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1 – PURPOSE

This Social and Environmental Investments and Donation Policy (“Policy”) establishes the concepts, definitions, principles, foundations, instruments and procedures required for Suzano's (“Suzano” or “Company”) socio-environmental investment forwarding, analysis, decision, and operationalization. Socio-environmental investment is one of the instruments to materialize Suzano's long-term strategic vision and must be carried out through socio-environmental projects and programs, donations, sponsorships, and cooperation.

Thus, this Policy aims to guarantee the highest standards of integrity in line with transparency in processes and the best practices of Corporate Governance.

2 – REFERENCE DOCUMENTS

- PC. 00.0012 - Corporate Human Rights Policy;
- PC. 00.0010 - Policy on Diversity and Inclusion;
- PC.00.0005 - Anti-Corruption Policy;
- PC.00.0002 - Code of Conduct;
- MA.26.00.0001 – Relationship Management Manual;
- PO.26.01.0001 - Operating Procedure for Managing Social Demands.

3 – TERMS, DEFINITIONS AND ABBREVIATIONS

3.1 Emergency support

Granting of financial, material, and service resources when characterized urgency to attending an abnormal situation, caused by catastrophes, public health emergencies, and natural or anthropogenic disasters, whose damages may include deaths, injuries, diseases, and other negative effects on human physical, mental and social well-being, together with property damage, destruction of goods, loss of services, social and economic disruption and environmental degradation.

3.2 Activity or event

It is the object of sponsorship. It can be an event (fair, exhibition, congress, seminar and others), a campaign or an initiative of a sporting, cultural, technical-scientific, academic, public or institutional nature.

3.3 Shared Value Commission - CVC

Permanent Forum for discussion and deliberation of corporate and local strategic issues, formed by Company employees appointed by the Executive Board. It works in two instances, Corporate and Local, with a deliberative and consultative character, according to interests, limits of authority and impacts (local or regional).
3.4 Communities

Group of people living in the areas neighboring Forest Management Units (FMU) or Industrial Units, can be rural properties or urban properties (such as districts, villages, or neighborhoods of the enterprises’ location). (adapted from FOREST STEWARDSHIP COUNCIL - FSC. Evaluation of forest plantations in the Federative Republic of Brazil: harmonized standard among certification bodies. São Paulo: FSC Brazil, 2014, 53p.).

3.5 Priority communities

Communities of high socioeconomic vulnerability, located within a radius of up to 3 km from the boundaries of the forest plantations (ADA- area directly affected), strongly impacted by the company's management activities, or with the presence of a mill, decentralized offices, ports, terminals, and other infrastructure, according to the Prioritization Matrix.

3.6 Counterparts

In the case of sponsorship, it is the right or benefits acquired by the sponsor for sponsoring an activity or event. The counterparts are provided by sponsored, which must guarantee and, when necessary, prove that the sponsor enjoys the benefits of the sponsorship.

In the case of Cooperation, it is the additional resource requested from the company that the applicant will use to achieve the intended objective.

3.7 Cooperation

These are one-off and short-term actions that require consideration from the requestor and investment in community assets.

3.8 Sponsorship quota

Definition of financial resources, materials and/or services granted by the sponsor and the corresponding counterparts provided by the sponsor.

3.9 Local development

It is the process of making the comparative and competitive advantages of a given location dynamic to favor economic growth and simultaneously increase human capital, social capital, and business capital, as well as achieve the sustainable use of natural capital. (adapted from: De Paula, Juarez. DLIS step by step: how to act in the promotion of integrated and sustainable local development. Brasília: AED, 2002. 67 p.).

3.10 Donations
These are investments or one-off, very short-term expenses that meet the demands of institutions, bodies, or individuals representing the community. Donations do not require consideration and are not-for-profit.

3.11 Stakeholder engagement

It is a structured, broad, inclusive, and ongoing relationship process between the organization and stakeholders. It includes efforts to understand and involve certain audiences and their concerns in company activities and decision-making processes aimed at the common good and social license.

