

	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

## **1. OBJECTIVE**

To set out the guidelines for prohibiting and combating acts of corruption and the rules of conduct that must be followed by managers, employees, and suppliers to Klabín S.A. ("Klabín" or "Company") in their relationships with the Public Administration and private entities, national or international, in compliance with applicable laws.

## **2. SCOPE**

This Policy applies to Klabín and companies in which Klabín holds, directly or indirectly, a 100% stake in Brazil or abroad. It must be reproduced in the companies controlled in Brazil or abroad, directly or indirectly, by Klabín, in compliance with the applicable laws and regulations, as well as their respective articles of incorporation. The application of this Policy is recommended in other companies, in Brazil or abroad, in which Klabín holds a relevant equity stake.

## **3. DEFINITIONS AND TERMINOLOGY**

**Public Administration:** governmental bodies and entities, including companies controlled by the government.

**Public Agent:** any person, national or foreign, who performs a public function, temporarily or permanently, with or without remuneration, regardless of the position or relationship established. This includes but is not limited to: (i) any individual acting in a Governmental Authority; (ii) any individual who works in public companies, mixed-capital companies, autonomous government agencies, or public foundations; (iii) as applicable in each country, any individual who works in a public service concessionaire, such as electricity distribution companies or any educational or health institution; (iv) any candidate for public office or any member of a political party; (v) any individual who acts in diplomatic representations or state entities of a foreign country, as well as in any company that is controlled by the public authority of a foreign country; (vi) any individual who acts in international public organizations, such as the United Nations or the World Trade Organization; and (vii) Politically Exposed Persons (PEP) – Public Agents and their family members who hold or have held, in the last five (5) years, in Brazil or abroad, relevant public positions, jobs or functions, according to COAF Resolution nº 40/2021.

**Government Authority:** the government of the Federative Republic of Brazil or the government of any country where the company conducts its business, directly or indirectly, or any political subdivision, including the Executive, Legislative, and Judicial Branches, at the federal, state, regional or municipal level, or any court or tribunal (including arbitration), agency, secretariat, department, organ, or political subdivision of such government, or any of its autarchies or regulatory agencies, including the Public Prosecutor's Office, the Federal Police, the Federal Revenue Service, the INSS, the Boards of Trade – and corresponding entities in the countries where Klabín operates – as well as any self-regulatory authority.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
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	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

**Conflict of Interest:** occurs when a person's interests conflict with Klabin's interests, in a way that affects their judgment, objectivity, and decision-making in the execution of their activities at Klabin's service.

**Corruption:** a crime that involves offering, promising, giving, or receiving any type of Undue Advantage (i) in exchange for the performance or omission of acts inherent to its public duties, (ii) aiming at the facilitation of business, operations or activities or (iii) for the benefit of oneself or third parties. Examples: Bribery, inducement, and favoritism. It is important to emphasize that the mere promise is considered corruption. For the purposes of this Policy, corruption will be considered any unlawful act that involves, directly or indirectly, the Public Administration or Public Agent or in the sphere of private relations.

**Supplier:** suppliers and their respective employees, third parties, and service providers, throughout their production chain, including subcontractors, temporary workers, or any professional involved, directly or indirectly, in the provision of services or supply to Klabin.

**Fraud:** a crime that consists of deceiving or simulating a situation to obtain an unfair or illegal result of any kind, for one's own benefit or that of others.

**Hospitality:** services or expenses with transportation, food, accommodation, trips, courses, seminars, congresses, or invitations to entertainment, social, cultural, and sporting events, among others.

**Money Laundering:** a crime that consists of concealing the illegal origin of improperly obtained goods or values, usually involving illicit commercial or financial schemes to incorporate them into the lawful economy.

**Facilitation Payment:** payment made to a Public Agent to expedite, prioritize, or ensure the execution of routine activity for the benefit of the person who made the payment. It can be presented as an "urgency fee" or "dispatch fee".

**Gift:** any item that can be characterized as something of value, monetary or not, such as (i) facility or service; (ii) amounts or transfers in cash; (iii) goods or property; (iv) Hospitality; (v) promises of positions or jobs; (vi) scholarships, research support, and contributions; (vii) donations or sponsorships, among others.

**Integrity Program:** according to Decree No. 11,129/2022, the Integrity Program consists, within the scope of a legal entity, of the set of internal Integrity mechanisms and procedures, in the evaluation, investigation, and incentive to report irregularities, Fraud and in the effective application of the Code of Conduct, internal policies and procedures, to prevent, detect and remedy deviations, Frauds, irregularities and unlawful acts practiced against the Public Administration, national or foreign. At Klabin, this definition is also considered in the private sphere, which includes but is not limited to, guidelines and guidance on interactions with Public Officials, Conflict of Interest

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
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	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN
	<b>PCA – ANTI-CORRUPTION</b>	Review 00	Date 10/29/2024

assessments, prevention actions, and detection and remediation of anti-corruption and competition issues.

**Close Relationship:** relationships of a personal nature, including affective, romantic, and friendship, which can influence the independence of decision-making, generating a potential Conflict of Interest or characterizing the conflict.

