

Dear Supplier,

Please find below important guidelines to ensure the smooth execution of the contractual supply:

1. POINT OF CONTACT

The buyer responsible for negotiating and issuing the contract or purchase order is the point of contact for any necessary alignment or clarification.

2. ELECTRONIC INVOICE (NF-e)

• Materials, Raw Materials, MRO, Shipments and Return from repair (XML and DANFE)

• If your company issues an electronic invoice (DANFE), submitting the XML file of the respective invoice is mandatory, as XML file integrations will be carried out exclusively through the integration between our messaging system and the State Financial Department (Sefaz), ensuring greater security and efficiency in the processing of tax information.

CORRECTION OF THE MESSAGE ABOVE:

If your company issues electronic invoices (DANFE), the integration will be carried out automatically by the SAP Suzano system, directly with Sefaz. The process will receive the XML file issued with Suzano's corporate taxpayer number (CNPJ) and perform the integration in the system.

• For the correct integration of the invoice XML file, the fields "*order number*" and "*order item*" of the purchase order from Suzano S/A must be entered in the respective tags of the XML file.

Example:

```
<xped>4500123456</xped>
```

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<nitemped>1</nitemped>
```

• Failure to send the XML file corresponding to the DANFE makes it impossible to receive products and, since this is a legal matter, Suzano S/A is not liable for any losses related to this fact. **(SENDING THE XML FILE IS NOT NECESSARY. NOW, THE INTEGRATION IS DONE AUTOMATICALLY.)**

• The invoices must be issued with a maximum of 10 items per invoice (counted by lines of materials).

• For items of materials, the units of measurement on the invoice (meter, tonne, piece, ...) must be described exactly as defined in the order sent. Example: If the order specifies the unit as "PC," the invoice must also state "PC" and not any other descriptions (such as "PIECE").

- Invoices for the sale of applied parts will not be accepted via email. The supplier is required to reach out to the Suzano requester and ask them to validate and add the invoice for internal processing.
- For invoices for shipment corresponding to tests, bonus, etc., the document's additional information must specify the Suzano material code, the requester's full name, and the supplier's registration code in the Suzano system. The entry of these materials into the Manufacturing Unit must necessarily occur through registration at the gate control of the mills.
- Electronic invoices corresponding to the materials process will not be received via email, as described previously in this document.

3. PURCHASE ORDERS – ANALYSIS OF RECORDS

Before issuing the invoice, to ensure a smooth process and minimize issues during invoice receipt and processing, suppliers must review all information and records related to the purchase orders submitted. Any questions or inconsistencies must be notified to the designated buyer.

- ✓ Taxes: rates, reduced tax base, calculation differences, etc.
- ✓ Whether the invoice will identify the relevant taxes or not;
- ✓ Divergent unit of measurement;
- ✓ Value discrepancy;
- ✓ Decimal places;
- ✓ CNPJ of the issuing supplier.

- Invoices must contain the purchase order number and item and/or NI mentioned therein.
- If the material to be invoiced corresponds to more than one item on the purchase order, such material must be processed in as many items as necessary, so that it is correctly assigned to the corresponding items.
- For tax/accounting/procedural reasons, invoices that do not include the required information outlined here will not be accepted.

4. GENERAL TERMS AND CONDITIONS FOR PAYMENT

4.A) PAYMENT METHOD

Payments will be made via deposit into the supplier's checking account, according to the information provided in the registration process. If there is any change to the bank account, the supplier must submit proof of the new account (such as a copy of a check, a copy of the header of a recent bank statement showing the new account details, a declaration on company letterhead signed/stamped by the Bank Manager, or a declaration on company letterhead signed/stamped by the Company Manager) to Suzano's designated Point of Contact at least thirty (30) days prior to the payment date.

If the supplier does not expressly notify Suzano of any changes to their banking details, all payments made to the previously informed account will be considered valid and effective, and Suzano's payment obligations will be regarded as fulfilled.

4.B) BILLING

The Price will be billed and paid, provided that all steps specified in the Proposal have been followed, upon deposit into checking account, with the receipt serving as proof of payment. Payment (or installment) due dates will consistently be on the 1st, 10th, or 20th of each month (or, if these fall on a weekend or public holiday, on the following business day) ("Suzano Payment Date"), provided that Suzano receives the Supplier's billing documents at least seven (7) business days in advance. Delay in submitting such billing documents will entail the postponement of the payment date until the next Suzano Payment Date, without any surcharge.

