

 Klabin	<b>"CA" POLICY</b>		Code KLA-PCA-GIN-0003-EN	
	<b>PCA - INTEGRITY CHANNEL AND OMBUDSMAN</b>		Review 00	Date 02/25/2025

## **1. OBJECTIVE**

To establish the guidelines for the operation of the Klabin Integrity Channel and Ombudsman.

## **2. SCOPE**

This Policy applies to Klabin and to the companies in which Klabin directly or indirectly holds a 100% stake in Brazil or abroad. It must be reproduced in the companies controlled directly or indirectly by Klabin in Brazil or abroad, 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 which Klabin holds a relevant equity interest in Brazil or abroad.

## **3. DEFINITIONS AND TERMINOLOGY**

### **Integrity Area**

Klabin employees or outsourced professionals who work in the Integrity area, all reporting to the Integrity Management.

### **Good faith**

Acting in good faith means (i) having, in light of the circumstances and information available at the time of the Allegation, reasonable grounds to believe that the facts reported are true and that the information falls within the scope of a violation of Klabin's Code of Conduct, the company's internal policies and rules, and/or current legislation; (ii) deliberately refraining from making false, malicious, or misleading accusations.

### **First Response Channels**

Company channels stakeholders should use to resolve administrative or operational issues or interpersonal conflicts. Examples of these channels are: leaders, representatives of the People & Management area, members of the Internal Commission for the Prevention of Occupational Accidents (CIPA), the Unit's Life Protection Management Committee, the Commercial area [https://klabin.com.br/fale-com-o-nosso-comercial\\_area](https://klabin.com.br/fale-com-o-nosso-comercial_area), the Procurement area, the People & Management Administrative Center (0800-888-7022), the Investor Relations area <https://ri.klabin.com.br/para-o-investidor/fale-com-ri/>, the Community Relations area [https:// klabin.com.br/comunidades](https://klabin.com.br/comunidades), Service Desk <https://klabin.service-now.com/sp?id=index>, Contact Us (select the subject of interest) <https://klabin.com.br/fale-conosco>, Klabin for you <https://klabinforyou.zendesk.com/hc/pt-br>, among others.

### **Klabin's Integrity Channel and Ombudsman (Channel)**

It is a mechanism that is part of the detection pillar of the Integrity Program and can be accessed by all the Stakeholders whenever necessary.

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The Channel receives and handles:

- (i) In the first instance in the organization (Integrity Channel): Breaches of the Code of Conduct, Klabin's policies and/or current legislation, and questions about aspects and guidelines of the Code.
- (ii) In the second instance in the organization (Ombudsman): Complaints received from various Stakeholders that have already been dealt with in the company's First Response Channels and have not been resolved or where the reporter was not satisfied with the solution presented.

### **Integrity Commission**

An advisory body to the Statutory Executive Board, whose duties and composition are defined by the Statutory Executive Board.

### **Conflict of Interest**

It 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 on behalf of Klabin.

### **Breaches/Allegations**

Reports of potential violations of the Code of Conduct, Klabin's policies, and/or current legislation.

### **Suppliers**

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.

### **Integrity Program**

In accordance with Decree No. 11,129/2022, within the scope of a legal entity, the Integrity Program comprises a set of internal integrity mechanisms and procedures, in the assessment, investigation, and encouragement of reporting of Breaches of the Code of Conduct, other violations, fraud and the effective application of the Code of Conduct and internal policies and procedures to prevent, detect, and remedy deviations, fraud, irregularities, and illicit acts committed against the national or foreign Public Administration.

### **Stakeholders**

These are the parties with which Klabin interacts in the conduct of its business, such as employees, Suppliers, third parties, customers, surrounding communities, shareholders, investors, journalists, and end consumers, among others.

### **Complaint**

It is a grievance about administrative or operational issues, or interpersonal conflicts.

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### **Reporter or Whistleblower**

This is the person who accesses the Integrity Channel and Ombudsman to register their concerns, Complaints, doubts, or Breaches of the Code of Conduct.

### **Retaliation**

Any direct or indirect negative action taken against Whistleblowers or people who collaborate with investigations, resulting from a report to the Integrity Channel and Ombudsman. Such actions include threats, coercion, intimidation, exclusion, harassment, discrimination, reputational damage (including through social media), negative performance feedback not related to actual performance deficiencies, dismissal or retention of promotion, relocation, transfer of functions, change of working conditions or schedules, and disciplinary measures. Concerning the other Stakeholders, such actions include, but are not limited to, negative changes in their relationship with Klabin, and contractual termination, among others.

