



ANNUAL  
**INTEGRATED REPORT 2024**

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# INTRODUCTION

SDG  8

Introduction  
C&A's brightness in 2024







# INTRODUCTION

GRI 2-2, 2-3, 2-14

It is great to see you here!

This is C&A's 2024 Annual Integrated Report, detailing the practices and results that shaped our year. Highlighting the collaborative efforts of our teams and continuous engagement with our business partners, this report reaffirms C&A's commitment to sustainability and innovation. The report provides a comprehensive overview of our initiatives across the environmental, social, financial, and governance dimensions, demonstrating their alignment with our strategy for creating fashion with a positive impact.

Published annually, the report was prepared in accordance with the standards of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB, Apparel, Accessories & Footwear), and of the IFRS Foundation. We also continue adopting, as validated by the senior leadership<sup>1</sup>, the Integrated Reporting<sup>2</sup> framework and the recommendations

of the Task Force on Climate-related Financial Disclosures (TCFD). The document also aligns with the United Nations (UN) Sustainable Development Goals and the Ten Principles of the Global Compact.

This report includes data and information from all C&A Modas S.A. units in Brazil, as well as its subsidiaries ([find out more in the Corporate Governance chapter](#)), referring to the period from January 1 to December 31, 2024. It was developed based on the topics identified in our materiality matrix, which are integrated throughout all chapters of this report. In 2024, our matrix began using the double materiality methodology ([learn more](#)). For enhanced content reliability, the data underwent independent third-party assurance, as outlined in the accompanying letter ([read here](#)). As a publicly traded company, we disclose audited quarterly reports to the market, which are consolidated herein and were published in May 2025.

The document embodies our essence: a brand connected to the present while looking to the future, committed to being a benchmark and leading by example by adopting the best practices in the Brazilian fashion market. Join us on this journey to discover how we transform challenges into opportunities to make a difference in people's lives, in fashion and in the environment.

<sup>1</sup> In 2024, the dual materiality matrix and priority topics were discussed in the Internal ESG Committee, composed of the Executive Board, and in the People & ESG Committee, composed of members of the Board of Directors, who provided the final approval.

<sup>2</sup> The only framework requirement not fully detailed in this document is the complete classification of risks and opportunities across the short, medium, and long term. We partially address the item and are seeking to improve our analysis and bring temporal aspects to our risks.



To reinforce our alignment with the 2030 Agenda, the following pages provide a simplified overview of the Sustainable Development Goals (SDGs) connected to our activities and initiatives throughout the year.



## DO YOU HAVE ANY QUESTIONS, COMPLIMENTS OR SUGGESTIONS?

We would be happy to hear from you! Contact us at: [sustentabilidade@cea.com.br](mailto:sustentabilidade@cea.com.br) and/or [ri@cea.com.br](mailto:ri@cea.com.br).





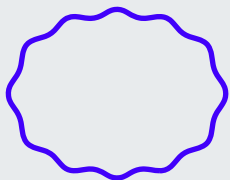
**BRL 7.6 BILLION**  
in **net earnings**

**BRL 1.4 BILLION**  
in adjusted **EBITDA** (post-IFRS16)

Entry into **ICo2** index  
and **IDIVERSA** index of **B3**



**16.4%**  
**growth** in clothing sales



**200+ STORES**  
impacted by the new  
strategy called **Energia C&A**



**65 TONS**  
of **plastic bags**  
replaced by  
more sustainable  
alternatives

**33 TONS** of pieces  
of clothing collected in  
the **ReCiclo Movement**

**66%**

**WOMEN** in  
positions of  
**leadership**

**30%**

**BLACK AND  
INDIGENOUS  
PEOPLE**  
in positions of  
**leadership**



**7.6%**

**EXPANSION** of the  
**customer base** in  
2024 vs 2023

**6.8 POINTS**

of evolution in the  
**NPS** in 2024 vs 2023





# MESSAGES FROM THE COMPANY

GRI 2-2

SDG 5 8

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Board of Directors  
Boards







# MESSAGE FROM THE **BOARD**

GRI 2-22

Celebrating nearly five decades in Brazil in 2024, C&A reaffirmed its capacity for consistent, relevant, and responsible reinvention. Throughout this journey, we have consolidated a brand that is part of the lives of millions of customers across the country. Lessons learned from each challenging scenario bolstered our performance and equipped us to advance with solidity, commitment, and focus on delivering the best for our customers, shareholders, associates, and society. It was in this context that we launched the Energia C&A, strategy, inaugurating a new cycle, guided by a clear purpose: to enhance C&A's Brightness and Value for all our audiences.

*From left to right:  
Jamil Marques, Isabella  
Wanderley, Marcos Grasso,  
Cristina Palmaka, Peter Furukawa*



The 2024 results reflect the progress made throughout the year. Post-IFRS 16 Adjusted EBITDA totaled BRL 1.4 billion, while net income reached BRL 452.5 million in the year. Fueled by sales growth, profitability, and a significant reduction in leverage, consistent performance underscores the business model's robustness and its capacity to deliver sustainable results in a highly competitive environment.

Throughout the year, the Board of Directors acted closely and strategically, focusing on five priorities: (i) to maintain performance and deliver on budget; (ii) to execute the Energia C&A plan effectively; (iii) to strengthen executive leadership; (iv) to promote a culture of high performance, agility, and accountability; (v) to reinforce sound corporate governance. Aligned with these guidelines, we reinforce the role of committees as key bodies that support management and enhance governance effectiveness.

Among the advances, the strengthening of the People and ESG Committee stands out, now including João Carlos Senise as a committee member and Renata Soares Piazzon as a specialist member. The measure reaffirms the Company's commitment to a strategic



**16.4%**  
growth in  
clothing sales  
compared to 2023

**26**  
awards and  
recognitions  
in all our areas of  
activity

agenda focused on people management and socio-environmental impact. An integrated and cross-cutting approach to these issues has been essential to sustaining a strong, responsible culture aligned with the challenges of our time.

The progress made in 2024 confirms that the Company is on the right track. Led by CEO Paulo Correa, C&A Brazil remains on a solid path of sustainable growth, with a focus on creating long-term value. For 2025, the commitment remains firm: to enhance the company's competitiveness and strengthen the brand's relevance with our customers through discipline, innovation, and agility.

We invite you to explore the following pages of this report to discover the key highlights that defined our year. Enjoy your reading.

**Board of Directors**  
**C&A Brasil**





# MESSAGE FROM THE EXECUTIVE BOARD

GRI 2-22

## 2024 was an important milestone for C&A Brasil.

We celebrated five years since our IPO and nearly five decades of presence in the country, marked by consistent and strategic progress. Through the implementation of the Energia C&A strategy, we strengthened our connection with customers and improved our performance in key business areas. The results confirm that we are on the right track: we achieved double-digit sales growth (16.4 percent for the year), along with increased profitability and reduced leverage. We continued to reinforce our pillars to deliver an increasingly customized, integrated, and relevant experience for our customers.

*From left to right: Laurence Beltrão, Carolina Borghesi, Donatti, Paulo Correa, Bruno Ferreira, and Fernando Brossi*





Throughout the year, we consolidated significant operational gains, notably by enhancing store productivity, improving supply model efficiency, and continuously advancing the digitalization of the business. The evolution of the logistics chain has increased agility and precision in our operations, directly enhancing in-store execution quality and improving service levels in the digital environment.

These achievements stem from strategic decisions grounded in operational excellence and a commitment to creating sustainable value for all our stakeholders.

The customer was at the core of our efforts, and every initiative within the Energia C&A strategy reflected this dedication. The purchasing journey has evolved through the integration of physical and digital channels, linking solutions like the C&A app, C&A Pay, and the C&A&VC loyalty program into a seamless, convenient, and customized omnichannel experience. We also enhanced the

curation and management of our assortment with collections that embody the brand's vibrant spirit. In stores, we have enhanced service by emphasizing agility, customized consulting, and attention to detail, fostering a closer and more meaningful connection with our customers.

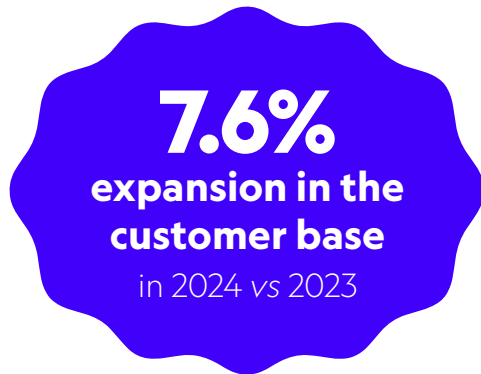
In 2024, we continue to align with our sustainability strategy and the United Nations Sustainable Development Goals. We have received awards such as ECO AMCHAM for the Traceable Jeans project, an initiative that blends innovation and sustainability through blockchain technology. We also won the

Warner Bros. Discovery Best of the Year Award, in the Innovative Project category, with a campaign that creatively and impactfully translated the brand's emotional connection with female consumers. These recognitions reflect the collective efforts of our teams and the strength of our position in the Brazilian fashion market.

In the social field, we continue to drive transformation through the C&A Institute. In 2024, we expanded our impact with initiatives focused on volunteering, entrepreneurship, employability and humanitarian aid, benefiting thousands of people across the country. Programs like Fashion Futures have reinforced our commitment to fairer, more diverse and inclusive fashion, actively contributing to the development of a more equitable society.

We end this cycle with renewed confidence and our eyes on the future. We believe in the strength of the C&A Energy strategy, in our culture and in the ability of our team to deliver consistent, innovative and sustainable results. I would like to thank every associate, partner, investor, and most importantly, our customers, who inspire us to grow and improve every day. We will continue with energy, proximity and purpose, building together the future of fashion in Brazil.

**Thank you very much,  
and enjoy the reading!**  
**PAULO CORREA**  
**CEO**







# ABOUT C&A

GRI 2-1, 2-6

SDG 5 8

Business Model  
Awards and Distinctions  
Membership Associations



# ABOUT C&A

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We are a fashion brand that inspires people to discover their best selves, believing in the power of self-confidence as the catalyst for dreams and journeys. Recognized as one of the largest retail chains in Brazil, our passion for fashion goes beyond dressing: we believe fashion is about expression, freedom, and inclusion. It is part of our essence to offer our customers countless possibilities so that they can have a vibrant and complete shopping experience.

Our pieces are crafted to embrace the diverse styles, bodies, and journeys of Brazilian consumers. To support this, we offer a wide range of clothing, footwear, accessories, beauty and wellness products, as well as our fashiontronics line, which includes telephony items. We also have our own brands, such as ACE, which offers products in the sports line with pieces that combine comfort and practicality; while Bel&za, our cosmetics line, values the unique characteristics and personality of each client.

We ended 2024 with 330 stores, strategically located in 164 cities across all states in the country. In each of them, C&A is dedicated to being present in the lives of our customers, offering fashion and an experience of connection and inspiration.

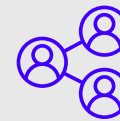
With the goal of delivering a complete omnichannel experience, we offer a dynamic and secure digital environment, providing purchasing options through our website, C&A app, and social networks—always accompanied by customized and welcoming service. To strengthen the shopping experience, our customers can count on C&A&VC, a relationship program that includes the loyalty app and C&A Pay, a multi-service platform that offers financial products ([learn more here](#)).

To complete this omnichannel journey, we have a logistics, supply, and distribution model designed to ensure customers consistently find the products they want in our stores—available in their preferred colors and sizes—and receive their deliveries exactly how, when, and

where they choose. Our distribution centers (DCs) are located in São Paulo, Rio de Janeiro and Santa Catarina. At the São Paulo DC, we have an exclusive area to serve our e-commerce customers.

We have built this solid history of nearly 50 years thanks to the enthusiasm and dedication of our teams—over 15,000 professionals we proudly call associates—alongside our network of more than 1,400 direct supplier companies. Together, we foster transparency in all our business relationships, embodying a fashion DNA with positive impact by delivering high-quality products and championing actions that promote equality and diversity. From our collections made with more sustainable raw materials to our community initiatives, we believe fashion can be a powerful force for positive impact on the planet and people's lives.

This impact expands even further through the C&A Institute. A benchmark in Brazil, IC&A was established in 1991 and is home to the country's longest-running volunteer program. Since then, it has conducted its mission of promoting projects through fashion across four pillars of action: entrepreneurship, employability, humanitarian aid, and volunteering.



**15,000+**  
professionals  
in our teams that  
we call associates

**1,400+**  
companies  
in our direct supplier  
network





**For nearly 50 years, we have offered fashion that reflects the essence of our customers – women who find their unique style in versatile and contemporary collections.**

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## **Our Purpose**

To empower people to express who they want to be through fashion.

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## **Our passion**

We believe in fashion that empowers, includes, and amplifies the expression of what is most unique in each individual. We strive to inspire through bold innovation, while remaining committed to sustainability and upholding the values that have guided our journey.

**Pride in being C&A!**

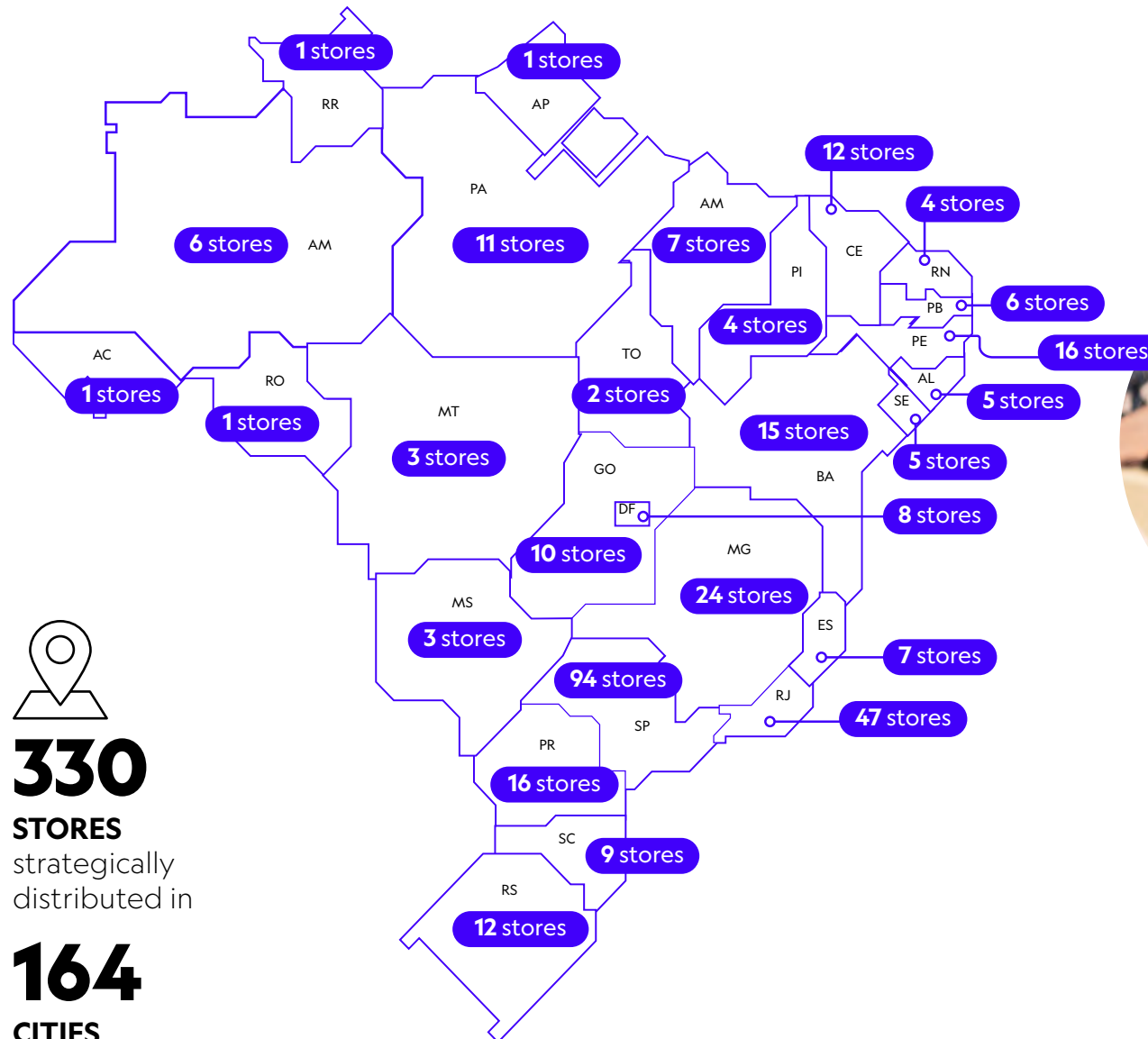
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## **Our brand**

We are the fashion brand that consistently brings something new and beautiful, sparking desire and bringing more joy to our customers. We are happy, vibrant and pulsating with energy. We believe in the beauty of diversity, and in fashion as the greatest element of self-expression.



## NATIONAL PRESENCE



**330**

**STORES**  
strategically  
distributed in

**164**  
**CITIES**





# BUSINESS MODEL

## FINANCIAL CAPITAL

- Cash
- Third party capital
- Shareholders' capital

## MANUFACTURED CAPITAL

- Three distribution centers (SP, RJ and SC)
- One central office
- 330 stores: nationwide coverage

## INTELLECTUAL CAPITAL

- Culture of innovation and sustainability

## HUMAN CAPITAL

- 15,464 associates, including:
  - Women 68%;
  - Yellow 3%;
  - White 37%;
  - Indigenous 0.5%;
  - Black and brown 59%
- More than 280,00 hours of diverse training

## SOCIAL AND RELATIONSHIP CAPITAL

- Customers
- 881 Tier 1 suppliers (70% gold seal at ABVTEX)
- C&A Institute
- Class associations

## NATURAL CAPITAL

- Renewable cotton
- More sustainable viscose
- More sustainable polyester
- Other raw materials
- Water resources



## FINANCIAL CAPITAL

- BRL 7.6 billion in net earnings
- BRL 441 million in financial service revenues
- BRL 102 million, equivalent to BRL 0.33 per common share

## MANUFACTURED CAPITAL

- Investments in distribution centers: unification of centers and Push-Pull evolution

## INTELLECTUAL CAPITAL

- Sustainable product, designed throughout the entire supply chain

## HUMAN CAPITAL

- Diversity programs
- Net Promoter Score (NPS) score
- Diversity program for interns

## SOCIAL AND RELATIONSHIP CAPITAL

- 26,000 people impacted by the C&A Institute
- C&A in the ISE of the Stock Exchange (B3)
- C&A in the IDIVERSA of the Stock Exchange (B3)
- Sectoral contribution through associations

## NATURAL CAPITAL

- Development of new products with less impact
- I-REC (purchase of 100 percent renewable energy)
- C2C
- 70.6 percent sustainable raw materials
- Emissions reductions
- Emissions
- Use of water resources in the supplier network



# AWARDS AND DISTINCTIONS



## PEOPLE AND CULTURE



**GPTW Brazil:** we were recognized as the 19th best company to work for in Brazil.

**GPTW Barueri and Region:** we are on the Top 10 list of the best companies to work for.

**GPTW Retail:** we are once again in the Top 6 of Great Place To Work® Brazil. And, among fashion companies, we were the best ranked in the Retail category!

**Bloomberg Línea Influência:** our CEO was recognized as one of the Top 500 most influential people in Latin America.

**Most admired CEOs:** HR management – Our CEO is on the Top 10 list.

**TOP 50:** outstanding executives in retail 2024 – Our CEO appears on the Top 10 list.

**Women on Board:** seal obtained through the commitment to maintain at least two women on the Board of Directors.

**Employer Branding Brazil:** @ceacarreiras 1st place on social media.



## ESG AND GOVERNANCE

**Diversity index: IDIVERSA I B3:** we joined the portfolio in 2024.

**GHG Protocol:** gold seal in the Brazilian program.

**Merco Responsibility – ESG Brazil Ranking:** C&A in 69th place.

**Excellence in Transportation Award:** C&A recognition of suppliers.

**ESG Paragon Awards:** award for our quality team.

**Finance & Law:** we are among the six best legal departments in the Consumer Goods, Retail and Luxury category.

**Jurídico 4.0 Awards:** Brazilian Association of Lawtechs and Legaltechs.

**Finance & Law Summit and Awards:** C&A's legal department in the Top 6 in retail.





## BRAND



**Valor 1000:** Top 4 best companies in the Fashion Industry category.

**Ecglobal for Business – The brand Brazilians love most:** 1st place in the Clothing category.

**Marcas Mais – Estadão:** Top 2 in the São Paulo Region.

**RA1000 Seal:** 2nd place in Reclame Aqui's Best e-commerce - Fashion category.

**Reclame Aqui Seal:** we became the first fashion retailer to earn the verification seal on our Reclame Aqui page.

**ABEMD Awards:** delivery management and customer experience.

**MRC Vegas Recognition: C&A Pay:** pay with a smile.

**Smart Customer Award:** Silver in the Innovation and Relationship category.

**CECOM:** companies that best communicate with journalists – C&A in the Top 3 of the list.

## INNOVATION AND PROJECTS



**Best of the year Warner Bros 2023:** winner in the “Calça de Shopping” (everyday casual pants) innovation category.

**LicensingCon 2024:** winner in the “Calça de Shopping” (everyday casual pants) category.





# MEMBERSHIP ASSOCIATIONS

GRI 2-28

SDG 8 13

We are actively and strategically involved in numerous global and local associations and initiatives, with the goal of promoting socially responsible and sustainable business practices. See below for the list of the most relevant initiatives:

## Global participation

**ZERO DISCHARGE OF HAZARDOUS CHEMICALS (ZDHC):** active member in the program to eliminate hazardous chemicals.

**BETTER COTTON INITIATIVE (BCI):** member of the program to promote sustainable practices in cotton cultivation.

**SUSTAINABLE APPAREL COALITION (SAC):** member of the global alliance of more than 250 leading apparel brands.

**CRADLE TO CRADLE PRODUCTS INNOVATION INSTITUTE:** partnership since 2017, with gold level certification for the knitwear and denim product line.

**CANOPY STYLE INITIATIVE:** support for the initiative that unites fashion leaders in favor of sustainability.

**UN GLOBAL COMPACT:** global participant since 2015 and in Brazil since 2021.

**SCIENCE BASED TARGETS INITIATIVE (SBTi):** commitment to climate goals aligned with a sustainable future.

**CDP:** global organization that functions as a system for disclosing environmental impacts across all sectors, public and private. CDP issues annual reports with data that can contribute to combating climate change and to a more sustainable economy.





## Participation in Brazil

**ABVTEX:** member of the Brazilian Textile Retail Association certification program.

**“NA MÃO CERTA” (ON THE RIGHT TRACK) PROGRAM:** pioneer since 2007, promoting actions against the sexual exploitation of children and adolescents on highways, in partnership with Childhood Brasil.

**ABIT:** Brazilian Textile and Apparel Industry Association.

**IDV:** Institute for Retail Development.



## Other relevant associations

**AMCHAM:** American Chamber of Commerce.

**ABERJE:** Brazilian Association of Business Communication.

**ABRASCA:** Brazilian Association of Publicly Traded Companies.

**GIFE:** Group of Institutes, Foundations and Companies.



## Sustainability and diversity initiatives and movements

**Ethos Institute:** support for socially responsible business practices.

**InPacto:** participation in the National Pact for the Eradication of Slave Labor.

**“Colabora Moda Sustentável” :** strategic collaboration to strengthen sustainability in the sector.

**LGBTI+ Business and Rights Forum:** association with the movement to promote diversity and inclusion.

**Conscientious Capitalism:** member of the movement that promotes more ethical and conscientious business practices.



## Educational and technological partnerships

**SENAI:** strategic collaboration to promote training for suppliers and investments in technology.



# CORPORATE GOVERNANCE

GRI 2-9, 2-10, 2-11, 2-12, 2-17, 2-24, TCFD 1.B

SDG  

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Best Practices  
Ethics and Integrity  
Information Security  
Risk Management







# BEST PRACTICES

GRI 2-9  
SDG 5 16

C&A's corporate governance embodies a continuous commitment to transparency, ethics, and the generation of sustainable value. As a publicly traded company listed on B3's Novo Mercado segment, we adhere to the highest standards of governance, aligned with best practices recommended by the Brazilian Institute of Corporate Governance (IBGC) and the Brazilian Code of Corporate Governance (CBGC).

