

GRI content index

GRI content index

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| Statement of use | Bracell has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025. |
| GRI 1 used | GRI 1: Foundation 2021 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
|---------------------------------|--|---|------------------------|-----------------|--|-------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
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| | 2-13 Delegation of responsibility for managing impacts | 70 | | | | |
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| | 2-17 Collective knowledge of the highest governance body | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-17/ | | | | |
| | 2-18 Evaluation of the performance of the highest governance body | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-18/ | | | | |
| | 2-20 Process to determine remuneration | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-20/ | | | | |
| | 2-21 Annual total compensation ratio | | | Confidentiality | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. | |
| | 2-22 Statement on sustainable development strategy | 80 | | | | |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 2: General disclosures 2021 | 2-23 Policy commitments | 74 | | | | 16 |
| | 2-24 Embedding policy commitments | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-24/ | | | | |
| | 2-25 Processes to remediate negative impacts | 76 | | | | |
| | 2-26 Mechanisms for seeking advice and raising concerns | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-26/ | | | | 16 |
| | 2-27 Compliance with laws and regulations | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-27/ | | | | |
| | 2-28 Membership associations | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-28/ | | | | |
| | 2-29 Approach to stakeholder engagement | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-29/ | | | | |
| Material topics | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | 84 | | | | |
| | 3-2 List of material topics | 84 | | | | |
| Attraction, development, and retention of employees | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | 94 | | | | |
| GRI 2: General Disclosures 2021 | 2-7 Employees | 96, 97 | | | | 8, 10 |
| | 2-19 Remuneration policies | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-19/ | | | | |
| | 2-30 Collective bargaining agreements | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-30/ | | | | 8 |
| GRI 201: Economic Performance 2016 | 201-3 Defined benefit plan obligations and other retirement plans | | | Confidentiality | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | | | Confidentiality | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. | 1, 5, 8 |
| GRI 401: Employment 2016 | 401-1 New employee hires and employee turnover | https://centraldeindicadores2025.bracell.com/en/indicador/gri-401-1/ | | | | 4, 5, 8, 10 |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | https://centraldeindicadores2025.bracell.com/en/indicador/gri-401-2/ | | | | 3, 5, 8 |
| | 401-3 Parental leave | https://centraldeindicadores2025.bracell.com/en/indicador/gri-401-3/ | | | | 5, 8 |
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year per employee | https://centraldeindicadores2025.bracell.com/en/indicador/gri-404-1/ | | | | 4, 5, 8, 10 |
| GRI 404: Training and Education 2016 | 404-2 Programs for upgrading employee skills and transition assistance programs | https://centraldeindicadores2025.bracell.com/en/indicador/gri-404-2/ | | | | 8 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
|---|--|---|------------------------|---------------------------|--|-----------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 404: Training and Education 2016 | 404-3 Percentage of employees receiving regular performance and career development reviews | https://centraldeindicadores2025.bracell.com/en/indicador/gri-404-3/ | | | | 5, 8, 10 |
| | 405-1 Diversity of governance bodies and employees | 98, 99, 100 | | | | 5, 8 |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-2 Ratio of basic salary and remuneration of women to men | https://centraldeindicadores2025.bracell.com/en/indicador/gri-405-2/ | | Confidentiality | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. | 5, 8, 10 |
| | | | | | Information was unavailable at the time of reporting due to the need for further preparation and consolidation prior to disclosure. | |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | https://centraldeindicadores2025.bracell.com/en/indicador/gri-406-1/ | | Information not available | Bracell has been implementing continuous improvements in its reporting processes, with the aim of progressively expanding the scope, consistency, and availability of the information disclosed. This process includes the reassessment, reinstatement, and/or future inclusion of indicators that may have been omitted, as operational and data governance limitations are gradually overcome. | 5, 8 |
| Biodiversity and ecosystems | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | 148, 151, 154 | | | | |
| | 101-1 Policies to halt and reverse biodiversity loss | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-1/ | | | | 6, 14, 15 |
