

Internal Regulations **of Punta Pereira Free Trade Zone**

July 2025 Version



LEGAL NOTICE

ZONA FRANCA PUNTA PEREIRA S.A. declares that these INTERNAL REGULATIONS are an integral part of the contracts signed by all Users of Punta Pereira Free Trade Zone (ZFPP), and its application is mandatory for all Users and other entities operating therein (hereinafter covering both hypotheses: "User" or "Users").

1. RULES OF PROCEDURE

A. Montes del Plata (hereinafter "**MdP**") is a brand under which companies in the forestry and industrial sector gain identity in Uruguay, a group formed on the 1st. of October 2009, among which is Zona Franca Punta Pereira S.A. (hereinafter "**ZFPP**").

B. ZFPP is the Developer of the free zone of the same name, where a pulp and energy production plant is located, the main User being Cellulose y Energía Punta Pereira (hereinafter "**CEPP**").

C. For the purposes of complying with this Regulation, ZFPP may make use of the general procedures and resources of the MdP, as well as the specific ones of CEPP.

D. Any company that settles in ZFPP or that carries out activities within it will be bound by the terms of these Internal Regulations.

These Internal Regulations may be unilaterally modified every six months by ZFPP, which will try in all cases not to alter the conditions established in the contracts of Users already installed in ZFPP.

E. To consult the latest current update, access the version published in www.montesdelplata.com.uy

2. OCCUPATIONAL HEALTH AND SAFETY WITHIN THE FREE TRADE ZONE

A. ZFPP will ensure Occupational Health and Safety (hereinafter "**OH&S**") within the Free Trade Zone of the same name, in accordance with the OH&S Policy of MdP.

B. Any User who wishes to provide private security services within their establishments must hire them additionally, with the prior acceptance of ZFPP, which must be subject to all the regulations and regulations of the MdP.

Users shall comply with MdP's OH&S Policy, as well as with all occupational health, industrial safety, environment, fire prevention and control and hygiene standards provided by the competent bodies, as well as with all other possible regulations, applicable to their activity and to internal requirements and procedures provided by ZFPP.

Prior to the start of any activity, the Users shall have the formal authorization of the representatives of the MdP OH&S team in accordance with the procedures established for this purpose.

- C. For safety reasons, all User personnel must take the Induction Course which will be provided by ZFPP.
- D. The Users shall inform MdP's OH&S before starting their activities, of the applicable procedures in case of accidents, and/or emergency management, whether directly related to their activities carried out in the Free Trade Zone or those of third parties.
- E. ZFPP reserves the right to conduct audits and inspections of the activities and facilities involved.

3. ZFPP has the right to suspend all types of activity until any risk to personnel, the environment, facilities and/or materials is eliminated. OF THE ACTIVITIES OF THE USERS

- A. The Users of the Free Trade Zone may carry out the activities provided for in the ZFPP authorization, provided that they and their facilities are duly authorized and suitable to do so in safe conditions and in accordance with the provisions of the competent authorities in each case.
- B. When carrying out the activities referred to in the previous paragraph, Free Trade Zone Users must avoid those actions that cause damage to other Users or to occupants of adjacent properties, such as noise pollution, emission of dust, smoke or aggressive odors, vibrations, electromechanical or electromagnetic disturbances, radiation or pollution of air or water, as well as any illegal activity or that contravenes in any way the national provisions and/or municipal in the matter.

Taking photographs or filming is strictly prohibited on ZFPP's premises without the express prior written permission of the Developer.

- C. The activities carried out in the area will be subject to these provisions and will be admitted based on strict compliance with the specific clauses that regulate their activity in the Free Trade Zone, with the standards that are set by the applicable regulations, such as and by way of example, disposal of wastewater, smoke, odors and other potentially undesirable effects on the Environment, the Free Trade Zone in general and other Users.
- D. Users must strictly comply with all formal and technical provisions emanating from national and departmental legal regulations applicable to their specific activity.
- E. Users expressly consent that during the execution of works in the Free Trade Zone, which in any case must be previously authorized by ZFPP, noise and other nuisances inherent to the development of the same may occur, taking care to minimize them.

4. OF THE INFORMATION TO BE DISSEMINATED ON THE ACTIVITIES IN THE FREE ZONE.

A. ZFPP may request from Users, at the beginning of their activities and periodically thereafter, information on their activity in the Free Trade Zone (production, employment, sales, etc.), as well as any other information that is required by state agencies or mandatory based on the respective national and international regulations.

