



KLABIN S.A.

CNPJ/MF No. 89.637.490/0001-45

NIRE No. 35300188349

**MINUTES OF THE AUDIT AND RELATED PARTIES COMMITTEE MEETING
HELD ON FEBRUARY 9, 2026**

1. **Date, Time, and Place:** On February 9, 2026, at 8:30 a.m., the members of the Audit and Related Parties Committee ("Committee") of Klabin S.A. ("Company") met via videoconference.
2. **Summon:** The members of the Committee were previously summoned, pursuant to Article 5 of its Internal Regulations.
3. **Attendance and Installation:** All members of the Committee were present, as listed at the end of these minutes. Given the presence of all members of the Committee, the meeting was duly installed.
4. **Board:** João Adamo Júnior - Coordinator; and Mariana Abreu Sampaio Aranha - Secretary.
5. **Agenda:** To analyze, discuss, and recommend regarding the Financial Statements, accompanied by the Management Report and the Independent Auditor's Report, for the fiscal year ending on December 31, 2025.
6. **Discussed Matter:**

To analyze, discuss, and recommend regarding the Financial Statements, accompanied by the Management Report and the Independent Auditor's Report, for the fiscal year ending in 2025:

Initially, the representatives of PricewaterhouseCoopers Auditores Independentes Ltda. ("PwC") presented the conclusion of the work carried out by the independent audit for the fiscal year 2025. The scope of the work, the main issues that occurred, and the main audit matters discussed during the fiscal year 2025 were presented.

Subsequently, the members of the Committee, in the exercise of their respective duties and responsibilities, examined the Financial Statements, accompanied by the Management Report and the Independent Auditor's Report, for the fiscal year 2025, and, based on the information received, unanimously recommended the approval by the Company's Board of Directors of the aforementioned documents, which will be duly filed at the Company's headquarters, as per the Annual Report of the Committee, which is attached as Annex I to these



minutes. The members of the Committee shall be immediately informed of any material changes if they are still ongoing, reserving the right to conduct a new evaluation and recommendation if necessary.

7. **Adjournment:** There being no further business to discuss, the meeting was adjourned, and these minutes were drawn up, which, having been read and approved, were signed by the attending members of the Committee and by the Secretary.

São Paulo, February 9, 2026.

João Adamo Júnior
Coordinator and Committee Member

Mariana Abreu Sampaio Aranha
Secretary

Amaury Guilherme Bier
Committee Member

Pedro Silva de Queiroz
Committee Member



ANNEX I

ANNUAL REPORT OF THE AUDIT AND RELATED PARTIES COMMITTEE

About the Committee

The Audit and Related Parties Committee ("CoAud") of Klabin S.A. ("Company") is a non-statutory permanent body established in October 2020.

The CoAud is composed of three (3) members, with a term of one (1) year, currently composed of the following individuals (who are also members of the Company's Board of Directors): Mr. João Adamo Junior - Committee Coordinator, Mr. Amaury Guilherme Bier; and Mr. Pedro Silva de Queiroz.

According to its Internal Regulations, the CoAud is responsible for:

- (a) providing opinions on the hiring and dismissal of the independent auditor for the preparation of an independent external audit or any other service;
- (b) monitoring the activities: (i) of the independent auditors, to assess their independence, the quality of the services provided and the adequacy of the services provided to the Company's needs, (ii) of the Company's internal controls area, (iii) of the Company's internal audit area, and (iv) of the Company's financial statement preparation area, making recommendations it deems necessary to the Company's Board of Directors, if applicable;
- (c) evaluating and monitoring the quality and integrity (i) of the internal control mechanisms, (ii) of the financial reports and the process of preparing Company's quarterly information, interim statements, and financial statements, and (iii) of the information and measurements disclosed based on adjusted accounting data and non-accounting data that add elements not provided for in the structure of the usual financial statement reports, presenting to the Board of Directors the improvement recommendations it deems necessary, if applicable;
- (d) evaluating and monitoring the Risk Management Policy approved by the Board of Directors, and may request information on policies and procedures related to the topic;
- (e) preparing a summarized annual report, to be presented to the Board of Directors, containing the description of its activities, the results and conclusions reached, and the recommendations made, and any situations in which there is a significant divergence between the Company's management, the independent auditors, and the Committee in relation to the Company's financial statements;



