durante o monitoramento são reunidas e analisadas no Relatório de Resultados da Avaliação e Monitoramento dos Impactos Sociais, que servem de base para a melhoria contínua, garantindo um manejo florestal responsável e participativo com as comunidades do entorno.
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Supply Base Verifiers	Amcel is committed to prioritizing the hiring of local labor and local services./ **A Amcel está comprometida em priorizar a contratação de mão de obra e serviços locais.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® standard, the partially corresponds to PEFC. This is verified in our FSC® audits through the list of employees whose place of birth is controlled, as well as the list of local suppliers and contractors. / **Isso é verificado em nossas auditorias do FSC® por meio da lista de funcionários cujo local de nascimento é controlado, bem como da lista de fornecedores e contratados locais.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced
Supply Base Verifiers	Water Quality Report and Public Summary of the Management Plan (Institutional Website)./ **Relatório de qualidade da água e Resumo Público do Plano de Manejo (Site institucional).**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards.Amcel recognizes that its HVC has a Type 4 ecosystem service classification and is committed to maintaining water quality.Based on our historical water quality monitoring data, we can demonstrate through technical means that the water quality results meet the necessary requirements for optimal water quality classification (based on the Water Quality Index - WQI). These results are updated annually and described in our Public Summary of the Management Plan, available to interested parties on the company's institutional website. / **A Amcel reconhece que seu AVC possui classificação de serviço ecossistêmico Tipo 4 e está comprometida com a manutenção da qualidade da água. Com base em nossos históricos de monitoramento de qualidade de água podemos comprovar por meios resultados técnico de qualidade da água que**

	atendem aos requisitos necessários para classificação de qualidade de água ótima (com base no Índice de Qualidade das Águas - IQA). Estando anualmente os resultados atualizados e descritos em nosso Resumo Público do Plano de Manejo Disponível para partes interessas no site institucional da empresa.
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.4	Legal, customary, and traditional tenure and use rights of Indigenous Peoples and local communities related to the Supply Base shall be identified, documented, and respected.
Supply Base Verifiers	**Documentos: Relatório de Estudo Antropológico, Relatório de Perfil Social e Mapas.**Documents: Anthropological Study Report, Social Profile Report, and Maps.I.
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. In order to guarantee that Amcel is not infringing on legal, customary, and traditional rights, Amcel has an anthropological study based on the certified area of coverage, as well as a social profile of the local communities near the supply base, to ensure legal land ownership. Furthermore, we have records (maps) that prove the non-existence of indigenous peoples in the area of coverage and its surroundings./ **Com objetivo de garantir que a Amcel não está infringindo direitos legais, consuetudinários e tradicional** a **Amcel possui estudo antropológico baseado na área de abrangência certificada, bem como um perfil social das comunidades locais próximas à base de fornecimento, de forma a garantir que a posse da terra legal. Bem como, temos registros (Mapa) que comprove a não existência de povos indígenas na área do escopo e nas proximidades.**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.5	Mechanisms shall be in place for resolving grievances and disputes relating to tenure and use rights of the forest and other land management practices.
Supply Base Verifiers	Verification of the Dispute Resolution and Possible Loss and Damage Procedure./ **Verificação do Procedimento de Resolução de Disputas e Possíveis Perdas e Danos.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel has a documented Dispute Resolution and Potential Loss and Damages Procedure, which defines actions and measures managed by the land management and legal departments. / **A Amcel possui um Procedimento de Resolução de Disputas e Possíveis Perdas e Danos documentado, que define ações e medidas gerido pelos departamentos de gestão de terras e jurídico.**

Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.6	Where Indigenous Peoples' rights are identified in the Supply Base, and Free Prior and Informed Consent (FPIC) has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Supply Base Verifiers	Amcel has records proving that we do not have any indigenous peoples among our suppliers./ **A Amcel possui registros que comprovam que não temos a presença de povos indígenas em sua base de fornecedores.**
Risk Rating justification	Indicator corresponds to the requirements of the FSC® and PEFC standards. Amcel has records proving that we do not have any indigenous peoples among our suppliers. These maps are certified by FSC® and PEFC audits./ **A Amcel possui registros em mapas que comprovam a inexistência de povos indígenas em sua base de fornecedores. Mapas verificados das auditorias FSC® e PEFC**
Risk Rating	Low Risk