B. Prevention of Money Laundering and Financing of Terrorism: By virtue of the anti-money laundering regulations, developers and users are designated as Obligated Subjects, and must carry out the respective controllers.

From now on, the User is shall comply with the aforementioned regulations and must provide the developer with the information and documentation related to the above. Failure to comply with the above will be considered serious, enabling the termination of it or the commercial contracts that bind the parties.

C. In the event that any State agency requests any type of information from ZFPP about a User or persons or companies related to it, it must provide it to the User under the conditions requested.

5. OF THE PEOPLE WHO ENTER THE FREE ZONE

A. Users acknowledge and accept that the control of the entry of people into the Free Trade Zone is a matter of common interest and an essential part of security within it. For the purposes of entering the Free Trade Zone, Users must previously notify ZFPP regarding each employee or visitor with all the identification data that ZFPP requests and in all accordance with the procedures indicated by it.

B. ZFPP may carry out, by itself or through third parties, a permanent/transitory audit of compliance with current regulations for any activity included within the free zone, especially labor, in any case it deems appropriate, and Users must collaborate with said Audit.

C. Users hereby accept that ZFPP reserves the right to refuse the entry of those persons who, in ZFPP's opinion, have an inadequate background for the performance of activities within the Punta Pereira Free Trade Zone, declaring that they will hold them harmless from any damage derived from the exercise of such power. To this end, each User must enter and keep updated the information and documentation required by ZFPP, in order to have information regarding the registrations and deregistration's of personnel, as well as all those who enter the Free Trade Zone (suppliers, visitors, etc.).

In the event of loss of access cards that were delivered by ZFPP, this must be immediately communicated to ZFPP, and the Users shall be responsible for replacing the card. Employees are prohibited from transferring or lending access cards to each other. These are personal and non-transferable.

D. ZFPP may perform or require that a non-invasive alcohol and drug test be carried out by the User on all personnel who wish to access the Free Trade Zone, reserving the right to prevent entry or demand immediate withdrawal from the Free Trade Zone to those who refuse to be subjected to the test or reject its result. Any presence of alcohol or drugs is strictly prohibited, and the possession and consumption of alcohol or drugs is strictly prohibited.

E. Those persons who contravene the provisions of these Internal Regulations in any of its provisions, shall be subject to exclusion or removal from the Free Trade Zone. . Likewise, smoking is prohibited within any enclosed area of the Free Trade Zone, in accordance with current regulations, except for those open areas specifically authorized for it.

F. Whenever the User foresees an extraordinary entry of people, he/she must notify it in advance and enter his/her data in accordance with the procedures provided by ZFPP and request authorization.

G. In principle, suppliers who do not have a direct commercial relationship (commercial contract or similar) with ZFPP, a User or its contractors will not be allowed to enter the site.

6. It is hereby noted that ZFPP reserves the right to allow entry to ZFPP. Likewise, ZFPP will have an access control system, and it is the User's responsibility to obtain the consent of all its employees for the processing of their data, being the only person responsible for this purpose. **INVENTORY CONTROL AND AUDITING**

A. The Users of the Punta Pereira Free Trade Zone accept that all merchandise or goods that are consigned to them, or owned by them or their Indirect Users, are inventoried and reviewed by ZFPP's verifiers, both at the entrance and exit of the Free Trade Zone of the same name or at the User's own premises. as well as at any time when the competent authorities or ZFPP so decide, and the Users shall provide the maximum cooperation for this purpose.

B. ZFPP or whoever it determines, will keep a permanent inventory of the merchandise and goods deposited at the User's premises, as well as the registration in a computer system, of all internal logistics operations.

- C.** In the event that any type of transformation of entered merchandise or internal transfer is required, it must be reported to ZFPP, and the corresponding movement must be recorded.
- D.** Failure to provide the necessary information related to points A, B, and C above will entitle ZFPP to interrupt the movements of goods in and out.
- E.** It is the sole responsibility of the User that the inventory reflected in the ZFPP Computer System coincides, at all times, with the physical inventory.
- F.** ZFPP may carry out inventories of all the existing goods of each of the Users, in accordance with the requirements of the Free Trade Zones and the National Customs Directorate, and the Users shall provide the maximum cooperation for such purposes.
- G.** In the case of entry of goods, the Users shall report undetected differences at the time of unloading.