**Bribery:** a type of Corruption that consists of the offer, promise, payment, or receipt of benefit, good, or money, directly or indirectly, to achieve an Undue Advantage.

**Undue Advantage:** advantage or benefit received as a result of an act of Bribery or Corruption involving a Public or private Agent.

## **4. REFERENCES**

### **4.1. Internal**

- Code of Conduct
- Supplier Code of Conduct
- Integrity Policy
- Integrity Channel and Ombudsman Policy
- Internal Audit Policy
- Donations and Sponsorships Policy
- Transactions with Related Parties Policy

### **4.2. External**

- Brazilian Anti-Corruption Law Nº 12,846/2013 and Decree Nº 11,129/2022
- Money Laundering Law Nº 9,613/1998
- Brazilian Penal Code (Decree-Law Nº 2,848/1940)
- COAF Resolution Nº 40/2021
- American Anti-Corruption Act (Foreign Corruption Practices Act –FCPA)
- Ethos Institute's Business Pact for Integrity and Against Corruption
- Letter of Commitment to Business via Integrity and Transparency, Ethos Institute

## **5. RESPONSIBILITIES**

### **Board of Directors:**

- Approve, revise, or revoke this Policy and any amendments.

### **Audit and Related Parties Committee:**

- Evaluate the Policy and its compliance, according to the competencies established in its Internal Regulations, and make recommendations to the Board of Directors during the process of preparation, amendment, or revocation and/or compliance.

### **Statutory Executive Board:**

- Evaluate and issue recommendations concerning the Policy to be submitted to the Board of Directors.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
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	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

- Ensure the construction and dissemination of the corporate culture aimed at ethics, legality, and integrity, as well as the application of the guidelines established in this Policy, being responsible for their effectiveness.
- Support, in an unrestricted manner, the implementation of Klabin's Integrity Program and offer the necessary subsidies for its maintenance.

#### **Internal Audit Management:**

- Examine the organization's activities concerning the integrity of operations and their records.
- Investigate cases of potential Fraud and unlawful acts, per the provisions of its policy of action, and report the results to Klabin's management and the Audit and Related Parties Committee.

#### **Integrity Management:**

- Prepare and update this Policy for approval by the competent management bodies.
- Implement and manage the Integrity Program, which includes, but is not limited to, promoting periodic training, clarifying doubts on ethics and integrity issues, and keeping the Integrity Channel and Ombudsman qualified to receive complaints of violations of the Code of Conduct from all of Klabin's stakeholders, among others.
- Report, annually or when requested, to the Audit and Related Parties Committee upon with compliance with this Policy and any exception approved according to item 7.8 below.

## **6. PREMISES**

Klabin is committed to business conduct based on integrity and transparency, legal compliance, good governance practices, and the adoption of measures to prevent and combat Fraud, Money Laundering, Corruption, and other unlawful acts. Klabin's management is unequivocally committed to the Integrity Program (tone at the top).

In this context, Klabin acts per applicable national and international laws, such as Brazil's Anti-Corruption Law Nº 12,846/2013 and Decree Nº 11,129/2022, Money Laundering Act Nº 9,613/1998, and the American Anti-Corruption Act (Foreign Corrupt Practices Act – FCPA).

This commitment is also expressed in Klabin's Code of Conduct and Supplier Code of Conduct and is reflected in the company's adherence to the Business Pact for Integrity and Against Corruption and the Letter of Commitment to Business via Integrity and Transparency, both from the Ethos Institute. In addition, Klabin has been a signatory to the United Nations (UN) Global Compact since 2003.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
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	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN
	<b>PCA – ANTI-CORRUPTION</b>	Review 00	Date 10/29/2024

## **7. GUIDELINES**

### **7.1. Legal Compliance**

In compliance with Brazil's Anti-Corruption Law, those covered by this Policy must not:

- Promise, offer, or give, directly or indirectly, an Undue Advantage to a Public Agent, or a third person related to him/her.
- Finance, fund, sponsor, or subsidize the practice of any illegal acts, whether acts of Corruption, Fraud, and/or Money Laundering.
- Use an intermediary person, individual, or legal entity, to engage in acts of Corruption, Fraud, or Money Laundering, to conceal or disguise real interests and advantages or the identity of the company or a person who is a member of Klabin.
- Frustrate or harm procedures or contracts arising from public tenders, which impact their competitive nature, mainly by offering an Undue Advantage to the bidder's agent.
- Obtain, through Fraud, advantages or benefits, as well as operating licenses, or public authorizations, among others, under contracts entered into with the Public Administration.
- Hinder investigation or inspection activities of bodies, entities, or Public Agents, or intervene in their performance.

### **7.2. Interaction with the Public Administration – Public Agencies and Agents – and Third Parties**

Klabin requires its managers, employees, and Suppliers, when acting on behalf of Klabin, to comply unrestrictedly with the rules of conduct outlined in this Policy.

#### **7.2.1. Gifts & Hospitality**

It is forbidden to offer, give, promise, receive, authorize, directly or indirectly, payments, Gifts, Hospitality, or any kind of gratuity, among others, to Public Agents or any private entities.