3.13 Socio-environmental Investment

A voluntary transfer of private resources carried out in a planned and monitored manner for social, environmental, and cultural programs, projects and actions of public interest (adapted from the Grupo de Institutos, Fundações e Empresas – GIFE).

3.14 Incentive Laws

Legal provisions, through which the sponsor, individual, or legal entity, receives tax incentives (tax exemption) when sponsoring activities or events authorized to generate this type of benefit (framed and approved projects). The main incentive laws are the Fund for Childhood and Adolescence (FIA), the Rouanet Law, the Audiovisual Law, the Sports Incentive Law, the Culture Incentive Law of the City of São Paulo (Mendonça Law), the Cultural Incentive Law of São Paulo (state), the State Cultural Incentive Law (Rio de Janeiro), the State Cultural Incentive Law of Maranhão, the Cultural Investment Fund of the State of Mato Grosso do Sul, the State Program Cultural Sponsorship Incentive Program – Fazcultura (Bahia) and the State Amateur Sports Incentive Program – Fazatleta (Bahia). Each of these devices has its own characteristics in terms of the area of activity or event (example: culture, sport, social assistance), the form of tax exemption, and the amount of tax-deductible.

3.15 Prioritization Matrix

An instrument for locations' prioritization with relationship purposes, it takes into account the impact generated by the company's activities, socioeconomic vulnerability, and locality's importance to Suzano. The prioritization criteria are defined in the Relationship Management Manual.

3.17 Stakeholders

Individuals and organizations sharing a legitimate interest in the goods and services offered by a project, and those with an interest in the environmental and social effects generated by the activities, products, or services promoted by the project. (adapted from FOREST STEWARDSHIP COUNCIL - FSC. Evaluation of forest plantations in the Federative Republic of Brazil: harmonized standard among certification bodies. São Paulo: FSC Brazil, 2014, 53p.).
3.18 Sponsorship
The sponsorships aim to provide financial and material resources, and/or services to a sponsored stakeholder, aiming to ensure the realization of a certain activity or event. It is a communication tool since the principal expected outcomes are: the increase in brand awareness and favorability among the target audiences of the sponsored activity or event; increased media exposure; and direct and indirect contact with stakeholders linked to Suzano’s business.

3.19 Institucional sponsorship
When the activity or event is promoted by the Public Power (a set of public bodies and institutions with authority to carry out the work of the State, consisting of the Legislative Power, Executive Power and Judiciary Power) or class entities (such as Confederations, Federations and Business Associations).

3.20 Sponsored
One who receives financial, material and/or services from the sponsor for the purpose of carrying out/promoting a certain activity or event.

3.21 Sponsor
One who grants financial, material and/or services to the sponsored party in order to make a certain activity or event viable.

3.22 Traditional peoples and communities
Culturally differentiated groups that recognize themselves as such, which have their particular forms of social organization, which occupy and use territories and natural resources as a condition for their cultural, social, religious, ancestral, and economic reproduction, using knowledge, innovations, and practices generated and transmitted by tradition (Federal Decree 6040/2007).

3.23 Socio-environmental programs
Social and environmental investments are carried out on an ongoing basis or through a portfolio of projects, activities and actions, grouped by focus and strategic axes (investment lines), aimed at promoting sustainable community development.

3.24 Socio-environmental projects
Social and environmental investments planned and developed within the scope of a given socio-environmental program, with a specific purpose and duration (objectives; targets; costs; deadlines; process, results and impact indicators; and responsibilities).

3.25 SISPART
Suzano’s corporate system for managing the relationship with stakeholders and socio-environmental investment.

4 – GUIDELINES

The objective of the socio-environmental investment is to stimulate and foster the development of the territories where the Company operates, generating admired profits associated with environmental conservation, social inclusion and improving the quality of life, aiming at strengthening the sustainability of the business, in line with the Purpose and the Suzano's Culture Drivers.

4.1 Principles

Suzano’s socio-environmental investment has as principles:

- Transparency and ethics;
- Alignment with national and international agreements involving sustainability, environment and socio-environmental issues to which Suzano is a party;
- Dialogue with all stakeholders;
- Recognition of the rights of traditional communities (peoples);
- Promotion of sustainable development;
- Creation of value for the Company and society;
- Respect for applicable anti-corruption legislation following the Company's Anti-Corruption Policy;
- Suzano's Culture Directors.