- (f) reviewing the main issues related to accounting principles and financial statements, including significant changes in the accounting principles adopted by the Company, as well as main issues related to the adequacy of the Company's internal controls and compliance and any audit procedures adopted in relation to the identified material control deficiencies, presenting to the Board of Directors the improvement recommendations it deems necessary, if applicable;
- (g) evaluating and monitoring, together with management and the internal audit area, the adequacy and commutativity of transactions with related parties carried out by the Company and their respective disclosures;
- (h) other duties that may be assigned by the Board of Directors;
- (i) protecting the Company's interests, within the scope of its duties;
- (j) assessing the reports issued by regulatory bodies on the Company, as well as any other statements of authorities on corporate accounting practices, risk monitoring, and related party transactions that may impact the perception of the mechanisms and processes adopted by the Company, in addition to other matters within its competence; and
- (k) annually conducting a self-assessment of its activities and identifying opportunities for improvement in the way it operates.

The CoAud's assessments are based on information received from Management, independent auditors, internal audit, those responsible for risk and internal control management, managers of whistleblowing and ombudsman channels, and their own analyses resulting from direct observation.

In 2025, PricewaterhouseCoopers Auditores Independentes Ltda. ("PwC") was the company responsible for auditing the financial statements, according to professional standards issued by the Federal Accounting Council ("CFC"), the International Ethics Standards Board for Accountants ("IESBA"), and the International Federation of Accountants ("IFAC"), as well as the applicable regulations.

The Independent Auditor Report reflects the result of its verifications and presents its opinion on the reliability of the financial statements for the fiscal year ending December 31, 2025, in accordance with the accounting standards and practices adopted in Brazil and the international financial reporting standards ("IFRS") issued by the International Accounting Standards Board ("IASB").



Regarding the Quarterly Information (“ITRs”), analyzed during the fiscal year 2025 by the CoAud, the independent auditors reviewed the ITRs for the first three quarters of 2025 and issued opinions on May 6, 2025, August 4, 2025, and November 3, 2025, respectively. Furthermore, the Financial Statements for the fiscal year 2025, as well as the Management Report and External Audit, were extensively analyzed and debated by CoAud with the administrators and Independent Auditors at a meeting held on February 9, 2026.

Finally, the CoAud acts broadly and independently, observing mainly the scope of work of some areas such as Internal Audit, Risks, Internal Controls, and Controllershship, as well as monitoring processes and activities that present the most sensitive risks to the operation and more significant impacts on the implementation of the Company's strategy.

Topics Discussed by the CoAud

CoAud met twelve (12) times in the period from January to December 2025, and its main activities carried out in this period were:

- Analysis of quarterly results, as well as monitoring the process of their preparation and review, through meetings with the Company's administrators and Independent Auditors, to discuss the ITRs and the Financial Statements for the fiscal year 2025;
- Analysis and monitoring of the Internal Controls Letter;
- Analysis of the Internal Audit Policies, the Integrity and Ombudsman Channel, as well as Authority Policy;
- Monitoring of the Risk Map and prioritized risks, including industrial risks, forestry risks, R&D, environment, and sustainability;
- Monitoring of the planning of the risk area, as well as the risk management methodology;
- Monitoring of cybersecurity risks with the Information Technology area;
- Monitoring of the work of the Internal Audit, as well as the Internal Audit Plan;
- Monitoring of the work of the Integrity area, as well as the Company's compliance mechanisms, including the whistleblower channel;
- Monitoring of the Smart Project;



- Monitoring of Related Party Transactions;
- Monitoring of the Independent Audit Plan - PwC;
- Analysis of the accounting of contingencies;
- Conducting a Self-Assessment by the Committee members; and
- Monitoring of the Reference Form regarding the fiscal year 2024.

Conclusion

The members of the Company's Audit and Related Parties Committee, in the exercise of their duties and responsibilities, examined the Financial Statements, accompanied by the Management Report and the PwC Independent Audit Report, for the fiscal year ended December 31, 2025. Given the analysis and due clarifications, the members of the Audit and Related Parties Committee unanimously recommended the approval by the Board of Directors of the aforementioned documents, to be duly filed at the Company's headquarters.

São Paulo, February 9, 2026.

João Adamo Júnior
Coordinator and Committee Member

Amaury Guilherme Bier
Committee Member

Pedro Silva de Queiroz
Committee Member