| GRI 101: Biodiversity 2024 | 101-2 Management of biodiversity impacts | 154 | | | | 6, 14, 15 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs | |
|---|---|---|---|-----------------|---|-----------|--|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | | |
| GRI 101: Biodiversity 2024 | 101-3 Access and benefit-sharing | | | Confidentiality | <p>Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report.</p> <p>The principle of access and benefit sharing(1) does not apply to Bracell's business model, for the reasons outlined below:</p> <p>Exotic and Commercial Species: the Company's forestry operations are based on the cultivation of eucalyptus, an exotic species in Brazilian territory, introduced exclusively for commercial purposes.</p> <p>Controlled Genetic Material: seedling production is carried out in proprietary nurseries using genetic material of commercial domain, previously developed, registered, and controlled, without reliance on access to new wild natural resources.</p> <p>Land Use: forest management is conducted exclusively in already anthropized areas, without the use of genetic resources present in ecosystems under the Company's management.</p> | 6, 14, 15 | |
| | 101-4 Identification of biodiversity impacts | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-4/ | | | | 6, 14, 15 | |
| | 101-5 Locations with biodiversity impacts | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-5/ | | | | 6, 14, 15 | |
| | 101-6 Direct drivers of biodiversity loss | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-6/ | | | | 6, 14, 15 | |
| | 101-7 Changes to the state of biodiversity | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-7/ | | | | 6, 14, 15 | |
| | 101-8 Ecosystem services | https://centraldeindicadores2025.bracell.com/en/indicador/gri-101-8/ | | | | 6, 14, 15 | |
| | Supply chain management | | | | | | |
| | GRI 3: Material Topics 2021 | 3-3 Management of material topic | | 136, 138 | | | |
| GRI 2: General Disclosures 2021 | 2-8 Workers who are not employees | | https://centraldeindicadores2025.bracell.com/en/indicador/gri-2-8/ | | | 8 | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | | https://centraldeindicadores2025.bracell.com/en/indicador/gri-308-1/ | | | | |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
|--|---|---|------------------------------|--------|-------------|----------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-2 Negative environmental impacts in the supply chain and actions taken | https://centraldeindicadores2025.bracell.com/en/indicador/gri-308-2/ | | | | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | https://centraldeindicadores2025.bracell.com/en/indicador/gri-407-1/ | | | | 8 |
| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | https://centraldeindicadores2025.bracell.com/en/indicador/gri-408-1/ | | | | 5, 8, 16 |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | https://centraldeindicadores2025.bracell.com/en/indicador/gri-409-1/ | | | | 5, 8 |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | https://centraldeindicadores2025.bracell.com/en/indicador/gri-414-1/ | | | | 5, 8, 16 |
| | 414-2 Negative social impacts in the supply chain and actions taken | https://centraldeindicadores2025.bracell.com/en/indicador/gri-414-2/ | | | | 5, 8, 16 |
| SASB | RR-PP-430a.1 Percentage of wood fibre sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fibre sourcing standards and percentage to each standard | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-430a-1/ | | | | 12, 15 |
| Water and effluent management | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | | 126 | | | |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | https://centraldeindicadores2025.bracell.com/en/indicador/gri-303-1/ | | | | 6, 12 |
| | 303-2 Management of water discharge-related impacts | https://centraldeindicadores2025.bracell.com/en/indicador/gri-303-2/ | | | | 6 |
| | 303-3 - Water withdrawal | | 126, 128, 129 | | | 6 |
| | 303-4 Water discharge | https://centraldeindicadores2025.bracell.com/en/indicador/gri-303-4/ | | | | 6 |
| SASB | RR-PP-140a.1 (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-140a-1/ | | | | 6, 12 |
| | | | | | | |
| SASB | RR-PP-140a.2 Description of water management risks and discussion of strategies and practices to mitigate those risks | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-140a-2/ | | | | 6, 12 |
| Climate change | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | | 162, 168, 170, 174, 178, 181 | | | |
| GRI 201: Economic Performance 2016 | 201-2 Financial implications and other risks and opportunities due to climate change | https://centraldeindicadores2025.bracell.com/en/indicador/gri-201-2/ | | | | 13 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| | 302-1 Energy consumption within the organization | 178, 181 | | | | 7, 8, 12, 13 |
| | 302-2 Energy consumption outside of the organization | https://centraldeindicadores2025.bracell.com/en/indicador/gri-302-2/ | | | | 7, 8, 12, 13 |
| | 302-3 Energy intensity | https://centraldeindicadores2025.bracell.com/en/indicador/gri-302-3/ | | | | 7, 8, 12, 13 |