Brazil Amapá	**Indicator**
4.2.7	Designated cultural heritage sites shall be preserved.
Supply Base Verifiers	Amcel has social profile records that prove the absence of cultural heritage in its supplier base. / **A Amcel possui registros de perfil social que comprovam a ausência de patrimônio cultural em sua base de fornecedores.**
Risk Rating justification	During our anthropological studies and social characterization of the local communities near the supply base, we found no records of sites classified as cultural heritage. / **Durante nossos estudos antropológicos e caracterização social das comunidades locais próximas à base desuprimentos, não temos registros da existência de sítios caraterizados como patrimônio cultural.**
Risk Rating	Low Risk

Annex 2: EU RED Supply Base Evaluation

Countries where EU RED Supply Base Evaluation is used	
Country	Brazil
Area	Amapá
Sustainable harvesting criteria 29(6)	
(i) The legality of harvesting operations	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	In its raw material supply and biomass production activities, Amcel complies with relevant laws, including FSC and PEFC regulations. Amcel has a Legal Compliance Monitoring System that verifies federal, state, and municipal legislation (Scope System). Furthermore, it has analyzed international agreements ratified by Brazil and their compliance and applicability within the FMU. Because Amcel manages seeds and plantations of exotic species, the ITTA and CITES regulations do not apply to the company. AMCEL guarantees legality throughout the harvesting, supply, and production processes through harvesting plans submitted and officially received with the environmental agency to meet requirements. It holds land ownership records, operating licenses for forestry activities including harvest, transport and sales documents, and internal traceability controls, all periodically verified through FSC® and PEFC forest management audits/ Em suas atividades de fornecimento de matériaprima e produção de biomassa, a Amcel cumpre as leis pertinentes, incluindo as regulamentações FSC e PEFC. A Amcel possui um Sistema de Monitoramento da Conformidade Legal que verifica a legislação federal, estadual e municipal (Sistema de Escopo). Além disso, analisou os acordos internacionais ratificados pelo Brasil e sua conformidade e aplicabilidade na UMF. Como a Amcel gerencia sementes e plantações de espécies exóticas, as regulamentações ITTA e CITES não se aplicam à empresa. A AMCEL garante a legalidade entre a colheita, o fornecimento e a produção através de planos de colheita protocolados oficialmente no órgão ambiental para atendimento de condicionante, possui os registos de propriedade de terras, licenças de operação das atividades florestais incluindo colheita, documentos de transporte, venda e controlos internos de rastreabilidade, todos verificados periodicamente através de auditorias de gestão florestal FSC® e PEFC.
(ii) Forest regeneration of harvested areas	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level

	☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel implements preventive measures in its forestry activities to avoid processes that could compromise the vitality of the supply base. These measures involve preparing planting areas, avoiding fires, using appropriate spacing and cutting cycles, performing contour planting, adequately replenishing soil nutrients according to the fertility of each location, avoiding time between harvesting and planting operations, and using equipment and rolling stock appropriate to local conditions. Harvested areas are regenerated through eucalyptus planting, regeneration/coppice in productive forest already planted or acacia. AMCEL maintains silvicultural schedules and forest planting plans (PPF) that ensure adequate replacement of these areas, ensuring the continuity of forest production and soil protection. / A amcel implementa medidas preventivas em suas atividades florestais para evitar processos que possam comprometer a vitalidade da base de fornecedores. Essas medidas incluem o preparo das áreas de plantio, a prevenção de incêndios, o uso de espaçamento e ciclos de corte adequados, a realização de plantios em contorno, a reposição adequada de nutrientes do solo de acordo com a fertilidade de cada local, a redução do tempo entre as operações de colheita e plantio e o uso de equipamentos e material rodante adequados às condições locais. As áreas colhidas são regeneradas por meio do plantio de eucalipto, regeneração/rebrota em áreas produtivas florestais já estabelecidas de acácia. A AMCEL mantém cronogramas silviculturais e planos de plantio florestal (PPF) que garantem a reposição adequada dessas áreas.
(iii) That areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, grasslands, heathland and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction, unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel conducts studies in its forestry area, demonstrated in environmental monitoring reports. It is possible to verify that the species (fauna and flora) existing in Amcel's forest areas are preserved, as are the habitats, ecosystems, and areas of high conservation value (HCV). Based on these studies, we have identified two areas classified as HCV Type 4 Ecosystem Services, related to water regulation and purification. These HCV areas are located in ARL areas. Amcel's forest areas act as a healthy environment and an indicator of biodiversity. The total certified area is 172.533,18 hectares, of which 62.507,51 hectares are Legal Reserves and 6.645,03 hectares are Permanent Preservation Areas. / A Amcel realiza estudos em sua área florestal, demonstrados em relatórios

