Supplementary Information

LOJAS RENNER S.A.

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Impact assessment

Methodology

In 2023, we initiated our impact measurement and assessment strategy. As part of this effort, we conducted our first materiality analysis, assessing the business and supply chain's impact on external stakeholders. Additionally, we evaluated the key impacts, with the goal of quantifying the social value resulting from our contributions to the 2018-2021 Responsible Fashion commitments, as well as our emission offsetting strategy.

The concept of social value allows for the measurement of the impact on people, nature, and society that results from activities carried out by the company's activities and its entire value chain.

This study was grounded in the finest valuation practices and steered by several methodologies:

The Social and Human Capital Protocol (2019, Capitals Coalition)

The Natural Capital Protocol (2016, Capitals Coalition), and A Guide to Social Return On Investment (2012, The SROI Network)

GIIN COMPASS

Impact Management Project

Valuing Balancing Alliance

The study utilized both primary data supplied by the Company and secondary data sourced from global databases, literature, and statistics.

Results

The impacts of the 2018-2021 Responsible Fashion commitments and the emissions offset strategy were measured as follows:

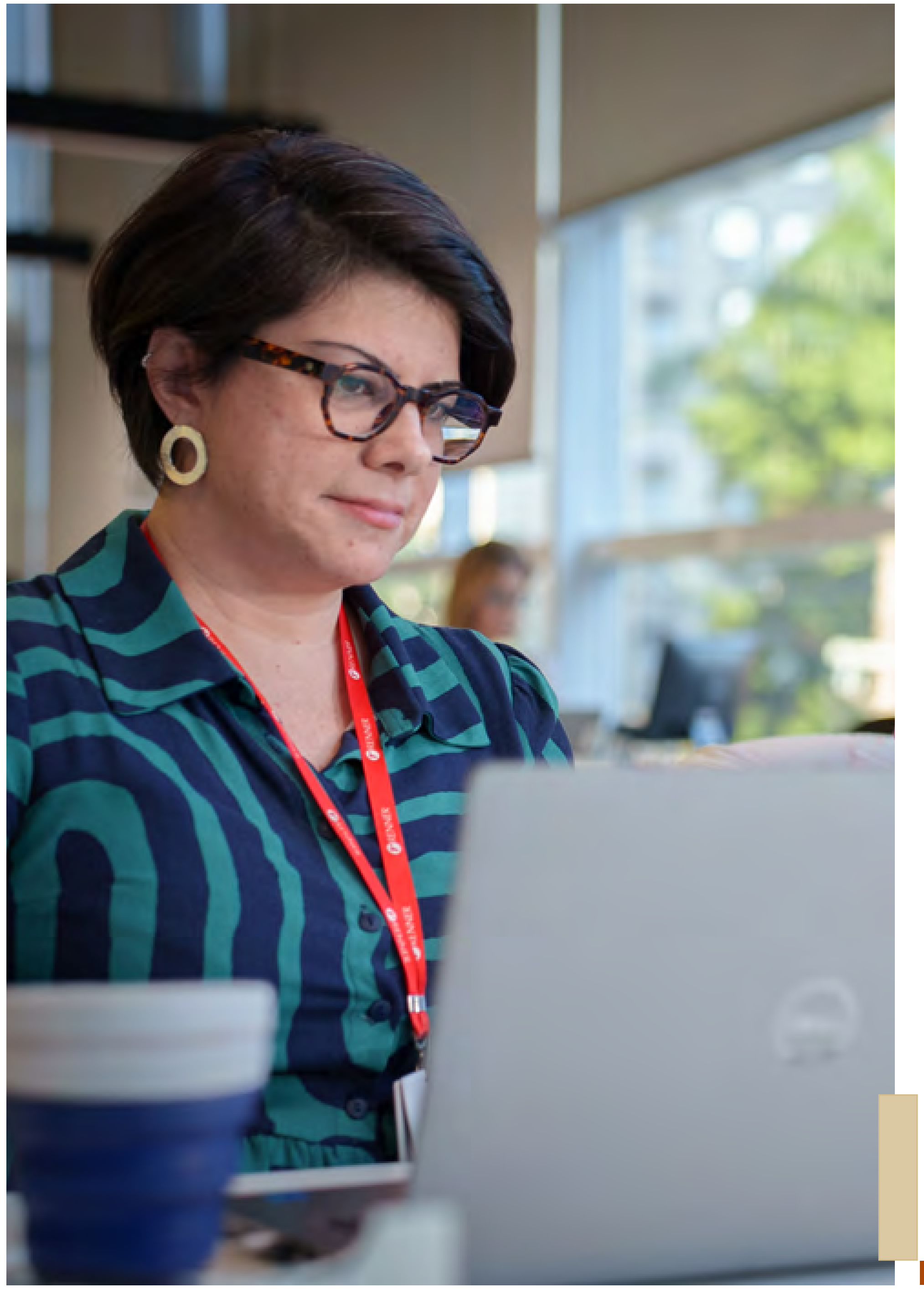
- 100% of corporate energy consumption from low-impact renewable energy sources
- 35.4% reduction in absolute CO_2 emissions compared to the 2017 baseline
- 100% of the national and international resale chain with socio-environmental certification
- 80% of less impactful products, with 100% certified cotton
- 100% of offset emissions generated a net positive impact of R$ 227 million.

