



**Floresteca S.A.**

**Agreed-upon procedures report  
December 31, 2009**



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## Agreed-upon procedures report

To  
The Directors and Shareholders  
Floresteca S.A.  
Jangada – MT

We applied the procedures described below, previously agreed upon with you, referring to the Thinning Report for the year ended December 31, 2009 of Floresteca S.A. as presented in the attached statement. Our engagement was carried out in accordance with NBC TSC 4400, issued by the Federal Accounting Council, and with ISRS 4400, issued by IFAC, applicable to agreed upon procedures engagements. The procedures were applied with the sole purpose to re-perform the proper calculation of the “Condensed result by parcel” as presented in the appendix 2. Firstly, procedures were applied to recalculate the average price per product in the “BDU” spreadsheet, recalculation of cost sharing and recalculation of taxes on the standardized value. According to the average price and expenses per projects, you prepared the “Thinning Report Resume” table, as presented in the appendix 1. Subsequently, procedures were applied to recalculate the yield per project, recalculation of the retainer and recalculation of the applicable withholding tax. According to net revenue obtained from the “Thinning Report Resume” and the amounts withheld you prepared the “Condensed result by parcel” table, as presented in the appendix 2<sup>1</sup>. We carried out our review with respect to the arithmetic accuracy presented in the respective files. We made inquiries to Management with respect to the contents disclosed in the notes.

These procedures are summarized as follows:

1. We obtained the analytical breakdown of sales of Floresteca S.A. for 2009 reconciled with the accounting. We excluded sales not related to logs and/or firewood, as recommended by the company’s management because is not base to calculate amount to payment to investors;
2. Based on the breakdown mentioned in the previous item, we randomly selected 50 invoices and compared the following fields: date of issue, customer name, invoice number, quantity (m<sup>3</sup>), unit value, total value of the invoice and the type of product;
3. We recalculated the average price per type of product made by management, by dividing the total value of sales of the product according to its category (in R\$) by the total quantity sold of each product (in m<sup>3</sup>).

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<sup>1</sup> To the Directors and Shareholders of Floresteca S.A. a unaggregated overview is provided which is stamped for identification purposes

4. We obtained the BDU file prepared by the company's management, which consists of the analytical breakdown of sales updated with the average selling price (standardized basis) and with the same amount of item 1. We made the recalculation with respect to the updating of the base by the average price, by multiplying the average price calculated in item 3 by the quantity sold (in m<sup>3</sup>) informed in the BDU.
5. We obtained from management the "cockpit" file, i.e., a summary of taxes and other costs levied on sales. We made inquiries to management on the nature of the taxes levied on sales and we confirmed the rates applied with the prevailing legislation. For trade, logistics and classification discounts, management explained the concept for determining the amount to be applied on the sale;
6. Based on the BDU standardized values we recalculated the taxes levied on taxable sales. For the costs, we recalculated the expenses by applying the amounts and percentages calculated by management on the amounts traded, the basis for recalculation. We compared the balances of our recalculation with the balance of expenses calculated by management;
7. We obtained from management the "R1" file, i.e., the summary of invoicing per project. We reviewed the summarization of the basis, comparing the R1 balances with the balances obtained in our recalculations per project and the total taxes and costs incurred;
8. We obtained from management the "Thinning Classification" file. Based on this file we inquired about the criteria applied in the classification of the thinning period per project and compared it with the classification presented in "R1" Thinning Report Resume;
9. We obtained from management the "Results by parcel" file. Based on this file we performed the following testing:
  - a. Area (ha): we confront the total amount presented in "Results by parcel" with total amount in the sheet "BDKrigagem" reconciled with "Thining Report Resume";
  - b. Volume: we confront the total amount presented in "Results by parcel" with the total amount in the sheet "BDKrigagem";
  - c. Yield (m3/ha): we recalculated yield dividing total Volume by Area (ha);
  - d. Net Revenue: we confront the total amount with total amount in the "BDKrigagem" reconciled with "Thining Report Resume";
  - e. FSA Retainer: we recalculated the amount in accordance with conditions of "Max Reatainer" as presented below:
    - i. In the case of a plantation with a cycle of approximately 20 years: Up to the maximum of US\$ 2,000.00 per hectare from years 8 to 12 after the beginning of the planting and US\$ 2,500.00 per hectare from years 12 to 15 after the beginning of the planting;
    - ii. In the case of a plantation with a cycle of approximately 25 years: Up to the maximum of US\$ 2,000.00 per hectare from years 8 to 12 after the beginning of the planting, US\$ 2,500.00 per hectare from years 12 to 15 after the beginning of the planting and US\$ 3,000.00 per hectare from years 15 to 20 after the beginning of the planting.





