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1. PURPOSE


The purpose of this document is to establish, guide, and promote Arezzo&Co's Sustainability Policy in an aligned, coordinated, and synergistic manner, equalizing understandings and practices.

2. SCOPE

This document applies to all employees of Arezzo&Co, regardless of hierarchical level, and, as applicable, to the shareholders, service providers, suppliers, franchises, other commercial partners of Arezzo&Co, in addition to other people who represent Arezzo&Co before third parties.

3. REFERENCE DOCUMENTS

- Company's Bylaws;
- Arezzo&Co Code of Conduct;
- Materiality Matrix;
- Sustainable Development Goals (SDGs) of the United Nations Development Program (UNDP);
- Arezzo&Co's Environmental Aspects and Impacts;
- Program of ABVTEX (The Brazilian Association of Textile Retail);
- GHG Protocol;
- NBR ISO14001:2015 - Standard;
- GRI - Global Report Initiative;

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- DJSI - Dow Jones Sustainability Index (RobecoSAM);
- ISE - Corporate Sustainability Index;
- System B Impact Assessment;
- DFCA – Deforestation-free Call To Action for Leather; and
- Applicable Legislation and Regulations.


4. DEFINITIONS

Arezzo&Co - Arezzo Indústria e Comércio S.A. (“Company”) and its subsidiaries.

Down Jones Sustainability Index (DJSI) (RobecoSAM) - Created jointly by the S&P Dow Jones Index and RobecoSAM, the DJSI combines the experience of market analysis (indices) with the experience of specialists in sustainable investment to select the most sustainable companies from 61 sectors. The Dow Jones Sustainability Indices (DJSI) are the best benchmarks flagged by investors who have recognized that sustainable business practices are essential to generating long-term value to shareholder and who want to reflect their sustainability convictions in their investment portfolios.

ESG - The acronym for Environmental, Social and Governance. The three aspects represent the materialization of the concept of sustainability - civil society and the corporate universe paying attention to the impact of their actions and aiming at sustainable development, which, according to the United Nations (UN), is the one that satisfies present needs, without compromising the ability of future generations to meet their own needs.

Greenhouse Gases (GHG) - These are gases released into the atmosphere that prevent heat from being released into space, thus increasing the temperature of the planet. The main gases causing this environmental damage are associated with the use of fossil fuels such as coal and

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petroleum derivatives, such as gasoline and plastic materials, which emit a large amount of CO² during production and/or use.


GRI (Global Reporting Initiative) - It is an international organization that helps companies, governments, and other institutions understand and communicate the impact of business and critical sustainability issues. The sustainability report is an organization's practice of publicly reporting its economic, environmental, and social impacts. The GRI Standards represent the best global practices in sustainability reporting and bring a series of topics and questions that must be answered and prioritized depending on the organization's business.

GHG Protocol - It is a tool used to understand, quantify, and manage GHG emissions, it was originally developed in 1998, in the United States, by World Resources Institute (WRI). Today it is the method most used worldwide by companies and governments to carry out GHG inventories, compatible with the ISO 14064 standard and with the quantification methods of the Intergovernmental Panel on Climate Change (IPCC).

ISE (Corporate Sustainability Index) - A pioneering initiative in Latin America, the ISE seeks to create an investment environment compatible with the sustainable development demands of contemporary society and encourage ethical responsibility in corporations.

The ISE is a tool for comparatively analyzing the performance of companies listed on the B3 in terms of corporate sustainability, based on economic efficiency, environmental balance, social justice, and corporate governance.

NBR ISO14001:2015 (Environmental Management System Guidelines) - This standard specifies the requirements for an environmental management system that an organization can use to increase its environmental performance. This International Standard is intended for use by an organization seeking to manage its environmental responsibilities in a systematic way that contributes to the environmental pillar of sustainability. It also assists an organization in achieving

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the intended results of its environmental management system which add value to the environment, the organization itself, and its stakeholders.


Environmental Management System - Part of the management system used to manage environmental aspects, address risks and opportunities, and comply with legal and other requirements.

5. GUIDELINES

Arezzo&CO's vision is to adopt the best practices in environmental, social, and governance management, essentially considering the preservation of life, the environment, and biodiversity, based on the principles of sustainable development of its businesses and activities, through commitments and goals that represent its role in reducing negative impacts, generating positive impacts, and creating value for its stakeholders.

Arezzo&CO understands the importance of involving all its internal and external stakeholders, which is why it communicates openly about its activities and operations, in order to guarantee transparency in the evolution of the areas of activity.