## **4. REFERENCES**

### **4.1. Internal**

- Code of Conduct
- KLA-PCA-GIN-0001-EN -Supplier Code of Conduct
- Integrity Policy
- KLA-PCA-GIN-0002-EN - Anti-Corruption Policy
- Competition Policy
- KLA-PCA-GAU-0001-EN - Internal Audit Policy
- Privacy and Data Protection Policy
- Cybersecurity Policy

### **4.2. External**

- Brazilian Anti-Corruption Law Nº 12,846/2013 and Decree Nº 11,129/2022
- Brazil's Competition Law Nº 12,529/2011

## **5. RESPONSIBILITIES**

- **Board of Directors:**
  - Approve, revise, or revoke this Policy and any amendments.
  - Ensure ethical standards in the organization.
  - Other attributions set out in this Policy.
- **Audit and Related Parties Committee:**
  - Evaluate the Policy and its compliance in accordance with the competencies established in its Internal Regulations, make recommendations to the Board

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of Directors during the process of drafting, amendment or revocation and/or compliance.

- Other attributions set out in this Policy.

- **Statutory Executive Board:**

- Evaluate and issue recommendations concerning the Policy to be submitted to the Board of Directors.
- Ensure the construction and dissemination of the corporate culture focused on ethics, legality, and integrity, and the application of the guidelines established in this Policy, being responsible for their effectiveness.
- Provide unrestricted support for the implementation of Klabin's Integrity Program and offer the necessary support for its maintenance.
- Periodically monitor the indicators related to the topics reported in the executive forums.
- Make sure there is no Retaliation against Whistleblowers acting in Good faith.

- **Integrity Commission:**

- Oversee the activities of the Integrity Program, including but not limited to the Integrity Channel and Ombudsman.

- **Integrity Management:**

- Prepare and update this Policy.
- 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 Breaches of the Code of Conduct from all of Klabin's Stakeholders.
- Manage the Integrity Channel and Ombudsman, structuring management and performance indicators for the Channel.
- Except for the cases described as the responsibility of the Internal Audit Management, handle ombudsman cases and investigate Breaches of the Code of Conduct and the Company's policies.
- Report, annually or when requested, indicators and a summary of investigations carried out to the Integrity Commission, Executive Board, Audit and Related Parties Committee, and Board of Directors.

- **Internal Audit Management:**

- Investigate and report cases of potential fraud, illicit acts, and other cases with a financial and/or equity impact as described in item 7.2 below, per the provisions of its operational policy, and report the results to Klabin's management and the Audit and Related Parties Committee.

## **6. PREMISES**

Klabin is committed to adopting the highest standards of business conduct, based on ethics, integrity, and legality, and open and transparent dialogue with all

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Stakeholders. Failure to comply with the guidelines established in the Code of Conduct and other internal regulations is considered an infraction, especially if it results in personal benefits or benefits to third parties or in harm to Klabin, and is subject to disciplinary and/or legal measures.

## **7. GUIDELINES**

### **7.1. Channel Premises**

#### **7.1.1. Independence**

Klabin's Integrity Channel and Ombudsman is managed by the Integrity Area and operated by a specialized and independent company, which provides greater security to users.

#### **7.1.2. Contact Channels**

Suspected violations of the Code of Conduct must be reported to the Integrity Channel and Ombudsman, which is available to all Stakeholders, 24 hours a day, seven days a week, in Portuguese, English, and Spanish.

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


Allegations may also be reported directly to leadership, the People & Management area, members of the Integrity Area, the Legal area, and/or the Internal Audit area, who, in turn, must contact the Integrity Area for any suspected violations of the Code of Conduct, Klabin's policies and/or current legislation. All cases that indicate potential ethical misconduct will be recorded in the Channel's report management system.

The Reporter must provide as much information as possible when registering an Allegation, including evidence (when applicable), with the necessary detail to enable investigation and verification of the facts.

#### **7.1.3. Anonymity**

Reports registered on the Integrity Channel and Ombudsman can be made anonymously or with identification. The Reporter will receive a confidential code to access the record, provide additional information, monitor progress, and get the final response.

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Any additions or updates may be made by the Reporter at any time through the Integrity Channel and Ombudsman, using the code provided in the registration of the Allegation.

In the course of the investigation, the Reporter may also be contacted for necessary clarifications or additional information for the conduct of the investigations.

#### **7.1.4. Confidentiality**

Confidentiality is guaranteed by the areas responsible for the investigation and the remediation process. The Reporter must keep their access to the Channel, the situation reported, and related dealings confidential.

Those who collaborate in the investigations must also keep their contribution to the process and information they may provide confidentially.

#### **7.1.5. Non-Retaliation**

Klabin guarantees non-Retaliation against Whistleblowers in Good faith. Any Retaliation will be subject to the application of disciplinary measures.

No Reporter will be penalized for delay or loss of business resulting from their refusal to engage in an unlawful act or violation of the Code of Conduct.


### **7.2. Receiving and Processing Flow**

#### **7.2.1. Integrity Channel**

Breaches are received by an independent company which registers them in the report management system and makes them available to Klabin's Integrity Area. Those related to equity and financial issues will be directed by the Integrity Area for investigation by the Internal Audit, which will follow the guidelines of its operational policy.