Our governance structure is organized to ensure efficiency, accountability and alignment with the interests of our stakeholders. It is made up of the Annual Shareholders' Meeting, Board of Directors, Fiscal Council, Statutory Board and advisory committees, all oriented towards long-term ethical and strategic management. Internal committees complement this structure, offering technical support in key areas, strengthening our capacity for adaptation and innovation.

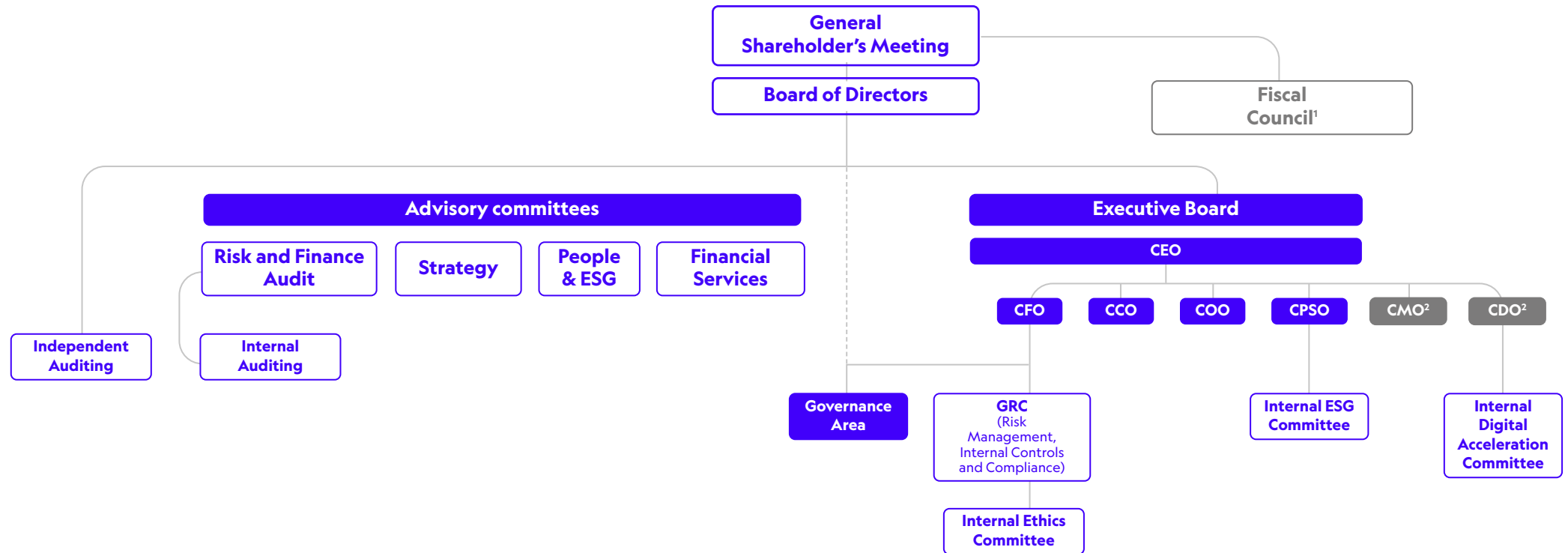
This relationship between the different bodies allows us to move forward responsibly, creating value not only for shareholders, but also for society and everyone who connects with our brand.



# GOVERNANCE STRUCTURE

GRI 2-9, 2-10, 2-11, 2-12, 2-24

SDG 5 16



Our governance structure is organized to ensure efficiency, accountability and alignment with the interests of our stakeholders.

<sup>1</sup> During the fiscal year 2024, the Company did not have a Fiscal Council in place, as it had not been requested by the shareholders, but it may be established at any time upon request.

<sup>2</sup> Non-statutory directors.



## ANNUAL GENERAL MEETING

As recommended by the Brazilian Institute of Corporate Governance (IBGC), the 2024 Annual General Meeting communicated the conduct of the Company's business, published a manual to facilitate and encourage participation in general meetings, and ensured full transparency through detailed minutes that reflected the discussions held and identified the votes cast by shareholders.

Furthermore, by 2024, the Company complied with all best practices and regulatory requirements. The General Meeting was a crucial moment for accountability and the exercise of transparency by the administration. This event provided a valuable opportunity for shareholders to contribute to the Company, presenting their ideas and opinions, including complying with the legal formalities of convening and informing shareholders.

The nomination of candidates and voting in the election of members of the Fiscal Council were ensured in accordance with current legislation. The Company ensured the effectiveness of these rights, not only by complying

with the law, but also by ensuring that the candidacies were duly publicized, allowing each shareholder to instruct their vote in an informed manner.

## MANAGEMENT STRUCTURE

C&A's leadership structure consists of a Board of Directors and an Executive Committee. Our organizational structure aims to foster the convergence of interests and ensure excellence in the decisions adopted. We make sure that these decisions are technically based and the result of extensive debate, in addition to being in compliance with the Company's standards, values, strategies and guidelines for generating long-term value.

## BOARD OF DIRECTORS

**GRI 2-17, TCFD 1.B**

At C&A, the Board of Directors serves as the primary corporate governance body, responsible for setting strategic guidelines, overseeing management, and approving key decisions that drive the sustainable growth of the business. The Company's Bylaws provide that

the Board of Directors be composed of at least 5 (five) and at most 9 (nine) members – currently composed of five members, four of whom are independent –, all elected at a General Meeting for a unified term of 2 (two) years, with the possibility of re-election.

The Board of Directors acts proactively in protecting and enhancing the Company's assets, supervising the execution of strategic, expansion and investment plans, as well as electing the members of the Executive Board and monitoring its management. The Board also conducts regular discussions on emerging issues and, in 2024, implemented thematic workshops such as Governance Seminars, promoting continuous updating of advisors with the support of external experts. The Board of Directors is briefed quarterly on ESG and climate-related matters through dedicated committees, which track the progress of publicly stated goals and incorporate these guidelines into the organization's strategic planning, budgeting, and performance management. C&A assigns responsibilities related to climate change to specific departments and committees, which report directly to the Executive Board and to the Board of Directors. These committees

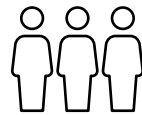
are responsible for evaluating and managing these issues, ensuring structured governance in sustainability.

In 2024, the Company advanced by fully adhering to the practices recommended by the IBGC, including: 2.2.1. – The Bylaws must establish that: (i) the Board of Directors is composed primarily of external members, with at least one-third being independent; (ii) the Board is required to annually assess and disclose the identity of its independent members, as well as indicate and justify any circumstances that might compromise their independence.

## PROFILE OF THE MEMBERS OF BOARD



### GENDER

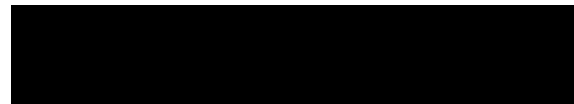


**60%**  
men



**40%**  
women

### RACE

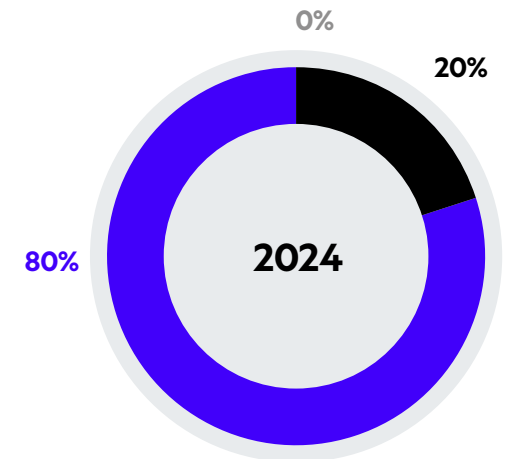


**80%**  
white



**20%**  
yellow

### AGE GROUP



■ Aged fewer than 30 years	0	0%
■ 30 to 50 years of age	1	20%
■ Over 50 years of age	4	80%

## COMPOSITION OF THE BOARD OF DIRECTORS

Name	Position	Election year	Term
Marcos Guimarães Grasso	Chairman of the Board of Directors	April/2023	AUG/2025
Cristina Presz Palmaka de Luca	Independent Member of the Board of Directors	April/2023	AUG/2025
Isabella de Oliveira V. Cavalcanti Wanderley	Independent Member of the Board of Directors	April/2023	AUG/2025
Jamil Saud Marques	Independent Member of the Board of Directors	April/2023	AUG/2025
Peter Takaharu Furukawa	Independent Member of the Board of Directors	April/2023	AUG/2025



## CORPORATE GOVERNANCE DEPARTMENT

Reporting to the Board of Directors, the C&A Governance Department is responsible for providing technical support to corporate governance bodies, promoting and implementing best practices, and ensuring compliance with legal, statutory, and regulatory requirements. Its responsibilities include (i) planning and coordinating meetings, ensuring all logistical and documentation needs are met; (ii) maintaining and organizing all relevant records and documents; (iii) facilitating communication and information exchange among stakeholders; (iv) developing and implementing policies and procedures aligned with best governance practices, and (v) monitoring and ensuring compliance with all legal and regulatory obligations.

## FISCAL COUNCIL

The Fiscal Council is a statutory, non-permanent collegiate body that operated in 2022 and 2023, acting independently to oversee management and ensure compliance with applicable laws and regulations.

In the 2024 fiscal year, the Fiscal Council was not installed. When in place, it is composed of at least three (3) regular members and an equal number of alternates, with terms that coincide with the duration of the body's operation, as defined by the General Meeting.

## EXECUTIVE BOARD

C&A's Executive Board is responsible for managing the Company, executing the strategies established by the Board of Directors, and overseeing the coordination of the business areas. Comprising a minimum of three and a maximum of nine members – currently totaling five – the Executive Board serves two-year terms and may be re-elected. It is supported by internal committees that enhance strategic discussions and promote execution aligned with the Company's objectives.

In 2024, the Company maintained full adherence to all practices recommended by the CBGC, advancing in the establishment of internal committees to support discussions on key topics such as innovation, digital transformation, and customer experience, among others.

## ADVISORY COMMITTEES

GRI 2-12

Advisory committees play a strategic role within C&A's corporate governance framework, offering technical support to the Board of Directors. Established to conduct in-depth analyses and provide recommendations on specific matters, these committees are essential for strengthening governance and ensuring independent, effective decision-making. Each committee is composed of 3 (three) members elected by the Board of Directors, with annual terms and responsibilities defined in internal regulations. Committee coordinators have a fixed section at all Council meetings, intended to report results and processes discussed for deliberation.

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**Multidisciplinary vision that broadens analysis and enriches discussions on strategic topics.**

### AUDIT, RISK AND FINANCE COMMITTEE (CARF)

CARF is a statutory body responsible for ensuring the quality and integrity of financial reports, verifying compliance with legal, statutory, and regulatory requirements, and assessing and monitoring the adequacy of processes related to risk management, internal controls, compliance, and internal audit. In addition, CARF is responsible for overseeing and evaluating the activities of external auditors to ensure their compliance and independence, as well as for monitoring adherence to the Code of Conduct and managing the Reporting Channel to promote ethical practices within the organization. Furthermore, CARF plays a fundamental role in analyzing guidelines and monitoring various matters related to financial management, accounting, treasury, budget and investments.

### STRATEGY COMMITTEE (CE)

The Strategy Committee plays a vital role in assisting the Board of Directors in the formulation, development, and review of strategic guidelines, plans, and projects, as well as in evaluating significant investments for the company. Its objective is to support the effective guidance and oversight of the Company's corporate strategy, always aligned with the parameters and guidelines approved by the Board of Directors.

### PEOPLE & ESG COMMITTEE (CGASG)

Focused on people, sustainability, and governance, the CGASG advises the Board of Directors on matters related to compensation and succession planning for members of the Company's management bodies, as well as its organizational structure. It also oversees the assessment and selection processes for members of the Board of Directors, advisory committees, and the Executive Board, playing a key role in the company's compensation strategy and succession planning.

The committee also oversees the sustainable development agenda, promoting diversity, equity and inclusion. In 2024, in addition to the ESG indicators, the CGASG worked on projects focused on the topic of climate change, both in our operations and in our supply chain ([learn more about the subject in the chapter Fashion with a positive impact](#)).

### FINANCIAL SERVICES COMMITTEE (CSF)

The CSF's primary role is to advise the Board of Directors on managing the Company's financial products and services, taking into account key strategies related to the business model, product portfolio, fundraising, partnerships, compliance with legal, statutory, and regulatory standards, and the risk appetite statement.

In 2024, the committee acted in a relevant way for the business strategy by questioning issues related to credit and financial exposure.



## GENERATION OF VALUE

Our governance structure is essential for creating value in the short, medium, and long term, effectively steering the Company toward its goals and sustainable growth. On this front, the following principles and mechanisms stand out:

**Defining of vision and strategy,** directing efforts to achieve objectives that generate long-term sustainable value.

**Efficient, agile and informed decision making,** essential for short-term success and for adapting to unstable market environments.

**Risk management,** with processes that identify, evaluate and manage factors proactively, ensuring the protection of the Company's value in the short term and creating solid foundations for sustainable growth in the medium and long term.

**Accountability and transparency,** strengthening the confidence of our stakeholders – investors, customers and communities –, fundamental aspects for brand appreciation and long-term success.

**Sustainability and ethics in business,** not only to protect the company against reputational and legal risks, but also to ensure its ability to operate and grow in a future increasingly oriented towards sustainable practices.

**Adaptation and innovation,** especially for creating value in the medium and long term, in a scenario in which the market and technologies are constantly evolving.

**Efficient allocation of resources,** whether financial, human or operational, ensuring the success of operations in the short term and enabling strategic investments for sustainable growth in the long term.

**Stakeholder engagement,** through governance structures that facilitate dialogue, allow the understanding of expectations and ensure the generation of both perceived and real value across all time horizons.

## INTERNAL ESG COMMITTEE (CIASG)<sup>1</sup>

GRI 2-13

The CIASG supports the Executive Board and the People & ESG Committee in their activities, responsibilities, and commitments related to environmental, social, and governance (ESG) practices. It leads the implementation of strategic initiatives, plays a key role in monitoring efforts to mitigate socio-environmental impacts, and promotes corporate ethics.

The Committee is composed of at least 03 (three) and at most 11 (eleven) members, elected by the Executive Board annually, and is composed of the CEO and the director responsible for the Company's Sustainability area.



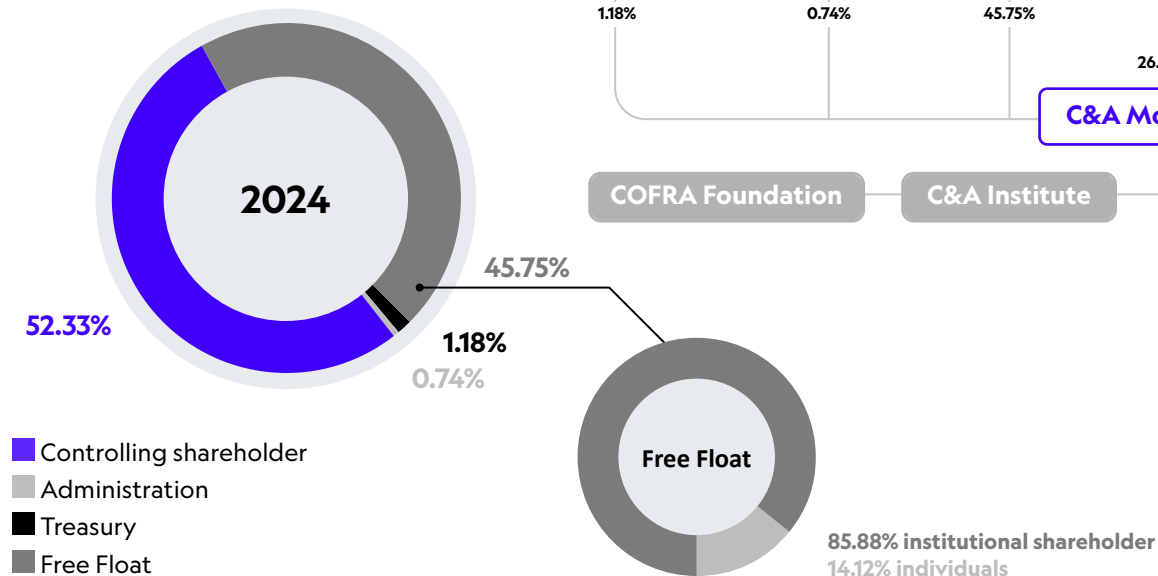
<sup>1</sup> The committee meets regularly and reports directly to the Executive Board. At least four meetings of the Internal ESG Committee are held in a one-year period.



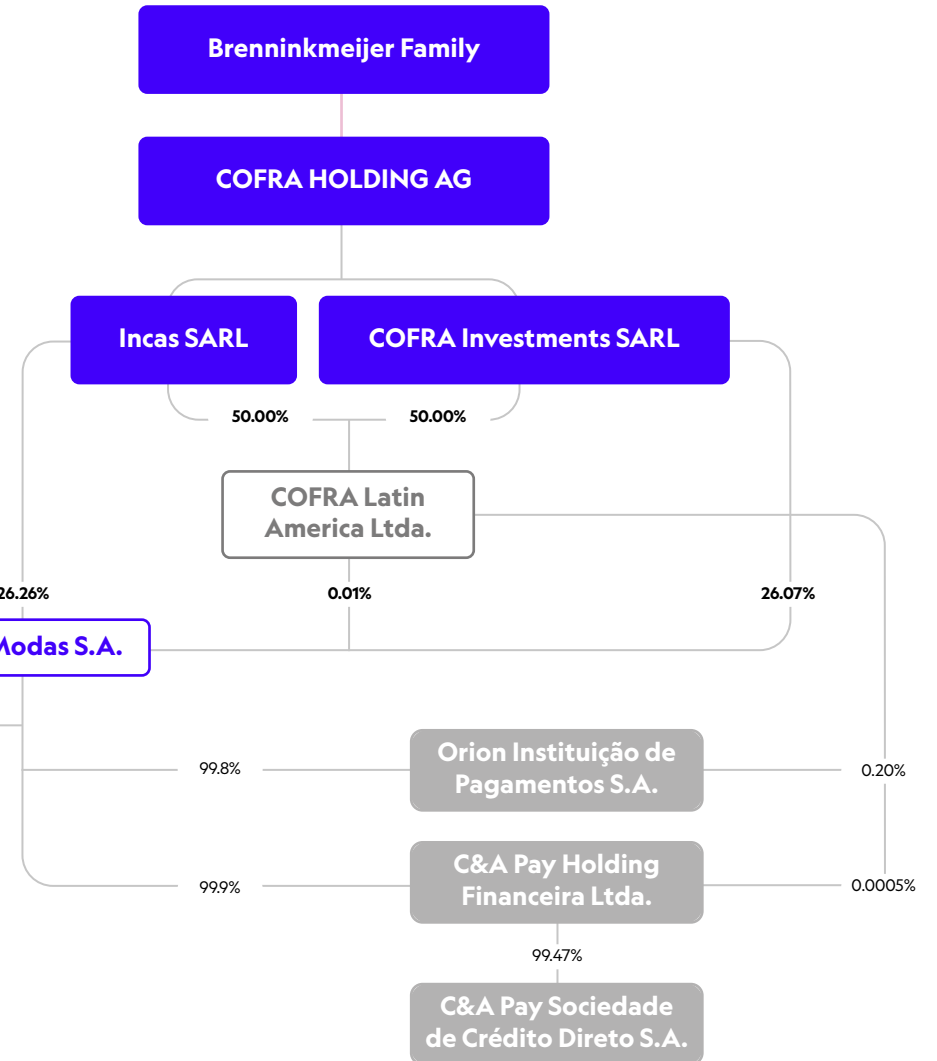
## STOCK PERFORMANCE AND SHAREHOLDING STRUCTURE GRI 2-1

Listed on the B3, CEAB3 shares closed 2024 quoted at BRL 7.76, an appreciation of 2.8 percent throughout the year. On December 31, the Company's market value reached BRL 2.4 billion. The company's total capital consists of 308,245,068 common shares, with a free float of 45.75 percent.

### OWNERSHIP BREAKDOWN



### OWNERSHIP BREAKDOWN



## REMUNERATION GRI 2-19, 2-20

Our Board of Directors' compensation package aims to foster sustainable, longterm value creation while attracting and retaining top talent, structured as follows:

- Fixed remuneration
- Benefits
- Short-term variable remuneration
- Long-term variable remuneration

Short-term incentives, through a profit and results sharing (PRS) model, are designed to reward the achievement and exceeding of C&A's pre-established goals, aligned with the company's performance, sustainability, and growth strategy for each fiscal year. With more collective characteristics, achieving the economic goal is an essential condition for payment to occur.

Since 2024, the Board of Directors' remuneration has been formally linked to ESG targets, related to the public commitments assumed in the 2030 ESG strategy, with quarterly monitoring of results indicators. Among the main themes of the goals are topics such as climate change, circularity, plastic pollution, more sustainable raw materials and diversity and equity.

The long-term incentive plan aims to encourage, as well as align the long-term interests of our shareholders and executives, in order to maximize the creation of value for our business, through consistent and sustainable results, both in the medium and long term. As a way to promote the engagement and retention of our management team, in 2021 we launched the Long Term Incentive Program.

Each year, the company will grant a number of shares to each eligible person, based on their hierarchical level. After the three-year period, the company transfers ownership of the shares to the executives, according to the predetermined quantity and performance conditions.

The Board of Directors, in turn, has remuneration composed of: (i) fixed monthly remuneration, based on time commitment; (ii) participation in committees: directors who hold a position on more than one committee will receive additional monthly remuneration for their participation; (iii) share-based: directors are eligible for share-based remuneration.





Structured based on market practices and reviewed annually by the Board of Directors, C&A's Remuneration Policy seeks to appreciate our talents and translate our culture into results. Our model is designed to connect people, performance and strategy, creating a solid foundation to attract, retain and inspire professionals to reach their full potential.

## CONFLICTS OF INTEREST<sup>1</sup>

GRI 2-15

The processes adopted by C&A's highest governance body to prevent and mitigate conflicts of interest are outlined in the company's Conflict of Interest Policy. In this context, both associates and managers, including members of the boards, the Executive Board and committees, are obliged to immediately report any situation of conflict of interest. They must state their position and forward the corresponding report to the Company's legal department.

The guidelines of this policy establish that, in the event of a potential conflict of interest, the administrator involved must speak out promptly, abstain from discussions on the matter and not participate in the related vote. These actions, including the statement on the conflict of interest and the manager's abstention, must be recorded in the minutes of the deliberation or meeting in which the topic is addressed.

<sup>1</sup> Regarding disclosure of conflicts of interest to stakeholders, we report situations involving cross-shareholding in other management bodies, cross-shareholding with suppliers and other stakeholders, as well as certain relationships and transactions with related parties. In these cases, the person involved in a conflict must declare themselves prevented, detailing their involvement in the transaction.



## PERFORMANCE ASSESSMENT

GRI 2-18

C&A conducts an annual formal performance assessment of its Board of Directors, advisory committees, Executive Board, and Governance Department aiming to strengthen corporate governance and continually improve their performance. Through this process, we identify opportunities for improvement, support action plans, and enable advisors to analyze their individual and collective contributions.