Guidelines and/or changes in the jurisprudence of each Public Administration body must be observed, as applicable. The exceptions are institutional gifts, with a logo and of no commercial value.

#### **7.2.2. Facilitation Payments**

Klabin does not allow Facilitation Payments.

#### **7.2.3. Donations, Sponsorships, and Political Contributions**

Klabin does not make contributions or donations to political parties, political campaigns, and/or candidates for public office, as stipulated by the competent legislation, and its managers, employees, and Suppliers are prohibited from making contributions on behalf of Klabin or engaging in any conduct that may have the appearance of a donation or political contribution on behalf of Klabin. Nor are donations or contributions to induce, influence, or gain Undue Advantage to a Government Authority or Public Agent.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
--	--	---

	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

Sponsorships and donations must comply with the provisions of Klabin's Donations and Sponsorship Policy, and beneficiaries must commit to the anti-corruption clause provided for in the contract.

#### **7.2.4. Relations with the Public Administration**

Relations with the Public Administration must be conducted transparently, free of influence or conflicts of interest, and without the exchange of favors, strictly observing the applicable legislation.

The Statutory Executive Board will approve protocols and internal controls for interactions with Public Agents.

#### **7.3. Training and Monitoring**

Klabin maintains an awareness and training program for employees on anti-corruption conduct, encouraging and promoting an honest business environment. It also has a normative and governance structure in which the company's main procedures and guidelines are formalized in internal policies and standards. The Internal Audit, in line with its policy of action, and within the scope of the scheduled work, not limited to these, examines the organization's activities for the prevention and detection of Fraud and illegal acts.

#### **7.4. Suppliers**

Klabin selects its Suppliers based on technical and objective criteria, considering the relationship history with the company and any restrictive indication in publicly accessible databases.

All contracts entered into by Klabin with its Suppliers must include an anti-corruption clause.

#### **7.5. Bidding, Negotiation and Direct Sales**

Bids must be carried out in compliance with applicable legislation. Employees must act with transparency and fairness at all stages of the bidding process with the Government Authority. Actions that may be characterized as Fraud in public bidding, manipulation of results, or violation of confidentiality and competitive character, as well as using a Close Relationship or family relationship with Public Agents to unduly interfere or benefit in bids are prohibited. The provisions of this paragraph also apply to relations with private entities.

Under the terms of the exceptions provided for by law or the rules of the contracting public entity, in case of exemption from the bidding process, the administrative act of exception must be requested from the Public Administration.

In any public bidding or exception regime, the Legal area must be involved before the submission of any proposal to confirm whether Klabin's registration, participation, and qualification comply with the appropriate legal requirements.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
--	--	---



	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

### **7.6. Accounting Records**

Klabin maintains an effective system of accounting controls that provide reasonable assurance that transactions have been executed and recorded correctly, as well as detailed and accurate records that faithfully reflect its operations and the disposition of its assets. Serious misconduct is considered to be any false, misleading, or incomplete entry, and the simulation or tampering of an operation, and may be characterized as a harmful act.

All expenses incurred by managers, employees, and Suppliers in the performance of their duties for Klabin must be demonstrated using invoices, receipts, or authentic invoices that prove the amounts spent and the purpose of use.

### **7.7. Consequence Management**

Suspected violations must be reported to Klabin's Integrity Channel and Ombudsman, available 24 hours a day, seven days a week.

Integrity Channel and Ombudsman  
[www.canalintegridadeeouvidoria.com.br/klabin](http://www.canalintegridadeeouvidoria.com.br/klabin)  
 0800 718 7814 - Brazil  
 0800 222 0545 – Argentina

Reports can be filed anonymously or with identification. Confidentiality is guaranteed, as is non-retaliation against whistleblowers in good faith.

In the event of non-compliance with applicable laws, regulations, the Code of Conduct, or this Policy, Klabin will adopt the appropriate measures, including, but not limited to, the dismissal of the employee, contractual termination of the Supplier, and/or legal measures, without prejudice to any communication to the competent authorities, if applicable.

No manager, employee, or Supplier will be penalized for the delay or loss of business resulting exclusively from their refusal to practice acts of Corruption or any other unlawful act.

### **7.8. General Provisions**

Any questions regarding this Policy should be forwarded to the Integrity area for analysis.

Exceptions must be submitted to the Chief Executive Officer for deliberation, with opinions from the Integrity and Legal areas.

Anti-corruption conducts are not restricted to the corporate sphere and are the responsibility of all citizens. Klabin expects its managers, employees, and Suppliers to disseminate anti-corruption practices, contributing to the construction of a fairer and more upright society.

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
--	--	---

	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0002-EN	
	<b>PCA – ANTI-CORRUPTION</b>		Review 00	Date 10/29/2024

## **8. DOCUMENT APPROVAL**

<b>Area</b>	<b>Review/ Recommendation</b>	<b>Date</b>
Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	Approval	07/19/2024
Statutory Executive Board	Approval	07/29/2024
Board of Directors	Approval	10/29/2024

<b>Responsible Department:</b> Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	<b>Confidentiality:</b> External Audience	<b>Approved by:</b> Board of Directors
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