Users shall comply with the requirements of the Customs Code of the Eastern Republic of Uruguay (CAROU), as well as its regulations, especially those relating to the Stock Control procedure within the Free Trade Zone, granting their consent in advance for those verifications or compliance with requirements arising from the aforementioned procedure. Likewise, Users undertake to provide all the information required by ZFPP, relating to the rules for the prevention of money laundering and terrorist financing.

7. OF COMPUTING AND TELECOMMUNICATIONS

- A.** The telephone lines are not the property of the Users and may not therefore be transferred, sold or assigned by the Users.
- B.** Users may not install any type of antenna without the prior authorization of ZFPP. This includes microwave antennas for point-to-point links, satellite antennas, TV antennas, etc.
- C.** The pipes external to the premises are the property of MdP and may not be used by Users for any purpose without their prior authorization.

The Users may only use the network connection stations for the purpose for which they have been contracted. The connection to this network station must have prior written authorization from ZFPP.

8. OF THE USE OF THE PREMISES, WORK AREAS AND COMMON AREAS

A. The Users shall use the premises and other work areas assigned to him/her, in accordance with the object of the Contract and the provisions of these Internal Regulations, being responsible for the proper use and maintenance of said areas. Likewise, the User is responsible for the proper use of the common areas of the Free Trade Zone.

B. Each Users shall have their work area closed, prohibiting access to personnel who do not belong to said operation. The Users shall be responsible for the fencing of their work areas if necessary.

C. For the purposes of verifying compliance with the foregoing, ZFPP reserves the right to control the activities in each of the premises and other areas assigned to the User, and may carry out periodic inspections.

D. They must keep their work areas clean, as well as the areas where they carry out their work; contribute to minimizing and avoiding unnecessary expenses, such as not leaving A/C on at night if no one is in the office, turning off lights, promoting the use of low-consumption lamps, checking taps, etc.; They will be responsible for repairing any breakages that are generated. MdP may conduct random audits of compliance with these guidelines.

9. ACCESS TO THE PREMISES

No User shall alter or change any lock of access doors to the premises, of any type whatsoever (mechanical, electromagnetic, etc.) without providing ZFPP with a means of access to it such as key, access card, etc. ZFPP undertakes to use such means only in case of emergency or for repairs scheduled with the User. In the event that the necessary means are not available and in the event of a suspected accident or emergency, ZFPP may access the premises in the manner necessary without subsequent complaint from the User, who will be responsible for the necessary repair costs.

10. OF USER UPGRADES AND BUILDS

A. Any work or improvement, temporary or permanent, must have the prior, written and express authorization of ZFPP, which may request the necessary documentation and information for such purposes. By way of example: the documentation must include the architectural, structural, sanitary, electrical and air conditioning projects, and if applicable, the objectives and nature of the proposed modifications, location, materials, etc.

B. In the event of non-compliance, in addition to the sanctions established in these Regulations, the Users shall be responsible for recomposing the facilities to their previous state.

C. The User who carries out works or improvements must previously provide ZFPP with a copy of the documentation that proves the completion of the procedures for the registration of the work before the social security body and subsequently, the other relevant procedures before said body, for example: tax contributions, end of work, closure of work, etc. being responsible for the fulfillment of the obligations arising from them. It will also be responsible for accrediting to ZFPP its presentation to the Ministry of Labor and Social Security, the Municipal Government of Montevideo, the National Fire Department and other competent agencies.

D. It shall be the responsibility of the Users to have all the corresponding authorizations in the areas where they are installed, according to the type of activity to be carried out, as an example without implying being exhaustive, to have a Certification from the National Fire Department.

11. OF EXTERNAL ELEMENTS IN PREMISES AND BUILDINGS

A. Flags, posters, antennas or any other element may not be placed on the upper deck of the Buildings, mansards or facades, unless expressly authorized by ZFPP.

B. The Users shall preserve the good condition of the external elements in the premises and buildings under their control.

C. General prescriptions for the execution of Electrical Installations within PUNTA PEREIRA FREE ZONE:

- It seeks to establish the technical conditions that must be met in the execution of low-voltage electrical installations within the Free Trade Zone in order to achieve:
 - Safety of people and facilities.
 - Reliability in its operation, ensuring the quality of supply.
- The User undertakes to comply with the applicable regulations on electrical energy, installations, uses, etc., as well as all those instructions, directives, etc. that are given by ZFPP in its capacity as developer of the free zone and that tend to ensure the provisions of the previous paragraph.