The results obtained also support the advancement of our ESG strategy by allowing us to:

- Prioritize actions and goals
- Use SROI (Social Return on Investment) analysis to better understand the most efficient way to create social value
- Monitor, learn, and promote awareness of ESG impact on the business model

The impact assessment, which encompasses the four 2018-2021 commitments and the offset strategy, yielded a total net positive impact estimated at roughly R$ 227 million. This impact is divided into 90% Natural Capital and 10% Human Capital.

This data offers valuable insights that enable us to continually fine-tune our sustainability strategy. By prioritizing pertinent actions and objectives derived from the SROI (Social Return on Investment) analysis, we can discern the most effective methods for generating social and environmental value in our priority areas.



Primary Material Impacts

The two main material impacts on stakeholders identified were:

Climate strategy

- Responsible link in the chain - our own operations.
- Assessment coverage - 100% of operations
- Assessed Stakeholder Groups/Areas of Impact - Environment, society, health, and jobs in the value chain.
- Relevance to external stakeholders - In recent years, our climate transition strategy has yielded various positive impacts on the environment and society:
  - We have reduced our business emissions by 35.4% from 2017 to 2021.
  - Since 2021, 100% of our corporate energy has been sourced from renewable and low-impact sources, including solar, wind, biomass, and small hydroelectric plants (SHPs).
  - From 2016 to 2021, we offset 100% of our greenhouse gas emissions by supporting projects that preserve standing forests, combat deforestation, promote reforestation, and conserve biodiversity.
  - We have created jobs in sectors and segments related to the low-carbon economy.

Sustainable products and services

- Responsible link in the chain - Products and services and supply chain
- Assessment coverage - 100% of operations
- Assessed Stakeholder Groups/Areas of Impact - environment, society, customers, resale suppliers, tier 1 and 2 supplier employees, and suppliers of raw material.
- Relevance to External Stakeholders: We have made significant progress in our strategy to supply less impactful raw materials and processes and promote compliance within our resale supplier chain:
- 100% of Renner's global resale chain is engaged in social activities and holds socio-environmental certifications, thereby safeguarding human rights and promoting environmental responsibility within the chain.
- As of the end of the strategic cycle in 2021, 81.3% of Renner's clothing carries the Re - Responsible Fashion. Furthermore, 99.15% of the cotton used is certified, which helps reduce the impact on ecosystem services and pollution.

