



DECLARAÇÃO DE CONFORMIDADE

Conformity Declaration

Verification Statement

Nº 367.088/24

This **Verification Statement** documents that ABNT performed verification activities in compliance with the standard ISO 14064-3: 2007 and the verification specifications of the Brazilian GHG Protocol Programme.

KLABIN S.A.
Responsible for the Inventory: Guilherme Conor Coraiola
E-mail: Guilherme.coraiola@klabin.com.br
Associação Brasileira de Normas Técnicas – ABNT
Team Leader: Mariana Fellows Garcia
E-mail: mariana.fellows@abnt.org.br

The Greenhouse Gases (GHG) Emissions reported by **KLABIN S.A.**, in its emissions inventory from January 1st to December 31st, **2023**, are verifiable and comply with the requirements of the Brazilian GHG Protocol Programme, detailed in the Specifications for Accounting, Quantification and Publication of Corporate Inventories of Greenhouse Gas Emissions (EPB).

Level of assurance

ABNT has assigned the following level of assurance to the verification process:

Verification with **limited** level of assurance.

"There is no evidence that the Organizations' greenhouse gas inventory for the year **2023** is not materially correct, is not a fair representation of the GHG data and information and has not been prepared in accordance with the Specifications of the Brazilian GHG Protocol Programme."

The limits of the verification process were: Secondary data analysis

Verification Scope Description

The Organization's inventory of **2023** has been verified within the following scope:

Organizational boundaries	Operational boundaries
<input checked="" type="checkbox"/> Operational Control approach	<input checked="" type="checkbox"/> Scope 1
<input type="checkbox"/> Equity share approach	<input checked="" type="checkbox"/> Scope 2 – Location-Based method
	<input checked="" type="checkbox"/> Scope 2 – Market-Based method
	<input checked="" type="checkbox"/> Scope 3

The following sources were excluded from the verification: N/A





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Facilities visited

Facilities visited during the verification process:

Facility	Relation with holding	Address	Date
Klabin S.A.	Holding	Fazenda Monte Alegre - Harmonia, Telemaco Borba/PR	April 25th e 26th, 2024
Industrial Unity - Fazenda Apucarana Grande	Unity	Fazenda Apucarana Grande - Ortigueira/PR	April 25th, 2024
Industrial Unity - Fazenda Monte Alegre	Unity	Fazenda Monte Alegre - Harmonia, Telemaco Borba/PR	April 26th, 2024

Total verified emissions (Operational Control approach)

GHG	Metric Tons of CO ₂ equivalent (tCO ₂ e)			
	Scope 1	Scope 2 Location-based method	Scope 2 Market-based method	Scope 3
CO ₂	627.816,816	45,696.941	0.000	3,353,273.817
CH ₄	26,318.572	1,970.472	1,970.472	675.080
N ₂ O	59,734.445	2,486.495	2,486.495	5,856.500
HFCs	6,954.201	-	-	0.000
PFCs	0.000	-	-	0.000
SF ₆	0.000	-	-	0.000
NF ₃	0.000	-	-	0.000
TOTAL	720,824.034	50,153.908	4,456.967	3,359,805.397
Biogenic CO ₂	6,493,152.228	234,813.842	234,813.842	24,507.971

Additional comments

Removals of planted forests = 12,362,501.000 tCO₂e

Carbon stock of native forests = = 3,536,397.000 tCO₂e

Emissions outside Brazil:

International Headquarters (Austria)

Scope 1 and Scope 2 = 0.000 tCO₂e

Scope 3 = 3,981.271 tCO₂e

International Headquarters (Argentina)

Scope 1 = 587,238 tCO₂e

Scope 2 = 66,553 tCO₂e

Scope 3 = 10.054,311 tCO₂e



ABNT Associação Brasileira de Normas Técnicas

Av. Treze de Maio, 13 – 28º Andar – Centro – Rio de Janeiro – RJ – CEP 20031-901
Rua Conselheiro Nebias, 1.131 – Campos Elíseos – São Paulo – SP – CEP 01203-002



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Scope 3 emissions disaggregated by category

Category	tCO ₂ e	Biogênico CO ₂
1. Purchased Goods and Services	627.412,657	442,857
3. Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	81.821,003	-
4. Upstream Transportation and Distribution	85.848,613	9.477,554
5. Waste Generated in Operations	239,008	2,407
6. Business Travel	1.897,268	-
7. Employee Commuting	17.436,160	3.593,600
9. Downstream Transportation and Distribution	365.897,634	10.991,554
10. Processing of Sold Products	1.899.436,868	-
12. End-of-Life Treatment of Sold Products	279.816,186	523,191
Total de emissões Escopo 3	3.359.805,397	24.507,971

Conflicts of interest

I, Mariana Fellows Garcia, certify that no conflict of interest exists between **KLABIN S.A.** and ABNT, or any of the individual members of the verification team involved in the verification of the inventory, as defined in chapter 3.2.1 of the Verification Specifications of the Brazilian GHG Protocol

Mariana Fellows Garcia

(Team Leader)

06/14/2024

Date

Digital signature recognition¹

GHG Emissions Inventory Verifier's conclusion

As responsible for the verification activities of the GHG inventory of **KLABIN S.A.**, we certify that the information contained herein are accurate.

Mariana Fellows Garcia

(Team leader)

06/14/2024

Date

Digital signature recognition¹

Lais Silva Marchiori

(Independent reviewer)

06/14/2024

Date

Digital signature recognition¹





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Authorization

I, Guilherme Conor Coraiola, accept the results of this verification statement.

06/14/2024

Date

Guilherme Conor Coraiola

Digital signature recognition¹

Rio de Janeiro, June 14th, 2024.


Guy Ladvocat
Systems Certification Manager

¹ By checking the box "digital signature recognition", I agree that this verification statement is considered "in writing" and "signed" for all purposes and any electronic records will be considered "in writing". Expressly waive any and all rights to deny the legal validity, the validity or enforceability of this verification statement and any documents related to it on the grounds that have been prepared and completed electronically.
This statement is supported by ABNT's standard service contract and procedures, valid only signed by the System Certification Manager. Its validity can be confirmed at the following address: www.abnt.org.br. For further information: sustentabilidade@abnt.org.br. CNPJ: 33.402.892/0001-06.



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