In all cases where net revenue exceeds the maximum retainer by cycle, Floresteca S.A will distribute the result to the Investors. We obtained the sheet called “BDKrigagem” and recalculated the amount in accordance maximum retainer determined in the contract between Floresteca S.A. and Investors.

- f. Gross Payment: we obtained this value based on the “Net Revenue” less “Floresteca Retainer”;
  - g. Withholding taxes: we recalculated withholding taxes applying the 15% rate on the “Gross Payment”;
  - h. Net adjusted payment: we recalculated based on “Gross Payment” less “Withhold tax”;
  - i. Thinning report 2008: we confront this report this information with the Thining report of 2008; and
  - j. Remaining payment: we recalculated based on the payment in Thining Report 2008 less Net adjust payment.
10. We asked management about the nature of the explanatory notes of operations, purpose of presentation, accounting practices, sales revenues, taxes on sales revenues, direct selling expenses and translation of Brazilian Reais to U.S. dollars.

Our report contains the following aspects that were verified by us:

- a. With respect to item 1, no exception came to our attention;
- b. With respect to item 2, no exception came to our attention;
- c. With respect to item 3, no exception came to our attention;
- d. With respect to item 4, no exception came to our attention;
- e. With respect to item 5, no exception came to our attention;
- f. With respect to item 6, no exception came to our attention;
- g. With respect to item 7, no exception came to our attention;
- h. With respect to item 8, no exception came to our attention;
- i. With respect to item 9, no exception came to our attention;
- j. With respect to item 10, no exception came to our attention.

Considering that the above procedures do not constitute an audit or a limited review conducted in accordance with audit or review standards applicable in Brazil, we do not express any assurance on the Thinning Report as of December 31, 2009.

If we had applied additional procedures or carried out an audit or review of the financial statements in accordance with audit or review standards applicable in Brazil (NBC TAs or NBC TRs), other issues may have come to our attention, which would have been reported.






Our report is intended exclusively for the purpose described in the first paragraph of this report and to inform you and should not be used for any other purpose or distributed to third parties that have not assumed responsibility for the adequacy, or have not agreed to, the above procedures. This report is related exclusively to the accounts and items specified above and does not extend to the financial statements of Floresteca S.A., taken as a whole.

Campinas, September 24, 2012

KPMG Auditores Independentes  
CRC SP-014428/O-6 S-MT



Cristiano Aurélio Kruk  
Account CRC PR-054366/O-0 S-MT

**Floresteca S.A.**

Thining Report for year ended  
December 31, 2009

Floresteca S.A.

Thining Report for  
year ended December 31, 2009

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## Attachment - Thinning report resume