Labor rights

We hold a public commitment to labor rights. We adhere to labor legislation, promote free trade union association, and actively combat child labor and practices akin to slavery, guided by the **Human Rights Policy**, **Code of Conduct** and **Code of Conduct for Partners** (available in Portuguese and English), for the entire operation and chain.

Collective bargaining is a regular practice, occurring annually for each union base. During these negotiations, we address critical matters such as salary adjustments, work hour regulations, and holiday working conditions. Importantly, we maintain open channels of dialogue with labor and employer representatives. Our company leadership collaborates closely with the department responsible for labor and union relations, ensuring ongoing communication and an agenda with the unions.

Monitoring compliance with labor legislation is carried out through internal audits, periodic analyses, and tracking key HR labor indicators. We monitor apprenticeship quotas and support people with disabilities. Additionally, we oversee work hours, provide leadership follow-ups, and continuously train our leaders. Our labor process indicators guide action plans for risk mitigation.

Our employees benefit from comprehensive rights outlined in Collective Agreements (more than 200 bases), applicable to each of the bases. All leadership and employees are informed regarding themes, policies, and regulations disseminated through the company's internal channels, and are afforded various avenues for labor-related inquiries, in addition to relevant training programs.

In cases of significant restructuring involving layoffs, such as operation or unit closures, we maintain transparent and respectful dialogue channels. Whether engaging with unions or directly communicating with employees, we prioritize openness.

Social Security and Severance Fund

Brazilian labor legislation safeguards employees' social protection during retirement. The National Social Security Institute (INSS, in Portuguese) provides a public pension, offering income security for retirees, seeking to guarantee financial security in old age. It also covers permanent disability benefits and support for dependents in case of the insured's death.

Furthermore, Brazilian workers are entitled to the Severance Pay Fund (FGTS, in Portuguese). We contribute a percentage of each employee's salary to their FGTS account monthly. Accumulated FGTS funds can be withdrawn by employees in specific situations, including unjustified dismissal, home purchase, serious illness, death, or retirement.

In alignment with Brazilian labor laws, we fulfill our obligations regarding INSS and FGTS, ensuring timely social security contributions and compliance with our responsibilities.

Health and safety

Management
We are committed to safeguarding the health and occupational safety of all our employees and service providers. This commitment aligns with key international benchmarks and best practices, including the International Labour Organization's (ILO) Occupational Health and Safety Convention recommendations and collective agreements inked with trade unions.

Our goal is to ensure that our workplaces are safe and healthy for our employees. We are always vigilant in adhering to laws pertaining to Occupational Health and Safety.

The People and Sustainability department holds regular meetings with the Board of Directors to report on the matter.

Health and Safety Management System

Board of Directors — **Sustainability Committee**

People and Sustainability Department (P&S)

Health and well-being team

Occupational safety team

CIPAs** and Brigades

Responsible for implementing continuous programs, conducting workplace inspections, pinpointing health hazards for staff, taking measures to lessen these risks, devising campaigns and tools to prevent accidents, and advocating for occupational health, among other duties.

All the leaderships

Responsible for implementing the Occupational Health and Safety Policy in the employees' daily activities

All employees

Responsible for adhering to internal rules and policies, implementing the principle of active care*, liaising with management upon detecting unsafe conditions, and overseeing decisions via emails, forums, and committees.

** Internal Commissions for Accident Prevention

* A behavior that encompasses self-care, the care of others, and receptiveness to care.

Ongoing health and workplace safety management programs

- Risk Management Program (RMP)
- Medical Control and Occupational Health Program (MCOHP)

Indicators, targets and planning

Monitoring the progression of initiatives established throughou t the year for strategic planning with designated objectives:

- For specialist teams
- For the P&S department
- For teams that interact with the subject matter, such as Maintenance, Architecture and Engineering, and Shared Services Center

Policies

Our Occupational Health and Safety Policy sets forth guiding principles to safeguard individual integrity and ensure suitable work environments, with actions for health promotion, accident prevention, and the practice of active care.

