

# LOJAS RENNER S.A.

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**Anti-corruption Policy**

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## 1 OBJECTIVE

This Anti-Corruption Policy aims to establish guidelines and reinforce the commitment to preventing and combating corruption, guided by the ethical conduct adopted by Lojas Renner S.A. ("LRSA" or "Company"), based on the anti-corruption legislation in force in the countries where it operates, aiming to guide employees, partners and third parties on the application and compliance with anti-corruption measures.

## 2 DEFINITIONS/GLOSSARY

| TERMS                       | DESCRIPTION   |
|-----------------------------|---|
| <b>Corruption</b>           | Within the scope of this Policy, corruption is the act of giving, offering, promising, requesting or receiving, for oneself or for another, directly or indirectly, undue advantage to a natural or legal person, from the public or private sectors, or to a third party related to them, whether from the country where the Company operates or abroad, in exchange for the practice or omission of acts inherent to their functions. |
| <b>Bribery</b>              | It is one of the forms of corruption. It is the offering or receiving, for oneself or for another, directly or indirectly, of undue advantage, even outside of the position or before assuming it, but because of it.   |
| <b>Public Agent</b>         | Public agents are those individuals who exercise, even temporarily or without remuneration, through election, appointment, designation, hiring or any other form of investiture or bond, mandate, position, employment or function in the Executive, Legislative and Judicial Branches, as well as in direct and indirect administration, within the scope of the Union, States, Municipalities and the Federal District.               |
| <b>Undue advantage</b>      | Act of obtaining or offering benefits in exchange for favors that constitute an illicit situation.  |
| <b>Facilitation payment</b> | It is a payment made to public authorities, national or international, to facilitate or accelerate a routine government action or, even, to expedite the execution of administrative activities.  |

## 3 SCOPE

This Policy applies to all employees and administrators of Lojas Renner S.A. and its subsidiaries, as well as partners and any third parties acting on behalf of the Company.

## 4 PROHIBITIONS

It is forbidden to practice corruption, directly or indirectly, through promises, authorizations, receipts or offers on behalf of the Company, regardless of whether the conduct involves public agents, private companies or individuals, regardless of the amounts and/or benefits involved.

It is prohibited to:

- a) Suggest, promise, offer, grant, demand, request, accept or receive, directly or indirectly, an undue advantage to an individual or legal entity, from the public or private sector, or to a third party related to them, whether from the country where the Company operates or abroad, in exchange for the practice or omission of acts inherent to their duties, operations or activities in favor of Lojas Renner S.A. or aiming at benefits for themselves or third parties.
- b) Use a third person, whether an individual or legal entity, of a public or private nature, to hide or disguise the real interests or the identity of the beneficiaries of the acts performed.
- c) Hinder investigation or inspection activities by public bodies, entities or agents.
- d) Making facilitation payments.
- e) Receiving or offering gifts and presents that are not in accordance with the Company's Code of Conduct.
- f) Making donations and social actions on behalf of Lojas Renner S.A. without the intervention of Lojas Renner Institute.

## 5 ANTI-CORRUPTION TOOLS AND GUIDELINES

The Company's managers must take measures to ensure that the employees under their responsibility comply with the standards and guidelines contained in this Policy. Likewise, the same measures must be followed by partners and third parties.

Employees who have questions or concerns about the Policy, anti-corruption laws or regulations should seek clarification from their immediate manager or the Corporate Compliance area.

To comply with this Policy, the Company has the following anti-corruption tools:

### 5.1 Code of Conduct

The Company formalizes and explicitly declares, in its Code of Conduct, its public commitment to ethical guidelines and sustainable management of its business, so that the impact of its actions results in an integrated balance between social, economic, environmental and corporate governance aspects for all its stakeholders, with an express prohibition of corrupt practices. The Code is available on the Lojas Renner website, and it is the duty of the Company's employees to know, respect and comply with the guidelines contained therein.

### 5.2 Audit and Risk Management Committee

The Audit and Risk Management Committee is responsible for advising the Board of Directors in fulfilling its supervisory responsibilities, monitoring the integrity of the Company's Financial Statements processes and internal control systems, reviewing and evaluating the independence and performance of the Company's independent auditors, as well as the Company's internal auditors. The Committee also reviews areas of significant risk for the Company, as well as monitors compliance with the legal and regulatory requirements applicable to the Company, in addition to internal regulations and codes.

### **5.3 Corporate Compliance**

The Corporate Compliance area is responsible for promoting an environment of compliance with internal and external laws, regulations and standards, minimizing the risk of non-compliance with these and the consequent application of legal or regulatory sanctions.

One of the main tools for ensuring compliance is the Compliance Program, which aims to consolidate the main corporate actions and best practices, contributing to the strengthening of the Company's culture, verifying and encouraging employee adherence to the program.