12. ELECTRIC POWER

A. As long as this service is included within the common services, it is understood as such, in those cases in which the consumption of the same is not subject to measurement by ZFPP, unless otherwise defined by ZFPP, it shall be the responsibility of the corresponding Direct User who will pay for said consumption via common expenses.

B. Any Users may request the electricity service in the form of an individual service, understood as one that takes the form of a special provision by ZFPP and is subject to measurement by it. If meters are required, they will be charged to the respective User as well as the consumption of electricity will be to be charged to the User who requested the service.

13. OF THE WATER SERVICE

A. As long as this service is included within the common services, understood as such, in those cases in which the consumption of the same is not subject to measurement by ZFPP, it will be charged by the corresponding Direct User, who will pay for said consumption via common expenses.

B. Any Users may request the water service in the form of an individual service, understood as such, one that takes the form of a special provision by ZFPP and is subject to metering by it. If meters are required, they will be borne by the respective User and water consumption will be borne by the User who requested the service.

14. OF COMMON EXPENSES

ZFPP, in its capacity as developer, may provide, through itself or through the third party that it determines, the services of Perimeter Surveillance, Access Control, Cleaning of common areas, maintenance of green areas, household waste management, data transmission in Wi-Fi mode and others that ZFPP may determine from time to time. The billing of common expenses will be carried out according to the tariff established by ZFPP, which will be duly communicated to users.

15. SANITATION

As long as this service is included within the common services, understood as such, in those cases in which the use of the same is not subject to measurement by ZFPP, said common service will be the responsibility of the corresponding Direct User, who will pay for such use via common expenses.

Any Users may request the sanitation service in the form of an individual service, understood as one that takes the form of a special provision by ZFPP and is subject to measurement by it. The cost for the use of such individual service shall be borne by the User who requested the service.

16. FIRE PREVENTION

- A.** Users undertake to maintain in perfect working order and availability (non-obstruction) the fire prevention and fighting facilities included in their work areas.
- B.** The User's personnel must have the basic training required for fire prevention and action, according to the program that will be presented to Mdp's OH&S when required, complying with the regulations in this area.

17. DELIVERY OF GOODS, MATERIALS AND EQUIPMENT, UNLOADING AND WAREHOUSING

- A.** The User is responsible for all employees, equipment and operations related to the delivery, loading, unloading and storage of the merchandise, materials and equipment.

B. No materials, supplies, products, or equipment shall be unloaded or loaded outside of the specific areas defined for such purposes. No material, input, product or equipment will be deposited or allowed to be temporarily or permanently located outside the premises or areas assigned to the User in the corresponding User Agreement.

C. Users who deposit merchandise in the Free Trade Zone must be governed, in this regard, by the provisions of Instruction No. 1/98 of the General Directorate of Commerce - Free Trade Zones, which establishes the General Storage Regime in the Free Trade Zones and other applicable regulations.

18. OF SOLID WASTE

A. ZFPP or whoever it determines, will be responsible for the removal and management of solid waste similar to household waste generated within the Free Trade Zone, from the collection points that will be indicated by ZFPP for this purpose.

As long as this service is included within the common services, understood as such, in those cases in which the use of the same is not subject to measurement by ZFPP, said common service will be the responsibility of the corresponding Direct User, who will pay for such use via common expenses.

B. Any Users may request the waste collection service in the form of an individual service, understood as one that takes the form of a special provision by ZFPP and is subject to measurement by it. The cost of said service will be borne by the User who requested it.

C. Each Users shall be responsible for maintaining the waste in such a way that it is not visible from the street or from adjacent establishments until the time scheduled for its removal by ZFPP staff or whoever it designates.

D. It is the responsibility of the Users to locate and maintain the waste referenced in numeral A (assimilable to households) in the places or sectors designated for this purpose; placing them bagged in the corresponding containers.

E. The areas of common use, loading and unloading platforms, aisles, etc. must be kept free and clear, and they are not authorized for the disposal of waste of any kind, packaging materials, pallets, etc.

F. All hazardous waste, not assimilable to household waste, that the Users shall or has to dispose of, generated by its activity (or its indirect waste); toxic, chemical, dangerous, sharp, biological, etc., or whose characteristics may affect the environment, must be managed in strict compliance with the regulations and procedures established by the competent bodies, in particular DINACEA.