To further develop and strengthen the relationship, trust with its internal stakeholders, Arezzo&Co promotes the training of its employees through workshops and debates on material topics for the company. Arezzo&Co acts ethically, transparently, and in line with the principles of sustainability, conducting its operations in accordance with socio-environmental aspects, rules, regulations, and legislation in force applicable to the business, with the commitment to communicate in a recurring and transparent manner its goals and performance related to the topics addressed in this document. For Arezzo&Co,

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Sustainability has the following definition: “Sustainability as a rule, seeking a level of differentiation in brands”.

5.1. ENVIRONMENTAL

5.1.1. Management of Greenhouse Gases (GHG)

In view of the obvious climate changes that result in environmental imbalance, Arezzo&Co is committed to:


- Keep an inventory of atmospheric emissions updated annually in order to monitor results and verify the effectiveness of reduction programs;
- Have goals and reduce GHG emissions throughout the lifecycle of the product and operations;
- Choose the most beneficial means of offsetting CO2 emissions in the socio-environmental scope;
- Make use of low-impact renewable energy¹.

¹Energy from small hydroelectric, solar, wind, and biomass power plants.

5.1.2. Waste Management

Carry out the proper management of waste generated in the operation of the business based on:

- Pollution prevention;
- Non-generation, reduction, reuse, recycling, solid waste treatment, and reverse logistics;

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- The search for the use of technologies for the final disposal of waste that have less impact on the environment;
- The dissemination of these principles in Arezzo&Co's value chain and partners as an integral part of the business;
- Search for more noble destinations for our waste, such as sale for recycling and reuse, reinsertion in the production process of new products, and sending of what cannot be reused for co-processing;
- Monitoring the final disposal of waste generated by the manufacturers of their products;
- Commitment not to send waste generated in our industrial processes to landfills;
- Disposal of products in good condition for donations;
- Incentive to the circular economy.

5.1.3. Water Resources Management

Carry out the proper and eco-efficient management of the water resources used in the business based on:


- Adoption of processes and technologies aimed at reducing water consumption;
- Increased reuse of rainwater whenever possible;
- Dissemination of best management practices in Arezzo&Co's value chain and partners.

5.1.4. Biodiversity Protection

Recognizing that pollution and the extraction and excessive use of natural resources are threats to biodiversity, Arezzo&Co is committed to avoiding negative impacts on its own operations and on its direct and indirect supply chain. Impacts that cannot be avoided must be reduced.


To identify and mitigate possible impacts on biodiversity, the company seeks to:

Violations or failure to comply with this procedure may result in disciplinary actions, depending on the type and severity of the violation, regardless of whether or not it causes any damage or loss to Arezzo Indústria e Comércio S.A.

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- Avoid carrying out its own operations, as well as the operations of the supply chain, near sites with globally or nationally important biodiversity;
- Offer products with more sustainable raw materials, through the search for solutions in raw materials with less impact on products, keeping the List of Characteristics for sustainable materials up to date, as well as disclosing and encouraging the use of the listed materials by suppliers and product development teams;
- Keep the List of Restricted Substances updated and disclose it, as well as communicate to internal and external stakeholders the ban on the use of hazardous¹ chemical substances described in the list regarding raw materials and finished products, requiring compliance with the requirement;
- Not to use any exotic skins in the products of any of the group's brands;
- Fight climate change through good management of greenhouse gas emissions, good management of waste and water resources, and commitment to promote circularity;
- Support the preservation of Brazilian forests, to offset their emissions, through REDD+ projects that contribute to the development of family farming, avoiding deforestation and minimizing socio-environmental impacts;
- Fight deforestation and the conversion of ecosystems in our own and outsourced operations, through the mapping of supply chains, development programs, education and engagement of direct and indirect suppliers, and traceability of raw materials considered critical for this topic;

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- Track all leather used in your products to identify breeding and rearing farms by 2030 or earlier;
- Address deforestation and conversion in leather supply chains, working to achieve protection of forests and natural ecosystems through deforestation-free leather sourcing by 2030 or sooner;
- Conduct business in compliance with internationally recognized human rights;
- Respect the rights of workers at all stages of the supply chain and indigenous peoples and local communities throughout the process of obtaining raw materials, in accordance with the UN Declaration on the Rights of Indigenous Peoples.

5.1.5. Animal welfare

We care about and care for the well-being of animals that are part of our chain in some way, so we act responsibly to track how these animals are cared for and treated. We believe that animals should be treated with care, respect, and dignity, and we adhere to the Five Freedoms:

- Freedom from Hunger and Thirst - By ready access to fresh water and diet to maintain health and vigor;
- Freedom from Discomfort - By providing an appropriate environment including shelter and a comfortable resting area;
- Freedom from Pain, Injury or Disease - By prevention or rapid diagnosis and treatment;

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- Freedom to Express Normal Behavior - By providing sufficient space, proper facilities and company of the animal's own kind;
- Freedom from Fear and Distress - By ensuring conditions and treatment which avoid mental suffering. Animals should also not be subjected to conditions that lead to mental suffering, so they don't get scared or stressed, for example.