4.2 Suzano’s socio-environmental investments must always:

- Contribute to the materialization and consolidation of the Company's sustainability strategy;
- Contribute to the exercise and promotion of Human Rights;
- Contribute to the promotion of gender equality, diversity and social inclusion;
- Contribute to strengthening the Company's image and reputation;
- Ensuring the correct balance between the allocation of resources for donations and social investment projects in order to maximize the positive impact of the relationship strategy;
- Prioritize operations in communities classified as High Priority for relationships, according to the Prioritization Matrix, located in regions where the Company has industrial units, own plantations, forestry operations centers and municipalities with a significant base of the forestry promotion program;
- Be the result of relationships processes and community engagement;
• Occur with a fixed term, stimulating the relationship of independence;
• Be aligned with public policies, aiming at the synergy of efforts between governments, companies and civil society, in order to maximize results;
• Reinforce the action of local institutions and processes (do not assume the roles of other institutions, especially governmental ones);
• Be aligned with at least one line of action of one of the strategic axes described in Item 4.2 and with the local development priorities.

4.3 Strategic investment axes and respective lines of action:

Social and Environmental Investments are primarily developed in the following strategic axes:

4.3.1 Generation of Work and Income:

• Creation of work and income opportunities, through the diversification of the use of the forest and rural property;
• Promotion of local entrepreneurship and new business opportunities linked to the company's business.

4.3.2 Education:

• Training and qualification of the labor force;
• Improvement of the quality of elementary education;
• Environmental and sustainability education;
• Training for social entrepreneurship;
• Promotion of reading and writing.

4.3.3 Culture:

• Valuing and rescuing local culture and traditional knowledge;
• Conservation of sites of historical and archaeological value.

4.3.4 Sport:

• Promotion of all types of sports activities, aiming at young's people educational training and social inclusion of people with disabilities or reduced mobility, in addition, assistance to people in situations of vulnerability and social risk.

4.3.5 Environment:
• Conservation of natural resources, such as biodiversity, water and soil, in all biomes in the company's areas of operation (Amazon, Atlantic Forest and Cerrado);
• Payment programs for environmental services for environmental conservation;
• Emission reduction and carbon capture;
• Encouraging the use of renewable energy sources;
• Technical assistance and rural extension aimed at environmental conservation and ecological restoration in small properties;
• Implementation of practices for conscious consumption.

4.34.6 Health:
• Treatment of domestic sewage in households in rural communities;
• Access to potable water;
• Disposal of solid waste.

All socio-environmental investment processes must be managed through SISPART, following PO.26.01.0001 - Operational Procedure for the Management of Social Demands.

4.4 Types of Social and Environment investments

4.4.1 Project/Program

Mandatorily originates from relationship processes, especially engagement. These are structured actions with objectives, responsibilities, schedules, indicators of results and monitoring. It usually has a multi-institutional arrangement.

4.4.1.1 Criteria for project evaluation and approval:

• Alignment with at least one line of action of one of the strategic axes and with local development priorities;
• Locate in Suzano's areas of operation, meeting the matrix of prioritization of municipalities/communities;
• Possess the potential for financial independence, avoiding a relationship of dependence on Suzano;
• Create benefit (generate results) in the medium and long term;
• Have well-identified direct beneficiaries;
• Present result indicators (effect and impacts);
• Partner institutions with good governance and transparency criteria.

4.4.1.2 Sources of internal resources
4.4.1.3 Approval

The evaluation of projects in areas of education, health, culture, sport, and generation of work and income is the responsibility of the Socio-Environmental Executive Management.

The evaluation of projects in the environmental axis is the responsibility of the Social and Environmental Executive Management and the Industrial Environment Executive Management.

The evaluation and approval of incentivized projects are the responsibility of the Incentive Projects Commission.

Project approval is subject to budget availability. Programs and projects will be consolidated by the Sustainability’s Executive Board to final approval by the Board.

The financial area must inform available resources for application in projects covered by incentive laws.

