

**LOJAS RENNER S.A.**

 RENNER CAMICADO youcom realize ASHUA repassa

# Compliance Policy of Lojas Renner S.A.

## 1 OBJECTIVE

This Policy aims to establish and formalize the basic Compliance guidelines for implementation in all companies of the Lojas Renner S.A. group – applying to all employees and partners, promoting an environment that respects laws, regulations and internal and external standards, minimizing the risk of legal or regulatory sanctions, financial losses or even damage to reputation resulting from non-compliance with legal and regulatory provisions, the Code of Conduct, among others.

One of the tools for ensuring compliance is the Compliance Program, which aims to consolidate the main actions and best practices of corporate governance, contributing to the strengthening of the company's culture.

## 2 DEFINITIONS/GLOSSARY

TERMS	DESCRIPTION
<i>Compliance</i>	This refers to the set of practices and procedures adopted by a company to ensure that its operations and activities comply with applicable laws, regulations, standards, and internal policies.
<i>Due diligence</i>	Structured research procedures, conducted with a specific focus on enabling a risk analysis.

## 3 ORGANIZATIONAL STRUCTURE

The Corporate Compliance area reports functionally to the Audit and Risk Management Committee and, administratively and operationally, to the Legal Director of Lojas Renner S.A.

## 4 PREMISES

The Compliance Program is one of the fundamental pillars of the Company, as it creates mechanisms to prevent, detect, and correct illegal or unethical practices. These mechanisms range from monitoring, providing an anonymous reporting channel, training, due diligence, data-driven management, among others. All are aimed at minimizing risks and safeguarding the integrity of the Compliance culture within the organization.

Maintaining a culture of compliance requires adherence to the following principles:

- All employees and partners are obligated to know and comply with external and internal regulations, laws, standards, and policies for the execution of their activities/services.

- Employees and partners also commit to acting proactively, avoiding risks of losses, fraud, corruption, bribery, or any other irregular conduct.
- It is the responsibility of all employees to be aware of the risks inherent in their activities and to identify ways to mitigate them through an action plan.
- The Corporate Compliance area, with the support of other areas and, especially, the members of the Administration (Board of Directors, Audit and Risk Management Committee and Executive Board), must promote a culture of Compliance, through awareness and education of employees and partners, based on the Code of Conduct and the Company's Policies.
- If an employee suspects or has confirmation of non-compliance or violation of any internal or external rule applicable to the Company, they must report the fact to their immediate supervisor or to the Corporate Compliance area, or alternatively, use the Whistleblowing Channel, which is completely confidential and private. We also request that our partners report cases of non-compliance through the Whistleblowing Channel.
- Any and all suspected compliance violations will be investigated by the Company, and those responsible for the violation will be subject to disciplinary and/or legal action.

## 5 PURPOSE

To ensure the integrity of Lojas Renner S/A, ensuring compliance with laws, regulations, standards and organizational codes, in a strategic and collaborative manner, generating value, credibility and enchantment for our Company, customers and society.

## 6 ACTION

The Corporate Compliance area focuses on maintaining an active and constantly reviewed Compliance Program, ensuring a corporate environment based on best practices in corporate governance, risk management, and compliance. This area also governs the strategy and activities related to risk and compliance in information security requirements.

## 7 GUIDELINES - RESPONSIBILITY PER AREA

### 7.1 *Senior Management*

- In addition to complying with this Policy, Senior Management shall support and disseminate the Compliance Program, as well as act and demand that all managers act in an exemplary manner, conveying support for and adherence to the Compliance Program.

- Senior management must also provide sufficient resources (material and human), autonomy, and independence for the success of the Compliance Program.

## **7.2 Audit and Risk Management Committee**

- It is the responsibility of the Audit and Risk Management Committee to monitor the financial statements and internal control systems, evaluating the independence and performance of the governance areas, reviewing the areas of significant risk to the Company and monitoring compliance with legal and regulatory requirements.
- The Committee is also responsible for evaluating the Compliance Program of Lojas Renner S.A.
- In addition, the Committee must also provide enough resources, autonomy and independence for the success of the Compliance Program.

## **7.3 Company Employees, Managers, Representatives, Suppliers and Service Providers**

- It is the responsibility of all employees, managers, representatives, suppliers, and service providers of the Company to know and apply the guidelines of this Policy, as well as to report any suspected or confirmed violation. One of the means of communication is the Whistleblowing Channel provided by the Company, as disclosed in the Code of Conduct.
- Employees also have the role of acting as the company's first line of defense, identifying, acting on, and communicating potential risks and identified non-conformities.