The 2024 assessment included an analysis of the individual performance of the advisors and the functioning of the advisory committees. External stakeholders were consulted to broaden the view on the effectiveness of the Board.

The results highlighted the Board's high level of engagement, its ability to reconcile strategic discussions with regulatory requirements, and its commitment to continuous improvement. As a result of the assessment, an action plan was structured based on four pillars: relationship with the Board of Directors, succession, continuing education and diversity. The implementation of the defined initiatives is regularly monitored by the Governance Secretary, together with the Chair of the Board, ensuring alignment and evolution of best corporate practices.

# ETHICS AND INTEGRITY

GRI 2-12, 2-23, 2-24, 205-2 SDG 16

We have adopted clear commitments to responsible corporate conduct, formalized in documents such as the Code of Ethics and the Anti-Corruption, Sustainability, Diversity, Stakeholder Engagement and Private Social Investment policies ([check them all out here](#)). These documents, developed with expert support and approved by the Board of Directors, embody the highest standards of corporate governance. Additionally, we perform evaluations of business partners through the Information Security, Supplier Registration, and Sustainable Supply Chain (SSC) departments, incorporating the findings from these assessments into our decision-making process.

We are part of the United Nations Global Compact and of Ethos Institute's Business Pact for Integrity and Against Corruption. Our commitments include due diligence, application of the precautionary principle and respect for

human rights, with special attention to groups at risk, especially in our supply chain ([find out more on page 103](#)).

These commitments are broadly communicated through internal campaigns, in-person and online training sessions, as well as informational materials available in stores. They are also integrated into contracting documentation and are presented to partners during business formalization. By 2024, we ensured that our anti-corruption policies and procedures were communicated to 100 percent of our associates, governance bodies and direct and indirect suppliers.



All documents are publicly available on the Investor Relations website. [Click to go to it.](#)





## ANTI-CORRUPTION POLICY

C&A's Anti-Corruption Policy reaffirms our commitment to ethics, preventing and combating corruption in all its forms. Structured in compliance with Anti-Corruption Legislation, Decree No. 11,129/2022, and the Company's Code of Ethics, the policy sets clear guidelines, including the prohibition of undue payments, mandatory due diligence for third parties, and the implementation of strict internal controls such as segregation of duties, financial approvals, and regular audits.

Applicable to associates and external partners, the Anti-Corruption Policy is integrated into our Risk Matrix, reinforcing preventive practices in all operations. Additionally, C&A drives educational campaigns, conducts internal training, and actively participates in initiatives like the Business Pact for Integrity and Against Corruption by the Ethos Institute, reinforcing our commitment to transparency.

In 2024, we reinforced awareness about fighting corruption with engagement actions that increased adherence to training. We hold monthly meetings, report key indicators to the Ethics Committee, and strengthen communication through e-mails and Viva Engage. Furthermore, all of our suppliers were informed about the issue.

**100%**  
of our suppliers  
informed about our  
commitment against  
corruption



## ETHICS CHANNEL

GRI 2-16, 2-25, 2-26

Reports regarding crucial stakeholder concerns or any observed misconduct and legal violations within our business can be submitted through the Ethics Channel, which operates 24/7. The channel is managed by an independent company, guaranteeing anonymity and non-retaliation. Submissions are accepted via website or telephone, in Portuguese, English, or Spanish.

The reports received are reviewed by a specialized team. After the initial reviews, the cases are investigated by the GRC area and handled by the Internal Ethics Committee, made up of three statutory directors of C&A. The results of investigations are periodically reported to the Audit, Risk and Finance Committee, which advises the Board of Directors.

Our channel is accessible seven days a week to anyone wishing to report issues that violate ethics, integrity, our values, the Code of Ethics, or C&A policies.



0800 591 8819



[www.canaldeetica.com.br/cea](http://www.canaldeetica.com.br/cea)



[faleconosco@cea.com.br](mailto:faleconosco@cea.com.br)





# INFORMATION SECURITY

GRI 418-1 ODS 16

Information security at C&A is a cornerstone of our trusted relationships with customers, associates, and partners. Integrated management, guided by the clear guidelines of the Information Security Policy and the company's privacy governance structure, ensures compliance, innovation, and continuous improvement.

Aligned with the General Personal Data Protection Law (LGPD), our approach prioritizes the protection of personal information and transparency in all interactions. Among the main initiatives that the Company maintains, the following stand out:

- Maintenance of the Privacy Notice for Customers and Users of the C&A and C&A Pay Channels, intended for all Company users and customers, online or in physical stores;
- The hiring of a privacy management platform to serve data subjects;

- Maintaining the standard information security and personal data protection clause in contracts signed with third parties, which covers various processing relationships with partners, including (i) controller-operator, (ii) controller-controller, and (iii) situations not involving personal data;
- The Company's preliminary assessment of potential partners' information security and data protection maturity measures related risks and assertively guides hiring decisions.

We have also implemented a privacy management platform to ensure compliance with data protection standards, established standard contractual clauses, and evaluate partners to reinforce compliance in information processing. In 2024, we did not identify substantiated complaints related to breaches of customer privacy and losses of customer data. No cases of data leaks, theft or loss that require disclosure were identified.

## SAFETY PRACTICES



### ACCESS CONTROL

Restrict permissions to ensure appropriate use of systems.



### DATA ENCRYPTION

Protects information in storage and in transit.



### THREAT MONITORING

Identifies suspicious activity in real time.



### EMPLOYEE TRAINING

Promotes awareness of the importance of data protection.



# RISK MANAGEMENT

TCFD Governance, TCFD Risk Management

SDG 16

At C&A, risk management works to protect the present and build the future. Guided by our Risk Management Policy, we strategically and continuously monitor factors that may impact our business. Aligned with standards and practices such as ISO 31000, the policy is approved by the Board of Directors and applied to identify, assess, monitor, and mitigate risks. The risk management culture is disseminated at all organizational levels to create a safer work environment aware of the challenges and opportunities the company faces.

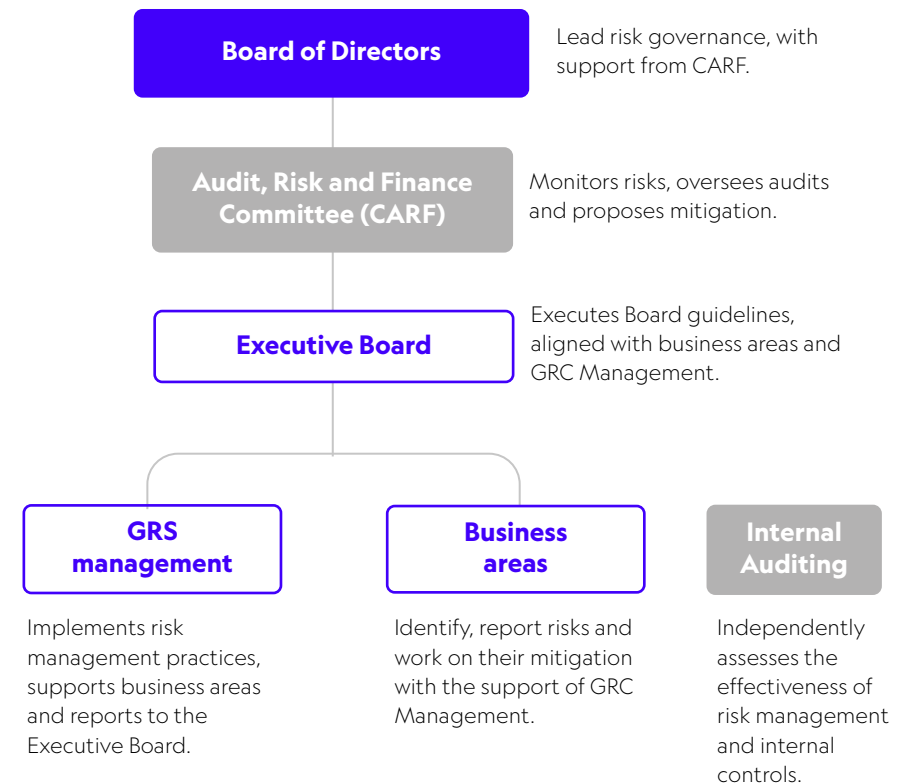
The policy provides guidelines that ensure that risks and opportunities are identified and addressed quickly and efficiently at C&A. It also helps us standardize processes, strengthen communication and, most importantly, stay focused on our strategic goals.

Furthermore, through our Risk Matrix, approved by the Board, we identify and manage risks considering the strategic climate issue. The matrix analysis is

key to identifying opportunities for improvement that can mitigate impacts in the short, medium, and long term. Comprising four non-financial categories, including the “Socio-Environmental and Climate” risk classification, and four other financial categories, the matrix is the guide for implementing action plans for the identified risks that are monitored by the Board and CARF. In 2024, we applied an update to the methodology, with a new frequency for monitoring the matrix, which is now reviewed quarterly. In addition, the Company’s risk map is comprehensively updated at least once a year.

Integrated identification, assessment, and management processes ensure that socio-environmental and climate risks are treated with the same rigor as other corporate risks. The Sustainability area ensures that these topics are incorporated into strategic decisions, taking them to the Internal ESG Committee. The Executive Board forwards relevant agendas to the Board Advisory Committee,

## RISK GOVERNANCE STRUCTURE





responsible for People and ESG, and to the Board of Directors itself, as necessary. This structure reinforces sustainability as an essential part of our business strategy.

## MANAGEMENT TOOLS

C&A's risk management is supported by several tools, including the Risk Dictionary, the Process Map, and the Risk Matrix, as well as the activities of the Internal Controls area and external audit. These tools integrate and organize essential information for identifying, prioritizing and mitigating risks. The initiatives implemented in 2024 strengthened this structure, contributing to more agile and responsive management.

### RISK DICTIONARY

The Risk Dictionary is a central reference in risk management, submitted to the Executive Board and used as a guidance tool. It takes into account internal, political, economic, and strategic aspects, alongside audit results and the evolution of the culture of compliance. Reviewed

annually, the document provides a more detailed identification and classification of the risks the Company is exposed to, supporting areas in implementing improvements for risk treatment.

### PROCESS MAP

The Process Map organizes and formalizes the company's internal methods and procedures, categorizing them into three types:

- **ENTITY LEVEL PROCESSES:** linked to the Company's strategic activities.
- **CORE PROCESSES:** related to operations that generate value directly for customers.
- **CROSS PROCESSES:** support activities for other processes.

Each process identified on the map has a Risk and Control Matrix (MRC), which is regularly reviewed by the business areas, with support from the Risk Management & Internal Controls area. This area ensures that processes are up to date, seeks compensatory controls when necessary and supports business areas in the continuous review of the document. **TCFD 3.C**



### RISK MAP TCFD 3.C

The Risk Map identifies priority attention points based on the likelihood of occurrence, potential impact, and existing control levels. The map is updated through quarterly monitoring and/or annual general updates to reflect identified changes, enabling more effective targeting of mitigation actions.

Regarding the weighting of risks in the socio-environmental category within the Risk Map, monitoring by the ESG area with corresponding response plans is required. Complementing the Company's risk management practices, the materiality matrix results prioritized potential negative impacts related to climate change and other socio-environmental issues. A specific response plan was created and is monitored by the Executive Board, People and ESG Committee, and Board of Directors.

## NON-FINANCIAL



**STRATEGIC** – Group that affects the Company's strategic objectives, business model, competitive intelligence and governance, in addition to external factors independent of internal actions.



**OPERATIONAL** – Group related to our infrastructure (processes and people), which affects operational efficiency and effective and efficient use of resources.



**TECHNOLOGICAL** – Group associated with application systems, tools, technologies and information/data.



**REGULATORY** – Group related to compliance with legislation: labor, civil, tax/fiscal, or involving procedures related to regulatory bodies, such as: accounting, CVM/B3, BCB, among others.



**SOCIO-ENVIRONMENTAL** – Group connected to environmental protection, conscientious use of natural resources, climate change and respect for fundamental rights and guarantees.

## FINANCIAL



**LIQUIDITY** – Group linked to the Company's ability to honor its obligations and maintain its daily operations.



**MARKET** – Group related to changes in the market (exchange rates, interest rates and prices) that may affect the Company's activities or the value of financial instruments.



**CREDIT** – Group related to offering credit to customers.



## MAIN RISKS IDENTIFIED AND MONITORED BASED ON THE MATERIALITY MATRIX TCFD 3.C



**CLIMATE CHANGE** – Extreme climate change and natural disasters may affect our ability to offer adequate collections.



**NATURAL RESOURCES AND WASTE** – Inefficient water consumption in the manufacturing processes, planting of raw materials and generation of waste that can affect the regenerative capacity and future availability of resources.



**SUSPENSION OF OPERATIONS** – This may result from pandemics or social movements, harming production, marketing or delivery.



**ECONOMIC AND FINANCIAL LOSS** – This harms the generation of value for our shareholders.



The Company's dual materiality matrix ([see here](#)), in a complementary manner to the work conducted within the scope of the Company's risk management practices, also results in the identification of risks and opportunities related to socio-environmental issues, as described on this page.

## MAIN OPPORTUNITIES IDENTIFIED



**CIRCULAR ECONOMY** – Development of processes and products in accordance with reuse and efficiency.



**WELL-REGARDED BRAND** – Focusing on opportunities strengthens the brand and our reputation.



**EXPANSION** – Investments made in modernization, technology and digitalization to turn C&A into a fashion tech.



**USE OF TECHNOLOGY IN FAVOR OF THE ENVIRONMENT** – Adoption of blockchain technology for monitoring environmental preservation actions and ESG practices, in addition to production processes with less impact.

# STRATEGY

GRI 416-1, 416-2, 417-1, GRI 3-3 - Material topics - Transparency and customer relations GRI 2-29

SDG  

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Energia C&A  
ESG Strategy







# ENERGIA C&A

A special moment in C&A's journey, the year 2024 consolidates the fifth anniversary of our IPO on the Brazilian stock exchange (B3), a milestone that boosted investments and led us to achieve significant results.

In October 2019, we launched the C&A Fashion Tech Strategy, initiating a transformation journey for the company backed by substantial investments. During this period (2019-2023), the strategy was supported by four growth levers: Store expansion, supply chain modernization, digitalization of the Company as a whole and provision of credit. In addition to focusing on these pillars, the execution of the Fashion Tech strategy was enabled by cutting-edge technology and driven by our corporate culture.

During this time, 57 new stores were opened, including 13 in the double door format, expanding the presence of the ACE sports brand. Automation at the distribution center in São Paulo allowed the use of stock replenishment models at a granular level, store by store, with more assertive pricing management for each unit. E-commerce automation and the integration of the omnichannel journey optimized logistics processes and provided a more fluid journey for the customer. This innovation enabled more efficient decision-making, ensuring a superior level of service to the customer, consolidating C&A as a leader in innovation in fashion retail. The brand also regained the right to offer credit and launched C&A Pay, a digital card designed to provide a faster and more integrated shopping experience across

**Our new strategy is consistent and provides our customers with a more fluid and intuitive shopping experience.**



## Boost the brightness and value of the C&A brand.

both physical stores and e-commerce. With 7 million cards issued, the solution includes facial biometrics as a form of authentication, providing security and convenience.

With the successful implementation of the strategy outlined during the IPO period, C&A enters a new chapter in its transformation journey—one defined by an even deeper connection with customers, who see the brand as one that understands them and inspires them to express themselves through fashion. In 2024, we started the Energia C&A strategy, for the 2024--2026 three-year period, which aims to further accelerate the Company's growth and boost the brand's brightness and value. Built on fundamental pillars — Brand and Relationship, Product, and Omni Journey — and made possible by the digitalization of our processes, the strategy is guided by our culture and financial discipline. Its goal is to



**BRL 380+**  
**MILLION**  
invested

**40+**  
**INITIATIVES**  
to be contemplated  
by 2026

strengthen the emotional connection with customers through customization at every touchpoint.

As part of the Brand and Relationship pillar, the Company launched the “We Meet at C&A” positioning in October, reflecting a new phase focused on building closer connections with customers across various moments and channels. Furthermore, this pillar includes initiatives that seek to make C&A our customer's preferred fashion brand. In addition to its new positioning, the Company is strengthening customer relationships by promoting active listening and enhancing its communication—always charismatic and inclusive—supported by a robust CRM model to deliver an increasingly personalized shopping journey.

In this new cycle, we will continue investments that encompass innovation and technology. Within the Product

pillar, the goal is to tailor each store to local preferences by identifying opportunities to customize the assortment and adapt category organization to the specific needs of each region.

The use of cutting-edge technology and data intelligence have become essential points in this new phase. In the Journey pillar, the focus is on reviewing the customer experience. Additionally, through proprietary analytics capabilities, we are implementing a program to reduce sales dispersion per square foot between stores. In this context, the Commercial Intelligence Hub is fundamental, supporting processes ranging from product development to allocation, distribution, replenishment and dynamic pricing.





The **customer** is at the heart of our value proposition.

**Versatile fashion**, for all occasions.

**Omni Journey of Excellence**, faster and more efficient.

**New store concept** with product categories gaining more space.

**Integrated execution** throughout the value chain.

**Culture and performance.**



**We concluded the first cycle of the Energy program with more than 200 stores impacted by actions from the new strategy.**





## THE C&A CUSTOMER

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Passion for fashion and new challenges drive us daily in search of the best options for our customers. We understand that C&A customers value their choices and seek fashion that supports them through the many moments of their lives and those of their families. Therefore, we guide them on a journey of closeness and connection that can make them feel confident and secure. We are talking about a woman with attitude, contemporary and versatile who, just like us, loves fashion and connects with it to feel beautiful, up-to-date and, above all, happy. We spare no effort to be close, in order to serve her with excellence in her shopping experience, adding idealized and customized value.

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**We put inspiration into everything we deliver. And what we deliver is fashion, with style, versatility and quality.**



In the digital environment, we have several tools that offer unique experiences, such as our Look Tips, in addition to the C&A&VC Relationship Program ([learn more in Customer Relations](#)). In our stores, we create strong connections through engaged associates who pursue our customers' desires, finding the product they are looking for.



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**We understand your needs, developments, your relationship with fashion and trends, and we translate this into a vibrant and complete experience.**

# BRAND

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## THE STRENGTH OF THE C&A BRAND

We are a brand that prioritizes our customers' desire to express their identity when wearing a C&A item or accessory. Therefore, we continually seek to impact customers so that they are what they want to be through the fashion we offer, guiding them to feel confident with their choices.

It is with this premise that, in 2024, we launched the brand's signature, "A Gente se Encontra na C&A" (We Meet at C&A), reinforcing our commitment to establishing a true and lasting connection with the customer. We do this through vibrant, multichannel communication, keeping dialogue alive and delivering increasingly versatile collections that can be used democratically anywhere and on any occasion.

This commitment is evident in our daily operations and is the recognition we have earned in key fashion retail studies and rankings.

In 2024, C&A was recognized as the most loved brand by Brazilians in the Clothing Stores category, according to the survey "The Brands That Won Over Brazil," conducted by Ecglobal and published by Meio & Mensagem.

**We meet at C&A.**







# C&A

Is a brand that **changes, listens, learns** and **transforms**.

It's a brand that **drives people, wishes and journeys**.

It is a brand that makes the customer **feel welcome**.

It is a brand that **involves** and **brings novelties**.



We have evolved over time, always with the purpose of being a vibrant brand, bringing more confidence to our customers. We reinforce our visual identity, strengthening our choice to always offer accessible and authentic fashion, which creates belonging and inspires choices.

## HERE, AN ICONIC BRAND

The C&A logo is an invitation to customers who want to have an unforgettable experience and build their best versions. In 2024, we revisited our visual identity, which positions us as a benchmark in fashion and reflects our shine and energy, inspiring Brazilian women who, like us, love fashion and want to find looks that represent them.

## The evolution of logo



1841-1912



1912-1913



1913-1928



1928-1947



1947-1958



1958-1984



1984-1998



1998-2005



2005-2011



2011-2016



2016-2023



2024



# PRODUCT

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At C&A, fashion goes beyond style—it is about finding pieces that combine quality, trend and versatility. We seek to strengthen this connection with our customers, expanding our presence in key categories such as clothing and beauty, always focusing on experience and personalization. To enhance and make this connection even more special, we have improved our analysis and decision-making processes. Leveraging advanced artificial intelligence (AI) tools, we have transformed our analytical capabilities to gain deeper insights into our customers' preferences and needs.

In the Product pillar of the Energia C&A strategy, we are enhancing the innovation and precision of our collections, ensuring each piece aligns with our customer's needs with increased agility and accuracy.

Using a Test & Learn approach, we continually refine our portfolio, rapidly identifying top-performing products and strategically scaling them. Our agility is enabled by our strengthened production chain, allowing us to reduce lead times and respond swiftly to market trends and preferences.

Furthermore, by advancing our clustering capabilities, we are creating a more granular offering that considers the specificities of each store and provides a more personalized customer experience. Rooted in a clear and purposeful journey, this evolution ensures that every C&A touchpoint is relevant.

Another essential pillar is the ongoing enhancement of our fashion and product value propositions. We continuously strive to elevate the standard of our

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**We create collections that offer  
a value proposition in fashion and products.**



## From choosing more sustainable raw materials to caring for the working conditions and safety of those who produce them, quality and transparency are in every detail.

collections, blending style, quality, and accessibility to offer pieces that resonate with customers' daily lives and fulfill their expectations and aspirations.

Through this strategy, we reaffirm our commitment to delivering fashion that meets our customers' desires and needs.

### QUALITY AND DURABILITY

We understand that our customers value every choice and want their favorite clothes and accessories to be a lasting part of their story. Therefore, we are continually raising our quality standards. For us, quality is more than a sales differentiator; it is a commitment to building lasting fashion with a positive impact, making it a fundamental pillar of our circularity plan ([learn more](#)).

In 2024, we made significant progress on the topic of quality, which directly contributed to enhancing consumers' perception of value. During the year, five major projects were implemented on the following fronts: Assured Quality; Design for Quality; New Inspection Models; New Quality and Durability Standards, and Modeling Framework Review.

Alongside our work with the supply chain, we enhanced internal systems, including our Product Lifecycle Management (PLM) with new tools, and established a highly qualified team dedicated to applying the Design for Quality (DFQ) methodology,



**70+** INITIATIVES  
and **5 MAJOR PROJECTS**  
implemented for the  
evolution of the quality topic



providing a more accurate, real-time view of quality performance and product development stages. This process led to greater agility in identifying problems and implementing solutions, alongside a consistent increase in the approval rate for both national and imported products.

To discuss innovative solutions, we hosted the first clothing retail hackathon specifically focused on quality and durability. The event was attended by professors and students from the Technological University of Paraná (UTFPR) and the Federal University of Santa Catarina (UFSC) who presented innovative solutions, with advanced technical support.

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**We held the first clothing retail hackathon in 2024 with professors and students from UTFPR and UFSC. Innovative solutions focused on quality and durability were presented.**

## PRODUCT SAFETY

GRI 416-1, 416-2, 417-1

To ensure our products are safe and do not pose health risks to our customers, we adhere to strict procedures in compliance with established standards and regulations. This process encompasses clothing, footwear, and accessories, covering the mechanical safety of children's items, the use of non-hazardous raw materials, and the correct application of labels and tags. We guide sales departments and suppliers on mandatory certifications for specific categories, such as cosmetics, perfumes, school supplies, and toys, ensuring products are not sold without the required authorizations.

The evaluation criteria applied include the voluntary adoption of the ABNT

NBR 16365 standard (Safety of Children's Clothing), which addresses the correct application of fixed and adjustable drawstrings. The guidelines for this process are applied from development to the point of sale through the Mechanical Safety in Children's Products Program (SMPI). The program includes training and sharing an internal manual with suppliers and internal teams, as well as visual and laboratory tests performed on control samples and orders before they reach stores.

