	"CA" POLICY	<i>Code</i> KLA-PCA-GCI-0001-EN	
	REGULATORY SYSTEM	<i>Review</i> 0	<i>Date</i> 10/24/2023

1. OBJECTIVE

To establish the guidelines for the preparation, review, approval, disclosure, and dissemination of the internal rules of Klabin S.A. ("Company" or "Klabin") and the hierarchy among them ("Normative System").

2. SCOPE

This policy applies to Klabin and its 100% controlled companies and must be reproduced by its direct and indirect controlled companies, in Brazil and other countries, always respecting organizational documents and applicable local legislation. The application of this policy is recommended in other companies, in Brazil or abroad, in which Klabin holds a significant equity stake.

3. REFERENCES

Klabin's Bylaws.

4. DEFINITIONS AND HIERARCHICAL STRUCTURE

4.1. Definitions:

BoD: Board of Directors at Klabin S.A.

SB: statutory board at Klabin S.A.

Designated Officers: officers responsible for the corporate or industrial area.

4.2. Hierarchical Structure of Internal Norms


The internal norms that make up Klabin's Normative System have the following structure and hierarchy:

Category (Hierarchy)	Nature	Competence	Revision
BoD Policy (1 st Level)	Guidelines and principles related to the competence of the BoD	BoD	Five (5) years maximum
SB Policy (2 nd Level)	Guidelines and executive principles related to the competence of the Statutory Board of Officers (SB)	SB	Definition of SB ⁽¹⁾
Procedures (3 rd Level)	Business/operational specific criteria, Processes, procedures, and interface rules	Definition of the Designated Officer ⁽²⁾	Definition of the Designated Officer ⁽²⁾
Technical Norms (4 th Level)	Rules and technical or methodological parameters/norms. System specifications, operating procedures, and routine descriptions	Definition of the Designated Officer ⁽²⁾	Definition of the Designated Officer ⁽²⁾

(1) The SB will define the review period, which may not exceed five (5) years.

(2) The SB will define the hierarchical level with competence for approval and maximum period of review by means of a specific deliberation formalized in the minutes of the SB or SB Policy.

Responsible: Legal Department, Risks, Internal Controls, and Integrity	Confidentiality: External Audience	Approver: BoD
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BoD Policies (First Level)

They establish guidelines and principles applicable to the company in relation to matters associated with responsibilities of the Board of Directors. These are documents for internal or public use, as determined by the Board of Directors or, if applicable, in accordance with applicable law or regulations.

SB Policies (Second Level)

They establish guidelines and general orientation on matters associated with responsibilities of the SB. The executive policies are complementary to the BoD Policies. They deal with general rules and levels of delegation of authority to implement, detail, and execute the company's BoD Policies. They are documents for internal use.

Procedures (Third Level)

They formalize responsibilities and interfaces for important procedures/processes at the company, or its industrial or business units. They are documents for internal use.

Technical Standards (Work Instruction, Operating Procedure, and Certifications) (Fourth Level)

They standardize or describe in detail technical, operational, and specific tasks that must be performed within a process in order to achieve the expected results. They demonstrate how the actions should be carried out, with the desired technical and quality norms. They are documents for internal use.

5. GUIDELINES

5.1 - Preparation of the Document

When preparing a new document, the existence of other correlates should be checked and consulted to avoid possible conflicts between guidelines, responsibilities, or scope.

The preparation of normative documents that apply to Klabın as a whole must involve Internal Controls Management to standardize the document and control the flow of internal approvals. If the regulation deals with legal issues, the Legal area must participate in the evaluation of the merits of the document.

5.2 – Formalization of Approvals

For a document of any category to be valid and effective, it must be approved in accordance with this Policy.

5.3 – Responsibilities for the Management of Internal Norms

BoD

- Approve, review, or revoke this Policy.
- Approve BoD policies and establish procedures and principles for their preparation.
- Define the matters that will be the subject of BoD Policies and may change (expand or restrict) such definition.


Advisory Committees

- Evaluate BoD Policies, according to their respective competencies, and make recommendations to the BoD during their drafting, amendment, or revocation process.

SB

- Evaluate and issue recommendations in relation to BoD Policies to be submitted to the BoD.
- Submit proposals for the creation, amendment, or revocation of BoD Policies to the BoD.
- Approve SB policies.

Responsible: Legal Department, Risks, Internal Controls, and Integrity	Confidentiality: External Audience	Approver: BoD
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- Define responsibility and periodicity of reviews of SB Policies, Procedures and Technical Standards.

Designated Officers

- Submit the proposals for SB Policies and Procedures and Technical Norms in compliance with the recommendations of the Board of Directors and the SB, as applicable, to the SB.
- Prepare and propose the creation, amendment, or revocation of SB Policies, Procedures and Technical Norms, as assigned by each board.
- Train the target audience in relation to SB Policies, Procedures, and Technical Norms, as assigned by each board.

Internal Audit

- Audit of the elaboration of internal norm processes.
- Report any non-compliance, according to defined scopes.

6. PREMISES

- Internal norms must be accessible to all Klabin employees, in accordance with their responsibilities and in compliance with access restriction and control requirements.
- The internal norms must be kept and archived in a computerized repository, which must have the functionalities that guarantee the previous premises, allowing the consultation of the most recent reviews, respective traceability of previous versions, and formalization of the process of elaboration and approval of all internal norms.

7. APPROVAL OF THE DOCUMENT

Area	Review/Recommendation	Date
Legal Department, Risks, Internal Controls, and Integrity	Preparation	10/05/2023
SB	Review/Recommendation	10/09/2023
BoD	Approval	10/24/2023

Responsible: Legal Department, Risks, Internal Controls, and Integrity	Confidentiality: External Audience	Approver: BoD
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