In addition, the Corporate Compliance area is also responsible for periodically carrying out tests, monitoring and tracking indicators, such as complaints, among other points, to identify irregularities and/or the need for adjustments and improvements in the fight against corruption.

In case of doubts about the corporate guidelines and practices of the Code of Conduct, employees should contact their immediate manager or the Corporate Compliance area, which is also responsible for guiding employees on issues related to the interpretation of the Code.

Employees and third parties may contact the Compliance area by email at [compliance@lojasrenner.com.br](mailto:compliance@lojasrenner.com.br).

### **5.4 Transparency of Financial Statements**

The use of false information or documents, inadequate, ambiguous or fraudulent accounting entries is prohibited. Any other accounting procedure, technique or artifice that may hide or otherwise conceal illicit payments is strictly prohibited.

The Company values the maintenance of accounting records that reflect the reality of operations in a detailed, accurate and correct manner, and the preparation of the Financial Statements is in compliance with the laws, standards and regulations in force. In addition, the Financial Statements are reviewed by an Independent Audit firm.

### **5.5 Whistleblower Channel**

The Company, following the best corporate governance practices, has established procedures to report and communicate information confidentially and anonymously from employees or people outside the organization who are aware of any improper or questionable situation.

Reports related to acts or suspicions of corruption should be made through the reporting channels listed below:

- **Website:** <https://contatoseguro.com.br/en/lojasrennersa>
- **Telephone:** 0800 900 9091(Brazil)

## **5.6 Training**

To combat corruption, the Company is always concerned with identifying and mitigating factors that facilitate criminal practice. To this end, it offers training to its employees, informing them about the concept of corruption, the characteristics and prohibitions of illicit practices, and providing guidance on the ethical conduct expected of managers, employees, partners and third parties.

In relation to the areas most exposed to corruption risks, specific training is provided with the objective of communicating and clarifying internal anti-corruption procedures. The Company also makes available to employees the Standard for Relations with Public Agents, which contains guidelines and good practices to be observed in this relationship, such as some of the following:

- All interactions with public officials must comply with applicable external laws and regulations, as well as the Code of Conduct, internal policies and standards.
- Contacts with public officials must be guided by transparency and ethics, making the intentions and objectives of this relationship clear.
- The Company's managers and employees must refrain from offering, giving or receiving gifts, advantages and favors from third parties whose value or relevance may affect the decision on what is best for Lojas Renner S.A. in relation to the third party, observing the specific guidelines established in our Code of Conduct.
- Do not promise, offer or give, directly or indirectly, undue advantages of any nature to public officials who have the power to influence decisions in which Lojas Renner S.A. has an interest, or to third parties related to them.
- Do not engage in acts that aim to influence public officials, taking advantage of personal relationships to engage in acts that may generate undue favoritism for Lojas Renner S.A.
- Hold necessary meetings with public officials in environments appropriate for this purpose, such as, for example, within the Company's premises.
- Interactions with public officials must be conducted, preferably, by at least two Company employees.
- All interactions with public officials must be documented, through minutes, containing the subject discussed, the name of participants and other relevant points.

## **5.7 Conduct with Third Parties**

It is a premise of the Company to conduct business with honest and qualified partners and third parties, not allowing corrupt practices or any acts considered illicit. As a way of guiding partners and third parties in this regard, service/product provision contracts have clauses that explicitly state the commitment to comply with current legislation. Partners and third parties, regardless of the existence of a contract, must sign a Commitment Term in which they declare their agreement with the Company's anti-corruption procedures.

There is also a Code of Conduct for Partners, which aims to formalize and ensure compliance with the corporate foundations, principles and values of Lojas Renner S.A.

### 5.8 Conduct Committee

The Conduct Committee, which is advisory and permanent in nature, acts in accordance with the provisions of its Internal Regulations and aims to ensure Lojas Renner S.A.'s public commitment to ethical guidance and sustainable management of its business, promoting respect for and observance of ethical principles and values, in accordance with the Code of Conduct.

The Conduct Committee can be contacted through the following channels:

**LETTER:** To the Conduct Committee of Lojas Renner S.A.

Avenida Joaquim Porto Villanova, 401 – Bairro Jardim do Salso

Porto Alegre/RS – Brazil – CEP: 91410-400

**E-MAIL:** [compliance@lojasrenner.com.br](mailto:compliance@lojasrenner.com.br)

### 5.9 Other Tools

Lojas Renner S.A. has Committees and corporate governance tools that assist in the management and adherence to compliance, consolidating and providing a more ethical and sustainable business environment. In addition, the company is a signatory to the global initiative of the United Nations (UN), which mobilizes companies and organizations to adopt corporate social responsibility and sustainability policies, including the fight against corruption.