| GRI 302: Energy 2016 | 302-4 Reduction of energy consumption | | | Not applicable | <p>The calculation methodology adopted by Bracell for the 2025 data differs from the scope of the data reported in previous years. In 2025, the calculation of energy consumption considers the requirements of GRI 103-2 and GRI 302-1, with data collected as part of the greenhouse gas (GHG) emissions inventory (Scopes 1, 2, and 3).</p> <p>The calculation of energy consumption for the years 2024 and 2023 did not cover all of the requirements mentioned above; therefore, the scopes are different and not comparable. In addition, the Company has been undergoing an expansion of its operations since 2021, with the start-up of the Lençóis Paulista site in September 2021, in the state of São Paulo, which is responsible for more than 80% of the Company's total pulp production volume. In 2023, Bracell recorded a further expansion with the commissioning of Bracell Papéis (tissue paper mill). The GHG inventory data, which also encompass the collection of energy consumption data, include the performance of Bracell Papéis' units for the first time; therefore, these units were not included in the scope of energy reporting in previous years.</p> <p>Given the lack of comparability of energy consumption data, an analysis to identify increases or reductions was not feasible for 2025 performance.</p> <p>2023 performance: https://centraldeindicadores2023.bracell.com/indicador/gri-302-4/</p> <p>2024 performance: https://centraldeindicadores2024.bracell.com/indicador/gri-302-4/</p> | 7, 8, 12, 13 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 302: Energy 2016 | 302-5 Reductions in energy requirements of products and services | | | Not applicable | The GRI content is not applicable to Bracell's business model. The Company operates in the production of pulp and paper, whose products do not involve direct energy consumption during the final use phase, nor are they marketed with technical specifications related to energy performance. In cases where these products are used as industrial inputs, any energy requirements are exclusively associated with the processes, technologies, and operating conditions adopted by customers, and are not controlled, standardized, or measurable by Bracell. Therefore, there is no consistent technical basis or recognized methodology that would allow the quantification of reductions in energy requirements directly attributable to the products sold. | 7, 8, 12, 13 |
| GRI 103: Energy 2025 | 103-1 Energy policies and commitments | https://centraldeindicadores2025.bracell.com/en/indicador/gri-103-1/ | 103-1. a, b | Information not available | Bracell has a set of initiatives and practices that address the economic, environmental, and social impacts associated to the energy consumption of the Company, as well as policies and management practices focused on transition to renewable energy sources. However, during this reporting cycle, not all information required for full compliance with the GRI 103-1 content is available in the format and level of detail required. Nevertheless, the Company has been making continuous progress in strengthening its management, measurement, and consolidation processes for these data, with the aim of progressively expanding the scope and quality of its reporting. In this context, Bracell is working to further mature and continuously improve the disclosure of this information in order to fully meet the requirements of this indicator in future reporting cycles. | 7, 8, 12, 13 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs | |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | | |
| GRI 103: Energy 2025 | 103-2 Energy consumption and self-generation within the organization | https://centraldeindicadores2025.bracell.com/en/indicador/gri-103-2/ | 103-2. e | Not applicable | Contractual instruments are not applicable to Bracell's business and operations, as energy is a by-product of the industrial process, generated and consumed within the process itself, without the involvement of third parties. Therefore, no contracts are required for the management of this matter. | 7, 8, 12, 13 | |
| | 103-3 Upstream and downstream energy consumption | https://centraldeindicadores2025.bracell.com/en/indicador/gri-103-3/ | | | | 7, 8, 12, 13 | |
| | 103-4 Energy intensity | https://centraldeindicadores2025.bracell.com/en/indicador/gri-103-4/ | | | | 7, 8, 12, 13 | |
| | 103-5 Reduction in energy consumption | | | Information not available | Certain information related to the calculation of energy consumption reductions was not fully available at the time of this reporting cycle. This situation is partly due to recent methodological changes, as well as other factors associated with the enhancement of processes required to ensure greater accuracy, consistency, and comparability of data with related reports and indicators. Bracell has been implementing continuous improvements in its information management and reporting processes, with a focus on progressively expanding the scope, methodological robustness, and availability of disclosed data. This process includes the reassessment, reinstatement, or future inclusion of indicators that were not reported in this cycle, as operational limitations and data governance aspects are gradually addressed. | 7, 8, 12, 13 | |
| | 305-1 Direct (Scope 1) GHG emissions | | 177 | | | | 3, 12, 13, 14, 15 |
| GRI 305: Emissions 2016 | 305-2 Energy indirect (Scope 2) GHG emissions | | 177 | | | | 3, 12, 13, 14, 15 |