	de monitoramento ambiental. É possível verificar que as espécies (fauna e flora) existentes nas áreas florestais da Amcel estão preservadas, assim como os habitats, ecossistemas e áreas de alto valor de conservação (AVC). Com base nesses estudos, identificamos duas áreas classificadas como Serviços Ecossistêmicos AVC Tipo 4, relacionadas à regulação e purificação de água. Essas áreas AVC estão localizadas em áreas de ARL. As áreas florestais da Amcel atuam como um ambiente saudável e um indicador de biodiversidade. A área total certificada é de 172.533,18 hectares, dos quais 62.507,51 hectares são Reservas Legais e 6.645,03 hectares são Áreas de Preservação Permanente.
(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of primary forests, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's supply base includes a survey of existing soil types, an essential tool for supporting our forestry production initiatives. These surveys are accompanied by studies and monitoring of maintenance actions. An important point for maintaining soil health is not removing forest residue from the field, as the layer of harvest residue remaining in the area reduces pressure, helping to prevent soil compaction. We found that passing a machine over the forest residue minimized soil compaction. The company also monitors its post-harvest areas to avoid soil exposure through planting schedules and forest reconstruction with regrowth (guided or not). This monitoring avoids areas of low productivity and low regeneration. / A base de fornecedores da Amcel inclui um levantamento dos tipos de solo existentes, uma ferramenta essencial para apoiar nossas iniciativas de produção florestal. Esses levantamentos são acompanhados por estudos e monitoramento das ações de manutenção. Um ponto importante para manter a saúde do solo é não remover resíduos florestais do campo, pois a camada de resíduos da colheita remanescente na área reduz a pressão, ajudando a evitar a compactação do solo. Constatamos que a passagem de uma máquina sobre os resíduos florestais minimizou a compactação do solo. A empresa também monitora suas áreas de pós-colheita para evitar a exposição do solo por meio de cronogramas de plantio e reconstrução florestal com rebrota (guiada ou não). Esse monitoramento evita áreas de baixa produtividade e baixa regeneração.

(v) That harvesting maintains or improves the long-term production capacity of the forest.	
Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's harvesting schedule is proportional to the mill's timber inventory, based on the sales schedule (sales schedule maps are verified in our audits), which is based on growth, productivity, and forest inventory analyses. In addition, it implements preventive measures in its forestry operations to avoid processes that could compromise the vitality of its supplier base. These measures include preparing planting areas, preventing fires, using appropriate spacing and cutting cycles, implementing contour planting, adequate soil nutrient replenishment according to the fertility of each site, reducing the time between harvesting and planting operations, and using equipment and rolling stock appropriate to local conditions./O cronograma de colheita da Amcel é proporcional ao estoque de madeira da fábrica, com base no cronograma de vendas (os mapas do cronograma de vendas são verificados em nossas auditorias), que se baseia em análises de crescimento, produtividade e inventário florestal. Além disso, a empresa implementa medidas preventivas em suas operações florestais para evitar processos que possam comprometer a vitalidade de sua base de fornecedores. Essas medidas incluem o preparo das áreas de plantio, a prevenção de incêndios, o uso de espaçamento e ciclos de corte adequados, a implementação de plantio em contorno, a reposição adequada de nutrientes do solo de acordo com a fertilidade de cada local, a redução do tempo entre as operações de colheita e plantio e o uso de equipamentos e material rodante adequados às condições locais.
(vi)[1] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(a)* ***primary forest*** *and other wooded land and* ***old growth forest,*** *namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old growth forests as defined in the country where the forest is located. If there is no definition of* ***old growth forest*** *at the national level, then the following definition shall apply: A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A