To ensure chemical safety, we undertake laboratory tests on products classified as risky. In this sense, we veto the use of any raw material that contains fluorocarbons (PFCs). In the case of cosmetic products, we strictly follow Anvisa's RDC No. 48 standard, which prohibits the use of controversial raw materials and animal testing. We are also subject to the



According to the Value Tracking study conducted by the Insights team, C&A was recognized in Q2 and Q3 2024 as the brand with the highest customer-perceived product quality, surpassing major market competitors.



Cosmetovigilance program, which monitors post-sale complaints regarding safety, efficacy, or packaging. Since the launch of Bel&eza, our cosmetics line introduced in 2019, there have been no recorded events related to the incorrect use of raw materials.

With regard to the information and labeling of our products, we comply with all legal and voluntary requirements. The country of origin of manufacture is indicated on all clothing and cosmetics labels. Beauty products feature detailed information directly on the label, and these labels include the percentage

of sustainable and recycled material, in addition to the Cruelty Free seal, where applicable.

By conducting audits and utilizing specialized label generation software, we assessed all significant product categories for compliance with labeling guidelines in 2024. Additionally, during the year we assessed 25.92 percent of significant product categories for health and safety impacts in search of improvements. This percentage represents children's products and the Bel&eza line.

**100%**  
of the significant  
product categories  
evaluated for compliance  
with labeling guidelines



During the reporting period, there were no incidents of non-compliance with laws and/or voluntary codes related to the health and safety impacts caused by our products. This includes the absence of cases that resulted in a fine or penalty, warning, or non-compliance with voluntary codes. There is no record of risks of this nature in C&A's industry.







## BRANDS AND PRODUCTS GAINING PROMINENCE EACH YEAR

### C&A JEANS

A favorite in the Brazilian wardrobe, C&A's denim is a benchmark for versatility, style, and comfort for all body types. Our collection features the most sought-after models, inspired by the main trends and ready to complement any look.

In 2024, the category restructured its Sales area, introducing a new, more dynamic and modern layout that is already implemented in approximately a hundred stores. Furthermore, denim gained increased relevance in the men's section, featuring new models and exclusive spaces.

One of the highlights in this category is our Jeans Week, a successful event among our customers. New collections launched during this period feature current denim trends and are made with more sustainable cotton, cultivated for greater water efficiency and reduced environmental impact.

During Jeans Week, we launched our Circular Jeans capsule collections, a line that proposes the use of materials collected from the Reciclo Movement's drop-off points ([learn more about our Circular Jeans](#)).

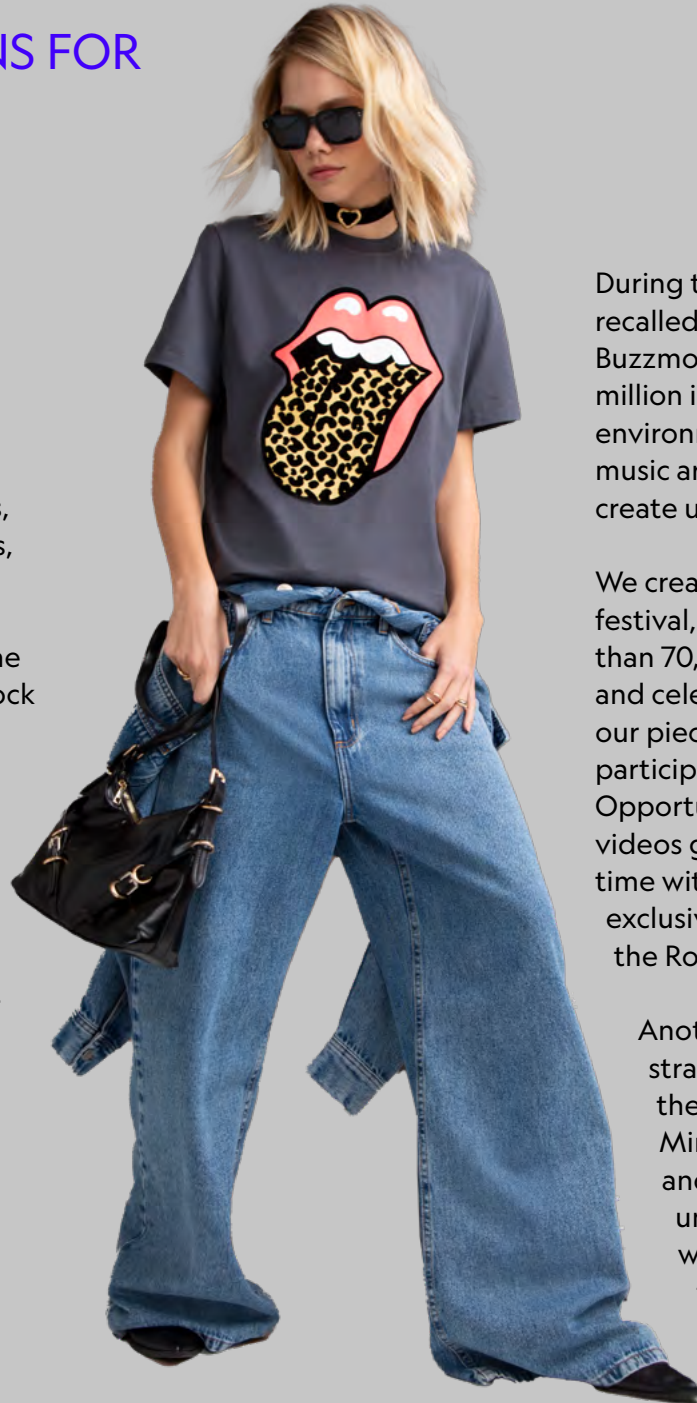




## EXCLUSIVE COLLECTIONS FOR ROCK IN RIO

In 2024, the year in which Rock in Rio turned 40, we were chosen as the brand that represents the official event's look. We created special collections inspired by the spirit of rock and the fashion of major festivals around the world. One of them featured a broad portfolio, including jeans, licensed t-shirts, skirts, tulle dresses, boots, and scarves. Some pieces proved popular with customers, such as the denim jacket with festival embroidery, which became the best-selling item, not only in Cidade do Rock but also on our e-commerce platform.

We also created a capsule collection of Circular Jeans, the result of a partnership with Ventana, a Rio Grande do Sul brand owned by designer Gabrielle Pilotto. Ventana is a benchmark in upcycling, a technique that prioritizes the reuse of existing materials such as fabrics and fibers, in addition to the use of regenerative cotton. The looks were available exclusively at the brand's booth during the festival.



During the event, C&A was the fourth most recalled brand by the public, according to Buzzmonitor, generating more than 10 million interactions in the digital environment. This is proof that fashion and music are the perfect combination to create unforgettable connections!

We created an exclusive space within the festival, which was attended by more than 70,000 people, including clients and celebrities. In addition to purchasing our pieces, visitors were also able to participate in several events, such as Photo Opportunity, an immersive experience with videos generated and displayed in real time within the space. We also created an exclusive area for customizing pieces from the Rock in Rio collection.

Another important fact of the brand's strategy during the festival was the presence of consultants from Minha C&A, our brand consultancy and influence program. In an unprecedented moment, our guests were able to create content about fashion, connecting C&A with their communities.



**10**  
**MILLION**  
**INTERACTIONS**  
in the digital  
environment



## BEAUTY

In 2024, we expanded our operations in the beauty segment with new options for C&A customers. The cosmetics line, for example, gained strength with new items added to the portfolio, with some brands signed by celebrities. By creating special showcases, we expanded our perfume line to include new, renowned international brands.

In addition, we strengthened the Bel&za line, C&A's own cosmetics brand, created in 2019. Featuring a range of products in vibrant and fun tones, the brand has become an ally for consumers seeking to add complementary items to their look with excellent value for money. The line includes 35 products made with high-quality, vegan ingredients that are not tested on animals.

**We ended 2024 with 277 stores featuring Bel&za areas that were present in prominent spaces, with exclusive service and payment areas.**





## ACE

One of C&A's biggest highlights during the year were the products from our ACE sports line. Established in 1986, the brand offers customers a unique shopping experience with over 20 categories of clothing and accessories in both women's and men's lines. ACE has already established itself as a benchmark for cost-effectiveness for those seeking items for sports activities.

In 2024, we opened two more new stores featuring the new store-in-store concept, creating exclusive ACE spaces located within C&A stores. ACE stores have



**2** NEW ACE  
STORES IN STORES  
opened in the year

**52** MINDSE7  
COLLECTIONS  
launched in 2024

unique furniture and identity and areas divided by categories. A key pillar of the Energia strategy is the opening of new stores in this format, designed to expand this category's presence within our stores and provide customers with an increasingly differentiated and immersive experience.

## MINDSE7

With modern clothing designed for a smart wardrobe, Mindse7 continues to consolidate its position each year as a lab of innovation and creativity for C&A. Always connected to fashion changes and trends, the brand invests in strategic partnerships to create authentic and innovative collections, strengthening its connection with creative communities and expanding its impact on the fashion scene.

Quick to capture trends, the brand consistently builds partnerships with artists, stylists, and fashion influencers who align with its style and values, including appreciating and respecting body diversity and creating creative and exclusive collections.

In 2024, Mindse7 launched 52 capsule collections, which included everything from basic and classic pieces to the latest novelties from Brazil and around the world.

Among the 2024 launches, highlights include the collab with consultants from Minha C&A, a strong community of brand partners recognized for their unique style and passion for fashion. The result? The pieces sold out in just two weeks of sale – a huge hit.



Mindse7 continues to grow and expand its reach, now present in 40 C&A stores and cultivating a loyal community.

## COLLABS

### CARNIVAL

Dubbed “From the Street Groups to the Ballroom,” our 2024 Carnival collection drew inspiration from diverse aesthetics, designed for celebrations ranging from street groups to formal balls. It

was born from a collaboration with costume designer Alexi Hentsch and the Ohlograma studio.

### BFF

In March, we launched one of the most popular collabs of the year – the BFF collection, inspired by actresses Agatha Moreira and Camila Queiroz's passion for fashion and their friendship. Co-authored by two friends with distinct personal styles, we created pieces full of beauty, glamor, and attitude.

Agatha contributed her urban vibe, which we represented in versatile and modern pieces, ranging from denim to tailoring. Camila, in turn, inspired us to create clothing with a more romantic style, featuring pieces in soft and neutral tones, with floral prints and lace. [Find out more about the collection here.](#)

### PATBO

In this fourth partnership with stylist Patricia Bonaldi, we once again developed a summer collection with versatile, stylish, and affordable looks suitable for various occasions. PatBO is a brand with a Brazilian personality, but that dresses the world.

With a DNA rich in styles, ranging from simpler details to sophistication, the

new collab included over 20 pieces, encompassing swimwear and partywear, blending a bold touch with a romantic tone. Highlights include denim pieces featuring glitter, applications, and embroidery. [Learn more about the PatBO collection here.](#)





# RELATIONSHIP WITH CUSTOMERS

GRI 3-3 - Material topics - Transparency and customer relations

GRI 2-29

SDG 8 16

We are a brand constantly evolving with our customers, seeking to understand their purchasing desires to deliver fashion that resonates completely with them, offering unique experiences that exceed their expectations. Therefore, with the new Energia strategy, it is once again at the center of all our decisions.

In 2024, we will delve even deeper into all our practices, from product development to bringing them to our sales channels. Integrating expertise with our Marketing and Branding teams, we invested in new Customer Relationship Management (CRM) tools, enabling a 360-degree view of the consumer's shopping experience.



The value "customer is everything" resonates throughout our Company and reflects our dedication to listening to and understanding our consumers' needs. To achieve this, we have developed sophisticated AI tools capable of measuring both purchasing desires and the factors that still present barriers. We also utilize Net Promoter Score (NPS) surveys to assess brand loyalty and likelihood of recommendation, in addition to seeking consumer opinions through focus groups via C&A&VC, our relationship program. In 2024, we improved 6.8 points in NPS compared to 2023.

Based on the results, we outline strategies to offer our customers a more customized C&A, featuring more assertive collections and excellent service, whether in stores or in our digital environment ([learn more about the subject in the Omni Journey chapter](#)).

Another highly relevant factor in our relationship with our clients is the strengthening of transparent practices, ensuring clear and ethical communication that builds trust in the brand and contributes to our reputation. Our actions are based on compliance with ethical standards and the fight against illegal practices. To prevent communication failures, we provide accurate information about our brand, products, and services, with appropriate labeling and responsible sales practices.

This transparency is also present in our communication about sustainability, ensuring that disclosed information is supported by scientific bases and certifications. We adopt a cautious and engaged approach to ensure authenticity and clarity in our communication.

## The relationship with customers is strengthened by initiatives such as:

- C&A&VC
- Minha C&A
- C&A Pay

## 2024 HIGHLIGHTS



### **ABEMD AWARD (Brazilian Data Marketing Association)**

Gold trophy in the Call Center category, with the case E-COMMERCE CONTROL TOWER – Alchemy between delivery management and customer experience.

### **SMART CUSTOMER AWARD**

Silver trophy in the Innovation and Relationship category, with the case E-COMMERCE CONTROL TOWER – Alchemy between delivery management and customer experience.

### **RESPECT FOR THE CONSUMER AWARD**





## C&A&VC

Launched in 2018, the C&A&VC relationship program was developed to increase our customers' loyalty. In addition to strengthening our relationship with the customer, their interaction with C&A&VC provides a valuable database, enabling a more robust analysis of purchasing patterns. This way, we can offer a more assertive journey, creating collections that meet their desires.

Through the app, we offer a unique experience with advantages and benefits that add value to our customer's shopping journey. Integrated into the C&A app, the program provides features that strengthen our connection with customers, reaffirming that C&A is the place where they can find everything they are looking for.

C&A&VC promotes playful and fun interactions, including games within

the application itself, capturing customer preferences and interests. By completing missions, consumers earn points redeemable for benefits such as exclusive fashion curation, advance discounts, and express checkout lines, among other advantages.

### C&A PAY

C&A Pay, our financial service app, has once again proven to be an important driver of relationships and loyalty with our customers. C&A Pay is a private label card offering credit exclusively for purchasing C&A products. Bureaucracy-free and plastic-free, the card offers a unique fashion retail experience through its agile and seamless automatic journey. Another key difference is the security it offers customers, as every purchase, whether online or in our stores, is confirmed by facial biometrics.



**+7.2**  
**MILLION**  
**C&A PAY**  
**USERS**  
in 2024



**25%**  
**PARTICIPATION**  
**IN RETAIL SALES**



## ADVANTAGES OF C&A&VC

### ACCUMULATE POINTS

Enables a  
**DIRECT DISCOUNT**  
at the cashier

### BIRTHDAY SURPRISE

Fully **CONNECTED TO**  
**C&A PAY,**  
no need for new  
registration

**In 2024, we expect a 7.6 percent  
increase in our customer base  
compared to the previous year.**

In a year of excellent performance, C&A Pay expanded its user base, reaching over 7.2 million users since its implementation in 2021. In 2024, revenue from this product accounted for a 25 percent share of retail sales. C&A Pay was born completely digital, with an agile, automated and efficient structure, which sets it apart in the market.

During the year, we made improvements to the C&A Pay system, enabling its integration with the C&A app. Furthermore, customers who sign up for C&A Pay are automatically enrolled in C&A&VC, our relationship program offering benefits with every purchase ([learn more about C&A&VC here](#)). Another improvement was the reduction in the time required to obtain credit for purchases, decreasing from an average of five minutes to two minutes.



## Glossary of digital/financial services

**C&A PAY** is the financial services ecosystem that includes the C&A digital card for exclusive use in stores, the C&A app and the C&A website. There is no annual fee.

**C&A&VC** is C&A's relationship program that benefits customers with discounts, exclusive checkout lines, among others.

## 2024 HIGHLIGHTS

**ZERO** use of **PLASTIC**.

Journey of **100% DIGITAL PURCHASING** (purchase and payment).

Buy with the security of **FACIAL BIOMETRICS**.

**2 MINUTES**, on average, for granting **CREDIT**.

Service via **WHATSAPP**.

**INTEGRATION** with the **C&A** app and **C&A&VC**.





## BENCHMARK IN SERVICE

Our Customer Relationship Center (CRC) is more than just a service channel; it is a bridge connecting every interaction to real improvements. Our Customer Service team translates the primary reasons for contact into data shared with all teams involved in the consumer's shopping journey. In this way, in addition to fulfilling the requested demand, we also create opportunities to improve processes, add value to our chain, and strengthen trust and connection with those who choose C&A.

In 2024, we will reinforce our focus on indicators influencing customer

perception, such as quality, agility, and the ability to resolve issues quickly and efficiently on first contact. As a result, we had a 7.6 percent decrease in the absolute number of complaints compared to the previous year.

Due to our continuous efforts to offer excellent service, in 2024, C&A achieved an unprecedented milestone: becoming the first fashion retailer to earn the verification seal on our Reclame Aqui page. In addition, we have been recognized in four other major indices that measure consumer satisfaction ([find out more here](#)).





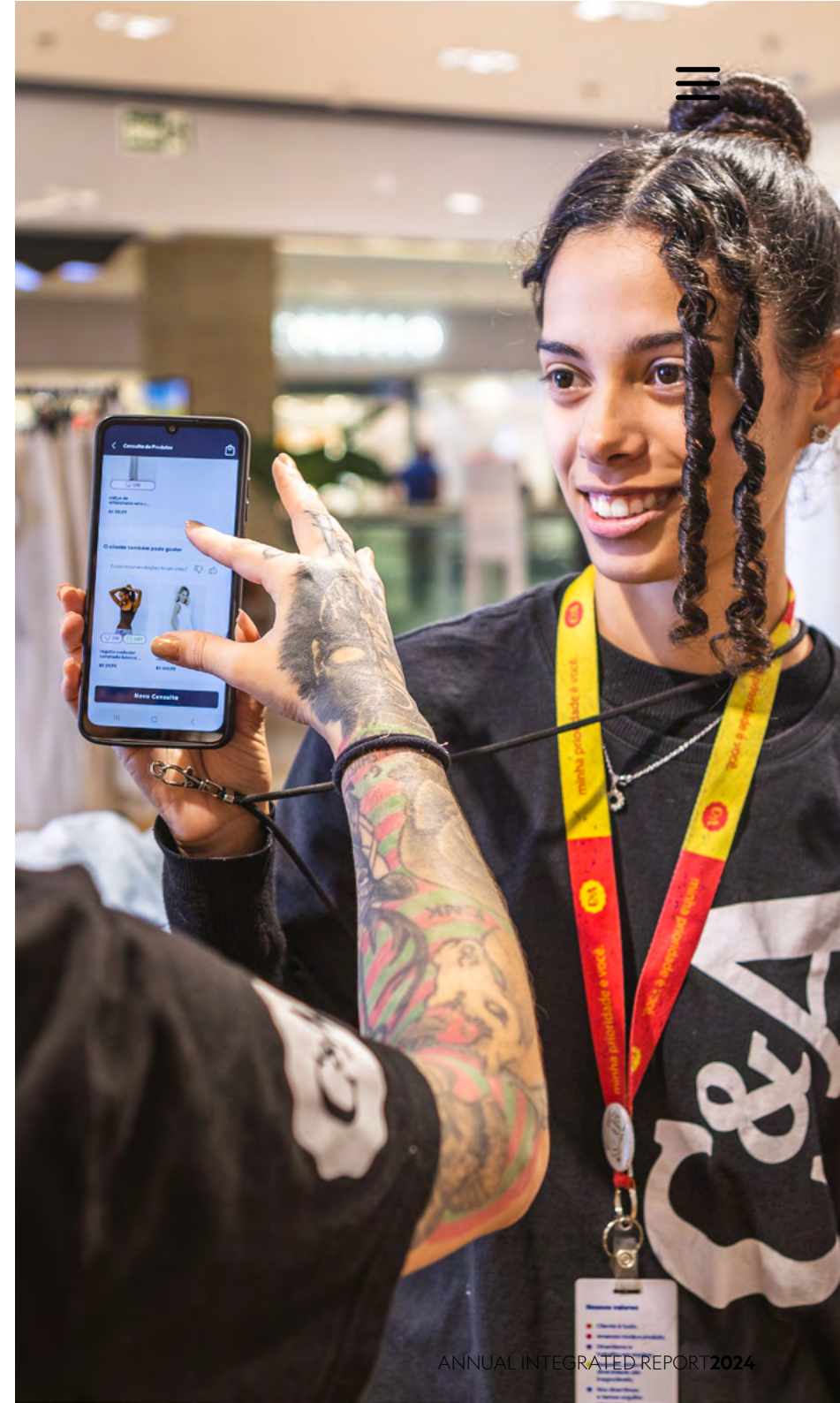
# OMNI JOURNEY

Guiding C&A customers on a vibrant and memorable shopping journey is the passion that drives our teams daily. In 2024, the first year under the new “Energia” strategy, we implemented significant improvements in our customer journey, across both physical stores and digital channels.

We have advanced our operational service model with more automated processes that provide agility for day-to-day demands. Among the main advancements, we highlight the modernization of cash registers to optimize payments, improved numbering management, and

reinforced service in fitting rooms, with our associates always ready to offer support. In the digital universe, we adopt a more integrated vision, capable of responding in a coordinated way to the needs of the C&A app, C&A Pay, C&A&VC and the website.

All the transformations we implement share a common starting point: deeply understanding what makes a difference to the client. We believe that combining technology and customized service is the way to strengthen bonds, create unique experiences, and further consolidate the emotional connection with those who choose C&A daily.







## SALES CHANNELS

### DIGITAL CHANNELS

Our customer is connected and constantly interacts with the C&A online universe, regardless of where their shopping journey begins. To keep up with this pace, innovation is our starting point. In 2024, we will implement changes in our digital environment to provide greater autonomy and agility during the customer browsing experience.

Each week, we optimize the platforms to provide an even more fluid and connected shopping experience. All ten improvements established by the 2024 Energia strategy for the C&A app have been successfully implemented, including enhanced performance, improved order status tracking, and integration with our relationship platforms, C&A Pay and C&A&VC ([learn more about these apps here](#)).

### C&A APP

We have significantly enhanced the C&A app, integrating new functionalities to turn it into a multi-service platform. Using artificial intelligence, we optimize product display, implement smarter searches, and provide more personalized user experiences, allowing our customers to choose their options creatively and share their perceptions with other consumers.

**93%**  
growth in the number  
of active users in the  
C&A (MAU) app

Another significant update concerns order tracking. We have implemented self-service mechanisms to offer customers greater autonomy in managing their purchases. Previously, you had to wait for delivery confirmation to request an exchange if necessary. Now, this process has been streamlined, allowing the customer to start the exchange without this wait. As the first fashion retailer to initiate this movement, we are strengthening our bonds of trust with our customers.



**HISTORIC BLACK  
FRIDAY DRIVEN  
BY THE C&A APP**



**5.3%**  
REPRESENTATIVENESS  
IN OUR SALES

## Website

In 2024, we began restructuring the website with a focus on creating a more versatile, modern, and personalized platform. Some new features of the new design can already be found on the platform. Banners gained even more prominence, showcasing recent collections, special launches, and discounts. Image search functionality also enhanced practicality: by selecting or uploading an inspirational photo, the system identifies and suggests similar items, seamlessly connecting customer desires with the best available options. Our new website, scheduled to be launched in 2025, will deliver more speed, dynamism, and interactivity.



### In the C&A app, customers can find:

- Trends
- Look curatorship
- Gift ideas
- C&A&VC
- Integration with C&A Pay

## My C&A

Launched in 2020, “Minha C&A” (My C&A) is a digital influencer sales program designed with the core premise of offering customers the opportunity to represent our brand by becoming sales consultants. Since then, we have built an engaged community passionate about fashion, leveraging their social media profiles to boost sales and increase interest in C&A within their operating regions. Throughout 2024, our community of nearly 4,000 partners supported us during several important initiatives, including the launch of the Rock in Rio collection and the Mindse7 and Squad Warner campaigns.