5.1.6. Value Chain

The development of Arezzo&Co is based on partnerships and beneficial, collaborative, and sustainable commercial relationships, for which it is necessary to comply with social, economic, and environmental factors. In order to reduce risks in the process and align the sustainability vision with its partners, Arezzo&Co must:

- Ensure compliance with social, labor, and environmental duties when contracting suppliers, guided by Arezzo&Co's Code of Conduct;
- Carry out periodic audits to monitor compliance with the guidelines established in Arezzo&Co's supplier policies;
- Maintain proximity and transparency in commercial relations, through alignment programs, exposing Arezzo&Co's goals and intentions regarding the aforementioned topics;
- Promote the development of the supply chain and franchisees based on the principles of sustainability;
- Be limited to working only with approved and qualified suppliers.

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5.1.7. Continuous Improvement

Arezzo&Co works on sustainability issues, seeking continuous and responsible development for the following aspects:


- Make use of sustainability-oriented technological innovations in all processes, including product and packaging development, construction and renovation of facilities with more sustainable materials and processes;
- Insert the ESG agenda in the offer to generate value to the customer;
- Generate value for the communities where the company is present, supporting their development.

5.2. SOCIAL

5.2.1. Employees

Arezzo&Co undertakes to:

- Act with respect for human and labor rights, not tolerating any abusive practices and any kind of harassment, violence, inhumane acts, or other forms of intimidation, being inadmissible any form of exploitation, directly or indirectly, of slave labor or labor similar to slavery, whether with an adult or a child;
- Provide a fair, moral, and ethical environment, contemplating diversity and inclusion as tools for an increasingly equitable workplace;
- Ensure the practice of non-discrimination of employees due to age, color, race, ethnicity, nationality, religion, gender, marital status, family condition, creed, social group, disability,

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illness, or physical or mental situation (including HIV seropositive), opinion, political option, and/or sexual orientation, ensuring dignity in the work environment;


- Provide a humane, productive, safe, and healthy work environment, ensuring compliance with the legislation, contributing to the emotional balance, well-being, and quality of life of its employees;
- Provide a corporate reporting channel for situations and conducts that are not in accordance with ethical principles, standards of conduct, and/or legislation in force, guaranteeing the privacy of the informer and confidentiality of reports from different stakeholders, as well as non-retaliation, directly or indirectly, concerning reports made in good faith.

5.2.2. Communities

Arezzo&Co understands that the sustainable development of its businesses and activities depends on its commitment to act in an environmentally responsible, socially conscious, and financially sound manner. Arezzo&Co believes in the benefit generated to the community through the economic development of the regions where it is established. Through its culture of social action, Arezzo&Co supports the dissemination of knowledge, promotes the strengthening of social projects, and engagement with relevant organizations and corporate volunteer programs.

5.3. GOVERNANCE


Arezzo&Co understands the importance of solid and structured governance to conduct the organization's processes, how much it impacts on the sustainability of the business by being incorporated into the organizational culture and being a driver in decision-making concerning

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socio-environmental, financial, and relationship aspects. The Company has a Sustainability Committee, an advisory body to the Board of Directors, made up of at least three (3) and at most five (5) members, provided that it must count on at least two (2) members of the Company's Board of Directors and the Company's Chief Executive Officer. The Sustainability Committee ordinarily meets bimonthly, when strategic issues on ESG are addressed. The coordinator of the Sustainability Committee may invite other directors, officers, auditors, consultants, and employees, internal and external, of the Company, including specialists, who hold information on matters on the agenda or whose area of expertise is related to such matters, to the meetings of the body. In addition, the Company has a department dedicated to sustainability, which reports to the Chief People, Management, Sustainability, Expansion and Institutional Relations Officer.

The Sustainability Committee has the following duties:

- a) Guiding sustainability in the Company's operations and analyzing topics related to the ESG strategy, that is, environmental, social, and governance issues;
- b) Defining strategies for consolidating the culture of sustainability at all levels and businesses;
- c) Preparing, reviewing, and approving policies, rules, and procedures related to socio-environmental aspects;
- d) Monitoring the development of actions proposed in the committee's agendas;
- e) Resolving on decision-making regarding the strategy and environmental projects, including those related to climate change;
- f) Ensuring commitment to the social development of our stakeholders, focusing on equity and promoting diversity;
- g) Encouraging and approving the development of new campaigns, products, and services based on cleaner production;

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- h) Proposing and monitoring the implementation of training sessions and courses that encourage innovation and sustainability, contemplating aspects of circularity and low-carbon economy;
- i) Aiming at ensuring compliance with socio-environmental aspects in the value chain, proposing methodologies for promoting and encouraging good practices, as well as monitoring indicators;
- j) Reporting to the Board of Directors the risks and opportunities associated with socio-environmental issues, as well as presenting the necessary investments to execute the proposed plans.