Any questions about payments should be submitted to contasapagar@suzano.com.br.

5. PICKUP / DELIVERY OF GOODS

5.1 GENERAL GUIDELINES FOR SUPPLIERS (valid for all Incoterms and freight categories)

It is the supplier's responsibility to:

- (i) check the tax clearance status of invoices on the **EVA Portal**. Only goods pertaining to cleared invoices may be picked up or delivered. Collections without tax clearance may be cancelled without prior notice;
- (ii) **comply with the delivery date of the material(s)** as established in the purchase order ("shipment date" field);
- (iii) ensure the submission of the **XML file** of the invoice(s), according to the specific instructions of the purchase order, also sending a copy of the file to the carrier designated by Suzano;
- (iv) **prepare and make the materials available for shipment**, properly packaged, identified, and within the agreed date/time;
- (v) collect, at the supplier's expense, materials that are rejected and their respective invoices (including those held at the Suzano-approved carrier's distribution center). The maximum deadline for picking up the material is thirty (30) calendar days from the written notification of availability for pickup. The supplier is responsible for ensuring that their designated representatives are available to pick up the material within the stipulated timeframe and during the operating hours established by the manufacturing unit and/or the carrier facilities where the material is located;

- (vi) if the supplier does not pick up the rejected or returned material, Suzano S.A. reserves the right to proceed with the disposal of the material in an appropriate and safe manner. The supplier acknowledges that Suzano S.A. is not liable for any damage, loss, or additional costs associated with the discarded material after the period of thirty (30) calendar days; and
- (vii) refrain from using own transportation or third parties not contracted by Suzano, except with express and formal authorization.

5.2 GENERAL GUIDELINES FOR CARRIERS (applicable to all Incoterms and categories)

It is the responsibility of the carrier that will transport the cargo/goods to:

- (i) comply with the **regular receiving hours** (Monday to Friday, from 8:00 a.m. to 3:00 p.m.). Any deliveries outside these hours require prior approval;
- (ii) use vehicles suitable for the type of cargo, with **deliveries on motorcycles** and on grain trucks with top cover **prohibited** (the cover must be removed before arrival at the unit);
- (iii) for deliveries in **CURTAIN-SIDE or BOX TRUCKS**, ensure that the cargo is properly **palletized, identified with a packing list** and accessible to the electric pallet jack;
- (iv) fully comply with the safety, environmental, and conduct standards established by Suzano for drivers and assistants. For access to the manufacturing unit, it is the supplier's responsibility to ensure that the driver and/or assistant(s) have personal protective equipment (PPE), such as hardhat, identification vest, protective shoes, and gloves.

5.3 SPECIFIC RULES BY INCOTERMS AND TYPE OF OPERATION

A) FOB DELIVERED TO THE CARRIER

(The supplier must deliver the material directly to the carrier approved by Suzano S.A.: Transportes Della Volpe S A Comercio e Industria)

When using Incoterms FOB CARRIER, it is the supplier's responsibility to:

- (i) **deliver the material(s)** to the carrier Transportes Della Volpe S A Comercio e Industria. The following note must be included in the invoice:

"Goods to be forwarded by Transportes Della Volpe S A Comercio e Industria";

- (ii) **send the XML file** of the invoice(s) to nfetransp@dellavolpe.com.br; and
- (iii) **monitor the cargo** (including proof of delivery) via Della Volpe's Extranet Portal.

B) FOB SUPPLIER – LESS-THAN-TRUCKLOAD

(The carrier approved by Suzano S.A. – Transportes Della Volpe S A Comercio e Industria – will collect the material directly from the supplier's premises)

When using Incoterms FOB SUPPLIER, if the shipping method is less-than-truckload, it is the supplier's responsibility to:

- (i) **request the pickup as "less-than-truckload"** to the approved carrier, through the Extranet Portal: <https://extranet2.dellavolpe.com.br>
- (ii) **mention it** expressly to Transportes **Della Volpe S.A.** Comércio e Industria in the **XML file of the invoice(s)** and/or send the XML file of the invoice(s) to nfetransp@dellavolpe.com.br;
- (iii) **monitor the cargo** (including proof of delivery) via Della Volpe's Extranet Portal.

C) FOB SUPPLIER – DEDICATED FREIGHT / FULL TRUCKLOAD: INDIVISIBLE / BULKY GOODS

(For materials requiring dedicated/full truckload transportation due to volume or weight characteristics. E.g.: rolls, cylindrical loads, etc.)

When using Incoterms FOB SUPPLIER, and if the cargo is indivisible (large volume), Suzano may choose to transport the cargo via an approved carrier (Della Volpe) or another carrier designated by the requester. In this case, it is the supplier's responsibility to:

