

GENERAL GUIDELINES FOR IMPORTED MATERIAL AND SERVICES SUPPLY

1) By furnishing the goods covered by this PO SELLER warrants that all material shall conform to SUZANO's specification and be free from defects in material and/or workmanship being fit for SUZANO's required use. SELLER shall, at his own expense, make good any loss or damage to property and also indemnify personal injury claim caused by a negligent act or omission of the SELLER including, but not limited to, the costs for returning of defective material as well as new shipment costs for replacement material in case of rejection after inspection to be carried

out by SUZANO.

2) Partial deliveries must be approved by SUZANO.

3) The goods shall be properly packed for shipment to a semi-tropical humid climate and the numbers of volumes shall be reduced to the minimum. All volumes covered by this PO must be numbered and marked with SUZANO's complete name and address indicating its PO number.

4) The SELLER must package the material strictly in accordance with the International Standard for Phytosanitary Measures - ISPM 15 for shipments with wood packaging material (boxes, pallets, crates, dunnages, etc.), must be treated and marked / stamped in accordance with ISPM 15, and that the material must not be infested by pests.

5) Note that Insurance will be covered in Brazil by buyer.

6) The Interpretation of the terms of the order will be governed by the provisions of Incoterms 2010.

7) Instructions for INVOICING

All invoices must contain the following information and must be in accordance with the Purchase Order data:

" Invoice Number;

" Date of issuance;

" Purchase Order Number (One PO per invoice number);

" Exporter's full name, address and TAX ID;

" Importer's full name and address;

" Manufacturer's full name and address;

" Country of Origin (where the Materials were manufactured or where the last significant transformation occurred, it means, the manufacturer's country). This information has to be provided per item.

" Country of Source (where the shipping documents were issued, the freight forwarder's country);

- " Country of Acquisition (this means the country where the Materials were purchased to be exported to Brazil, the exporter's country);
- " Incoterm (according to Incoterms 2010) and delivery place;
- " Payment Terms;
- " Packing list number;
- " Part Number;
- " Complete description of Materials, written in English or Portuguese only;
- " Harmonized Code (NCM/SH) for each item;
- " Purchase Order line number;
- " Quantity per Material and unit of measurements (the measures must be in accordance with the mentioned in the Purchase Order);
- " Negotiated currency;
- " Unit Price and Total Price for each Material in accordance with the negotiated Purchase Order;
- " Total Amount of the Invoice;
- " Box Quantity;
- " Type of package;
- " Package dimension;
- " Total Net weight;
- " Total Gross Weight;
- " Invoice page number under "1 of 3, 2 of 3, 3 of 3" format.
- " All entries must be typed, no hand written entries are acceptable;
- " Added charges (if any) e.g. packaging;
- " Freight carrier.
- " The Original Invoice must be issued on the Supplier's official letterhead or standard invoice form.
- " Striking out invoice terms, typing over the invoice original terms or writing on the invoice are not acceptable and invalidate the invoice.
- " Legible and not damaged. Clean with no corrections. In English or Portuguese.
- " Photocopy of the invoice is not acceptable.
- " Hand signature must be in BLUE INK pen.
- " Identified with the word 'ORIGINAL' on it.

For PO'S NO CHARGE the following statement must be printed in the invoice: 'VALUE FOR CUSTOMS PURPOSES ONLY'. Even in this case, Supplier shall include in the invoice the price of the Material as required by Brazilian legislation.

Important: For invoices No Charge the payment term field must mention NO CHARGE.

Shipments or deliveries shall be made strictly in accordance with the specified quantities on the Purchase Order without shortage or excess. SUZANO

cannot in any circumstances accept shipment of Materials by courier, except if approved by SUZANO International Logistics Department.

8) Instructions for PACKING LIST

As required by Brazilian Legislation, all Packing List shall contain the following information and must be in accordance with the Purchase Order and Invoice details:

- " Packing list number;
- " Exporter's full name;
- " Importer's full name;
- " Case number and type of package;
- " Dimensions (meter);
- " Number of items and unit of measurements;
- " Purchase Order number;
- " Part number;
- " Packing list page number under "1 of 3, 2 of 3, 3 of 3" format.
- " All entries must be typed, no hand written entries are acceptable.
- " Hand signature must be in BLUE INK pen.
- " This must be a separate document.
- " The original Packing List must be issued on the Supplier's official letterhead or standard packing form;
- " Striking out packing list terms, typing over the original packing list or writing on the packing are not acceptable and invalidate the packing;
- " Legible and not damaged. Clean with no corrections. In English or Portuguese.

9) For AIRFREIGHT, three (03) original COMMERCIAL INVOICES + three (03) original PACKING LIST shall be delivered with goods. For SEAFREIGHT three (03) original COMMERCIAL INVOICES three (03) original + three (03) original PACKING LIST shall be sent directly to SUZANO International Logistics Department or SUZANO's Customs Broker (address informed in the Shipping Instructions).

PLEASE, DO NOT DISPATCH MATERIAL BEFORE YOU HAVE BEEN ADVISED BY SUZANO THAT DOCUMENTS ARE APPROVED OR THAT THE IMPORT LICENSE HAS BEEN ISSUED.

***** FOR WOODEN BOX, THE ISPM 15(WITH IPPC SEAL) IS REQUIRED. THE SHIPMENT WILL BE AUTHORIZED ONLY AFTER THIS CONFIRMATION. *****

FOR ANSWERING QUESTIONS, PLEASE CONTACT:

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