



INDEPENDENT ASSURANCE CLAIM

INTRODUCTION

BUREAU VERITAS CERTIFICATION BRASIL (BUREAU VERITAS) was contracted by Klabin SA, to conduct an independent assurance of the Klabin ASG Panel for the year 2023 (hereinafter referred to as the Report).

The information published in the Klabin ASG Panel is the sole responsibility of the management of Klabin. Our responsibility is defined according to the scope below.

SCOPE OF WORK

The scope of this verification covered the Standards and Principles¹ of the Global Reporting Initiative for Sustainability Reports (Klabin ASG Panel) and refers to the rendering of accounts for the period from January, 1st, 2023 to December 31st, 2023.

This Declaration is ensured based on the BUREAU VERITAS protocols for evaluating the veracity of the content and its alignment with the aspects of the GRI "Sustainability Reporting Standards" (Universal Standards 1, 2 and 3 - updated version 2021) and also with the "Topic Standards" (GRI 200, GRI 300 and GRI 400 - updated version 2021), in accordance with the material themes identified by Klabin, through the process described in the Methodology Item.

Klabin prepared its Klabin ASG Panel "in compliance" with the GRI Standards (2021), satisfying the criteria established by the GRI.

For the scope of the Sustainability Accounting Standards Board (SASB), 23 indicators were verified for the sector.

The preparation, presentation and content of the Klabin ASG Panel are the sole responsibility of Klabin's management. BUREAU VERITAS is responsible for providing an independent opinion to Stakeholders in accordance with the scope of work defined in this Statement. Therefore, BUREAU VERITAS was not part of the preparation of any material included in the aforementioned Klabin ASG Panel.

METODOLOGY

The assurance included the following activities:

- Interviews with those responsible for the material topics and content of the Klabin ASG Panel;
- Remote verification of corporate and operational processes including GRI and SASB material indicators, in addition to information sample basis;
- Analysis of documentary evidence provided by Klabin for the period covered by the Klabin ASG Panel (2023), as described in Item Scope;
- Within the evaluated sample, the following Social and Environmental KPIs were considered:

1. Accuracy, Balance, Clarity, Comparability, Completeness, Sustainability Context, Timeliness and Verifiability.

- Supplier Social and Environmental Performance (GRI: 2-6);
 - Energy Use (SASB: RR-PP-130a.1);
 - Waste (GRI: 306-1, 306-2, 306-3, 306-4, 306-5) and (SASB: RT-CP-150a.1);
 - Water Use (GRI: 303-1, 303-3, 303-4);
 - Diversity (GRI: 405-2);
 - Occupational Health and Safety (GRI: 403-9) and (KODS 2023: incident frequency rate considering one million man worked hours for own and contracted).
- Assessment of the systems used to compile data included in the Klabin ASG Panel;
 - Analysis of engagement activities with stakeholders developed by Klabin;
 - Evaluation of the system used to determine the material aspects included in the Klabin ASG Panel, considering the context of sustainability and scope of the published information.

The verification level adopted was Limited, in accordance with the requirements of the ISAE 3000² Standard, incorporated into Bureau Veritas' internal verification protocols.

CLAIM OF INDEPENDENCE AND IMPARTIALITY

BUREAU VERITAS CERTIFICATION is an independent professional services company specializing in Quality, Health, Safety, Social and Environmental management with over 185 years of experience in independent evaluation services.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees maintain the highest standards in their day-to-day activities. We are particularly attentive to prevention with regard to conflict of interest.

The verification team does not have any other link with Klabin, other than the independent verification of the Klabin ASG Panel. We understand that there is no conflict between other services performed by Bureau Veritas and this verification is performed by our team.

The team that conducted this verification for Klabin has extensive knowledge in verifying information and systems involving environmental, social, health, safety and ethical issues, which combined with experience in these areas, allows us a clear understanding of the presentation and verification of good corporate responsibility practices.

LIMITATIONS AND EXCLUSIONS

Any evaluation of information related to:

- Activities outside the reported period;
- Position claims (expressions of opinion, belief, objectives or future intentions) by Klabin;
- Accuracy of economic and financial data contained in this Klabin ASG Panel, extracted from financial statements, verified by independent auditors;
- Greenhouse Gas (GHG) emissions inventory, including energy data;

² *International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.*

- Data and information from affiliated companies or outsourced employees, over which there is no operational control by Klabin.

The following limitations have been applied to this check:

- The principles of Accuracy and Reliability of data were verified on a sample basis, exclusively in the light of the information and data related to the material topics presented in the Klabin ASG Panel;
- The economic information presented in the Klabin ASG Panel was specifically verified against the GRI Balance and Completeness principles.

OPINION ON THE REPORT AND THE ASSURANCE PROCESS

As a result of the verification process, nothing has come to our attention that would indicate that:

- The information provided in the Klabin ASG Panel is not balanced, consistent and reliable;
- Klabin has not established appropriate systems for collecting, compiling and analysing quantitative and qualitative data used in the Klabin ASG Panel;
- The Klabin ASG Panel does not adhere to the Principles for defining content and quality of the GRI Standard for sustainability reports and does not meet the Essential option criteria.

CONCLUSION

Based on the sample basis of what was verified and the documentation presented by Klabin, regarding the content of the Klabin ASG Panel for the base year 2023, nothing has come to our attention that leads us to believe that the information contained in the Klabin ASG Panel was not prepared in accordance with GRI and SASB Standards guidelines as defined in this Assurance Statement.

CONTACT: <https://certification.bureauveritas.com.br/fale-conosco/>

São Paulo, 19 de junho de 2024.

Camila Chabar

Camila Pavão Chabar
Gerente Executiva de Sustentabilidade
Bureau Veritas Certification – Brasil

Gustavo Henrique S. Araujo

Gustavo Henrique S. Araujo
Auditor Assurance Sustainability
Reports (ASR)
Bureau Veritas Certification – Brasil

Luiz Carlos da Silva Lima

Luiz Carlos da Silva Lima
Auditor-líder Assurance Sustainability
Reports (ASR)
Bureau Veritas Certification – Brasil

Marcia Konishi

Marcia Konishi
Auditor Assurance Sustainability
Reports (ASR)
Bureau Veritas Certification – Brasil