- (i) request the pickup as "dedicated freight/full truckload" to the approved carrier **or**, in a decentralized process, to the designated carrier;
- (ii) mention the carrier in the XML file of the invoice(s) **or** send the XML file as instructed;
- (iii) provide support regarding pickup information, ensuring that the material is duly prepared, packaged, and available on the agreed date.

D) FOB FREIGHT – SPECIAL FREIGHT – EXCESS WEIGHT OR DIMENSION

(When the material or equipment has excess dimensions and/or weight, it must be transported using a specialized vehicle – e.g., flatbed trailer and/or with the use of escort vehicles, etc.) In cases where the dimensions of the material exceed the measurements or the weight capacity of a trailer truck, transportation must be carried out by a specialized vehicle. In such cases, the supplier is required to submit the pickup scheduling/request to the buyer responsible for the purchase order, including the information listed below. The buyer will then coordinate with the Procurement - Logistics Contracts team to obtain quotes and arrange for the appropriate transportation service. Therefore, it is the supplier's responsibility to:

- (i) submit to the buyer responsible for the purchase order all the required information listed below, in a complete and accurate manner, so that the buyer can contact Procurement – Logistics Contracts:
 - PICKUP LOCATION ✓ Name of the location/company: ✓ CNPJ: ✓ Full address: ✓ Contact person and phone number: ✓ Goods pickup time: • SPECIFICATIONS OF THE MATERIAL TO BE PICKED UP ✓ Suzano Purchase Order Number (when applicable) ✓ Suzano Registration Sheet Number (when applicable) ✓ Total gross value of the goods / Invoice: R\$ _____ ✓ Total gross weight of the volumes / packages: _____ ✓ Quantity of volume(s) / package(s): _____ ✓ Dimensions of the volume(s) / package(s) in meter(s) – W x H x D: _____

GENERAL GUIDELINES FOR SUPPLY OF MATERIALS AND RAW MATERIALS

- (ii) send the XML file of the invoice(s) as instructed by the buyer/Suzano or by the carrier that may be contracted;
- (iii) provide support regarding the information and preparation of the material, ensuring it is properly packaged, identified, and available at the informed time;

It is the responsibility of the Suzano buyer to:

- (iv) receive the schedule/request submitted by the supplier, review the information, and contact the Procurement – Logistics Contracts team to obtain quotes and arrange for the appropriate transportation;

Note: only the freight terms previously agreed upon for the delivery of materials under the order will be accepted.

E) EMERGENCY FREIGHT

(Applicable when urgent material transport is required due to operational emergency, potential production stoppages, or unexpected events impacting supply continuity.) In cases of emergency freight, the request must be initiated exclusively by Suzano's internal client (the buyer responsible for the order or the requesting department), who will be responsible for analyzing, quoting, and authorizing the transportation. Suppliers are strictly prohibited from requesting or contracting emergency freight on their own; such expenses will not be recognized and materials may be declined. It is the supplier's responsibility to:

- ensure that the material is properly packaged, identified, and available for pickup within the timeframe specified by the Suzano requester;
- wait for the formal pickup confirmation, via email sent by the carrier designated by Suzano before releasing the shipment;
- do not ship the material without the express authorization of the Suzano requester and/or the Suzano-approved carrier (Della Volpe);
- monitor the pickup and delivery via Della Volpe's Extranet Portal, when Della Volpe is the designated carrier.

It is the responsibility of Suzano's internal client to:

- technically justify the need for the emergency freight;
- contact the Procurement – Logistics Contracts team for a quotation and arrangement of transportation, when applicable;
- formally notify the supplier and the approved carrier of the necessary information for material pickup (address, contact, time, weight, volume, origin, destination, and invoice number).

Note: no conditions other than those agreed upon in the emergency freight contract will be accepted. Any expenses resulting from non-compliance with the above procedures will be borne by the supplier.

F) CIF FREIGHT

(If the established supply condition is CIF freight, the supplier will be fully responsible for delivering the material(s) to the address specified in the purchase order.) It is the supplier's responsibility to:

- (i) deliver the material(s) to the address indicated on the purchase order, within the regular period/hours for material receipt (Monday to Friday, from 8:00 a.m. to 3:00 p.m.);
- (ii) request prior authorization from Suzano S.A.'s Procurement or Receiving department for any "extraordinary" deliveries outside these hours or on different days. Failure to do so may result in refusal of the material;