### 5.10 Corporate Culture

The Company has a solid corporate culture, and its Purpose and Value Proposition are widely publicized. All employees are aware of the need to be aligned with the values, policies and practices defined by the Company. This environment provides a commitment to compliance with current legislation.

## 6 WHISTLEBLOWER PROTECTION

In line with best corporate governance practices, the Whistleblower Channel guarantees the confidentiality, secrecy and anonymity of the whistleblower, including the non-identification of telephone calls. To protect whistleblowers, the Company establishes that:

- Administrators and employees may not retaliate against any person who, in good faith: (i) reports or expresses a complaint, suspicion, doubt or concern regarding possible violations of the guidelines of this Policy; and (ii) provides information or assists in investigations of possible violations.
- Administrators and employees must preserve the confidentiality of information related to investigations of possible violations of the guidelines of this Policy.

## 7 RED FLAGS

Employees must remain vigilant regarding the adherence of co-workers, partner companies or third parties to this Policy and current legislation and must be alert to suspicious situations in order to report them promptly if identified. Examples of situations that require careful analysis include:

- Refusal by a third party or employee to comply with the relevant current legislation.
- Carrying out unusual or suspicious hiring procedures.
- Lack of transparency in the reporting of services provided.
- Transaction with a third party with a negative business reputation.
- Third party that refuses to reveal the identity of its owners.
- Third party with a history of improper payment practices.
- Third party that requests payments in cash or bearer bonds.

## 8 RESPONSIBILITIES

### ***8.1 Employees, Managers and Representatives of the Company***

It is the responsibility of all employees, managers and representatives of the Company to be aware of the guidelines of this Policy, carry out the appropriate training, when applicable to their position, and to keep themselves updated on the subject. They are also responsible for reporting any violation and/or suspected acts of corruption. Reports may be made anonymously or identified through the Whistleblower Channel (as per item 5.5).

### ***8.2 Corporate Compliance***

It is the responsibility of the Corporate Compliance area to promote a more honest environment among employees, suppliers, service providers and other partners, to act in cases of reports involving corruption or non-compliance with standards and legislation, as well as to identify compliance risks and monitor the organization, ensuring compliance with this Policy. The Corporate Compliance area must have the autonomy to make decisions and implement the actions necessary for the proper functioning of the Compliance Program and best practices.

### ***8.3 Internal Audit***

The Internal Audit area provides objective risk assessment and consulting services. All activities carried out by Internal Audit must remain free of any element that may reduce the area's independence.

To perform its activities, Internal Audit has full, free and unrestricted access to all functions, electronic or physical records, systems and/or databases, websites, portals and similar, properties and personnel relevant to the conduct of any work, observing due responsibility regarding confidentiality and safeguarding of records and information.



## **8.4 Legal**

It is the responsibility of the Legal area to interpret and monitor changes in legislation related to this Policy, as well as to prepare contractual provisions on the subject, in alignment with the Corporate Compliance area, helping to maintain an environment of integrity within the Company.

## **9 PENALTIES**

Failure to comply with any guidelines or principles established in this Policy and in the internal rules of Lojas Renner S.A. on the subject may result in penalties for the Company and its employees and/or representatives, including criminal liability for the person involved, in addition to other applicable measures, in accordance with current legislation.

Among the disciplinary measures, the following penalties may be applied:

- Dismissal/removal, in accordance with the legislation, of an employee/administrator involved in acts of corruption.
- Termination of the business relationship with a supplier and/or service provider who engages in acts of corruption; and
- Disciplinary sanctions for administrators or employees who attempt or retaliate against any person who, in good faith, has refused to remain anonymous and reports possible violations of the guidelines of this Policy.

The omission of employees who are aware of acts that violate this Policy or any rule of the Company, as well as current legislation, is also considered conduct subject to the application of a penalty.

No employee/manager shall be penalized for delay or loss of business resulting from his/her refusal to pay or receive bribes.

## **10 REGULATION**

This Policy must be read and interpreted in conjunction with the Anti-Corruption legislation in force in the countries where the Company operates.

This Policy is also based on the US Anti-Corruption Law, known as the Foreign Corrupt Practices Act (FCPA), as well as other public documents that address the topic, such as the United Nations Global Compact, of which Lojas Renner has been a signatory since 2013.

## **11 SUPPLEMENTARY DOCUMENTS**

- Code of Conduct for Employees
- Code of Conduct for Partners
- Compliance Program Standard
- Whistleblowing Channel Standard

- Mandatory Training Standard

## 12 FINAL PROVISIONS

This policy is effective as of the date of publication. If you have any questions, please contact the Corporate Compliance area by email: [compliance@lojasrenner.com.br](mailto:compliance@lojasrenner.com.br).