| | 305-3 Other indirect (Scope 3) GHG emissions | | 177 | | | | 3, 12, 13, 14, 15 |
| | 305-4 GHG emissions intensity | | 177 | | | | 13, 14, 15 |
| | 305-5 Reduction of GHG emissions | https://centraldeindicadores2025.bracell.com/en/indicador/gri-305-5/ | | | | | 13, 14, 15 |
| | 305-6 Emissions of ozone-depleting substances (ODS) | https://centraldeindicadores2025.bracell.com/en/indicador/gri-305-6/ | | | | | 3, 12 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 305: Emissions 2016 | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | https://centraldeindicadores2025.bracell.com/en/indicador/gri-305-7/ | | | | 3, 12, 14, 15 |
| | | | | | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. Climate Change is a material topic for Bracell and encompasses planning, policies, and actions aimed at emissions mitigation, the establishment of low-carbon production, and adaptation to a scenario of higher average global temperatures. Self-sufficiency in electricity generation, the use of renewable energy, and the reduction of fossil fuel consumption are objectives of Bracell's climate strategy (GRI 3-3 Management of the material topic Climate Change and GRI 102-1 Climate transition plan). | |
| GRI 102: Climate Change 2025 | 102-1 Transition plan for climate change mitigation | https://centraldeindicadores2025.bracell.com/en/indicador/gri-120-1/ | 102-1. c, f, h, i | Confidentiality | Bracell's strategy for reducing greenhouse gas (GHG) emissions and increasing the use of renewable energy is connected to the positive and negative impacts of the Company's business model and operations (actual positive impacts: removal of carbon from the atmosphere; actual negative impacts: emissions of greenhouse gases, Scope 1, Scope 2, and Scope 3). These guidelines are part of Bracell's public commitments to creating environmental, social, and governance value through its Sustainability strategy, as formalized in the Company's Sustainability Policy (https://www.bracell.com/sustentabilidade/nosso-compromisso/). They are also reflected in the Bracell 2030 goals, the Company's plan of targets and commitments aligned with SDG 13 and its respective targets. | 12, 13, 15 |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs | |
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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | | |
| GRI 102: Climate Change 2025 | 102-2 Climate change adaptation plan | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-2/ | 102-2. a, b,vi, c | Information not available | Information was unavailable at the time of reporting due to the need for further preparation and consolidation prior to disclosure. Bracell has been implementing continuous improvements in its reporting processes, with the aim of progressively expanding the scope, consistency, and availability of disclosed information. This process includes the reassessment, reinstatement, and/or future inclusion of indicators that may have been omitted, as operational and data governance limitations are gradually overcome. | 12, 13, 15 | |
| | 102-3 Just transition | | | Information not available | Information was unavailable at the time of reporting due to the need for further preparation and consolidation prior to disclosure. Bracell has been implementing continuous improvements in its reporting processes, with the aim of progressively expanding the scope, consistency, and availability of disclosed information. This process includes the reassessment, reinstatement, and/or future inclusion of indicators that may have been omitted, as operational and data governance limitations are gradually overcome. | 12, 13, 15 | |
| | 102-4 GHG emissions reduction targets and progress | | | | Information not available | Information was unavailable at the time of reporting due to the need for further preparation and consolidation prior to disclosure. Bracell has been implementing continuous improvements in its reporting processes, with the aim of progressively expanding the scope, consistency, and availability of disclosed information. This process includes the reassessment, reinstatement, and/or future inclusion of indicators that may have been omitted, as operational and data governance limitations are gradually overcome. | 12, 13, 15 |
| | 102-5 Scope 1 GHG emissions | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-5/ | | | | | 3, 12, 13, 14, 15 |
| | | | | | | | |

| GRI STANDARD / OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION | | | SDGs |
|--|---|---|------------------------|---------------------------|--|-------------------|
| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 102: Climate Change 2025 | 102-6 Scope 2 GHG emissions | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-6/ | | | | 3, 12, 13, 14, 15 |
| | 102-7 Scope 3 GHG emissions | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-7/ | | | | 3, 12, 13, 14, 15 |
| | 102-8 GHG emissions intensity | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-8/ | | | | 13, 14, 15 |
| | 102-9 GHG removals in the value chain | https://centraldeindicadores2025.bracell.com/en/indicador/gri-102-9/ | | | | 13, 14, 15 |