- (iii) bear any expenses arising from the return of materials due to noncompliance with these conditions, including, but not limited to, freight and storage costs;

5.4 DELIVERY OF REPAIRED EQUIPMENT (RETURN FROM REPAIR)

When dealing with repaired equipment, transportation can only be arranged after confirmation of the Purchase Order and the Registration Sheet by Suzano, except in cases where the repair is not approved by the contractor, in which case the return may occur immediately, following the pickup request procedure established for the corresponding Incoterm (FOB Supplier or CIF).

It is the contractor's responsibility to:

- (i) ensure that the material is properly identified, packaged, and prepared for transport;
- (ii) use the approved carrier or the one designated by the Suzano requester, according to the buyer's instructions;
- (iii) immediately notify the designated buyer if there is any technical, operational, or documentation impediment to the pickup of the equipment.

5.5 MATERIAL COMPLIANCE AND RESPONSIBILITY FOR RETURN FREIGHT

1) Material Compliance

The supplier must ensure that the material provided is in full compliance with the item specifications described in the Purchase Order. Any discrepancy or change must be previously validated in writing by the designated buyer from the Procurement area. Materials delivered that do not comply with specifications may be refused or returned. The supplier may be held liable for cost reimbursement and temporarily blocked from future shipments.

2) Responsibility for Return Freight

If the material is delivered in disagreement with the Purchase Order and without the proper authorization from Procurement, all return freight expenses (including fees, storage, and logistics costs) will be borne exclusively by the supplier.

The supplier must arrange, within five business days after notification, for the removal of the noncompliant material, observing the business hours and access requirements of the Suzano unit.

3) Communication of Changes

Suppliers must notify the designated buyer in advance of any changes or technical revisions to material specifications, ensuring traceability and updated records prior to new deliveries.

4) Disposal of Uncollected Material

If the supplier does not collect the rejected or returned material within a maximum period of thirty (30) calendar days after formal notification, Suzano S.A. may proceed with the disposal of the material in an appropriate and safe manner, without any cost to the company. Suzano will not be responsible for damages, loss, or additional costs related to discarded materials after the informed deadline.

6. RECAP

Based on the Executive Declaratory Act - **ADE no. 62, of September 29, 2023, published in the Federal Register (DOU) on October 2, 2023**, Suzano Papel e Celulose S.A. has been approved for the Special Regime for the Acquisition of Capital Goods for Exporting Companies (RECAP).

This regime suspends the requirement to pay the PIS and COFINS contributions and applies to imports or domestic acquisitions of new machines, devices, instruments, and equipment, **which are listed in Decree 5,789, of May 25, 2006**.

Note that, according to article 569, paragraph 1 of RFB Normative Instruction 1,911/2019, the aforementioned Executive Declaratory Act applies to the head office and all establishments of Suzano.

Therefore, sales of goods classified under this regime must comply with the suspension of the aforementioned contributions.

✓ The legal provision below MUST be included in all fiscal documents issued with suspended PIS and COFINS as follows: ***“Sale made with suspended payment of the PIS/Pasep and COFINS contributions, pursuant to Federal Law 11,196, of November 21, 2005, regulated by Decree 5,789, of May 25, 2006, and Executive Declaratory Act 62, of September 29, 2023, published in the Federal Register (DOU) of October 2, 2023.”***

We emphasize the need for adjusting the invoice issuing systems to taxable or exempt billings based on the information provided. The PIS and COFINS contributions must be excluded from the price.

Suzano S.A. expressly DECLARES, under the penalties of law, that it meets all the requirements established in the current legislation and is responsible for the described benefit.

7. DISCLOSURE OF JOB OPENINGS

All suppliers hired to provide services at the Mucuri Unit must prioritize the hiring of local workers and use the National Employment Website (SINE) to advertise their job openings.

SINE Mucuri Contact:

Francisco Costa

Email: industria@mucuri.ba.gov.br

Telephone: (73) 3206-1218 (73) 99971-0416

Alex

Telephone: (73) 99854-1936

Suppliers must present to Suzano's point of contact a report of hirings through SINE, that is, the number of positions advertised vs. the number of hires made via SINE.

8. SAFETY, OCCUPATIONAL HEALTH, AND ENVIRONMENTAL CONDITIONS AND REQUIREMENTS FOR SERVICE PROVIDERS

The CONTRACTOR is required to comply with all fiscal, administrative, environmental, social security, labor, and civil legislation applicable to the subject matter of this Agreement.

