



# VERIFICATION STATEMENT

## INTRODUCTION

Bureau Veritas Certification Brasil, established at Alameda Xingu, 350 – Alphaville Industrial, Barueri, São Paulo, registered in the National Registry of Legal Entities under CNPJ No. 72.368.012/0002-65, declares, for due purposes, that Klabin S/A, established at Av. Brigadeiro Faria Lima, 3600 3, 4 and 5th floors – Itaim Bibi – São Paulo-SP, registered in the National Registry of Legal Entities under CNPJ No. 89.637.490/0001-45, authorized to publish in all its titles and websites the excerpt of the Verification Statement as follows:

"Bureau Veritas Certification, based on the processes and procedures described in its Verification Report, declares that for the ASG Panel Klabin S/A, there is no evidence that it is not materially correct, is not a fair representation of the data and information of the Assurance, and has not been prepared in accordance with the specifications of the GRI, TCFD and SASB.

## SCOPE

The scope of this verification covered the standards and Principles<sup>1</sup> of the Global Reporting Initiative<sup>TM</sup> for Sustainability Reporting and refers to the accountability for the period from January 1, 2024 to December 31, 2024, as well as SASB (Sustainability Accounting Standards Board) indicators as part of the assurance process, the Sustainable Industry Classification System® (SICS)® - Under Stewardship of the International Sustainability Standards Board IF-WU, Water Utilities & Services.

## LIMITATIONS AND EXCLUSIONS

Any evaluation of information related to:

- Activities outside the reported period;
- Position statements (expressions of opinion, belief, objectives or future intentions) by Klabin S/A;
- Accuracy of economic and financial data contained in this Report, extracted from financial statements, verified by independent auditors;
- Inventory of Greenhouse Gas (GHG) emissions, including energy data (verified in a separate process by another Bureau Veritas team);
- Data and information of affiliated companies or outsourced employees, over which there is no operational control by Klabin S/A.

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 light of the information and data related to the material topics presented in the Report;

The economic information presented in the Report was specifically verified against the GRI principles of Equilibrium and Completeness.

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<sup>1</sup> Accuracy, Balance, Clarity, Comparability, Completeness, Context of Sustainability, Timeliness and Verifiability.

## WORKING METHOD

The work was carried out from the following stages:

1. Interviews with those responsible for the material topics and the content of the Report;
2. Remote verification of corporate and operational processes (verification of material indicators GRI, SASB and TCFD and information sampling);
3. Analysis of documentary evidence provided by Klabin S/A for the period covered by the Klabin ASG Panel (2024);
4. Within the sample evaluated, the following Environmental Social KPIs were considered:
  - Social and Environmental Performance of Suppliers (GRI: 2-6);
  - Energy Use (SASB: RR-PP-130.a.1);
  - Waste Management (GRI: 306-1, 306-2, 306-3, 306-4, 306-5) and (SASB: RT-CP-150a.1);
  - Water Use (GRI: 301-1, 303-3, 303-4);
  - Diversity (GRI: 405-2);
  - Occupational Health and Safety (GRI: 403-9) and KODS2024: accident frequency rate of direct employees per million hours worked and frequency rate of indirect employees per million hours worked;
  - Evaluation of the systems used to compile data entered in the Klabin ASG Panel;
5. Analysis of the engagement activities with stakeholders developed by Klabin S/A;
6. 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 information published.
7. It was found that Klabin is updating its materiality taking into account the concept of Double Materiality, which will be published in 2025 and will be considered for evaluation in 2026.

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

## RESPONSIBILITIES OF KLABIN S/A AND BUREAU VERITAS

The presentations of all documentation related to the Scope were the sole responsibility of Klabin S/A. The auditors were responsible for verifying and analysing the documentation and actions carried out remotely and, with that, validating the proposal in the scope.

## CONCLUSION

1. For the preparation of this Klabin ASG Panel, the double materiality with revisions to each identified need, which was consolidated based on stakeholder consultations, alignment with Klabin's Strategic Roadmap, definition of short, medium and long-term objectives, and creation of goals and monitoring management model;
2. In our understanding, Klabin's ASG Panel presents the impacts of the company's activities in a balanced manner;
3. Klabin has demonstrated a method of collecting and compiling data that is adequate in relation to the GRI Reliability Principle.

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<sup>2</sup> International Standard on Assurance Engagements 3000 – Assurance Engagements other than Audits or Reviews of Historical Financial Information.



## VALIDITY

This Statement of Assurance has no expiration date. However, the assurance was carried out in accordance with the study presented by Klabin S/A, conducted from 04/25/2025 to 06/26/2025.

It should be noted that, in the event of any significant modification, inclusion or exclusion of data/information currently established and validated in relation to the scope of this Statement, a new assurance must be carried out.

## DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas is an independent company with more than 196 years of experience in verifying Quality, Environment and Sustainability Management Systems. It has a certified Quality Management System, ensuring ethical, professional and legal compliance. Your team acts independently, with no link to (verified company). In addition, it applies a strict Code of Ethics to ensure high standards of integrity and professionalism.

At the end of the Assurance process, Detailed Assurance Reports were generated, which were kept as a record in our Management System.

## CONTACT

<https://www.bureauveritas.com.br/pt-br/fale-com-gente>

São Paulo, July 10, 2025.

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