In May, to celebrate the program's four-year anniversary, we held Minha C&A Week, a gathering of the Top 100 influencers who partner with C&A. During the event, we covered topics such as fashion, products, and sales through influence. We also reinforced our values, presented awards, and facilitated learning about sustainability through workshops led by some of our leaders.

In addition, we promoted a training program during the year that brought together 20 outstanding consultants from Minha C&A. Our associates



### STORES

# 4

new

# 7

remodeled

# 2

new ACE store  
in stores

# 200

stores impacted  
by Energia  
C&A strategy actions

provided exclusive content through face-to-face meetings and our training platform, the Fashion Academy. This content covered topics designed to expand fashion knowledge and apply social media strategies.

## PHYSICAL CHANNELS

### Spaces that inspire

Our customer is not just interested in C&A products. Our stores are designed to be inspiring and welcoming spaces, offering an experience that deepens their connection with C&A. To make this experience even more enjoyable, in 2024, coinciding with the start of a new cycle, we began developing a new concept for C&A stores designed to be more attractive and fluid. During the year, 200 stores in our network were included in projects defined by the Energy strategy.

We analyze multiple dimensions within our operations, including layout optimization, visual communication, furniture, equipment, as well as service dynamics such as cash registers and fitting rooms. We also implemented aesthetic improvements in several stores located further away from capital cities and larger urban centers.





Furthermore, we have strengthened our dynamic assortment project, designed to ensure more accurate store inventory and minimize stock shortages. Leveraging AI, we have gained the capability to analyze sales data, leading to new methodologies for building scalable store-by-store management. The initial tests confirm we are on the right track, and by 2025, we aim to deliver the best results to our customers.



**65**  
**TONS**

**of plastic bags** replaced  
by craft paper bags.

[Click here to learn more.](#)



## IMPROVING THE FITTING ROOM EXPERIENCE

In 2024, we began implementing an improvement to help customers find the items they want in the store. Utilizing RFID (Radio Frequency Identification) technology, our associates can quickly and accurately locate and check the real-time availability of desired products simply by scanning the label or taking a photo.

Integrated with this technology, we developed an application that suggests complementary looks when an RFID-tagged item is scanned, expanding combination possibilities and providing customers with an even more personalized shopping experience. Throughout the year, we recorded more than 2 million interactions between consumers and associates, highlighting the intense use of the tool to provide more complete and efficient service.



## DELIVERY CHANNELS

Inventory integration across our entire store network accelerates our delivery services. In 2024, we enhanced the delivery options for products purchased through our e-commerce platform. We strengthened the integration between our application, the website, and distribution centers, facilitating in-store pickup and optimizing home deliveries through logistics partners.



### SHIP FROM STORE

This method allows customers to make their purchase online and receive the product from the nearest store, resulting in reduced delivery time and shipping costs.

### CLICK AND COLLECT

The customer also shops online and picks-up the products at the physical store. Goods remain in closed cabinets until collection.

### HOME DELIVERY

With this option, consumers can choose from four delivery methods: normal, scheduled, express, and fast.



# BUSINESS INTELLIGENCE HUB

Through the Business Intelligence Hub, C&A has distinguished itself by integrating advanced technology into its commercial processes. This analytical center serves as the backbone for the company's strategic decisions, fostering effective integration between processes and systems to enhance operational efficiency and elevate the customer experience. This integration spans from the Test & Learn methodology for new products and continuous product management to dynamic pricing and Push-Pull distribution. All of this results in gains in operational efficiency, increased conversion rates, and a higher average ticket value.



## INTEGRATION PROMOTED BY THE BUSINESS INTELLIGENCE HUB



### PRODUCT DEVELOPMENT

We utilize the Test & Learn methodology, which allows for testing new products before large-scale production, quickly identifying the most promising items and reducing risks. Furthermore, using advanced analytics and monitoring market trends, the Company evaluates customer preferences to develop collections that meet their expectations.



### DYNAMIC PRICING

Based on market data and consumer trends, we dynamically adjust prices throughout the product lifecycle, in both physical stores and online. This dynamic management ensures our offers remain consistently attractive to customers, maintaining a balance between competitiveness and profitability.



### PRODUCT ALLOCATION AND DISTRIBUTION

Currently, C&A's distribution model (Internal Supply System – SIA) is based on an analytical intelligence platform that ensures optimal product allocation, aligned with the profile of customers visiting the stores. Combined with the Push-Pull system, it has generated more precise allocations per store, avoiding leftovers and lack of stock. Integrated within the Business Intelligence Hub, this system works alongside intelligence systems, dynamic pricing, store-specific dynamic assortment, and continuous product management. This integration has enabled us to make substantial progress in offering specific assortments for each store, tailored to the profile of the customers who frequent them.

These initiatives reflect C&A's commitment to integrating technology and innovation into its business processes, aiming to improve operational efficiency and offer a superior shopping experience to its customers.



# ESG STRATEGY

At C&A, we believe in the transformative power of fashion, offering more sustainable products to empower our customers to make better choices. We recognize the impacts of our activities and therefore promote and participate in initiatives that ensure the sustainable growth of our company. We seek to innovate and create fashion with a positive impact, aligned with our strategy.

Our strategy is anchored in four key pillars: acting to combat climate change, expanding circularity within our business model, promoting diversity and inclusion across all our relationships, and enabling the sustainable development of our supply chain through ethical relationships.

Recognizing the impacts of our activities, we actively encourage and participate in initiatives that promote the sustainable development of our business. We work with the aim of making fashion a positive force, generating value for society and the environment.

In 2024, we continue to advance our public commitments, aligned with our strategic pillars. This year, we committed to a new local climate target by signing the Science Based Targets initiative (SBTi) letter of commitment ([find out more here](#)). We also advanced in the use of more sustainable raw materials, such as recycled polyester and viscose, reducing our reliance on fossil-based inputs and contributing to a lower environmental impact.

## Pillars of our ESG strategy:



**Climate change**



**Circularity**



**Diversity and inclusion**



**Supply chain**





## ACHIEVING OUR DIVERSITY AND INCLUSION GOALS

We ended 2024 achieving our diversity and inclusion goal. Beyond being recognized as a company that values diversity, equity, and inclusion, we strive to ensure that our daily practices and decisions concretely reflect these values. Currently, 66 percent of our leadership is female – surpassing our public commitment of 60 percent by 2030. This leadership goal was also achieved for Black and Indigenous individuals, as we concluded 2024 with 30 percent of leaders from this group. Furthermore, more than 18 percent of our associates identify as LGBTI+. Recognized as the most diverse company in Brazil, according

to a Datafolha survey published in December 2024, C&A reinforces its purpose of leading a transformation movement, contributing to the construction of a more ethical, diverse, and sustainable fashion market.

Throughout the year, our projects integrated internal teams and the supply chain, enabling positive socio-environmental practices through the development of more sustainable raw materials, the promotion of dignified conditions for those who make our clothes, and the fostering of equality and inclusion for those who connect with our customers. In the following chapter, we talk about all the ESG actions developed in 2024.



**66%**

women  
in leadership  
positions

**30%**

black and indigenous  
people in leadership  
positions

**+18%**

of the employees  
declare themselves  
**LGBTI+**

## PILLARS

### ESG STRATEGY



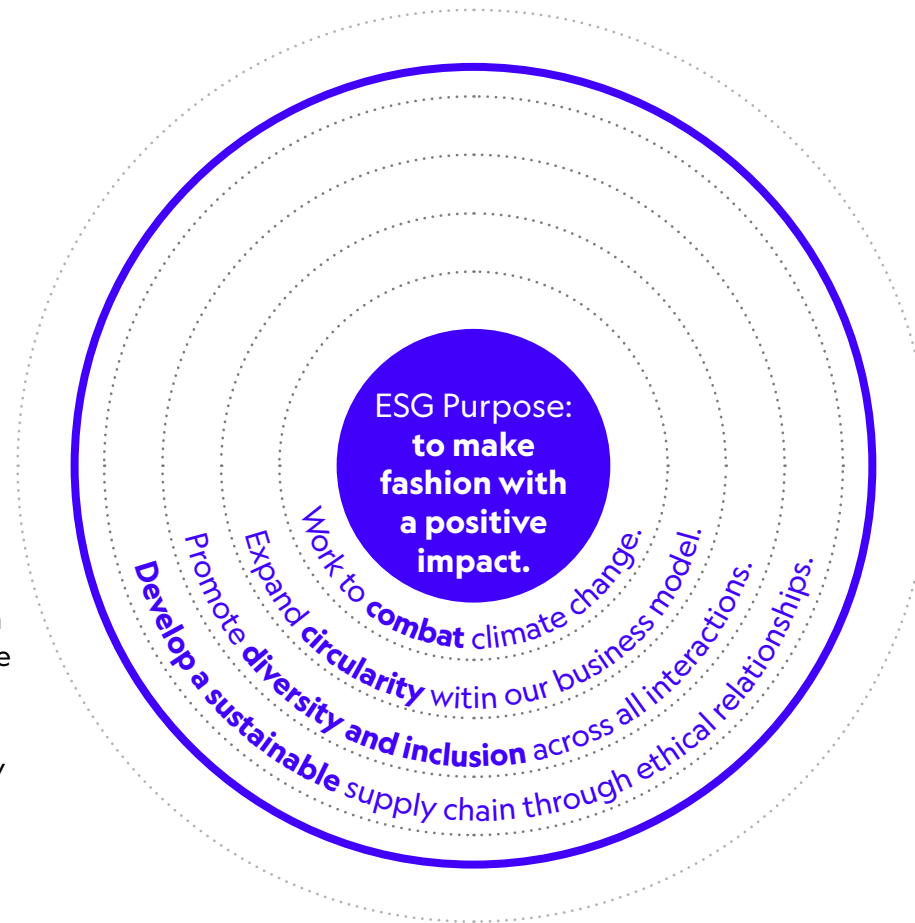
#### CLIMATE CHANGE

At C&A, we are determined to tackle the global challenge of climate change. As part of the Science Based Targets initiative (SBTi) since 2018, we reinforced our commitment in 2024 by submitting a new reduction target aimed at limiting global warming to a maximum of 1.5°C.



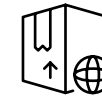
#### CIRCULARITY

At C&A, we know that the transition to a fully circular economy is both a challenge and an immense opportunity – and it will take many years. We have made a public commitment to include circularity principles in half of the products, in the way they are designed, produced or reused by 2030. This means “producing products with their subsequent use cycle” in mind, shifting the focus from “end of life” to “end of use.” This is the philosophy of circular fashion.



#### DIVERSITY AND INCLUSION

To promote access to leadership positions for women, Black, and Indigenous people, and foster a diverse work environment free from prejudice and intolerance.



#### SUPPLY CHAIN

Promoting the sustainable development of our supply chain, based on ethical relationships, is one of the pillars that guide our actions. This pillar is fundamental to our work, as we believe that sustainability and ethics must be present at all stages of our value chain. We continually strive to maintain transparency, uphold human rights, and comply with global environmental standards. Our goal is to develop a supply chain that not only addresses environmental, social, and governance (ESG) challenges but also constantly innovates to create a lasting positive impact.





## #WEARTHECHANGE MOVEMENT

#WearTheChange is how we translate, in the form of a movement, the C&A way of engaging people in building more sustainable fashion. It serves as an umbrella for communicating our sustainability strategy and encompasses the initiatives that drive the sustainable development of the business.

We want our customers to feel good about choosing a C&A product and our associates to be proud of the positive impact we have on the planet and society. We work to ensure that the fashion we offer respects those who produce it, preserves resources, and promotes fairer relationships throughout the chain. We know that this journey is collective – and #WearTheChange is our invitation to follow this path together.





# FASHION WITH A POSITIVE IMPACT

GRI 2-4, 2-6, 2-14, 2-24, 2-29, 3-1, 3-2, 203-1, 303-1, 303-2, 303-3, 303-4, 303-5, 304-1, 304-2, 306-1, 306-2, 308-1, 308-2, 404-2, 407-1, 408-1, 414-1, 414-2

GRI 3-3 – Material topics

TCFD: Climate governance

CG-AA-250.1, CG-AA-430a.1, CG-AA-440a.3

SDG     

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2030 Commitments  
Climate change  
Circularity  
DE&I and Human Rights  
Supply chain  
C&A Institute







# 2030 COMMITMENTS

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In 2022, we defined four public commitments, set for achievement by 2030, aligning our vision with the UN's Sustainable Development Goals (SDG) agenda, which also targets 2030. These goals cover the most relevant topics for C&A's sustainability agenda, based on themes considered material to the Company. Through these commitments, we position ourselves as a brand deeply committed to leading by example, reinventing fashion by uniting style, responsibility, and innovation.

Each commitment is measured against specific, well-established metrics and criteria (detailed on the next page), with progress monitored quarterly by the ESG team. Collectively, these commitments steer our course toward sustainable development, strategically embedding sustainability within our business operations and cultivating solutions that facilitate growth while ensuring responsibility throughout our value chain.

In 2024, we made significant progress on these commitments. Check it out below.

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**All C&A executives have ESG targets as part of their variable remuneration.**





# OUR COMMITMENTS UNTIL 2030

SDG	COMMITMENT	GOAL 2030	2022	2023	2024	ACHIEVEMENT STATUS
<div><div>8</div><div>12</div><div>13</div><div>15</div><div>17</div></div>	<b>1. Act as an industry leader in the use of more sustainable raw materials</b> 80% of the main raw materials must be of more sustainable origin, considering cotton, viscose and polyester	80%	65%	66%	70.6%	<div></div>
<div><div>12</div><div>13</div><div>17</div></div>	<b>2. Innovate and connect circularity principles in the business and in products</b> 50% of the products must include circularity principles	50%	0%	0.02%	34%	<div></div>
<div><div>12</div><div>13</div><div>17</div></div>	<b>3. Pursue the elimination of plastic pollution</b> Reduce single-use plastic by 50% in our operations, stores and e-commerce	50%	0%	15%	41%	<div></div>
<div><div>5</div><div>8</div></div>	<b>4. Promote equity in leadership</b> 60% of women in leadership positions (starting from management positions)	60%	64%	66%	66%	<div></div>
<div><div>5</div><div>8</div></div>	<b>5. Promote diversity in leadership</b> 30% of Black and indigenous people in leadership positions (starting from management positions)	30%	20%	26%	30%	<div></div>



# DOUBLE MATERIALITY

GRI 2-14, 3-1, 3-2

Since 2020, C&A has maintained a materiality matrix specifically for the Brazilian scenario, developed following its IPO in 2019. Materiality is a crucial strategic tool that connects stakeholder priorities with market demands and the future of fashion, aligning external audience expectations with our internal objectives. In 2024, we took a significant step in our sustainability journey by adopting the dual materiality matrix, incorporating the company's socio-environmental impact as a key prioritization pillar, alongside financial aspects and relevance for business partners.

With double materiality, we analyze:

- **External materiality:** the impacts of our operations on the environment and society;
- **Internal materiality:** how environmental, social and governance factors influence our financial results and resilience.

Updated every two years, this approach enables us to look beyond the present, connecting audience expectations with the need to align sustainability and financial results.



This process reaffirms our commitment to open dialogue and decisions aligned with global priorities.

The process includes these stages:

**1****DEFINITION**

Purpose, scope and the tools to be used established.

**2****IDENTIFICATION**

Mapping of stakeholders, refinement of the topic list, and analysis of internal and external documents. It also included reviewing market guidelines and benchmarking against leading sustainability companies.

**3****PRIORITIZATION**

We conduct interviews and consultations with senior leadership, managers and financial institutions. For the socio-environmental impact axis, we conducted thematic working groups with internal experts and interviews with external experts from the textile industry. On the axis of relevance for stakeholders, we administered online questionnaires adapted for different profiles and languages, using statistical sampling to ensure data reliability.

**4****ANALYSIS**

The partner consulting firm analyzed the data and structured the materiality matrix with three axes: socio-environmental impact, financial impact, and relevance for stakeholders. A list of nine material topics emerged from this analysis, balancing the three perspectives.

**5****VALIDATION**

Senior leadership reviewed the topics and recommendations and defined the eight priority material topics for the Company.



# MATERIAL TOPICS

GRI 2-4, 3-2

The new materiality matrix reflects the evolution of our strategy and continuous engagement with our audiences. Key material topics highlighted in this update include Biodiversity and Water in the production chain and Non-textile waste management, reflecting an expanded view of impacts increasingly relevant to our business and society.



## CLIMATE CHANGE



## SUPPLIER CHAIN MANAGEMENT



## BIODIVERSITY AND WATER IN THE PRODUCTIVE CHAIN



## HEALTH, WELL-BEING AND SAFETY



## TRANSPARENCY AND CUSTOMER RELATIONS MANAGEMENT OF



## NON-TEXTILE WASTE



## DIVERSITY, EQUITY AND INCLUSION



## PRODUCT CIRCULARITY



# CLIMATE CHANGE

GRI 3-3: Material topics - Climate change

TCFD: Climate governance

SDG 13

The fashion and textile industry holds significant global relevance regarding climate issues, making this topic more than a goal for us – it is a call to action. Our commitment to collaborating in the transition to a low-carbon economy was established in 2018 when, aligned with the Science Based Targets initiative (SBTi), we publicly announced our goal to reduce absolute CO<sub>2</sub> emissions by 30 percent across our operations and supply chain (scopes 1, 2, and 3).

In 2024, we made a further commitment by setting a new reduction target to limit global warming to a maximum of 1.5°C, underscoring our ambition to be part of the solution to the global climate challenge ([check here](#)).

**B-**  
our score in the  
CDP program

The effectiveness of our commitment has been measured through the annual GHG inventory and also by assessing the [\(CDP\)](#), a program that is a global benchmark in the evaluation of environmental practices

adopted by companies and that serves as a guide for analyzing opportunities for improvement. In 2024, we achieved a B- score in the CDP program, which indicates our positive evolution.

Our performance in this scenario also includes working together with our supply chain. Together we seek solutions that can contribute to the use of more sustainable raw materials. In 2024, we conducted a pilot to collect and analyze supplier inventory with our team, a



**100%**  
of the operation  
powered by energy  
from renewable  
sources

**10**  
stores supplied by  
**3 SOLAR PLANTS**  
from the RJ and DF  
regions

**251**  
tons of CO<sub>2</sub>  
are no longer  
emitted per year  
after the adoption  
of the Green Fleet

key step towards enhancing emissions management within the supply chain. Based on this pilot, we designed a plan to begin collecting primary data from our network in 2025, which will support mitigation action plans. In our internal operations, we utilize 100 percent renewable energy, retrofit lamps to enhance energy efficiency, and adopt more sustainable logistics through the use of electric and hybrid vehicles powered by CNG and diesel. With the acquisition of International Renewable Energy Certificates (I-RECs) alone, we avoided the emission of 10,000 tons of CO<sub>2</sub> per year.

There is much to be done, and we view challenges as opportunities that inspire us to innovate and seek further advancements, with the climate issue regarded as a strategic priority.



## ICO2 B3

### CARBON EFFICIENCY INDEX (ICO2)

In 2024, we became part of the B3 Carbon Efficient Index (ICO2). This index evaluates candidate companies on best emissions management practices, as well as on the best efficiency between the emissions/gross revenue ratio. The index not only recognizes companies excelling in these practices but also guides their evolution on climate change, demonstrating that sustainable financial growth is possible.

The portfolio is updated quarterly, ensuring that data and practices are always up to date and in line with the dynamism that this topic demands. Being listed in the ICO2 portfolio demonstrates that C&A is part of the select group of Brazilian companies that are truly contributing to a low-carbon economy. To learn more about the subject, [click here](#).

## EMISSIONS

Our commitment to addressing climate change is long-standing and was strengthened in 2018 with the completion of our first local inventory of greenhouse gases (GHGs). At C&A, this process is translated into two main areas: internal operations and supply chain. We measure emissions using the international GHG Protocol methodology, creating a greenhouse gas inventory that consolidates all of the company's mapped emissions. This methodology defines several categories and provides the calculation guidelines necessary for reliable measurement.

We currently report detailed data in three categories: direct emissions from the company's operations; indirect emissions resulting from the type of electrical energy used; and indirect emissions from third-party processes related to the organization's activities.

In 2024, we took an important step on this journey by engaging in the collection of emissions data with 12 strategic suppliers for our business. With this information, we work together to assess our GHG inventory even more accurately and draw up plans that bring us closer to a more sustainable future.



# 31

**electric and CNG** vehicles  
between the Rio-São Paulo axis

# 1/3

**of the C&A fleet**  
is composed of hybrid  
or electric vehicles

# 10,000

**tons in CO<sub>2</sub>**  
emissions avoided with the  
acquisition of I-RECs

**GHG Protocol:**  
gold seal in the Brazilian program



To ensure greater assertiveness in all data collection across all scopes, we have the support of a specialized consultancy that assists us throughout this process. Furthermore, our inventory undergoes an external audit, which validates the reported data and

reinforces its credibility and transparency. We also report all inventory data in the Brazilian [Public Emissions Registry](#), contributing to the construction of a national greenhouse gas emissions database.

## CLIMATE JUSTICE BROCHURE PARTNERSHIP

In October, we promoted a workshop of the Global Compact – Rede Brasil. The conference brought together authorities, experts, and representatives from major companies in the textile and fashion sector, focusing on the "climate justice" agenda. For us, this topic is more than an environmental challenge; it is a commitment to promoting social equity and strengthening our production chains.

The event was part of a larger project: as members of the Steering Committee of the Global Compact Textile Fashion working group, it was possible to contribute to the construction of the [Climate Justice Notebook](#), a publication that was launched at COP29, in Azerbaijan. We want our work to inspire other companies to join this transformation.



## MORE SUSTAINABLE RAW MATERIALS CG-AA-440a.3

At C&A, each piece tells a story of commitment to the future. We strive to ensure that our raw materials embody more than just quality and fashion trends; we want them to exemplify socio-environmental responsibility.

Our journey towards more conscientious fashion is driven by the goal of achieving 80 percent "of more sustainable raw materials by" 2030, and in 2024, we reached a significant milestone: 70.6 percent of this goal has already been achieved. This commitment is founded on three main pillars: more sustainable cotton, more sustainable viscose, and more sustainable polyester.

Throughout the year, we actively engaged in dialogue to promote sustainable solutions for the production of our raw materials, including pilot traceability projects for viscose and cotton. To ensure the implementation of these solutions, we collaborate with suppliers and sales teams to align goals and address challenges related to raw materials.

In 2024, we maintained the excellence of our certified cotton, which is already present in 96 percent of our pieces ([learn more about our cotton here](#)). For viscose, we evaluate its sustainable origin using the Sustainable Viscose Supply Chain Custody Standard and are committed to increasing the adoption of more responsible options. The percentage of more sustainable viscose reached 41 percent, up 15 percent compared to the previous year, while domestic sourced viscose saw its share increase by 4 percent with advances in traceability. We are also exploring solutions to incorporate viscose from recycled textiles.

For recycled cotton and polyester fibers, we utilize recognized certifications such as the Recycled Claim Standard (RCS) and the Global Recycled Standard (GRS) to ensure material traceability. In relation to polyester, we continue to address the challenge of reducing its use by seeking more sustainable alternatives to lessen our dependence on fibers derived from fossil fuels.

## Our goal of sourcing more sustainable raw materials is linked to the Company's variable remuneration.

### COTTON

Since 2014, when we began developing a strategy for more sustainable cotton use, we have been dedicated to promoting best practices in its cultivation, as it constitutes over 54 percent of our products. To this end, we conduct detailed mapping and studies to identify the best suppliers in socio-environmental practices.