The document PG.12.00.0106 “Management of Safety for Service Provider Companies – EPS” and its annexes are available at <https://www.suzano.com.br/a-suzano/documentos/?tag=fornecedores> and <https://portaldofornecedor.suzano.com.br/seja-fornecedor> > Important documents, which aims to describe the management of safety and health regarding service provider companies under fixed or temporary contracts, as well as compliance with legal requirements, performance evaluation and adherence to internal safety and environmental programs and procedures at Suzano’s industrial units, forestry units, ports, and distribution centers.

Any service provider companies that fail to comply with the guidelines established in the "Service Provider Safety Management" procedure, its annexes, or any corrective action plans that may be defined, will be subject to contract termination and blocked from future engagements.

This document, along with the "Service Provider Safety Management" procedure and its annexes, forms an integral part of Suzano’s supplier selection and contracting process. By accepting a purchase order, signing a contract, or commencing services, the service provider company agrees to the terms outlined herein and confirms it possesses all necessary resources and capabilities to fully meet the established obligations, including those specified in such procedure and its annexes.

All activities on behalf of Suzano must have prior formal approval. Before entering any SUZANO premises or acting on behalf of SUZANO, the CONTRACTOR must contact the SUZANO Leader to receive guidance on the procedures to be followed regarding safety, among others.

Service Providers working at SUZANO's facilities or on behalf of SUZANO without knowledge of the company's procedures will be considered non-compliant.

The CONTRACTOR is required to repair and compensate for any damages or losses suffered or caused by its employees and/or representatives, as well as any direct or indirect damages or losses caused by any individual under its responsibility, including damages to property of SUZANO and/or third parties, whether pecuniary or not. SUZANO reserves the right to deduct, from any payments due to the CONTRACTOR, the amounts necessary to cover such damages or losses.

When applicable, the CONTRACTOR must submit to CREA the Annotation of Technical Responsibility (ART) for the project and/or work performed, duly completed and with the corresponding values from the reference Purchase Order. The ARTs must be provided to the SUZANO Leader at the beginning of the services, and payment will be subject to compliance with this item. The CONTRACTOR shall only send to SUZANO personnel (representatives or employees) covered by insurance policies against occupational accidents, illnesses, disability, and death, this being an indispensable condition for access to SUZANO's industrial and forestry facilities.

The CONTRACTOR is required to prepare a final monitoring report of the contracted services, which must include an operation manual for any new or modified installations or equipment at SUZANO's facilities.

9. RECEIPT OF CONTAINER, DRUM AND/OR JERRYCAN

All containers, drums, and/or jerrycans will be accepted at Suzano only if they have physical or portable containment with sufficient capacity for up to 110% of the volume. For portable containment, it must be free of cracks and gaps, and the container or jerry can must be positioned in the center.

10. EXPIRATION DATE FOR SENDING MATERIALS AND RAW MATERIALS

All materials delivered should have a minimum shelf life of 12 months. Products with less than six months of shelf life will not be accepted and may be returned to the supplier, who will bear all associated costs.

11. SUSPENSION OF COFINS AND PIS/PASEP ON PURCHASES OF RAW MATERIALS, INTERMEDIATE PRODUCTS, AND PACKAGING MATERIALS – PREDOMINANTLY EXPORTING COMPANY

- Based on article 6 of Normative Instruction 595/05, coupled with article 40 of Federal Law 10,865/04 and articles 14 and 44 of Federal Law 11,196/05, Suzano Papel e Celulose S.A. was recognized as a Predominantly Exporting Company pursuant to Executive Declaratory Act 25, dated June 9, 2014, published in the Federal Register (DOU) on June 10, 2014.

- This regime authorizes Suzano to acquire Raw Materials, Intermediate Products, and Packaging Materials with Suspended COFINS and PIS/PASEP for use or consumption in the manufacturing or development of products to be exported.

- The legal provision below MUST be included in all tax documents issued with the suspension, as follows: *“Outbound transaction with suspension of the PIS/PASEP and COFINS contributions, for establishment predominantly engaged in exports, as authorized by Executive Declaratory Act 25, of June 9, 2014,*

published in the Federal Register (DOU) on June 10, 2014, and Executive Declaratory Act 62, of September 29, 2023, published in the Federal Register (DOU) on October 2, 2023.”

- Therefore, sales of goods classified under this regime must comply with the suspension of the aforementioned contributions.