5.3.1. Conflicts of interest

Act with integrity and impartiality in decision-making and when carrying out activities is essential for strengthening loyalty with its stakeholders, therefore Arezzo&Co reaffirms that its activities and relationships must be based on the non-generation of actual or potential conflict of interests.

5.3.2. Corruption

Arezzo&Co values honest and responsible behavior with government entities, assuming its legal duties, contributing to a fair society through the payment of taxes, and does not tolerate any illicit practice, especially acts of corruption, bribery, or fraud in contracting with the government, in compliance with the Anti-Corruption Law, the Law on Misconduct in Public Office, and other applicable rules. The Company has an Internal Audit Department, responsible for investigating complaints received through the Ethics Channel, as it operates independently and impartially. The level of reporting of the Internal Audit Department is based on the principles of independence and precepts of Corporate Governance, reporting functionally to the Risks, Audit, and Finance Committee, advisory body to the Board of

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Directors. The Ethics Channel is operated by an independent and specialized company, ensuring absolute secrecy, intended to receive, analyze, and investigate internal and external complaints, promoting the necessary measures for the adequate handling of situations.


5.3.3. Transparency

Arezzo&Co is committed to transparency in its relationship with its shareholders and with the several stakeholders, with continuous and systematic optimization of the publication of socio-environmental guidelines and actions in its Annual Sustainability Report, in addition to committing to independent socio-environmental programs, indices, and certifications that analyze and validate this development.

5.3.4. Arezzo&Co Code of Conduct and Ethics Channel

As one of the ways to ensure that the individual rights of its business partners are met, Arezzo&Co has a Code of Conduct that establishes and formalizes the principles and guidelines of conduct that must guide actions, decisions, and relationships, whether in relation to our employees or to all other audiences and entities with which we interact in our activities (clients, franchisees, shareholders, commercial partners, public agents, etc.). The Code of Conduct presents the basic principles that guide our actions, reflect our beliefs and values, and reinforce our ethical commitment to society.

Arezzo&Co makes available the Ethics Channel, accessible free of charge to all Employees and third parties, allowing the secure communication of conduct considered unethical or that violate ethical principles, standards of conduct, legislation and regulations in force, the Code of Conduct, and/or other internal rules of Arezzo and its Subsidiaries. The Ethics Channel

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is available 24 hours a day, 7 days a week, through Arezzo&Co Ethics Channel, www.canaldeetica.com.br/arezzoco, or by calling 0800 721-0731.

5.3.5 Commitments

Arezzo&Co is a signatory of the following commitments:

The United Nations (UN) Global Compact Initiative, mobilizing the business community to adopt good practices in business related to Human Rights, Labor Rights, Environmental Protection, and Combating Corruption in all its forms. Through the Global Compact, the Company is also engaged in contributing to the achievement of 17 Sustainable Development Goals.


The Science Based Targets Initiative - Business Ambition for 1.5°C Commitment Letter, of the global coalition of UN agencies, business and industry leaders, in partnership with Race to Zero, to set science-based targets to reduce companies' greenhouse gas emissions.

The DFCA – Deforestation-free Call To Action for Leather Initiative, launched by Textile Exchange and Leather Working Group, global nonprofit organizations, aiming at encouraging brand actions to end deforestation and the conversion of natural ecosystems associated with leather sourcing by 2030 or sooner.

6. SANCTIONS

Failure to comply with the guidelines established in this Policy subjects the offender and those who collaborate with him to the sanctions provided for in the contracts by which they are bound to Arezzo&Co, without prejudice to other sanctions provided for in Brazilian legislation, provided that they will be personally liable for any damage and losses caused to Arezzo&Co or to third parties.

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7. MISCELLANEOUS

This Policy becomes effective as of its approval and must be reviewed annually or whenever there are changes in guidelines. Any and all changes must be communicated to the departments involved for analysis and updating.

8. VERSION CONTROL

Issuer(s) of the Document

Name	Title
Suelen Joner	Executive Sustainability Manager

Reviewer(s) of the Document

Name	Title
Marianna Fernandes	Internal Audit Manager
Morgana Agra	Internal Audit Coordinator

Person(s) in charge of the approval of the Document

Name	Title
Marco Aurélio Coelho Vidal	Chief People, Management, Sustainability, Expansion and Institutional Relations Officer
Alessandro Carlucci	Sustainability Committee Coordinator
Board of Directors	Board Members