In 2024, we celebrated a decade of this commitment with a special milestone: 95 percent of the cotton used in our products is more sustainable.



### CERTIFIED MATERIALS

The materials used in our garments are evaluated using industry standards of excellence. One of them is the Fiber and Materials Index, compiled by the Global Textile Exchange organization, which conducts detailed analyses to authenticate the sustainability actions adopted by companies worldwide.







### Recycled cotton

Although on a smaller scale, we also utilize recycled cotton sourced from post-consumer waste and jeans collected through the in store take back program ReCiclo Movement, C&A's recycling program. With this material we produce our Circular Jeans collections, with international certification by the Recycled Claim Standard (RCS). [Learn more about this initiative here.](#)

In 2024, the total amount of recycled cotton, composed of pre- and post-consumer jeans, coming from a supplier with RCS certification and collected by the ReCiclo Movement, was 21 tons.



**95%**

**of the cotton used** in our production is acquired as Better Cotton Initiative (BCI)



**22,000**

**pieces produced** with recycled cotton since the adoption of this input







## TRACEABLE JEANS

For the eighth time, C&A made history by being recognized with the ECO AMCHAM Award for sustainable innovation. In 2024, we celebrated the positive impact of our initiatives with the launch of the second women's collection of Traceable Jeans, developed in partnership with the Brazilian Association of Cotton Producers (ABRAPA) and the Sou de Algodão movement.

Using the SouABR program's blockchain technology, our customers can scan the QR code on the label to follow the entire production journey of the denim. From the planting of socio-environmentally certified cotton on farms to its arrival in our stores, each stage involves care for the biomes, the preservation of natural resources and respect for the people involved in the process.

### The collection

- **BLEND OF 53,460 KG OF COTTON** produced on five Brazilian farms;
- **2,207.23 KG OF THREAD;**
- **3,713.40 M OF FABRICS;**
- **2,500 JEANS PANTS TRACED;**
- **53 PHYSICAL STORES THROUGHOUT BRAZIL,** in addition to the C&A app and website.

In 2025, we plan new launches leveraging blockchain technology and are engaging partners in the circular value chain to extend traceability to these products.

# 2,500

**traceable denim pieces** launched in partnership with Sou de Algodão Movement's Sou ABR

# 100%

**of the jeans produced** with more sustainable cotton

# 10,665

**pieces** with blockchain traceability



# CIRCULARITY

GRI 3-3 – Material topics – Product circularity

SDG 12 13

We understand that our customers value every choice and want their favorite clothes and accessories to be a lasting part of their story. Therefore, we are continually raising our quality standards. For us, quality is not just a selling point; it is also a commitment to building enduring fashion with a more positive impact. This is an important pillar in our ESG strategy and our public goals, guided by clear circularity criteria, and we take pride in being pioneers in this context.

Our public commitment is that by 2030, half of our products will incorporate circularity principles throughout all stages – from design to production and post-use. In 2024, we had already achieved 34 percent of the target.

We also updated the criteria for calculating the number of products with circularity principles, incorporating key variables such as product type, existing certifications, and customer preferences. This approach enabled us to develop

an indicator that is more aligned with the local context, reflecting both the importance of the topic and the national perspective. However, our principles remain unchanged:

## Principles of circularity

- 1 **DESIGN**  
made to be recycled, reused or upcycled
- 2 **RAW MATERIALS**  
made from recycled, regenerative and safe materials
- 3 **LIFE CYCLE EXTENSION**  
made to last longer

This ensures a more accurate and contextualized view of circularity, considering the entire value chain—from the consumer to the supply chain.



# 114

**TONS**

of items collected at the ReCiclo Movement our store take back program since 2017

# 22,000

**PIECES**

for the Circular collection, with Recycled Claim Standard (RCS) certification

To continue progressing toward this goal, we promote initiatives and establish strategic partnerships to support the collection and reprocessing of textile materials, aiming to embed circularity practices throughout our value chain.

We aim to extend the useful life of our products by intentionally influencing every stage of the cycle—from design to purchase, from production to use and reuse. We continue to test new approaches to advance this path, exploring alternatives such as resale, repair and recycling. Each of these initiatives contributes to the construction of a restorative circular economy, in which nothing is lost, from the creation to the disposal of the pieces.

**Our teams work in an integrated manner, seeking innovative solutions and models that connect circularity processes to our business, creating new products that originate from reusable or recycled materials.**

**In seven years of operations, the ReCiclo Movement has already collected 350,000 pieces, which corresponds to 114 tons of clothing.**

## RECICLO MOVEMENT

Since 2017, we have turned our commitment to circularity into action with the launch of the ReCiclo Movement—now a well-established initiative that reflects our dedication to creating fashion with a positive impact.

The program aims to ensure the proper disposal of donated parts. To do this, we rely on ReCiclo drop-off boxes available in 72 percent (236 units) of our stores.

The collected pieces have three destinations: they are used to make new pieces for the Circular Jeans collections using recycling techniques; they are duly recycled; or they are donated, through the C&A Institute ([find out more here](#)), the social pillar of C&A Brazil for over 30 years that distributes these clothes in good condition to institutions and for humanitarian aid in environmental, social or health crises.



### ReCiclo Movement in 2024

**33****TONS**

pieces of clothing  
collected in store  
take back

**12****TONS**

sent for  
donation

**3****TONS**

for recycling



## LEARN MORE ABOUT THE RECICLO PROCESS



**9,393**

**Shredded denim pieces**  
for the production  
of Circular Jeans



**78,522**

**pieces collected**  
in 2024 by the  
ReCiclo Movement

**55,119**

**pieces donated**  
to social  
institutions

**14,010**

**recycled pieces**  
and transformed into  
tow for industrial use

**With the Circular Jeans project, we offer a more sustainable alternative, with pieces made from recycled materials that promote circularity in fashion. The initiative reduces environmental impact, with less use of water and soil.**

In 2024, the ReCiclo Movement collected 78,522 pieces of clothing—a 30 percent increase compared to 2023, when 60,000 items were collected. Since its creation, 350,000 pieces have been donated, recycled and reused.

Of the total collected in 2024, 55,119 pieces were donated to social institutions, while 14,010 were recycled and converted into industrial-grade tow.

Another 9,393 denim pieces were shredded and repurposed to create the Circular Jeans collection. In addition, C&A ensured the co-processing of 8.4 tons of textile waste.

In addition to clothing disposal, customers can also properly dispose of bottles, empty cosmetic packaging, and electronics. All collected items are handled by a C&A partner company that ensures environmentally responsible disposal.

## CIRCULAR JEANS

In 2021, we launched Circular Jeans, a line made with recycled threads sourced from pieces collected through the ReCiclo Movement and industrial waste. C&A Circular Jeans are certified by the Recycled Content Standard (RCS), which guarantees the use of recycled materials and their traceability in the supply chain. In Brazil, our collection was the first to receive this certification and to be validated by a third party.

In addition to recycled cotton, all virgin cotton used is certified by the Better Cotton Initiative (BCI), the world's largest cotton sustainability program, which emphasizes reducing water and chemical product usage.





## NEW SHOPPER BAG

In 2024, we launched a new shopper bag for our stores, designed pursuant to principles of circularity. The project was developed as an alternative to replace plastic shopper bags with more durable recycled cotton models.

The initiative offers a practical solution aligned with the principles of the circular economy, prioritizing the reuse of materials, increasing the useful life of products and reducing waste generation.

In partnership with a textile company specializing in circular products, we produced 64,000 shopper bags, which were distributed to our stores. Created from the recycling of 2 tons of pre-consumer waste and 3 tons of post-consumer jeans collected by the ReCiclo Movement, the bags were produced following circular economy principles such as monomateriality, waste recovery, and product recyclability. They can be reused at the end of their life cycle to manufacture a new batch of circular shopper bags.

In addition to the innovation and sustainability process, we highlight the RCS (Recycled Claim Standard) certification, which verifies the production stages and allows traceability, with third-party validation from the Control Union certification body.

## CIRCULARITY

We are pioneers in Brazilian fashion by launching collections made from the circular economy and acquiring certifications that attest to our best practices.

### 2017

First retailer in the world to launch Cradle to Cradle® Certified Gold level t-shirts.

### 2018

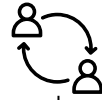
First Cradle to Cradle® Gold Level-certified jeans.

### 2020

Nationalization of production, development of Brazilian suppliers so that they are able to produce in accordance with strict certification standards. That year we also reformulated our communication and named the Ciclos Line.

### 2023

Recertification of the Brazilian supply chain in the Cradle to Cradle® certification.



## CICLOS LINE

The Ciclos line was born with circularity as its core principle. When it was launched in 2017, the line only included basic t-shirts in seven colors and two models. Since then, the collection has evolved and now includes other items in its portfolio, such as denim shorts and skirts. C&A became the only company in Latin America with Cradle to Cradle® Certification at the gold level.

In 2024, we launched a **Ciclos line** that had women's products and, for the first time, men's and children's products



## CRADLE TO CRADLE® CERTIFICATION

Since 2017, we have had Cradle to Cradle® (C2C) certification, which attests to companies that adopt the principles of circularity, safety and responsibility of materials. We were the first retailer in the Americas to achieve C2C gold level with our Ciclos t-shirt line.

C2C certifications, issued by the Cradle to Cradle Products Innovation Institute, measure sustainability performance across five key dimensions: material health, product circularity, clean air and climate protection, water and land stewardship, and social justice.







# BIODIVERSITY AND WATER IN THE PRODUCTION CHAIN

GRI 3-3 - Material topics - Biodiversity and water in the production chain, 304-1, 304-2

SDG 6 14 15

In 2024, Biodiversity and water in the production chain were added to our material topics matrix, reflecting the growing importance of this issue for the textile industry. The industry as a whole exerts a direct influence on ecosystems, especially in the stages of cultivation of raw materials and textile processing, which reinforces the importance of taking a deeper look at this agenda.

Although we do not operate units in environmentally protected areas or regions with high biodiversity value, we acknowledge that a significant portion of our impacts may be concentrated within our supply chain. Over the last few years, we have been paying increased attention to the practices adopted by our partners, considering everything from the extraction of raw materials to the use of soil, water and the emission of atmospheric pollutants.

In 2024, we moved forward with strengthening our auditing processes, encouraging the use of more conscientious practices through constant dialogue and literacy initiatives with suppliers. Guidelines include topics such as waste management, rational water consumption, use of clean energy, control of chemical substances and restriction of toxic inputs. We believe that transformation only happens with collective engagement and constructions made by many hands.

Furthermore, we have remained focused on our goal of acting as a leader in the fashion industry by having 80 percent of our raw materials (cotton, viscose and polyester) coming from more sustainable sources. This includes the use of certified cotton, traceable cellulosic fibers and recycled materials, as well as advances in the traceability of cotton and viscose.

## WATER USE

GRI 303-1, 303-2, 303-3, 303-4, 303-5, CG-AA-430a.1.

Water is an essential asset in our value chain and that is why we seek to adopt the best practices for its conscientious use. Water use at our units is connected to the local supply and sanitation networks for disposal. Water consumption is continuously monitored, and we implement efficiency measures such as installing aerated taps and low-flow toilets. In addition to the water meters that control water use, we are implementing a monitoring system that will work in real time to reduce response time in the event of leaks.

In our operations, water is used solely for human consumption. We have implemented measures to promote conscientious and responsible use through awareness campaigns and infrastructure designed to reduce consumption, such as economical flushing systems and taps with timers. In 2024, we withdrew and discharged 197,036.52 megaliters of water into the public network. The calculation followed the methodology of supply invoices, considering that all the water

withdrawn was returned. Regarding water consumption in our supply chain, we are committed to the proper disposal of wastewater, in particular industrial and sanitary effluents. In this regard, our audits play a crucial role in verifying that supply chain facilities comply with federal and state regulatory standards based on effluent classification and receiving body requirements, as well as meeting environmental licensing conditions.

In this context, all activities that generate effluents are subject to regulation and appropriate treatment to ensure that they meet the discharge parameters stipulated by environmental licenses. The financial implications of non-compliance include fines and compensation applied by the competent authorities, suspension of production and possible loss of brand value due to reputational damage. In Brazil, there are no illegal substances identified in the textile sector, but legislation regulates effluent discharge parameters that must be followed, described in the conditions of suppliers' environmental licenses.

For risk management, we have implemented a risk management compliance program for suppliers, which verifies compliance with local environmental legislation in production units. Suppliers identified as high risk—prioritized using the relevance vs. environmental impact matrix—undergo detailed management of inputs, production processes, and waste.

Our suppliers have effluent treatment plants and conduct disposal in accordance with legal requirements. In specific cases, such as in printing shops, effluents are collected and sent for treatment in outsourced plants, with the appropriate issuance of a final destination certificate.



# NON-TEXTILE WASTE

GRI 3-3 - Material topics - Management of non-textile waste GRI 306-1, 306-2

SDG 3 6 11 12

The non-textile waste agenda gained even more prominence in 2024, when it was incorporated as one of our material topics. This inclusion reflects the evolution of our understanding of the indirect impacts of our operations and the increasing importance of this issue for the fashion industry, particularly considering the volume of materials involved in the retail cycle.

In practice, we have advanced in more conscientious waste management, addressing both waste generated directly in operations and waste that reaches customers, such as packaging. In distribution centers, stores and the central office, we follow strict management and disposal protocols. In the supply chain, we encourage practices aligned with efficiency, traceability and impact reduction.

We carefully take care of all stages of the waste management process, from collection to final disposal of waste. This includes proper segregation, temporary

storage, collection and shipping by third-party companies, and issuance of appropriate documentation.

Since 2020, with the implementation of the Solid Waste Management Plan (PGRS), we have continuously enhanced solid waste management, focusing on prevention, reduction, and environmentally appropriate disposal through innovative solutions. In 2024, we reviewed the document's guidelines to minimize waste generation, increase recycling rates and ensure correct disposal. In addition, we rely on the Solid Waste Policy as a guide to best practices for the Company's operations regarding the segregation and proper disposal of waste.

## DISPOSAL

Waste generated in our stores, headquarters, and distribution centers is managed according to internal guidelines and standards aligned with legal requirements, following a

disposal practices manual and the waste management plan.

The focus is on reusing recyclable materials, such as cardboard boxes and plastic bags, as well as on de-characterizing visual merchandising items for recycling. Additionally, we follow reverse logistics processes for hangers and alarms, returning them to the distribution center. We also implement reverse logistics initiatives, including the Electronic Waste Program and Cosmetics Disposal, ensuring proper disposal of post-consumer waste by our customers. Furthermore, the Electronic Waste Collection Program enables our associates to properly dispose of cell phones and batteries. Computer waste is sent to a partner company for proper disposal.

At the head office, we recycle materials such as paper, plastic, metal and glass, and manage waste such as discarded light bulbs and furniture.

In distribution centers, we optimize the disposal of cardboard and plastic, and implement reverse logistics for hangers, pins and alarms, ensuring their reuse with suppliers.

## PLASTIC

Since setting our goal to reduce single-use plastics by half, we have made continuous improvements in this area within our internal operations, focusing particularly on processes involving distribution centers (DCs), e-commerce sales, and our stores.

With the automation process in our three DCs, we challenged ourselves to eliminate the plastic used in our Push-Pull operation. It was a cross-cutting effort, involving several fronts, including our supply

chain. As a result, in 2023 we were able to remove 82 tons of plastic from our operations, affording BRL 41 million in savings. We have also become one of the few companies worldwide to use an automated distribution system with zero plastic usage, even as the volume of products processed through our Push-Pull sorters continues to grow.

In 2024, we expanded the replacement of plastic bags with paper bags in our stores, including in locations where this requirement is not mandatory. A total of 78 stores began offering customers recycled bags, resulting in a reduction of 65 tons of plastic. In the e-commerce context, during the year, we launched a pilot project to produce order flyers using biodegradable and recycled materials.

**In 2024, we replaced plastic bags with paper bags in 78 stores, accounting for a total reduction of 65 tons.**

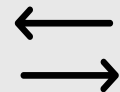
### PLASTIC ELIMINATION HIERARCHY



**1**  
**AVOID/  
REDUCE**



**2**  
**REUSE**



**3**  
**REPLACE**





# DE&I AND HUMAN RIGHTS

GRI 3-3 - Material Topics - Diversity, equity and inclusion

SDG 5

Respect, ethics and diversity are not just our brand's values—they are non-negotiable commitments. Reinforcing this commitment, we have set ambitious public goals: by 2030, we aim to have at least 60 percent women in our overall workforce, 30 percent indigenous, Black, and brown individuals in management roles, and to develop talent for executive leadership positions.

The recognition of C&A as the most diverse company in Brazil, according to a survey by Datafolha in December 2024, reinforces that we are on the right path. We continue to work consistently to create a more inclusive environment for our associates, customers and partners, understanding plurality as a competitive advantage—and as an essential part of who we are.

Promoting an environment in which all people can develop equally is part of our essence. Since 2021, we have been signatories to the UN Global Compact and, guided by this commitment to human rights, we have established policies, goals, and practices reflected in the company's daily operations. Our [Corporate Diversity and Inclusion Policy](#) guides the teams' actions, with the support of senior leadership and the People and ESG Committee, and is aligned with our Code of Conduct, which reinforces respect, care and the awareness that no discriminatory or disrespectful act will be tolerated. This positioning translates into continuous training and awareness-raising actions, always with the involvement of leadership and the commitment to transforming culture into practice.

Diversity is also present at the highest level of governance at C&A. In 2024, two women served on the Board of Directors, securing the UN Women's Women on Board seal for the second consecutive year.

**WOB**

(Women on Board)  
2nd consecutive year  
with the seal

## INDICATORS THAT TELL TRUE STORIES

More than numbers, C&A's diversity data represents people, life stories and possibilities. In 2024, we surpassed the target of ethnic-racial representation in leadership positions, with 30 percent of Black and indigenous people in these positions. We also achieved 18 percent of LGBTI+ self-declarations among our associates, reflecting a safer environment for everyone to be who they are.

Since 2023, we have been part of the LGBTI+ Business and Rights Forum, incorporating the initiative's ten commitments into our work and reaffirming our ambition to build a more plural and inclusive environment. Similarly, we were pioneers in extending corporate benefits to partners of same-sex employees—a measure implemented even before it became legally required.

**In 2024, 66 percent of leadership positions were held by women, exceeding our goal of 60 percent female presence in strategic positions.**





## We achieved the goal of 30 percent representation of Black and indigenous people in leadership positions, promoting equal opportunities for ethnic-racial groups.

Our commitment is also reflected in the way we design spaces and relationships on a daily basis. All of the Company's bathrooms have been given welcoming signage, recognizing these environments as safe for cisgender, transgender and non-binary people. Our inclusive culture is further strengthened by initiatives focused on ethnic-racial literacy, respectful service, and anti-discrimination practices—topics integrated into onboarding and ongoing training for our teams.

In 2024, we expanded this work with a focus on leadership. We encourage managers to lead the diversity agenda and take initial steps to form affinity groups, which are expected to become established in upcoming cycles.



## IDIVERSA B3

### C&A IN IDIVERSA!

For the second consecutive year, we celebrated our brand on the B3 IDiversa list. IDiversa is the first index in Latin America focused on diversity and, for companies to join, it uses rigorous standards and criteria to measure the performance of companies on issues related to gender and race. For us, C&A's presence in the index reinforces our ongoing commitment to diversity and inclusion, keeping us always aware of the demographics of the Brazilian population in this scenario and improving our practices in relation to the topic.

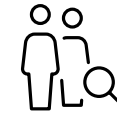
To be included in this index, the company must demonstrate, through public data reported to the CVM (Brazilian Securities and Exchange Commission), the presence of underrepresented groups in decision-making positions, such as the Board of Directors and Statutory Board, in addition to non-leadership positions. Furthermore, institutional policies and commitments aimed at equity and inclusion are analyzed. To learn more about the subject [click here](#).

## AFFIRMATIVE INTERNSHIP

GRI 404-2

We believe that expanding access and nurturing young talent are essential to transforming realities and renewing the future of fashion. With this purpose in mind, in 2023, we launched the Affirmative Internship Program, targeting Black and indigenous students at the start of their careers. The initiative is in partnership with a consultancy firm that promotes employability and professional development for black people.

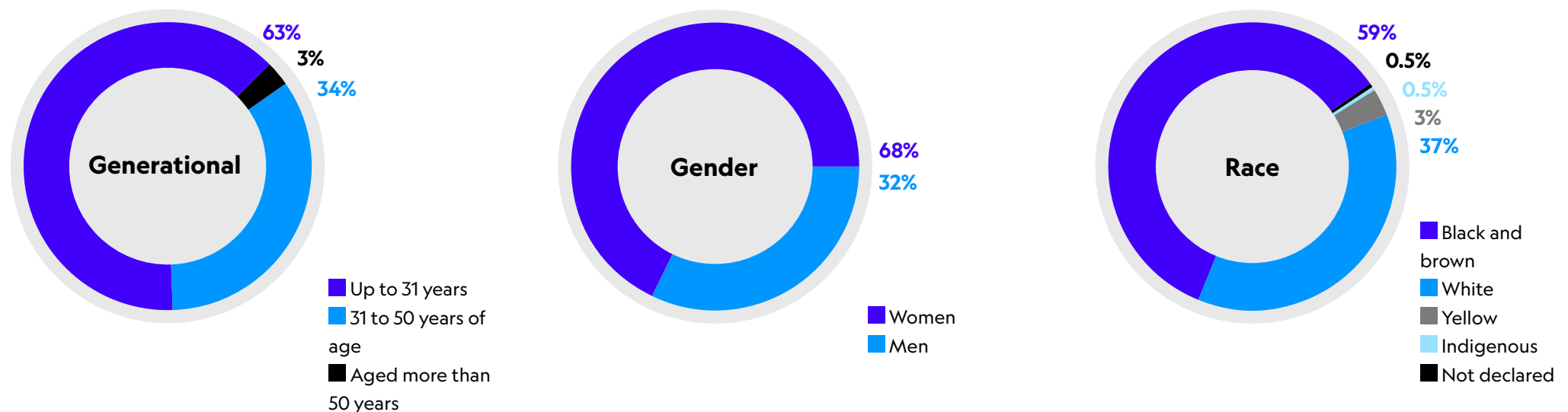
In total, we have 18 young people present and active in the Internship Program. The program offers development, mentoring, and training pathways, including courses in communication, time management, and Excel. By the end of 2024, almost 40 percent of these young people had already been hired at C&A.



## THE PERCEPTION OF OUR ASSOCIATES

We monitor the effectiveness of our diversity and inclusion initiatives through quarterly climate and engagement surveys (E-NPS), which assess perceptions of the inclusive and diverse environment. The results are shared with senior leadership through the diversity dashboard and the people management report.

## Diversity and inclusion at C&A







## HUMAN RIGHTS

SDG 5 | 8

At C&A, we recognize that respect for human rights must extend throughout our value chain. Therefore, we act with diligence and responsibility to ensure that practices such as child labor and slave-like labor are not only avoided, but consistently eliminated.

Since 2006, we have maintained a supplier and subcontractor monitoring and development program, with a special focus on identifying risks related to child labor. Actions include regular audits conducted by C&A itself or through recognized initiatives, such as the programs of the Brazilian Textile Retail Association (ABVTEX) and the Social & Labor Convergence Program (SLCP), a global benchmark in social and labor assessment.

We are also partners of the National Pact Institute for the Eradication of Slave Labor (InPACTO), with whom we collaborate to strengthen prevention efforts, promote decent work, and share best practices across production chains.

GRI 408-1 GRI 409-1

Our [Code of Conduct for the Supply of Goods](#) establishes clear guidelines of conduct, including the prevention of any form of slave-like labor. Failure to comply with these guidelines may lead to the interruption of the business relationship, in addition to the adoption of remedial measures.