| | 102-10 Carbon credits | | | Information not available | Information was unavailable at the time of reporting due to the need for further preparation and consolidation prior to disclosure. Bracell has been implementing continuous improvements in its reporting processes, with the aim of progressively expanding the scope, consistency, and availability of disclosed information. This process includes the reassessment, reinstatement, and/or future inclusion of indicators that may have been omitted, as operational and data governance limitations are gradually overcome. | 12, 13 |
| SASB | RR-PP-110a.1 Gross global Scope 1 emissions | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-110a-1/ | | | | 9, 13 |
| SASB | RR-PP-110a.2 Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-110a-2/ | | | | 9, 13 |
| SASB | RR-PP-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants (HAPs) | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-120a-1/ | | | | 3, 12 |
| SASB | RR-PP-130a.1 (1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy and (5) total self-generated energy | https://centraldeindicadores2025.bracell.com/en/indicador/rr-pp-130a-1/ | | | | 7, 8 |
| Community relations and local development | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | | | | | 112 |
| | 202-2 Proportion of senior management hired from the local community | https://centraldeindicadores2025.bracell.com/en/indicador/gri-202-2/ | | | | 8 |
| GRI 202: Market Presence 2016 | 203-1 Infrastructure investments and services supported | | | | | 5, 9, 11 |
| | 203-2 Significant indirect economic impacts | https://centraldeindicadores2025.bracell.com/en/indicador/gri-203-2/ | | | | 1, 3, 8 |

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| | | | REQUIREMENT(S) OMITTED | REASON | EXPLANATION | |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of spending on local suppliers | 136 | | | | 8 |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | https://centraldeindicadores2025.bracell.com/en/indicador/gri-411-1/ | | | | 2 |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | https://centraldeindicadores2025.bracell.com/en/indicador/gri-413-1/ | | | | |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | https://centraldeindicadores2025.bracell.com/en/indicador/gri-413-2/ | | | | 1, 2 |
| Health, well-being, and occupational safety | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topic | 108 | | | | |
| GRI 403: Occupational Health and Safety 2018 | 403-1 Occupational health and safety management system | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-1/ | | | | 8 |
| | 403-2 - Hazard identification, risk assessment, and incident investigation | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-2/ | | | | 8 |
| | 403-3 - Occupational health services | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-3/ | | | | 8 |
| | 403-4 - Worker participation, consultation, and communication on occupational health and safety | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-4/ | | | | 8, 16 |
| | 403-5 - Worker training on occupational health and safety | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-5/ | | | | 8 |
| | 403-6 - Promotion of worker health | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-6/ | | | | 3 |
| | 403-7 - Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-7/ | | | | 8 |
| | 403-8 - Workers covered by an occupational health and safety management system | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-8/ | | | | 8 |
| | 403-9 - Work-related injuries | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-9/ | | | | 3, 8, 16 |
| | 403-10 - Work-related ill health | https://centraldeindicadores2025.bracell.com/en/indicador/gri-403-10/ | | | | 3, 8, 16 |

Topics from the applicable GRI Sector Standard and SASB defined as non-material

| TOPIC | Location |
|---|---|
| GRI 205: Anti-corruption 2016 | |
| 205-1 Operations assessed for risks related to corruption | 70 |
| 205-2 Communication and training about anti-corruption policies and procedures | 70 |
| 205-3 Confirmed incidents of corruption and actions taken | https://centraldeindicadores2025.bracell.com/en/indicador/gri-205-3/ |
| GRI 206: Anti-competitive Behavior 2016 | |
| 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | https://centraldeindicadores2025.bracell.com/en/indicador/gri-206-1/ |
| GRI 306: Waste 2020 | |
| 306-1 Waste generation and significant waste-related impacts | 130, 134 |
| 306-2 Management of significant waste-related impacts | https://centraldeindicadores2025.bracell.com/en/indicador/gri-306-2/ |
| 306-3 Waste generated | 134 |
| 306-4 Waste diverted from disposal | https://centraldeindicadores2025.bracell.com/en/indicador/gri-306-4/ |
| 306-5 Waste directed to disposal | https://centraldeindicadores2025.bracell.com/en/indicador/gri-306-5/ |
| SASB | |
| RR-PP-000.A Pulp production | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. |
| RR-PP-000.B Paper production | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. |
| RR-PP-000.C Total wood fibre sourced | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report. |
| RR-PP-430a.2 Amount of recycled and recovered fibre procured | Due to confidentiality reasons and/or internal governance and sensitive information protection policies, Bracell does not disclose strategic financial information in this report.. |