The Users shall comply with the applicable regulations on the matter in all matters related to the storage, handling, etc. of said products. In any case, the Environmental Management (GMA) of CEPP must be informed, respecting the instructions provided by it.

G. Until their destruction or final destination is authorized, they must be kept in safe conditions in accordance with what is specified by the CEPP GMA for each particular waste and under the responsibility of the User.

19. OF ENVIRONMENTAL PROTECTION

A. The User shall comply with and comply with all national environmental regulations as well as internal policies and regulations specific to the ZFPP project.

B. Any environmental damage derived from the activity carried out by the Users shall be the sole responsibility of the User.

C. The User shall immediately notify ZFPP of any event that could potentially cause damage to the environment, in order to prevent such occurrence. .

D. Users shall develop and implement an environmental risk prevention program in their work area, following the guidelines of the CEPP GMA. This program must have the written approval of the CEPP GMA prior to the start of activities.

E. MdP may conduct audits and inspections to verify compliance with the approved program.

20. PARKING AND VEHICULAR TRAFFIC

- A.** Access to the Free Trade Zone is regulated by a Procedure for Access and Movement of Persons.
- B.** Vehicles are not allowed within the manufacturing area without authorization from MdP. The authorization is subject to justification for the use of the vehicle. Vehicles authorized to circulate on roads other than parking lots receive a card, which will be placed in a visible place. The number of vehicles authorized per Users shall be restricted. In particular, the entry of vehicles into the port area is prohibited, except for those duly authorized.
- C.** ZFPP or whoever it determines from now on is empowered to inspect vehicles upon entry and exit, to ensure that there is no improper transportation.
- D.** Vehicles and mobile equipment must be kept in safe and operational conditions and each vehicle and mobile equipment without exception (heavy machines, buses, trucks, vans, etc.) must have an identification and identification card of the company. ZFPP will be able to inspect vehicles and other equipment at any time and request upgrades.
- E.** ZFPP may revoke such authorization of any vehicle and equipment in the Free Trade Zone after observing a vehicle or equipment that does not meet the minimum conditions for safe driving or may dangerously affect people or facilities, as well as those that circulate at a speed greater than the permitted speed of 30Km/h or less depending on the type of specific vehicle.
- F.** Users must strictly comply with traffic signs and respect the spaces intended for parking private vehicles, as well as enforce the provisions by their staff. Drivers must have the appropriate license and/or permit to drive in Uruguay depending on the type of vehicle.
- G.** The circulation of vehicles is allowed only in streets and other areas prepared for vehicular use.
- H.** In the event of non-compliance with the foregoing obligations as well as with all those contained in these regulations or in the Access Procedure for Vehicles and Mobile Equipment, ZFPP reserves the right to prevent driving within the Free Trade Zone of the same name for the period deemed appropriate, according to the seriousness of the infraction.

21. RESPONSIBILITIES

Users will be responsible for the activities they carry out, acts and omissions, as well as for those carried out by their employees, dependents, visitors and with respect to any other entity that they have authorized to enter the area.

22. OF THE FOOD OF THE STAFF WITHIN THE FREE ZONE

- A.** Food shall only be consumed in the premises designated by ZFPP for this purpose. The preparation of food in places other than the Free Trade Zone Dining Room is prohibited.
- B.** Users and suppliers who bring in food must comply with current regulations.
- C.** It is forbidden to eat food outside the areas intended for food, which must be previously authorized by ZFPP.
- D.** Street vending is strictly prohibited of food or other products by companies or individuals is permitted within the Free Trade Zone.
- E.** Workers of the establishments of any of the Users will not be able to enter the Free Trade Zone food for sale within the Free Trade Zone.

23. APPLICATION OF THE REGULATION TO SUBCONTRACTORS

Users shall make these Internal Regulations known to all their Users (including but not limited to: subcontractors and other companies that perform tasks in the Free Trade Zone), assuming responsibility for their full compliance.

24. COMPLIANCE WITH THESE REGULATIONS

- A.** ZFPP may order the exclusion from the Free Trade Zone of the same name of any person who fails to comply with the provisions included in these Regulations.

B. Additionally, in the event that any person repeatedly fails to comply with the provisions relating to parking and vehicular traffic within the Free Trade Zone, ZFPP may determine the temporary or permanent exclusion of the vehicle.

C. Repeated non-compliance with any of the provisions of these Internal Regulations by Users will be considered a breach of the respective Contract, generating grounds for termination of the contract for non-compliance without liability for ZFPP.