Project/Block	Thinning	Values							Net Revenue - RS	Net Revenue - USD
		Volume	Gross Revenue	Tax on Sales	Commercial Discount	Logistics	Classification Cost			
ARA1	2D	874	28,356	(3,431)	(1,418)	-	-	23,507	13,237	
ARA2	2D	3,193	113,543	(14,426)	(5,677)	-	-	93,440	51,800	
BUR1	2D	1,057	52,615	(7,815)	(2,631)	-	-	42,169	23,370	
BUR11	3D	414	59,639	(10,171)	(2,982)	-	-	46,486	24,689	
BUR12	2D	366	52,296	(8,941)	(2,615)	-	-	40,740	21,637	
BUR14	2D	156	17,758	(1,116)	(888)	-	-	15,754	9,212	
BUR15	2D	71	7,702	(507)	(385)	-	-	6,810	3,979	
BUR2	2D	244	28,586	(5,204)	(1,429)	-	-	21,953	11,691	
BUR3	2D	713	100,448	(17,248)	(5,022)	-	-	78,178	41,748	
BUR4	3D	573	34,677	(5,434)	(1,734)	-	-	27,509	15,082	
BUR5	3D	176	18,878	(3,543)	(944)	-	-	14,391	7,643	
BUR6	2D	235	25,409	(1,679)	(1,270)	-	-	22,460	13,000	
BUR8	3D	226	26,175	(4,779)	(1,309)	-	-	20,088	10,669	
CAS2	2D	1,991	69,629	(8,880)	(3,481)	-	-	57,267	31,425	
COC10	3D	83	10,257	(593)	(513)	-	-	9,152	5,350	
COC18	2D	908	111,207	(19,376)	(5,560)	-	-	86,271	49,448	
COC19	2D	1,187	157,510	(24,516)	(7,875)	(12,374)	-	112,744	63,952	
COC8	2D	50	5,520	(354)	(276)	-	-	4,890	2,860	
COC9	2D	37	4,049	(263)	(202)	-	-	3,583	2,095	
CPB11	2D	984	74,223	(12,105)	(3,711)	-	-	58,407	25,036	
CPB12	2D	2,358	178,862	(28,324)	(8,943)	-	-	141,595	62,163	
CPB13	2D	1,177	110,318	(17,953)	(5,516)	-	-	86,849	37,325	
CPB15	2D	1,681	95,281	(14,477)	(4,764)	-	-	76,040	37,652	
CPB16	2D	3,768	240,260	(37,405)	(12,013)	-	-	190,843	91,670	
CPB17	2D	1,491	137,419	(22,303)	(6,871)	-	-	108,245	48,944	
CPB6	2D	229	13,886	(2,129)	(700)	-	-	11,058	4,718	
CPB7	2D	37	1,200	(145)	(60)	-	-	995	423	
CPB8	2D	2,260	156,333	(24,221)	(7,817)	-	-	124,295	55,932	
DLG1	2D	1,385	44,921	(5,435)	(2,246)	-	-	37,240	16,821	
DLG10	2D	1,955	63,423	(7,674)	(3,171)	-	-	52,577	26,402	
DLG12	2D	1,878	60,920	(7,371)	(3,046)	-	-	50,502	24,731	
DLG13	2D	1,705	55,303	(6,692)	(2,765)	-	-	45,846	24,125	
DLG14	2D	2,058	66,762	(8,078)	(3,338)	-	-	55,346	29,239	

Project/Block Thinning	Values Volume	Gross Revenue	Tax on Sales	Commercial Discount	Logistics	Classification Cost	Net Revenue - RS	Net Revenue - USD
DLG15	2D	1,182	38,335	(4,638)	(1,917)	-	31,779	17,269
DLG17	2D	1,326	43,031	(5,207)	(2,152)	-	35,672	19,963
DLG18	2D	2,155	69,900	(8,458)	(3,495)	-	57,947	27,429
DLG19	2D	2,023	65,627	(7,941)	(3,281)	-	54,405	27,418
DLG2	2D	1,852	60,082	(7,270)	(3,004)	-	49,808	22,505
DLG20	2D	1,887	61,209	(7,406)	(3,060)	-	50,743	25,778
DLG21	2D	2,035	68,782	(10,153)	(3,744)	-	54,885	26,610
DLG27	2D	1,000	32,448	(3,926)	(1,622)	-	26,899	14,709
DLG28	2D	986	31,994	(3,871)	(1,600)	-	26,523	14,515
DLG29	2D	740	23,993	(2,903)	(1,200)	-	19,890	10,559
DLG3	2D	1,810	58,731	(7,106)	(2,937)	-	48,688	22,847
DLG32	2D	899	29,175	(3,530)	(1,459)	-	24,186	12,366
DLG34	2D	321	39,116	(7,022)	(1,956)	-	30,138	13,713
DLG35	2D	387	43,422	(8,015)	(2,171)	-	33,236	14,268
DLG36	2D	227	25,982	(4,764)	(1,299)	-	19,919	8,603
DLG37	2D	1,146	89,701	(15,077)	(4,485)	-	70,138	31,743
DLG38	2D	535	66,651	(11,858)	(3,333)	-	51,460	23,164
DLG39	2D	1,371	143,115	(26,849)	(7,156)	-	109,110	51,121
DLG4	2D	1,979	64,194	(7,768)	(3,210)	-	53,217	25,289
DLG40	2D	889	84,543	(15,965)	(5,030)	(10,097)	53,451	23,500
DLG41	2D	498	44,895	(8,552)	(4,283)	(27,433)	4,627	565
DLG42	2D	412	47,181	(8,549)	(2,359)	-	36,272	15,513
DLG43	2D	338	38,584	(7,085)	(1,929)	-	29,569	12,714
DLG44	2D	758	84,306	(15,472)	(4,215)	-	64,619	28,002
DLG45	2D	109	15,747	(3,050)	(787)	-	11,910	5,378
DLG46	2D	42	5,574	(968)	(279)	-	4,328	1,974
DLG5	2D	1,997	64,795	(7,840)	(3,240)	-	53,715	24,374
DLG50	2D	390	41,468	(7,802)	(2,073)	-	31,592	15,247
DLG58	2D	336	35,895	(6,729)	(1,795)	-	27,371	12,581
DLG6	2D	1,991	64,589	(7,815)	(3,229)	-	53,545	24,282
DLG7	2D	669	21,718	(2,628)	(1,086)	-	18,004	8,301
DLG8	2D	876	28,428	(3,440)	(1,421)	-	23,567	11,190
K 81	2D	203	31,946	(5,316)	(1,597)	-	25,033	13,295
K 810	3D	493	69,873	(11,977)	(3,494)	-	54,403	30,898
K 811	3D	263	40,092	(6,730)	(2,005)	-	31,357	17,909
K 812	2D	231	35,555	(5,954)	(1,778)	-	27,824	15,648