Level B management system at the level of the forest sourcing area	Amcel maintains legal records of its land ownership for its supply base. Planting began in 1977 with Pinus spp. In 2004, the company decided to replace its Pinus spp. plantations with Eucalyptus spp.We have historical records of the planting plan and a non-conversion study.We also operate under Operating Licenses and demonstrate compliance with their conditions, respecting forest resource use rights./ A Amcel mantém registros legais da propriedade das terras de sua base de fornecedores. O plantio começou em 1977 com Pinus spp. Em 2004, a empresa decidiu substituir suas plantações de Pinus spp. por Eucalyptus spp. Possuímos registros históricos do plano de plantio e um estudo de não conversão. Também operamos sob Licenças de Operação e demonstramos conformidade com suas condições, respeitando os direitos de uso dos recursos florestais.
(vi)[2] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(b) **highly biodiverse forest** and other wooded land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel has a registration document proving that our certified forest areas, which serve as our supply base (proof that the lands had already undergone intervention upon acquisition and did not constitute conversion), began to be managed for plantation in 1977 with the Pinus spp. species. In 2004, the company decided to replace the Pinus spp. plantations with Eucalyptus spp. Based on environmental monitoring reports, it is possible to verify that the species (fauna and flora) existing in Amcel's forest areas are preserved, as are the habitats, ecosystems, and areas of high conservation value (HCV). Amcel's forest areas act as a healthy environment and an indicator of biodiversity. The total certified area is 172.533,18 hectares, of which 62.507,51 hectares are Legal Reserve and 6.645,03 hectares are Permanent Preservation Areas. / A Amcel possui um documento de registro que comprova que nossas áreas florestais certificadas, que servem como nossa base de suprimentos (prova de que as terras já haviam sofrido intervenção na aquisição e não constituíam conversão), começaram a ser manejadas para plantio em 1977 com a espécie Pinus spp. Em 2004, a empresa decidiu substituir as plantações de Pinus spp. por Eucalyptus spp. Com base em relatórios de monitoramento ambiental, é possível verificar que as espécies (fauna e flora) existentes nas áreas florestais da Amcel estão preservadas, assim como os habitats, ecossistemas e áreas de alto valor de conservação (AVC). As áreas florestais da Amcel atuam como um ambiente saudável e um indicador de biodiversidade. A área total certificada é de 172.533,18 hectares, dos quais 62.507,51 hectares são Reserva Legal e 6.645,03 hectares são Áreas de Preservação Permanente.
(vi)[3] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:*	

*(d) **highly biodiverse grassland** spanning more than one hectare that is: (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's forestry supply base is harvested exclusively from planted forests. Based on its supply base area, it is committed to preserving high conservation value (HCV) areas. We have two areas classified as HCV Ecosystem Services Type 4, related to water regulation and purification. These HCV areas are located in ARL areas, which do not even qualify as commercial areas, making deforestation impossible./A base de fornecimento florestal da Amcel é colhida exclusivamente de florestas plantadas. Com base em sua área de base de fornecimento, a empresa está comprometida em preservar áreas de alto valor de conservação (AVC). Temos duas áreas classificadas como Serviços Ecossistêmicos de AVC Tipo 4, relacionadas à regulação e purificação de água. Essas áreas de AVC estão localizadas em áreas de ARL, que nem sequer se qualificam como áreas comerciais, impossibilitando o desmatamento.
(vi)[4] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (3): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:* *(e) **heathland** - Biomass Producer shall use the official definition for Heathland used in the applicable feedstock origin country. In the absence of such a definition, then the following definition shall be applied: Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development (Source: EU Copernicus).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's forestry supply base is harvested exclusively from planted forests. Based on its supply base area, it is committed to preserving high conservation value (HCV) areas. We have two areas classified as HCV Ecosystem Services Type 4, related to water regulation and purification. These HCV areas are located in ARL areas, which do not even qualify as commercial areas, making deforestation impossible./A base de fornecimento florestal da Amcel é colhida exclusivamente de florestas plantadas. Com base em sua área de base de fornecimento, a empresa está comprometida em preservar áreas de alto valor de conservação (AVC). Temos duas áreas classificadas como Serviços Ecossistêmicos de AVC Tipo 4, relacionadas à regulação e purificação de água. Essas áreas de AVC estão localizadas em áreas de ARL, que nem sequer se qualificam como áreas comerciais, impossibilitando o desmatamento.
(vi)[5] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses	

referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (4): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land with high-carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: (a)* ***wetlands,*** *namely land that is covered with or saturated by water permanently or for a significant part of the year (NOTE: Evidence of verification of wetlands should reflect seasonal changes within a year).*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's forestry supply base is harvested exclusively from planted forests. Regarding areas with high carbon stocks, our studies and internal monitoring have not identified any areas with high carbon stocks. / A base de fornecimento florestal da Amcel é colhida exclusivamente de florestas plantadas. Em relação às áreas com alto estoque de carbono, nossos estudos e monitoramento interno não identificaram nenhuma área com alto estoque de carbono.
(vi)[6] That forests in which the forest biomass is harvested do not stem from the lands that have the statuses referred to in Article 29(3) points (a), (b), (d) and (e); Article 29(4), point (a), and Article 29(5), respectively under the same conditions of determination of the status of land specified in those paragraphs. *Article 29 (5): biomass fuel produced from agricultural biomass shall not be made from raw material obtained from land that was* ***peatland*** *in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For a peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.*	
Type of Risk Assessment used	☐Level A – proof at national or sub-national level ☒Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	Amcel's forest supply base is harvested exclusively from planted forests. Regarding lands that were peatlands, we do not have this type of land in our region./A base de fornecimento florestal da Amcel é colhida exclusivamente de florestas plantadas. Em relação às terras que eram turfeiras, não temos esse tipo de terra em nossa região.
(vii) that installations producing biomass fuels from forest biomass, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3), that the forest biomass is not sourced from the lands referred to in point (vi).	
Type of Risk Assessment used	☒Level A – proof at national or sub-national level ☐Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	*Not applicable, requirement only applies to Level A*

LULUCF criteria 29(7)

Type of Risk Assessment used	☐ Level A – proof at national or sub-national level ☒ Level B – management system at forest sourcing area level
Level A risk assessment description	N/A
Level B management system at the level of the forest sourcing area	This indicator meets the requirements of the FSC and PEFC standards. Amcel's supply base includes a survey of existing soil types, an essential tool for informing our forestry production initiatives, focusing on the most effective soil preparation for plant root development, combined with soil fertilization and plant nutrition. The soils that comprise AMCEL's cultivation areas are located on flat or gently undulating terrain, allowing for easy mechanization, which is a positive advantage. Based on longterm projections (≥30 years post-harvest) for our Supply Base, average carbon stocks and sinks remain equal to or higher than the average values for the historical reference period 2000–2009, fully meeting the LULUCF criterion (Art. 29(7)) at the forest supply area level / A base de fornecimento da Amcel inclui um levantamento dos tipos de solo existentes, uma ferramenta essencial para subsidiar nossas iniciativas de produção florestal, com foco no preparo mais eficaz do solo para o desenvolvimento das raízes das plantas, combinado com a fertilização e a nutrição das plantas. Os solos que compõem as áreas de cultivo da AMCEL estão localizados em terrenos planos ou levemente ondulados, permitindo fácil mecanização, o que é uma vantagem positiva.Com base em projeções de longo prazo (≥30 anos pós-colheita) para nossa Base de Fornecimento, os estoques e sumidouros médios de carbono permanecem iguais ou superiores aos valores médios do período de referência histórica de 2000–2009, atendendo plenamente ao critério LULUCF (Art. 29(7)) no nível da área de fornecimento florestal.

Annex 2a: EU RED II Supply Base Evaluation

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☐ Not Applicable (Processing Residues and/or post-consumer feedstock not used)

Verification and monitoring of suppliers

AMCEL's processing waste is generated at its own facility, allowing us to monitor its production, consumption, and inventory. We conduct an annual internal audit./Os resíduos de processamento da AMCEL são gerados em suas próprias instalações, o que nos permite monitorar sua produção, consumo e estoque. Realizamos uma auditoria interna anual.

Feedstock inspection and classification upon receipt

Amcel has records and control of the waste generated in the production unit./A Amcel possui registros e controle dos resíduos gerados na unidade produtiva.

Supplier audit for processing residues and post-consumer feedstock

Amcel has internal audit records carried out annually to verify waste production, as well as production, consumption and inventory records./ A Amcel realiza anualmente registros de auditoria interna para verificar a produção de resíduos, bem como registros de produção, consumo e estoque.

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).

Not Applicable (RED II TOF not included)

Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).