All projects will be managed through SISPART. 

4.4.2 Cooperations

The cooperations are related to the needs of forestry and industrial operations, expertise and products from Suzano’s business (paper, cellulose, wood, fence posts, seedlings, inputs, equipment, services and transfer of know-how), and may also include resources financial. They are approved and paid for by the operational areas in their own budgets, which must provide resources for this type of relationship activity.

4.4.2.1 Criteria for the analysis and approval of cooperation proposals:

- The requesting institution cannot be for-profit;
- The requesting institution must develop work of collective interest and be a public entity or civil society organization;
- The action must take place in the municipalities where Suzano operates, and preferably where forestry and/or industrial operations are taking place;
- There is no suspicion or complaint of disrepute, illicit or unethical behavior by the applicant;
- Direct beneficiaries must be identified and quantified;
• The applicant must offer the consideration and prove its execution at the end of the works, when required.
• The management of Cooperations is performed via SISPART, and the limits for approval of Cooperations that involve financial resources must comply with the scope defined in the table referring to item 4.4.2.3 below. Cooperation involving the supply of samples of Suzano's products and by-products for the development of research projects in universities and technological centers must be managed in accordance with the specific procedure of the Technology and Innovation Directorate.

4.4.2.2 Source of resources:
Budgets for business and functional areas.

4.4.2.3 Approvals levels:

<table>
<thead>
<tr>
<th>ROLE</th>
<th>Amount (R$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coordinator/consultant</td>
<td>3.000,00</td>
</tr>
<tr>
<td>Functional Manager</td>
<td>20.000,00</td>
</tr>
<tr>
<td>Executive Manager</td>
<td>80.000,00</td>
</tr>
<tr>
<td>Local CVC</td>
<td>150.000,00</td>
</tr>
<tr>
<td>Director</td>
<td>&gt;150.000,00</td>
</tr>
</tbody>
</table>

4.4.3 Donations

4.4.3.1 Support to institutions and individuals representing communities
The purpose of the donation should be to prioritize processes of approaching and initiating relationships with interested parties.

Donations that do not involve financial resources, but SUZANO's products and services may serve individual interests, as long as the applicant is a neighbor of industrial units or farms, developers, tenants and agricultural partners. The source of funds for this type of donation is the business' and functional areas' budget.

4.4.3.2 Criteria for Analysis and Approval of Proposals for Donations that involve financial resources:
The applicant must:
• Not for profit;
• Develop collective interest work;
• Preferably be a civil society organization, and may also be a public entity;
• Locate in the municipalities where SUZANO operates.

Donations are managed in SISPART and the limits for their approval must comply with the levels defined in the table referring to item 4.4.3.4 below.

Support for local events, not supported by sponsorship, involving financial resources can be carried out, as long as it is an instrument of local relationships and contributes to the insertion of the company in the community. The source of funding for this type of support is the budget of the business and functional areas.

4.4.3.3 Source of resources:

Budgets for business and functional areas.

4.4.3.4 Approvals levels:

<table>
<thead>
<tr>
<th>ROLE</th>
<th>Involve financial resources Amount (R$)</th>
<th>Involve SUZANO products and services Amount (R$)</th>
<th>Support for local events Amount (R$)</th>
<th>Emergency Support</th>
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<tr>
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</tr>
<tr>
<td>President</td>
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<td>&gt;500.000,00</td>
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</tbody>
</table>

4.4.3.5 Tax flow

After final approval of the donation process, head it to the tax department for tax incentive possibility evaluation.

4.4.4 Sponsorship

The sponsorship must meet a general (corporate) or specific (of any manufacturing unit, area or sector) interest of Suzano and be aligned with its communication and relationship strategies.

Sponsorships will be directed primarily to the following initiatives:
Events: municipal fairs, exhibitions, workshops, congresses, forums, workshops, symposia, meetings, lectures, contests, conferences, seminars, business roundtables, showrooms, solemnities and the like;

Publications: books, magazines, manuals, yearbooks, guides, community or association newspapers, booklets, other graphic publications and the like;

Scientific: projects of technical-scientific relevance that encourage technological development and the like;

Sports competitions;

Cultural: production of shows, artistic, cultural and musical festivals, exhibitions and memory preservation.