Project/Block	Thinning	Values						Net Revenue - RS	Net Revenue - USD
		Volume	Gross Revenue	Tax on Sales	Commercial Discount	Logistics	Classification Cost		
								38,490	20,442
K 82	3D	294	48,958	(8,019)	(2,448)	-	-	65,933	35,197
K 83	3D	518	83,998	(13,865)	(4,200)	-	-	104,437	58,156
K 84	3D	880	133,561	(22,446)	(6,678)	-	-	90,366	50,854
K 85	3D	1,130	117,356	(20,986)	(6,004)	-	-	43,976	24,732
K 86	3D	545	57,740	(10,877)	(2,887)	-	-	26,526	14,918
K 87	3D	304	34,613	(6,356)	(1,731)	-	-	8,448	3,864
K 88	3D	68	35,684	(443)	(1,784)	(25,009)	-	75,044	42,262
K 89	3D	720	96,723	(16,843)	(4,836)	-	-	13,744	6,932
PAI1	2D	511	16,579	(2,006)	(829)	-	-	6,025	3,281
PAI10	2D	224	7,267	(879)	(363)	-	-	(73,248)	(30,448)
PAI12	2D	613	(25,159)	(2,117)	(3,642)	(42,329)	-	34,911	16,379
PAI13	2D	1,298	42,112	(5,096)	(2,106)	-	-	14,309	6,235
PAI14	2D	532	17,260	(2,088)	(863)	-	-	36,901	15,925
PAI15	2D	1,372	44,513	(5,386)	(2,226)	-	-	30,069	14,051
PAI2	2D	1,118	36,272	(4,389)	(1,814)	-	-	72,887	35,127
PAI3	2D	2,710	87,922	(10,639)	(4,396)	-	-	8,042	4,062
PAI4	2D	299	9,701	(1,174)	(485)	-	-	12,184	6,217
PAI5	2D	453	14,697	(1,778)	(735)	-	-	21,194	9,986
PAI6	2D	788	25,566	(3,093)	(1,278)	-	-	23,910	11,674
PAI7	2D	889	28,842	(3,490)	(1,442)	-	-	29,666	15,976
PAI8	2D	1,103	35,785	(4,330)	(1,789)	-	-	1,802	976
PAI9	2D	67	2,174	(263)	(109)	-	-	11,564	6,750
PIM1	3D	97	12,902	(693)	(645)	-	-	8,250	4,489
PIM12	2D	59	22,700	(1,336)	(1,135)	(11,979)	-	7,807	4,278
PIM13	2D	56	21,932	(1,050)	(1,097)	(11,979)	-	110,614	63,970
PIM2	3D	894	123,155	(6,384)	(6,158)	-	-	1,440	825
PIM23	2D	24	1,946	(409)	(97)	-	-	1,549	888
PIM24	2D	34	2,159	(502)	(108)	-	-	47,203	26,975
PIM25	2D	742	63,332	(12,962)	(3,167)	-	-	1,853	1,072
PIM28	2D	20	2,099	(141)	(105)	-	-	5,103	2,952
PIM29	2D	55	5,799	(406)	(290)	-	-	54,854	31,526
PIM6	3D	411	60,828	(2,933)	(3,041)	-	-	19,604	10,317
SIL 10	3D	112	67,044	(1,201)	(3,352)	(42,886)	-	12,609	6,644
SIL 11	3D	74	39,236	(1,028)	(1,962)	(23,637)	-	29,774	15,913
SIL 15	3D	142	76,341	(1,288)	(3,817)	(41,462)	-	1,446	761
SIL 16	3D	8	5,137	(76)	(257)	(3,358)	-		