This policy has been developed based on demands identified through diverse needs observed by the Company, its employees, and representatives. It has been approved by the Board of Directors and is guided by four premises:

- Preventing accidents and occupational diseases
- Adhering to labor and social security laws
- Complying with current Regulatory Standards, such as NR-01, NR-05, NR-07, NR-17, NR-23, among others, and
- Fostering employee health

We extend our management practices to our supply chain, mandating compliance with our Code of Conduct. Through audits of our resale suppliers, we evaluate adherence to various occupational health and safety standards, as well as the need for action plans to rectify any non-compliances.

*Some specific Regulatory Standards guide the ongoing programs a nd their action plans

Evolution

Our commitment to continuous improvement is underpinned by our Management System, composed of a dedicated team and a structured framework of procedures, manuals, standards, and policies. We also employ training, awareness initiatives, and consistent feedback mechanisms, such as engagement surveys, pulse checks, and audits.

We are vigilant in monitoring health, safety, and well-being indicators. Our approach involves setting targets and devising action plans to mitigate risks and foster a safety culture among all our employees.

Corporate qualitative and quantitative targets concerning health, safety, and employee well-being have a direct impact on variable compensation, including that of managers and leaders. These goals are tied to initiatives such as increasing adherence to **Balance** and carrying out engagement actions.

Informed by these insights, we formulate action plans to drive continuous improvements.

Risks

All (100%) our operations, facilities, and processes are subject to regular health and safety hazard and risk assessments. These assessments aid in risk mitigation and foster continuous improvement.

Each year, we update the Risk Management Program (RMP) and the Occupational Health Medical Control Program (OHMCP), creating an inventory of occupational risks from which we develop action plans. These plans are based on the identified risks to which our employees may be exposed.

The RMP facilitates the updating of the OHMCP, allowing for more precise and frequent monitoring of employees' health.

As per NR01 and NR05, all employees, including safety committee members, participate in the risk assessment inventory process and contribute to defining safety and health standards at the units.

When a risk is identified, the action plan commences with efforts to eliminate the risk. This is followed by risk mitigation and the implementation of administrative or engineering control measures.

Reporting and investigation

In every unit and all instances of workplace accidents, whether typical or commuting-related, the approach is guided by the principle of support. The operational team in the distribution centers (DCs) utilizes a specific investigation form. In other units, a digital form is employed, along with contact with the injured party and their leadership for follow-up.

All employees and contractors can access health and safety assistance through the email **sesmt@lojasrenner.com.br** or the company's communication platform.

A comprehensive analysis is conducted on all incidents of work-related accidents and illnesses, coupled with diligent monitoring of the injured parties. These measures facilitate the development of increasingly safer work environments. In 2024, a total of 98 typical accidents were recorded.

Emergency response

Our operations, particularly in the distribution centers and logistics, incorporate emergency response actions as part of the Emergency Response Plans (ERPs).

These ERPs are crafted in accordance with the Technical Instructions of each state's Fire Department. The Fire Brigades of each unit, equipped with prevention and emergency actions, are responsible for executing the Plans.

The ERPs aim to define emergency situations, evacuation procedures, types of alarms, responsibilities of the involved areas, and available resources.

Measures and targets for monitoring risk reduction are derived from the annual strategic planning process, with goals assigned to specialist teams, the P&S Department, and maintenance and engineering teams. Since 2023, we have also implemented a digital panel of statistical indicators for tracking results.

Training

Throughout the year, we provide various training sessions on occupational health and safety topics to employees and suppliers.

Besides mandatory training like fire brigade formation and the course for members of the Internal Accident Prevention Committee (CIPA), we offer tracks at UR for continuous learning, such as: workplace ergonomics, mental health promotion and suicide prevention, and responses to emergency situations.

Lectures on topics related to health promotion and accident prevention are provided to suppliers, as requested and according to the sustainability team's schedule.

Every month we include guidelines on relevant topics in the communication routines of the different areas, using occupational health and safety dialogues.