In addition, any Allegations involving members of the Board of Directors will be directed to the Internal Audit for investigation, which will report the results to the Chairman of the Board of Directors. Allegations involving the Statutory Executive Board and the Integrity Area will be sent for investigation by Internal Audit, which will report the results to the Chairman of the Board of Directors and the Chief Executive Officer. In any event, the Chairman of the Board of Directors and/or the Chief Executive Officer may request additional information or diligence, including from

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external experts or consultants, and will determine the appropriate referral to the competent body.

Any Allegations involving the Chairman of the Board of Directors will be communicated to the Audit and Related Parties Committee by the Head of Internal Audit.

All other Allegations will be investigated by the Integrity Area, which may, whenever necessary, involve specialists and provide internal or external resources for proper treatment. The hiring of third parties and experts will be based on the need for technical expertise, confidentiality/privilege, independence, or a possible Conflict of Interest.

Cases that fall within the scope of the General Data Protection Law (LGPD) will be forwarded immediately, per LGPD deadlines, by the Integrity Area, to the Data Protection Officer (DPO) in the organization, or, in their absence, to the Deputy Data Protection Officer, so that the Privacy and Data Protection area can handle it appropriately.


Those responsible for the investigations may not have any Conflicts of Interest in the situation or those involved or have their impartiality affected for any reason, especially: (i) due to family ties or relationships of a personal nature (including affective, romantic, and friendship) with any of the parties involved (the Whistleblower, accused, witnesses, or others); or (ii) due to any involvement with the content of the Allegation. In hypothesis (i), they must notify the Integrity or Internal Audit Area and remove themselves from participating in any stage of the process; in hypothesis (ii), the results will not be reported to the people reported or involved.

#### **7.2.1.1. Remediation**

Cases investigated by Internal Audit will follow the remediation procedure established in its operational policy.

Cases investigated by the Integrity Area and considered substantiated will be submitted to a group formed of members of the Legal, People & Management, and Integrity Areas and, as necessary, by specialists designated by the Integrity Area. The results of the investigations, the recommendation for disciplinary measure, and the action plan will be presented for deliberation by the Remediation Group. Subsequently, the Integrity and People & Management areas will inform the manager of the area reported about the measures approved in the Remediation Group. If the

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manager of the area does not agree with the recommendations, the case will be taken to a higher instance for evaluation and deliberation.

#### **7.2.1.2. Time frame**

The expected time frame for the conclusion of an investigation is 45 to 60 days, depending on the complexity of the facts and the number of elements of the investigation. This period may be extended, whenever necessary, to ensure the completeness and quality of the investigation.

Cases that require immediate investigation, due to the criticality involved and/or legal requirements, will be investigated as a priority and closed as quickly as possible.

#### **7.2.2. Ombudsman**

Complaints are received by an independent company, which registers them in the report management system, and makes them available to Klabin's Integrity Area which, in turn, forwards them to the area responsible for evaluating and dealing with the situation presented.

##### **7.2.2.1. Time limit**

The responsible area must respond to the Integrity Area within 30 days of receipt of the report.

The response provided must be detailed, accurate, and impartial, and the responsible area must establish and execute action plans when applicable, and make evidence of the treatment of the case and the conclusion of subsequent actions available to the Integrity Area.

#### **7.3. Consequence Management**


Violations of the Code of Conduct, Klabin's policies, and/or current legislation are subject to the application of appropriate measures including, but not limited to, dismissal of an employee, contractual termination of a supplier, and/or legal measures, without prejudice to any communication to the competent authorities, if applicable.

#### **7.4. Privacy and Data Protection**

Personal data entered into the Integrity Channel and Ombudsman will be treated per the General Personal Data Protection Law.

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### **7.5. Access to Information**

To investigate the Allegations and under plausible justification, the Integrity Area may access pertinent information available in the company's official tools, in line with Klabin's Cybersecurity Policy.

### **7.6. Record Retention**

The records of the Integrity Channel and Ombudsman and the respective investigations will be archived per the applicable laws, for the period necessary to achieve Klabin's legitimate purposes.

### **7.7. General Provisions**

Questions about this Policy should be raised with the Integrity Area.

Building a culture of integrity depends on the attitudes adopted by every employee and Stakeholder. Klabin does not tolerate any violation of the Code of Conduct, or the practice of any unlawful act, and it therefore expects everyone to have an exemplary attitude and to follow, unreservedly, the ethics and integrity guidelines and to exercise their duty to report any suspected violation of the Code of Conduct, Klabin's policies, and/or current legislation.

## **8. DOCUMENT APPROVAL**

<b>Area</b>	<b>Responsibility</b>	<b>Date</b>
Legal, Compliance, Risk, Internal Controls, Communications and Institutional Affairs	Approval	07/25/2024
Statutory Executive Board of Directors	Approval	07/29/2024
Board of Directors	Approval	02/25/2025

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