Beyond complying with legal requirements, we strive to drive continuous improvements in working conditions, environmental management, and relationship culture with our suppliers. Therefore, our audits also assess compliance with labor laws, collective bargaining agreements and labor union rights.

In 2024, no cases of child labor or labor akin of slavery were identified in our supply chain.

**100%**  
**OF THE C&A PRODUCT**  
**SUPPLIERS**  
were selected based on  
socio-environmental criteria







# SUPPLY CHAIN

GRI 3-3 - Material topics - Supply chain management

GRI 2-6, GRI 2-24, 2-29, 407-1

SDG 5 8

With a strengthened supply chain, we continue to deliver products that not only celebrate fashion but also reflect C&A's commitment to best production practices. After all, each stage, from the raw material to the finished product, must reflect the care and commitment we put into everything we do.

To ensure compliance with our standards, we maintain a rigorous process for managing our supply chain. The process includes audits as part of the approval of new suppliers, which also covers tax and quality analysis. The active base is subject to regular audits, often without prior notice, in addition to participating in training and development programs.

In partnership with the Brazilian Textile Retail Association (ABVTEX), all of C&A's Tier 1 suppliers and subcontractors were audited in 2024.

Our supply chain comprises 58 percent Tier 1 suppliers and subcontractors (responsible for producing goods such as clothing, footwear, and beauty products); 34 percent Tier 2 (involved in weaving, spinning, and dyeing fabrics and yarns), and 8 percent Tier 3 (suppliers of inputs and components such as labels, hangers, boxes, bags, buttons, and zippers).

**In Brazil, C&A is a pioneer in structuring supply chain monitoring.**



## PERFORMANCE IN THE SUPPLY CHAIN

With the support of the Sustainable Supply Chain (SSC) area and a focus on audits and supplier development, we operate across three dimensions within the supply chain:

- **ENVIRONMENTAL SUSTAINABILITY**

Development and implementation of solutions and training for the supply chain in areas such as more sustainable raw materials, chemical management, effluent treatment, and greenhouse gas emissions, with expanded efforts in the material area of Climate Change.

- **SUPPLIER COMPLIANCE AND MONITORING**

Monitoring and control through audits extended to Tier 2 and Tier 3 suppliers, ensuring compliance with licensed brand requirements and conducting due diligence through background checks on partners and collabs.

- **SUPPLIER DEVELOPMENT**

Engagement, training and development in socio-environmental issues, and, from 2024, in business management.

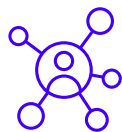
## AUDITS GRI 308-2, 414-2

In Brazil, C&A pioneered supply chain monitoring by initiating this effort in 1996 with the publication of the Manual of Conduct for the Supply of Goods, and advancing, in 2006, with the effective implementation of audits across the supplier chain. Since then, we have been rigorous in our auditing processes to promote decent and healthy working conditions, aligned with the well-being of workers. To this end, we require our suppliers to fully comply with labor laws and collective agreements, ensuring that the rights of association and collective bargaining are respected.

For suppliers with greater potential impact, we assess compliance with

sustainability standards using our Risk Matrix, which includes robust criteria such as audit history, geographic dispersion, supply chain complexity, and quality of socio-environmental management. In this regard, we maintain an accessible list of suppliers for anyone interested in learning more about those who partner with us ([check it out here](#)).

In cases of actual negative impacts, we collaborate with suppliers to implement corrective actions and develop specific action plans with clear deadlines and measurable indicators. Our Supplier Development area monitors the implementation of actions while promoting training to strengthen issues related to human rights, the environment and security.



# 100%

**of the suppliers are**

registered on the Training and Capacity Building Platform

In 2024, we began a journey with our supply chain through a new development front. We aim to build the capacity of our suppliers, supporting them not only in their operational context but also across other corporate areas, by promoting best production practices.

During the year, we conducted the first pilot with 170 employees from direct suppliers. The content, delivered through online meetings and available on our platform, covered various topics, including environmental policies, abuse and harassment, documentation, reinforcement of our Code of Conduct, and the Reporting Channel.

The effectiveness of the measures is tracked by a supplier development cell that uses the Higg Facility Environmental Module (Higg FEM) tool to collect socio-environmental data. Additionally, operational indicators track the percentage of suppliers receiving A and B audit ratings, along with the number of workers positively affected by well-being initiatives.

In 2024, we conducted supply chain monitoring audits, 47 percent performed by C&A's own team and 53 percent exclusively by ABVTEX. Furthermore, we advanced our traceability process with audits that went beyond Tier 1, covering the spinning, weaving, dyeing, components and trimmings segments, with 12 percent of these units audited. By 2024, 100 percent of Tier 1 suppliers and

their subcontractors—such as cutting, sewing, embroidery and printing units—had undergone socio-environmental audits conducted by C&A or through ABVTEX certification. Among them, 70 percent hold the ABVTEX gold seal, which indicates adherence to the best practices recognized by the sector.

Throughout the year, we assessed 881 suppliers for environmental and social impacts in their supply chain. Additionally, we have advanced our traceability process through audits for suppliers beyond Tier 1. In this context, during the year, 76 audits were performed in production units.

Within the scope of the environmental assessment of suppliers, 94 were identified as posing actual or potential environmental risks. Of these, 6 percent



**100%**  
**AUDITS**  
in Tier 1 production  
units<sup>1</sup>

**12%**  
**AUDITS**  
in production units  
beyond Tier 1

were included in Action Development Plans (ADPs), with corrective measures implemented in some cases to mitigate the identified impacts. In the social field, 37 suppliers were involved in 56 infractions, characterized by significant negative social impacts, actual or potential. As a mitigation measure, we implemented action plans in all identified production units throughout the year, with additional actions planned for 2025.

Furthermore, all suppliers with identified violations had improvements agreed upon as a result of the assessments carried out. Despite the violations, there was no termination of commercial relations in 2024. In cases of non-compliance, suppliers may be blocked from receiving new purchase orders, in accordance with the C&A Code of Conduct and General Conditions of Supply.

<sup>1</sup>C&A has 1,526 suppliers in its supply chain, 881 of which are Tier 1, with direct transactions, and 645 beyond Tier 1, including suppliers of fabrics, yarns, dyes, inputs, hangers, labels, tags and trimmings. These suppliers beyond Tier 1 are recommended by C&A's direct suppliers.





## NEW SUPPLIERS

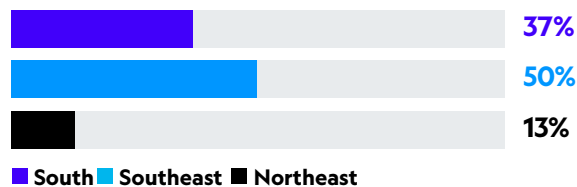
GRI 308-1, 308-2, 414-1

For new domestic suppliers, the contractual process includes strict socio-environmental criteria that must be fully met. Suppliers are evaluated pursuant to ABVTEX criteria and/or through the approval process implemented by our Sustainable Supply Chain (SSC) area. Companies holding the ABVTEX gold certification reduce compliance analysis time by more than 80 percent. This certification meets the requirements of the Code of Conduct and ensures compliance with C&A's global standards, eliminating the need for further analysis and approval auditing. In the case of international suppliers, we rely on C&A Source, our office in Asia, and on the collaboration of C&A Europe.

Our due diligence process includes quality, commercial, and tax analyses, ensuring transparency, security, and alignment with the C&A Code of Conduct. This approach seeks to minimize negative impacts and strengthen the company's reputation. Furthermore, all conduct expected from our supply chain is guided by the C&A Code of Conduct for Suppliers of Goods, established in 1996 and updated in 2015 and 2024, as well as by the C&A Code of Conduct Support Guidelines for Suppliers of Goods. To access the documents that govern our commitment to socio-environmental issues in our supply chain [click here](#).

## SUPPLIER PROFILE

### Domestic



### Global





## TIMELINE

### Launch of the C&A Manual of Conduct for the Supply of Goods

We were the first fashion retail company to create a document with guidelines on best sourcing practices.

1996

### Creation of the C&A Supply chain Monitoring and Management Program

which paved the way for our first audits.

2006

### C&A becomes a signatory to the Brazilian Textile Retail Association (ABVTEX) supply chain monitoring program.

Our category in the program is full level, granted to retailers that have 100 percent of their suppliers approved in the ABVTEX program.

2010

**Creation of the Sustainable Supply Chain (SSC)**, a global platform for monitoring, developing and managing the supply chain, with auditors around the world.

2015

**Launch of the C&A Code of Conduct for the Supply of Goods**

**Creation of the supplier development cell.**

### Nationalization of the Ciclos production line

developing Brazilian suppliers so that they are able to produce pursuant to strict certification the criteria

2020

### Recertification of the Brazilian supply chain

in the Cradle to Cradle® certification

2023

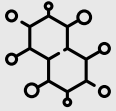
**Launch of the first Traceable Jeans collection** of the Company with blockchain technology.

**Start of audits** at the Company's Tier 2 suppliers.

**Launch of the 2nd edition of C&A Traceable Jeans.**

2024





## GLOSSARY

### Zero Discharge of Hazardous Chemicals (ZDHC)

**Program:** conducts analyses of indicators from the ZDHC MRSL1, which aims to improve the chemicals used in production and the quality of effluents, addressing those potentially harmful to the environment.

**MRSL ZDHC v2.0:** list of restricted chemical substances used in production, which may be harmful to human safety and the environment.

**Chemical inventory:** tool used to capture/manage chemical substances used in production, visualizing the compliance of chemicals in relation to the ZDHC MRSL.

**Higg FEM:** framework responsible for measuring and quantifying the environmental impacts of the production chain. This information is essential for decision-making and future improvements in production processes together with our suppliers.

## CHEMICAL SAFETY

CG-AA-250a.1

C&A is aware of the importance of responsible chemicals use in manufacturing its pieces. Our commitment to the safety of everyone involved in producing and consuming our clothing is reflected in rigorous certification and approval processes for laboratories and suppliers, including dyeing, weaving, printing, and laundry services. Since 2011, we have adopted a preventive system that ensures compliance with restricted substance regulations, even in the absence of specific legislation in Brazil.

As a basis for our evaluation

processes, we follow the guidelines of the Zero Discharge of Hazardous Chemicals (ZDHC) program, using the Manufacturing Restricted Substances List (MRSL), a universal list of restricted chemical substances in the textile industry. Control is carried out using chemical inventory tools that identify and monitor compliance with substances used in our production processes ([for a detailed list click here](#)).

Additionally, we conduct effluent tests in laboratories approved by ZDHC, along with self-assessments and verifications using the Higg Index FEM, an international standard for environmental sustainability. These processes are applicable to wet process suppliers, selected based on a matrix of relevance and environmental risk.



# C&A INSTITUTE

GRI 2-29, 203-1  
SDG 1 3 8

Since 1991, the C&A Institute has acted as a social pillar of the Company, promoting productive inclusion through fashion. Its work reaches vulnerable audiences, with a focus on employability, entrepreneurship and humanitarian support.

In 2024, we continue to promote opportunities for Black, indigenous, LGBTQIAPN+, peripheral, refugee and migrant people, connecting fashion, income generation and affirmation of rights. We also strengthened corporate volunteering, engaging associates to support partner organizations and participate in emergency actions that deliver essential supplies to those in greatest need.

The following are the main projects carried out during the year.



With structured governance, the C&A Institute has a Board of Directors that defines strategic guidelines, validates investments and ensures alignment with the organization's mission.

Actions are planned, executed and monitored efficiently, alongside partners across the country. This coordinated approach ensures our projects create tangible impact in the communities where we operate, consistently focusing on social transformation and sustainable development.

## C&A Institute in 2024

**35,000+**  
hours of volunteer  
work dedicated by our  
associates

**4,900+**  
volunteers

**34.5%**  
of engagement  
among our associates

**759**  
volunteering actions

**+136**  
social organizations  
supported

## PERFORMANCE PILLARS



**BRL 8** MILLION+  
in investments  
**26,000** PEOPLE  
impacted



**Entrepreneurship**  
**455**  
AUTHORIAL FASHION  
BUSINESSES supported



**Employability**  
**14.1%**  
of professionals trained in the  
"IC&A de Portas Abertas" (IC&A  
with Open Doors) program  
absorbed by C&A Brasil



**Humanitarian support**  
**BRL 1+**  
MILLION invested  
**17,000** PEOPLE  
benefited





## IC&A&VC COMMUNITY RESULTS IN 2024

**BRL 100,000**  
**INVESTED**  
in strengthening  
authorial businesses

**BRL 80,000**  
**IN INVESTMENTS**  
at the tip

**76**  
**BRANDS IMPACTED**  
directly

**Brands of all  
regions of Brazil  
covered**

## ENTREPRENEURSHIP

Through partnerships and its own initiatives, the C&A Institute supports the development of micro and small businesses in original fashion led by women, Black people, indigenous people, LGBTQIAPN+, migrants, refugees and people with disabilities. In addition to fostering entrepreneurship in these groups, we promote connections with the C&A Brasil value chain through platforms created for exchange and collaboration.

### IC&A FASHION LAB

In 2024, we launched IC&A Fashion Lab, a methodology aimed at strengthening original fashion businesses. In its first year, it got more than 800 applications and selected 90 brands to participate in the development tracks.

### FAIR FASHION COALITION

The Fair Fashion Coalition offers free training to fashion microentrepreneurs in low-income communities, in partnership with companies, governments and social organizations. In 2024, the initiative expanded its reach with actions aimed at formalizing self-employed seamstresses.

### IC&A&VC COMMUNITY

In 2024, we held the IC&A Black FashionLab, a three-day immersion at

the C&A Brasil headquarters with 12 Black and indigenous entrepreneurs of original fashion. The initiative promoted exchanges with experts from C&A and with consultant Renata Abranchs, from CRIÁVEL.

## EMPLOYABILITY

C&A Institute's Employability Program seeks to expand access to the job market for groups historically underrepresented in fashion. In 2024, the initiatives served audiences such as young people looking for their first job, people in situations of economic vulnerability, migrants and LGBTQIAPN+.

### "MEU PRIMEIRO CORRE" (MY FIRST EXPERIENCE)

"Meu Primeiro Corre na Moda" (My First Experience in Fashion) promotes the productive inclusion of Black and indigenous students through an experience with original brands from different regions.

### EMPOWERING REFUGEE WOMEN

Empowering Refugee Women is an initiative by UN Women in partnership with UNHCR, aimed at training and employing refugee women in Brazil. The project promotes the professional

qualification of participants and also works with companies, raising awareness and preparing the private sector for their productive inclusion.

In 2024, the C&A Institute earmarked BRL 70,000 to the project and formalized a public commitment to hire 20 female beneficiaries.

### FASHION FUTURES AWARD

The 2024 Fashion Futures established itself as one of the main awards in the sector, recognizing brands, projects and professionals that drive a fairer, more diverse, sustainable and regenerative future in fashion.

With six categories, the program distributed financial investments, strategic mentoring and media visibility. The finalists also became part of the IC&A&VC Community, a space for continuous development.

In 2024, the award set a participation record, with 715 initiatives registered.



**84** fashion professionals  
reached and ap-  
proached in events held by  
young people in professional  
experimentation



## IC&A DE PORTAS ABERTAS (IC&A WITH OPEN DOORS): TRAINING FOR FASHION RETAIL

IC&A de Portas Abertas is an exclusive C&A Institute methodology for training in fashion retail, offering practical training and connection with employment opportunities. The program's methodology is different because it is conducted within C&A stores, providing a real learning experience and facilitating the insertion of participants in the sector.

### IC&A DE PORTAS ABERTAS - FASHION RETAIL SERVICE

Focus on developing essential skills for customer service and experience.

**440** VACANCIES open for a 20-hour in-person course in 11 Brazilian cities.

### IC&A DE PORTAS ABERTAS - VM (VISUAL MERCHANDISING) SCHOOL

Focus on the development of technical knowledge and visual merchandising practices.

**140** VACANCIES open for a 40-hour in-person technical training course in 7 Brazilian cities.

**14.1%** of the professionals trained at IC&A de Portas Abertas were hired.



## HUMANITARIAN SUPPORT IN RS

We closely monitored the severe climate catastrophe in Rio Grande do Sul, a state where we operate 12 stores and employ over 380 associates. In response, C&A Institute mobilized quickly to provide humanitarian support to victims, including our teams, customers and local communities.

During the crisis, all items collected by the ReCiclo Movement were donated to

the state, as well as essential items such as food, drinking water and hygiene kits, benefiting at least 60 families.

After the emergency, we continue to work with a focus on reconstruction. An additional BRL 1 million in resources was allocated to around 150 families in Pelotas, Santa Maria and Porto Alegre, supporting the purchase of furniture, appliances and household items.





## VOLUNTEERING

### COMMUNITY EXCHANGE

Every year, we foster engagement, knowledge sharing, and recognition of our most dedicated associate volunteers within a local community. In 2024, the place we chose to bring together 30 associates could not have been more significant: the Amazon.

On January 29th and February 1st, in Manaus, our community exchange produced Manaus Fashion Day, a free event pre-organized by the institute, with a fashion show, an original fashion fair and musical attraction at the Cultural Center of the Peoples of the Amazon. In addition, the agenda included immersive training for models and brands, in which topics such as communication and sales were addressed.

**34%**  
of engagement  
of employees in  
volunteering

## C&A VOLUNTEERING, A STORY OF GOOD

Upon the creation of the C&A Institute in 1991, some of our associates began engaging in social initiatives related to the operations of the Company's stores, distribution centers, and central office. Initially, the projects focused on basic education, serving children in the initial stages of learning. In this context, we collaborate with the construction of libraries, reinforcing the right to play, among other actions.

In 2019, we began our journey to promote greater social and productive inclusion through fashion, in the areas of employability and entrepreneurship, with minority groups as a priority. Recent years have shown the power of volunteering in building these new futures. If the pandemic kept us apart physically, the post-COVID period rekindled a collective desire to strengthen networks, drive opportunities and expand the reach of our actions.

In addition to training and employability in fashion, volunteering has reached other dimensions. Through the ReCiclo Movement, clothing items in good condition began to

be donated to NGOs so that they could hold bazaars. In addition to these pieces, we added others that had minor damage. Over the last three years, clothing donations have benefited more than one hundred institutions in all Brazilian states, raising amounts reaching BRL 3 million, a resource used to pay employees and improve the bazaars' structures. All of this can be made possible by our volunteers, who are willing to organize all of this dynamic work.

We closed 2024 certain that our volunteers are also a driving force in building new futures through fashion. During the year, we achieved a historic record of 34 percent engagement. This only confirms the extent to which the C&A Institute has become a benchmark when it comes to engaging people in social actions. With the support of our associates, who donated their time and knowledge, we promoted more than 700 initiatives and made collective work possible with more than 130 partnerships, including NGOs, companies and other support networks. We closed 2024 with around BRL 1.5 million invested in projects that positively impacted the lives of more than 25,000 people.

## FASHION FOR GOOD WEEK

Addressing the specific requirements of each volunteering front, the C&A Institute Volunteer Program held its 1st Fashion for Good Week in 2024. This national mobilization engaged associates, partners, and communities to advance sustainability, reinforce social organizations, and boost entrepreneurship and employability in the fashion industry.

Designed to align with the territories where C&A stores are located, the actions featured a suggested calendar of varied activities tailored to the profile of operations associates.

For associates at the central office and distribution centers, different voluntary actions were scheduled over the course of a week.

In 2024, more than 800 associates donated time and technical knowledge during a week of activities.



**In its 2nd edition in 2024, C&A de Portas Abertas trained 700 individuals across 12 capitals, expanding job opportunities both within and outside the company.**



**800+**  
**associates** donated  
time and technical  
knowledge

**120**  
**structured**  
organizations



# PRIDE IN BELONGING

GRI 2-7, 2-29, 3-3, 401-2, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 404-2

GRI 3-3 – Material topics – Health, well-being and safety

SDG 3 4 5 8 10 16

People who Set  
Fashion in Motion  
ESG Culture  
Our talent's brightness  
Communication and Reputation  
Health, Well-being and Safety



# PEOPLE WHO SET FASHION IN MOTION

GRI 2-29

SDG 8

The strength of our culture lies in our associates who direct their efforts daily towards caring for the customer and building fashion with a positive impact, boosting our shine and our energy. To make this happen, we spare no effort to offer everyone the best professional journey that translates into achievements, learning and growth opportunities.

In 2024, we reinforced our focus on our people by establishing a new strategic model for the People, Culture, and ESG

area, designed to support all pillars of the 2024-2026 Energia strategy. This new management cycle incorporates enhancements in key areas aimed at improving associate performance and reinforcing our market position as an entrepreneurial brand.

In this first strategic cycle, we enhanced process efficiency through integrated data and analysis, improving assertiveness in recruitment, selection, and across the associate journey, including onboarding, performance evaluation, training, and development.

**Our associates are passionate about fashion and focus all their energy on providing C&A customers with an unforgettable, joyful and vibrant shopping experience!**

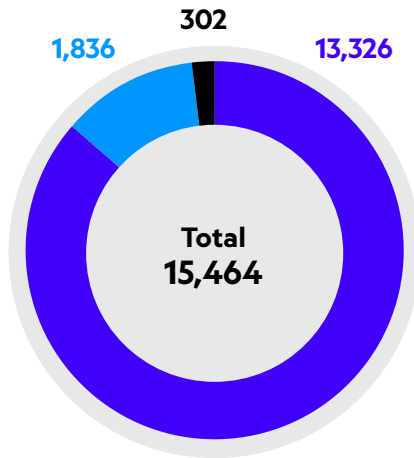




## Total number of associates

Head office, distribution centers and stores

- Stores
- Head office
- Distribution Centers



During the year, we were recognized by the market and the media as a company that values its talents and prioritizes a work routine that is joyful and rewarding. We have been granted more than 25 relevant awards in all areas ([find out more in Awards and recognitions](#)), which shows that we are heading in the right direction, following, together with our people, a path of many victories.



## PEOPLE, CULTURE AND ESG STRATEGIC PILLARS

**Strong culture** that enhances our performance

**A leadership that is experienced, diverse and passionate** for what it does

**Management Model and Fashion Academy** as levers of performance

Pioneering and consolidated **ESG** practices



# C&A CULTURE

SDG 3 5 8

Our associates say a lot about the strength of the C&A brand in its almost 50 years of operations in Brazil. Approximately 15,000 individuals work daily to build a fashion brand that is close to and connected with consumers, empowering them to find their desired looks and best versions of themselves at C&A. By fostering an environment that champions creativity, diversity, and inclusion through dialogue and active listening, we successfully delivered a quality shopping experience in 2024, spanning from product to service and ensuring a unique, integrated journey.

**We are a brand that is constantly reinventing itself and that puts the customer at the center of everything. Our commitment is realized through a strong culture that supports our performance.**







At C&A, caring for our associates is essential and is part of our values. We build a welcoming place that understands and reflects the identity of our people. In 2024, we were featured on the Brazilian Great Place To Work® list, among the 20 largest companies that have achieved the seal. The award endorses our efforts to promote a solid culture that believes in the spirit of collaboration and the leading role of our human capital, a fact that directly reflects on the relationship with our client.

We continue to reinvent ourselves, without giving up our values and essence, being an employer brand that inspires our teams daily by developing their best skills. We have our own way of making things happen. We work collectively, promoting integration between leaders and their teams and delivering incredible results, thanks to the dedication and energy of our teams.