Project/Block	Thinning	Values							Net Revenue - R\$	Net Revenue - USD
		Volume	Gross Revenue	Tax on Sales	Commercial Discount	Logistics	Classification Cost			
SIL 18	3D	55	32,832	(710)	(1,642)	(18,347)	-	12,134	6,388	
SIL 19	2D	274	25,093	(4,992)	(1,255)	-	-	18,846	10,806	
SIL 4	3D	83	43,355	(860)	(2,168)	(26,366)	-	13,961	7,448	
SIL 5	3D	57	30,164	(533)	(1,508)	(18,505)	-	9,617	5,143	
SIL 6	3D	18	10,265	(232)	(513)	(6,350)	-	3,169	1,669	
SIL 8	3D	58	37,736	(505)	(1,887)	(24,907)	-	10,437	5,488	
SIL 9	3D	157	78,507	(1,404)	(3,925)	(46,646)	-	26,531	14,288	
SJT1	2D	94	3,050	(369)	(152)	-	-	2,528	1,354	
SJT2	2D	144	4,672	(565)	(234)	-	-	3,873	2,101	
SJT3	2D	404	13,107	(1,586)	(655)	-	-	10,866	5,847	
SJT4	2D	1,037	33,644	(4,071)	(1,682)	-	-	27,891	15,132	
SMG2	2D	480	51,037	(9,603)	(2,552)	-	-	38,883	18,756	
SMG3	2D	30	3,190	(600)	(159)	-	-	2,430	1,198	
TEN1	3D	136	14,472	(974)	(724)	-	-	12,774	7,425	
TEN2	3D	95	8,121	(586)	(406)	-	-	7,129	4,128	
TEN3	3D	44	4,826	(313)	(241)	-	-	4,272	2,432	
TEN4	3D	156	16,630	(1,113)	(832)	-	-	14,686	8,524	
TEN5	3D	51	5,316	(366)	(266)	-	-	4,684	2,749	
TEN6	3D	79	8,710	(566)	(435)	-	-	7,708	4,503	
<b>Total geral</b>		<b>92,492</b>	<b>5,915,533</b>	<b>(819,140)</b>	<b>(303,965)</b>	<b>(393,664)</b>	<b>-</b>	<b>4,398,765</b>	<b>2,228,851</b>	