The Executive Communications Management is responsible for consulting on the reputational value expected with the sponsorship, which includes the definition of the counterparts (examples: use of the logo, placement of advertising material).

For sponsorship of activities or events covered by incentive laws, it is up to the company's financial area to inform the resources available for application.

In order to use the tax incentive in the calculation of Income Tax, the procedures established by the tax department must be followed.

Sponsorship management is performed via SISPART and the limits for its approval must comply with the levels defined in the table referring to item 4.4.4.2 below.

4.4.4.1 Source of resources:

Budgets for business and functional areas.

4.4.4.2 Approvals levels:

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</table>

4.5 Resources

Suzano’s fund sources for external social and environmental investment are:

- Own resources allocated in different areas of the company;
• Resources arising from tax waivers and managed by the company;
• Resources from tax waivers, intended for Culture and Sport and managed by municipal foundations;
• Public and private notices.

4.6 Monitoring and Evaluation

The investments made must produce measurable results, evaluated at least once a year, through indicators of execution, results and impacts of each project and strategic axis.

The performance indicators of each project, as the evidence that proves the proper destination of investments and all supporting documentation are managed in SISPART.

4.7 Demands captures

The capture of line requests through a public notice to support specific initiatives must be in the guidelines of this policy.

The socio-cultural and socio-sports priorities to be supported via selection notices (incentivized or not) should promote the strengthening of SUZANO's urban engagement strategy in the priority municipalities.

The requests must contemplate the strategic pillars, in whole or in part, depending on the budget capacities for the current year, applying to individuals and legal entities, public and private, and observing the guidelines of Suzano’s Code of Conduct and Anti-Corruption Policy, in addition to local and international laws and regulations.

Demands that aren't attached to strategic pillars will be evaluated for responsible commissions according to the availability of a pre-defined annual budget and service's prioritization to social/institutional strategy.

5 – RESPONSIBILITIES

As defined in item 4.

6 – POLICY APPROVAL

This Policy comes into force, for an indefinite period, on the date of its approval.
The Sustainability Board is the body/department of the Company that has exclusive competence to amend, in any case, this Policy.

Any change to this Policy must be communicated by the Sustainability Board to relevant stakeholders.

Note1: if necessary, copies of the resolution on the change or revision of the Policy may be sent to stakeholders.

6 – POLICY BREACH

The Company considers as a violation of this Policy, the Anti-Corruption Policy and Law 12,846/13 (decree 8,240/15) any and all investments made to finance non-existent and illegitimate entities or, even, to hide real interests and improper/improper payments, subject to the application of disciplinary sanctions as provided for in the Code of Conduct, and in other applicable internal rules, in the provisions contained in the CLT – Consolidation of Labor Laws, in the Penal Code or other applicable laws.

7 – FINAL CONSIDERATIONS

The Policy applies to all administrators, managers, and employees of Suzano SA, its controlled companies, subsidiaries, and to all third parties, subcontractors, representatives, consultants, suppliers, and service providers of any nature, while in the exercise of their function for the Suzano, its controlled companies, and subsidiaries.

Its application covers all national and international activities. Whenever possible, this Policy will also be applied to other associations and acquisitions of which Suzano may be a part.

Every donation gesture must be accomplished in a completely transparent manner, that is, the identity of the recipient and the intended use must be clearly defined and formalized, likewise the reason, its purpose, and compliance with current legislation.

The Company reaffirms its commitment to social well-being and compliance with national and international laws.

Any type of contribution, donation, sponsorship or contribution to institutions, parties and/or candidates associated with the political scenario is prohibited, according to Law 13.165/15 (art. 15 revocation art. 81 - Law 9.504/97).

In case of granting a request for donation, sponsorship and cooperation, the Risk and Compliance area must issue a risk opinion on the process, as well as an assessment of adherence to the Policies and Company
Procedures. If the opinion indicates a High Risk in the fulfillment of the request, the final instance of approval must be, necessarily, the Local Shared Value Commission.

8 – ATTACHMENTS

Non applicable.