## **7.4 Corporate Compliance**

Corporate Compliance is one of the areas responsible for acting in the second line of defense, through the following measures:

- Structuring, implementing, disclosing and keeping the Compliance Program under constant review, monitoring the adherence of employees and partners and ensuring the application and updating of training.
- Establishing constant communication with employees, suppliers and service providers, helping to spread the Compliance culture.
- Identifying, assessing and monitoring Compliance risks for all macro processes and activities, assisting areas in the preparation and implementation of relevant action plans.

- Contributing to the Company's compliance with external and internal laws and regulations, preventing sanctions and fines by regulatory bodies, in any country where it operates.
- Reporting periodically to the Audit and Risk Management Committee, keeping it informed about the effective management of Compliance risks.
- Whenever necessary, homologating all the Company's internal policies and standards, adapting them to external standards and instructions.
- Assisting and monitoring managers in the execution of action plans relevant to Compliance risks.
- Assisting in the wide dissemination of the Code of Conduct, as well as this Policy.
- Act on complaints involving acts contrary to the Code of Conduct, internal regulations, or legislation applicable to Lojas Renner S.A., identifying the risks and defining the action plan.
- Improving and consolidating anti-corruption practices, focusing mainly on business areas and partners with higher exposure risk.
- Maintain a constant review of the due diligence process, monitoring the most critical cases, both in terms of integrity and information security compliance.
- Identify and report cybersecurity risks within the Lojas Renner S.A. environment and its main operational partners, monitoring key performance indicator dashboards.
- Identifying the risks of a partial or total stoppage of the operation and carrying out the Business Impact Analysis (BIA) with the business areas.
- Supporting the business areas in the preparation of the Business Continuity Plan (BCP) and in carrying out the BCP test.

## **7.5 Internal Audit**

The Internal Audit area acts as the Company's third line of defense, providing independent assessments and consulting on the adequacy and effectiveness of governance, risk management, and control processes. All activities performed by Internal Audit must remain free from any element that could reduce the area's independence and objectivity.

## **7.6 Corporate Legal**

The Corporate Legal area is responsible for interpreting, monitoring, and identifying any non-conformities related to changes in legislation applicable to the Company – including federal, state, and municipal laws.

## **7.7 People and Sustainability**

- Strengthen communication about best compliance practices with internal audiences.
- Promote the dissemination of the Code of Conduct, as well as this Policy, especially during the onboarding of new employees.
- Assist in the application of internal training on conduct, principles and values, as well as anti-corruption practices, compliance culture and information security.

## **8 WHISTLEBLOWING CHANNEL**

Lojas Renner S.A. has established procedures for the formal receipt of complaints and reports from employees, customers, suppliers, and other external stakeholders, in a confidential and anonymous manner, guaranteeing secrecy, regarding any illegal or unethical situation, practices related to internal controls, compliance, accounting, as well as those related to compliance with its Code of Conduct. Contact should be made through:

- **Website:** <https://contatoseguro.com.br/en/lojasrennersa>
- **Phone:** 0800 900 9091 (Brazil)
- **App:** Available for free in app stores Google Play and App Store.
- **Letter:** Lojas Renner S.A. - Av. Joaquim Porto Villanova, 401 – Bairro Jardim do Salso CEP 91410-400 – Porto Alegre/RS – Brasil - A/C Gerente de Compliance Corporativo.

It is important to note that our Whistleblowing Channel is external, managed by the company Contato Seguro.

### **8.1 Whistleblower Protection**

In accordance with best corporate governance practices, the Whistleblower Channel guarantees the confidentiality of the whistleblower, including the non-identification of calls. With the same objective of protecting 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 assistance in investigations related to possible violations.
- Administrators and employees must maintain the confidentiality of information relating to investigations of possible violations of the guidelines in this Policy.

- The whistleblower's anonymity will be guaranteed. For this reason, even if the whistleblower chooses to identify themselves at the time of the report, the Company undertakes to take all necessary measures to protect the confidentiality of this information.

## 9 FINAL PROVISIONS

This policy was approved by the Board of Directors on October 23, 2025, following the opinion of the Audit and Risk Management Committee and is effective from the date of its publication.

If you have any questions, contact the Corporate Compliance area via email at [compliance@lojasrenner.com.br](mailto:compliance@lojasrenner.com.br).