## Attachment 2 - Result by parcel

Values in USD										
Project Year	Area (ha.)	Volume	Yield (m3/ha)	Net Revenue (A)	Floresteca Retainer (B)	Gross Payment (C = A - B)	Withhold Tax (D)	Net adjusted payment (E = C - D)	Thining Report 2008 (F)	Remaining payment (G = E - F)
	<b>A</b>	<b>B</b>	<b>C=B/A</b>	<b>D</b>	<b>E</b>	<b>F= D - E</b>	<b>G = F*15%</b>	<b>H = F - G</b>	<b>I</b>	<b>J = H - I</b>
ARA - 1999	82	4,067	50	65,037	65,037	-	-	-	-	-
BUR - 1994	608	4,232	7	182,721	182,721	-	-	-	-	-
CAS - 1999	40	1,991	50	31,425	31,425	-	-	-	-	-
COC - 1996	50	170	3	10,305	10,305	-	-	-	-	-
COC - 1998	136	2,095	15	113,400	113,400	-	-	-	-	-
CPB - 1999	398	13,986	35	363,863	359,384	4,479	672	3,807	-	3,807
DLG - 2000	1,116	34,926	31	459,262	459,262	-	-	-	-	-
DLG - 2001	548	6,828	12	240,300	240,300	-	-	-	-	-
DLG - 2002	48	390	8	15,247	15,247	-	-	-	-	-
k 8 - 1995	343	5,650	16	328,176	328,176	-	-	-	-	-
PAI - 1997	278	14,251	51	248,588	235,326	13,261	1,989	11,272	1,674	9,598
PAI - 1998	105	6,658	63	123,641	123,641	-	-	-	-	-
PIM - 1996	1,070	34,054	32	1,695,264	1,203,679	491,585	73,738	417,847	416,525	1,322
SIL - 1995	372	765	2	74,060	74,060	-	-	-	-	-
SIL - 1998	26	274	11	10,806	10,806	-	-	-	-	-
SJT - 1998	46	4,019	88	121,777	68,895	52,881	7,932	44,949	32,046	12,903
SMG - 2001	83	510	6	19,954	19,954	-	-	-	-	-
TEN - 1996	198	562	3	29,761	29,761	-	-	-	-	-
<b>Total General</b>	<b>5,547</b>	<b>135,427</b>		<b>4,133,588</b>	<b>3,571,381</b>	<b>562,207</b>	<b>84,331</b>	<b>477,876</b>	<b>450,246</b>	<b>27,631</b>

# Floresteca S.A.

## Notes to the statements of income and stock of rough-thinning

Year ended December 31, 2009

### 1 Operations

Floresteca S.A. was incorporated on January 12, 1994 and is headquartered in the Municipality of Jangada, State of Mato Grosso - MT, Brazil. The main operations of Floresteca S.A. are carried out in various municipalities of the State of Mato Grosso - MT and its main activities comprise the forestation, planting, felling and clearing of *Tectona Grandis* (Teak) forests owned by third parties.

### 2 Purpose of presentation

Statements of income were prepared for the purpose of demonstrating to the investors who hold an interest in the volumes, gross sales revenues, taxes on sales revenues, direct selling expenses and net revenue in Real and Dolar for the year ended December 31, 2009.

### 3 Accounting practices

The schedule presented in Statements of income and Stock of rough-thinning has been prepared in accordance with the accounting practices described below.

#### *a. Sales Revenues*

Revenues from the sale of the rough-thinning are recorded on the accrual basis of accounting, as of the date on which the rough-thinning is delivered to customers and the Company is entitled to invoice them. The amounts presented for the specified blocks of land presented in Statements of income correspond all projects year ended December 31, 2009

#### *b. Taxes on sales revenues*

Taxes on sales revenues, presented as a deduction from gross sales revenues, were recognized considering the prevailing tax rates for each of the following taxes and contributions:



# Floresteca S.A.

## Notes to the statements of income and stock of rough-thinning

- Rural Workers' Assistant Fund - FUNRURAL
- State Transportation and Housing Fund - FETHAB
- Social Integration Program - PIS
- Social Contribution on Revenues - COFINS
- State Value-Added Tax on Sales and Services - ICMS

### *c. Direct selling expenses*

Direct selling expenses, presented as a deduction from gross sales revenues, correspond to amounts paid to freight, classification cost and 5% commercial discount in respect of exports of certain rough-thinning of the gross revenue related to general selling expenses.

### *d. Translation of Brazilian Reais to US dollars*

The net sales revenue amounts presented in U.S. dollars in Statements of income were determined by conversion daily of real to dolar in accordance rate disclosure by central bank of Brazil. These translations are being presented for the convenience of the reader only.

\* \* \*

#### **Board of Directors**

Sylvio de Andrade Coutinho Neto  
Laurentis Petrus Antonius Brouns  
Hendrik Cornelis Van Druten

#### **Executive Board**

Sylvio de Andrade Coutinho Neto  
Chief Executive Officer

Fausto Hissabi Takizawa  
Director

#### **Accountant**

Paulo Henrique Silveira da Silva  
CRC MT – 008951/O-8