# OUR ORGANIZATIONAL CULTURE

---

- 1** Offers a dynamic, interactive and rewarding professional journey.
  - 2** Enables professional growth and development, benefiting the individual and the Company.
  - 3** Strengthens professional relationships through active listening and assertive communication at all levels of activity.
  - 4** Promotes the best ESG practices to positively impact its associates, customers and society.
- 







# OUR TALENT'S BRIGHTNESS

SDG 3 5 8

## ATTRACTING AND RE- TAINING TALENTS

C&A's recognition in fashion retail goes beyond our brand: it inspires and attracts great talent. We have a team of executives that is the force behind our Energia strategy: experienced professionals, with business vision and passion for what they do. Together with all our associates, they help build a company that delivers solid results and truly connects with people. Thus, in 2024, we continue to strengthen our leadership, bringing in new talent and promoting our own associates. We believe in the potential of those who are already with us and we invest in their future, creating opportunities for them to grow together with C&A.

To be more assertive in our selection processes, during the year we redesigned our selection structure. Among the improvements

implemented, the most notable are more sophisticated analyses in the mapping of leadership profiles and the expansion of hiring cells to other states of C&A Brasil. Combined with more effective training and development actions, these projects contributed to reducing the turnover rate.

## HIRING CELLS

With increasingly agile and efficient tools, our recruitment and selection team has developed a more accurate view of the hiring processes. In addition to our existing practices, including cultural fit assessments, in 2024 we enhanced our selection process by increasing the number of Advanced Selection Cells. The cells aim to decentralize recruitment, making it more assertive and thus reducing the turnover rate.





Using AI, our recruiters not only organize the selection process, but also provide input to the cells with data from job fairs and other channels. This approach allows us to be more precise in our hiring, placing the right people in the right roles and increasing the likelihood of new associates thriving in their journey at C&A.

The first Selection Cell was implemented at the C&A store in Guarulhos/SP, managing the selection processes for 14 stores in the region. During the year, another eight were created to serve the regions of Paraná, Santa Catarina, Rio Grande do Sul, Belo Horizonte, Salvador, the South Coast of São Paulo, Brasília and Rio de Janeiro.

## EMPLOYER BRAND

We are a benchmark in fashion retail as a place where people want to work, motivated by several factors. Thanks to our teams, we work daily to create a genuine connection with our associates in all areas: in well-being; in the relationships of equity and diversity in which we are a benchmark; and in opportunities for everyone to grow professionally and achieve their aspirations.

One of the outcomes of this pioneering initiative was winning the Employer Branding Brazil Award in the Social Media category in April ([find out more in Awards and recognitions](#)). Recognition came for the work developed on our [LinkedIn](#) and Instagram [C&A Careers](#) platforms. This victory reflects a collective effort, driven by the dedication and engagement of our associates in sharing the C&A universe with authenticity and enthusiasm.

## ENGAGEMENT

Among the activities we promote throughout the year with our associates—such as discussion groups, online meetings, and workshops—the Satisfaction & Engagement Survey stands out as a powerful tool for identifying opportunities to improve the associate experience. The survey gives us input to implement more assertive improvement plans, increasing retention levels.

Conducted quarterly, the survey is responded to by all C&A associates (except outsourced third parties and temporary employees), in complete confidentiality. The responses are shared

with the departments' boards and the People and ESG Committee. After the analysis, we bring together all the leaders to develop and implement action plans.





## NEW ASSOCIATE JOURNEY

GRI 404-2

C&A works hard to ensure that its associates' first day at work is a special encounter between them and the Company. We seek to work so that this entire journey is valuable and always brings the pride of belonging to a unique place.

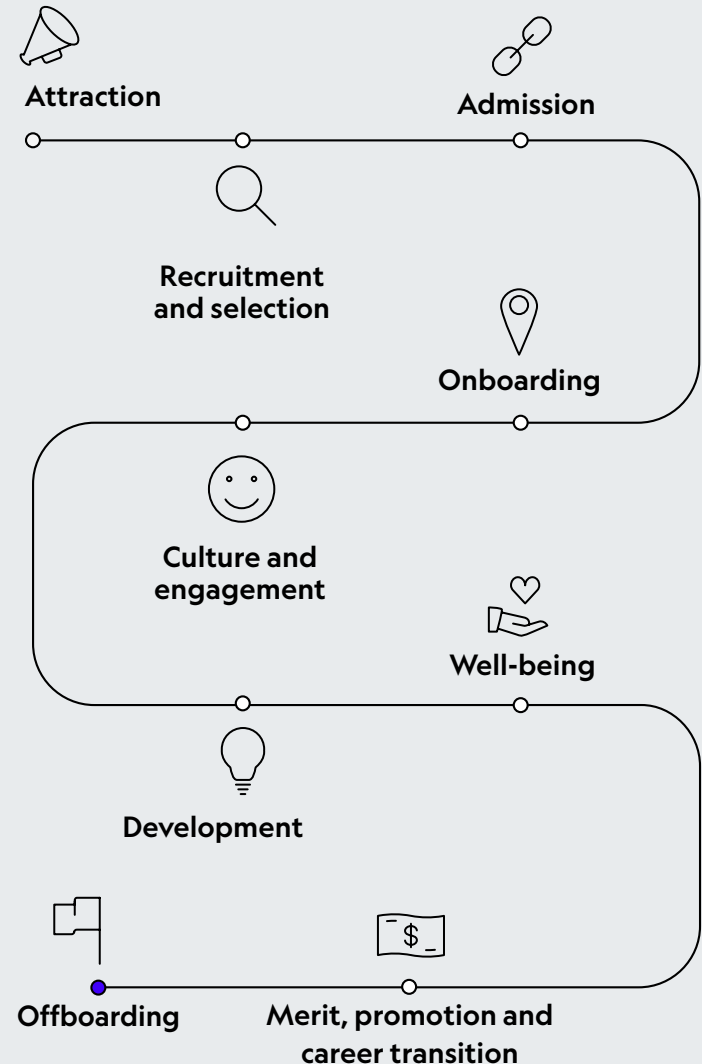
To guide new associates on this journey, we have a complete onboarding program that delves into the main areas of the Company, providing our associates with a 360° view of the company. In 2024, the program was redesigned to include four pillars: inspiration, technical guidance, support and supporters. The program also

includes important dynamics, such as welcoming lives, digital tracks and training on topics aligned with the company's values.

To promote better integration and reinforce daily practices in their area of activity, new hires receive support from one of our associates 45 days after joining, helping to address any questions that may arise in their routine.

For temporary hires, we have an optimized onboarding format that enables the rapid and assertive integration of large volumes of hirings during key periods for retail, such as the end of the year.

## C&A ASSOCIATE JOURNEY





## TRAINING AND DEVELOPMENT

GRI 2-24, 404-2

We believe that the love of fashion is what connects us and drives us to grow. Therefore, we train all C&A associates to enhance what they have to offer and, thus, offer our customers a unique shopping experience, aligned with our essence and values. To this end, in 2024, we reinforced our training and development fronts, aligning efforts with the values and behaviors of the C&A Culture.

During this period, we launched new learning paths aimed at store leaders, promoting specialized training in strategic areas that gained prominence in this cycle. Our app and website updates were also incorporated into

training, ensuring that our teams are prepared to act in an integrated manner. In addition, we strengthen career transition programs and initiatives to accelerate the development of our leaders, always with an eye on development and excellence in everything we do.

Our associates have access to over 600 courses, both online and in person. All materials remain available on our Academia da Moda platform. In addition, we also have agreements with some institutions for those who wish to undertake graduate studies or language courses.

**In 2024, we continued our development path, ensuring an average of 18 hours of training per associate.**

**280,000+**  
hours in several types of  
training

**600+**  
online  
and in person  
courses  
available to our  
associates





## OUR DEVELOPMENT PROGRAMS

We believe our associates have different skills that contribute to the success of our brand. In return, we offer opportunities for them to develop their talent and further enhance their careers. That is why we have built a robust structure of programs that offer opportunities to everyone so they can grow professionally and shine in the field in which they work.

Our improvement programs span all of our operations, including our head office. For stores, we offer training for specialists and leaders on topics ranging from operational procedures to hard skills, product knowledge, and customer service. We also offer specific programs for leaders aspiring to become managers, as well as managers planning to serve as district managers.

At the central office and distribution centers, we strive to ensure equal opportunities for all by providing up-to-date and strategic knowledge, fostering improved productivity and performance both in their current roles and in any other areas they wish to pursue. Below, learn a little more about our development programs.



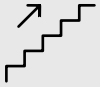
### Leadership development programs

- **Logistics:** training for leaders, supervisors and coordinators, focusing on operational and people management in distribution centers.
- **Succession program:** for senior leadership levels, with mapping of successors, structuring of an Individual Development Plan (PDI) and monitoring by business partners.
- **District managers:** in-person and practical path, preparing leaders to manage groups of business units.



### Specific training for key areas

- **Stores:** training in hard skills, products and service.
- **CRM:** program for managers and coordinators, aiming at improvements in communication and team management.
- **Sourcing:** training in negotiation techniques.
- **Loss Prevention:** training for specialists and leaders in store operations.
- **People & Culture & ESG:** tools aimed at productivity.
- **Medallia:** use of technology and business vision.



## Career development

- **Leaders of the Future:** support for senior analysts to assume leadership positions in the future.
- **Store Supervisor Development Program (PDS):** training for associates who want to become store leaders. Lasting 12 months, the PDS is structured for development in the following areas: visual merchandising; customer service; business operation and management; governance, and people management.
- **Succession Program:** as detailed on page 120, this initiative is aimed at senior leadership levels and includes strategic actions such as mapping successors, structuring Individual Development Plans (IDPs) and close monitoring by business partners.
- **Internship Program:** included development paths, mentoring and training, with a high rate of talent acquisition.



**More than 80 percent of associates who have completed the Store Supervisor Development Program have achieved the position of manager.**





## PERFORMANCE MANAGEMENT SDGs 3 5

At C&A, we value every stage of our associates' journey, ensuring that each step is meaningful and inspiring. We provide clear and effective communication about their growth and development opportunities, always through transparent and constructive feedback. To this end, we promote development programs that include individual plans, alignment of objectives and annual performance programs, ensuring the active participation of all associates. Our commitment is to provide an enriching experience that reflects the pride of belonging to C&A. At the Company, all associates who have been with the company for more than three months are eligible to participate in the performance management process. In 2024, we redefined our approach with the new Performa project, which aims to provide more clarity in management criteria and tools to leaders, supporting our new Energia strategy. The project is divided into three pillars:

### ANNUAL ASSESSMENT

We conduct annual assessments that reflect our culture, focusing on continuous progress and preparing teams for the challenges of their roles. In 2024, approximately 98 percent of our associates participated in these assessments, which have been streamlined to ensure greater clarity. Assessments include structured conversations between leaders and subordinates, promoting individual development through Individual Development Plans (IDPs).

## PERFORMA PROGRAM SDG 3 5 8

For the year 2024, C&A structured an integrated design of people management processes, with the main objective of promoting greater clarity of criteria and management tools for leaders. Called Performa, the project is divided into three fundamental pillars: goal management, behavioral assessment and results management. These pillars aim to ensure a more transparent and effective approach in managing goals, assessing behavioral skills and managing the results achieved, providing a more organized and productive work environment.

### GOAL MANAGEMENT

Divided into corporate and individual goals, our program ensures that everyone is moving in the same direction. This new management enabled the redistribution of target weights, considering each hierarchical level and its contribution to the respective classification. Furthermore, we rely on the involvement of the Board of Directors in validating the executives'

goals, which are then shared with their teams.

To manage the other levels' performance, we created the Goals Committee, in which several Company areas participate. During the assessment process, all areas are responsible for reporting the results obtained throughout the year, as well as providing evidence that proves the achievement of goals. All information obtained by the committee is validated by the Company's Internal Audit, aiming at the veracity and accuracy of all goals that will directly impact the payment of variable incentives.

### BEHAVIORAL ASSESSMENT

The performance evaluation cycle is a key process in people management, centered on assessing performance and aligning our results with our culture and values. We evaluate deliveries and results and, in the 2024 evaluation process, we implemented the evaluation of individual goals. In





In addition to measuring performance, the cycle is a fundamental tool for discussing individual development plans, succession, career growth, recognition, and both short- and long-term incentives for all Company associates across the central office, distribution center, and stores.

The process at C&A has adherence rates between 95 percent and 98 percent in evaluations. Associated with discussions with leaders in calibration processes and other forums, this index reflects the consolidation of the practice in the company. The adopted structure provides leaders with a clear and fluid process, with information that allows for a fair assessment and transparent communication with employees.

We evaluate both deliveries and results as well as adherence to the company culture, with weights distributed equally (50 percent each), reinforcing that results must be achieved while respecting the organizational culture. The methodology adopts three behaviors for each of the five values of our culture, evaluated on a four-point frequency scale: rarely, sometimes, often and always.

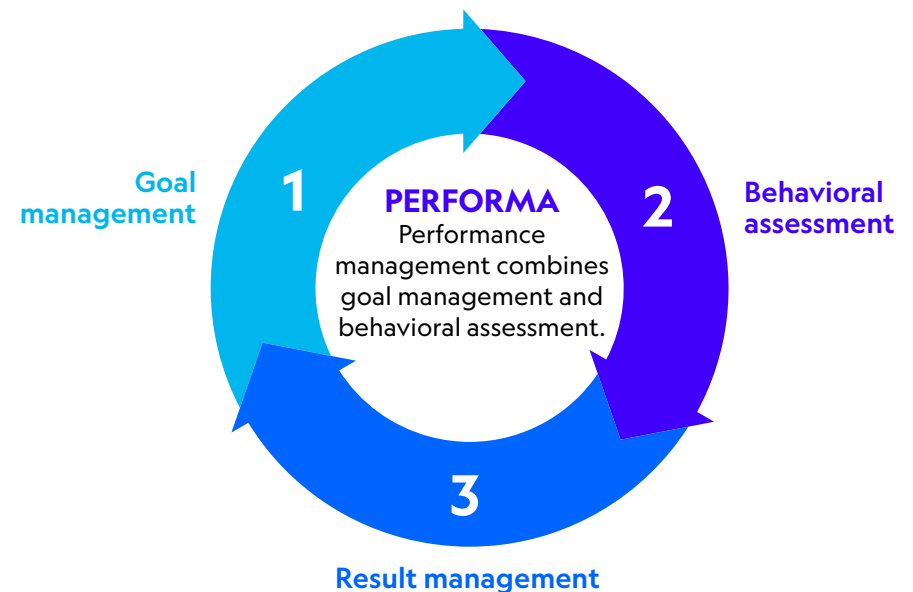
The 360° assessment – which includes self-assessment, feedback from direct reports, peers, partners and leaders – has been consolidated for groups of senior managers and above. Furthermore, the direct report's scores are now considered in the leaders' score, increasing accountability and promoting an environment of greater collaboration and commitment among all associates.

The cycle is annual and consists of five stages: evaluation, calibration, feedback, construction of the individual development plan and mid-year review, ensuring process sustainability throughout the year. All associates participate in training sessions on the assessment model and application.

## RESULT MANAGEMENT

This pillar consists of consolidating the entire associate performance management process, considering the achievement of goals and evaluation of the results of their behavioral skills. All information remains in a dynamic online system to which the leader has access, enabling a complete view of his or her team, a fundamental dynamic for recognizing talent.

The results of this phase provide us with the necessary input to advance to the merit and promotion stage, making the associate eligible or not for recognition. With the automation of this step and the consolidation of the entire associate journey into a single system, leader evaluations became significantly more agile, reducing the overall process time.





# COMMUNICATION AND REPUTATION

SDG 8

At C&A, we believe in the power of fashion with a positive impact and we follow the premise that there is no investment in a business that does not have an impact. In 2024, we reinforced our values both among associates with a lot of dialogue, frequently informing and engaging all teams, and for the fashion market, gaining relevant spaces in the media and recognition in awards.

All these achievements are enabled by a strong culture, guided by transparency and well-being, based on performance and allied to our energy. Through effective strategies, our communications teams cultivate a strong sense of belonging among our internal audience and build a powerful reputation with market opinion makers and stakeholders.

We have built a robust internal communication structure with channels, events and campaigns through which

associates can access our projects and actions in a clear and transparent manner. This process makes all the difference, as it brings confidence and optimism, reactions that are even perceived in our climate surveys.

## INTERNAL COMMUNICATIONS

“We meet at C&A” is our positioning and we believe that people, whether they are customers, suppliers or associates, can find their best selves at C&A.

We have built a solid internal communication structure, with channels that allow associates to access our projects and actions in a clear and transparent manner. This process is fundamental, as it generates confidence and optimism, feelings that are also reflected in our climate surveys.





One of the most important moments, and much appreciated by associates, is the 30-minute C&A meeting. Every quarter, our CEO, Paulo Correa, holds a talk with associates from all over Brazil. This opportunity allows us to update the Company on information and goals, ensure alignment and transparency within our teams, and reinforce our mission of guaranteeing that customers successfully find everything they need throughout their purchasing journey. The meeting also promotes real-time interaction, and everyone has the chance to ask questions.

At C&A, we love fashion and products, and this is why we also offer seasonal Mais Produto (More Product) live broadcast, a moment in which we share with the Company the highlights of the collections launched on the main commemorative dates in retail.

## EXTERNAL COMMUNICATIONS

Our comprehensive external communication strategy is designed to enhance C&A's image as a customer-focused, innovative, and long-standing sustainability champion, dedicated to providing vibrant, contemporary, and versatile fashion.

During 2024, we were featured in the press, in different editorials as a business, technology and sustainability benchmark, in addition to recognition in fashion retail.

To effectively reach our customers wherever they are, we maintain an active presence across social media, podcasts, and videocasts, and feature Company spokespeople at relevant events and conferences in diverse sectors.





# HEALTH, WELL-BEING AND **SAFETY**

GRI 3-3 – Material topics – Health, well-being and safety

GRI 401-2, 403-6

SDG  

At C&A, caring for our associates is not just a guideline, but something intrinsic to our essence and the way we connect with people. Therefore, we cultivate a welcoming environment, guided by respect for human rights and committed to promoting energy, physical health and emotional well-being for everyone. To optimize the solutions we offer, we have the Well-being & Experience area, responsible for the integrated management of corporate benefits, work environments, and occupational health and safety for all associates.

We believe in the importance of providing a comfortable and enriching journey for our associates, constantly investing in solutions that enhance each stage of their experience at C&A. Therefore, we proudly







celebrate winning the Emotional Health Highlight Seal, an exclusive distinction for companies participating in the GPTW Brazil rankings. We are now part of a select group of eight organizations that are dedicated to creating emotionally healthy environments for their employees.

## OUR BENEFITS

GRI 401-2

At C&A, we spare no effort to ensure our associates have a healthy mind and body. To this end, we have a robust benefits package that assists them whenever they seek services that promote their well-being.

We offer associates health and dental insurance that covers the entire national territory, telemedicine service, a platform that offers teletherapy, daycare assistance, funeral assistance, in addition to social assistance and consultancy.

We also offer discounts on services provided through our agreements, such as pharmacies, universities, gyms, language courses, and restaurants. Additionally, discover other programs available to our associates:



**3,500+**  
**CONSULTATIONS**  
made through the  
Dr. C&A channel

**113**  
**MOTHERS SERVED**  
by the Baby C&A  
Program



**DR. C&A:** our telemedicine service offers medical and psychological care 24 hours a day, seven days a week. During the year, more than 3,500 consultations were made through this channel.



**FRIEND PROGRAM:** an initiative that supports our associates and their dependents in difficult situations, offering support for personal, professional, legal and financial issues.



**BABY C&A PROGRAM:** provides support throughout the our associates' and partners' pregnancy. In 2024, the program served 113 mothers.



**CORPORATE WELLNESS PLATFORM:** our corporate wellness platform that offers advice on physical, emotional, nutritional, and financial health, among other topics. All of our associates throughout Brazil have access to this platform.

## OCCUPATIONAL SAFETY

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-7

SDG 3 8

At C&A, we seek to create an environment in which our team can grow, innovate and feel good. We put safety and well-being first, ensuring every associate has the support they need to perform at their best and reach their full potential.

Our efforts include an integrated health and safety management model, which ranges from identifying and mitigating risks to continuously monitoring the health of our associates. We have an accredited network of medical clinics, outpatient clinics in some units and a

specialized team, ensuring support to everyone who is part of our journey.

Our performance is guided by essential occupational health and safety management programs, such as the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO). These programs enable the prevention of occupational diseases and the implementation of continuous improvements, ensuring that each workspace is safer and better suited to the needs of our associates.

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**In 2024, our associates received training, both in-person and online, covering topics such as electrical safety, firefighting, ergonomics, CIPA, and the use of PPE.**







We also offer frequent training, available both in-person and online, covering topics such as ergonomics, electrical safety, firefighting, PPE usage, and workplace best practices. Outsourced third parties who work in our units also undergo specific training, ensuring that everyone follows the same safety standards. In addition, we promote the Internal Accident Prevention Week (SIPAT), a time dedicated to raising awareness and strengthening the safety culture within the company.

To investigate work incidents, the company uses processes integrated into the Risk Management Program (RMP), which include the identification of hazards and the assessment of associated risks.



# GENERATION OF VALUE AND FINANCIAL PERFORMANCE

SDG 8 9



In 2024, C&A marked a historic milestone in its capital markets trajectory. Since the IPO in 2019, this was the Company's best fiscal year, translating into figures the direct effect of a clear strategy, disciplined execution and focus.

Behind these results is the consistent delivery of value—with more assertive collections, an improved shopping experience and a leaner, more efficient operation. The precise execution of the Energia C&A strategy showed that investing pragmatically, actively listening to customers and integrating commercial intelligence into fashion is a competitive advantage. Apparel performance, propelled by increased volume and price, was the primary driver, while disciplined expense management and the expansion of digital channels reinforced overall results.

Consolidated net revenue grew 13.7 percent in the year, reaching BRL 7.6 billion, with a highlight on clothing,

which grew 16.4 percent and totaled BRL 6.5 billion. Profitability followed this movement: post-IFRS 16 adjusted EBITDA reached BRL 1.4 billion, up 61.1 percent over 2023, with a margin of 12.8 percent. Adjusted net income was BRL 250.1 million.

The solid performance recorded in the period resulted in a consolidated gross margin of 54.7 percent, an increase of 2.3 percentage points compared to the previous year. This growth reflects greater assertiveness in curating collections, driven by active listening to consumers, ongoing trend analysis and agile decision-making. Deliveries more aligned with the customer's wishes have strengthened collection relevance, with positive impacts on product performance in both physical and digital channels.

Furthermore, the Company made progress on strategic fronts such as the Push-Pull model and dynamic pricing, which contributed to more efficient

**Higher revenue, more profitability and more efficient operations: 2024 took us to a new level.**

**BRL 298.9**  
**MILLION IN**  
adjusted net profit

**LEVERAGE**  
**REDUCTION**  
to **0.5x vs 1.5x**  
in 3Q23



**7.6%** **EXPANSION**  
in the customer base

■ 2023 ■ 2024



### Total net revenue (consolidated)



### Adjusted EBITDA

Post-IFRS16



### Same-store sales - apparel (SSS)



### Total gross margin (consolidated)





inventory management and revenue maximization. These results demonstrate consistent execution and robust operational levers driving the evolution of the Company's key indicators.

There was also significant progress in the financial pillar: C&A Pay ended the year with a positive result of BRL 28 million, a margin of 6.4 percent and an active portfolio of BRL 1 billion. Default control, combined with efficient portfolio management, brought more stability to the operation.

In short, 2024 consolidated a new level for C&A, combining financial discipline, brand relevance and an operation increasingly prepared to grow with scale and efficiency. Fashion remains at the center—now with data, technology and people ready to accelerate even further.

## PERFORMANCE

Listed on the B3, CEAB3 shares closed 2024 quoted at BRL 7.76, an appreciation of 2.8 percent throughout the year. On December 31, the Company's market value reached BRL 2.4 billion. We distributed as dividends the amount of BRL 101,934,154.37, equivalent to BRL 0.33483787 per common share.

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**In clothing, our sales grew  
16.4% in 2024.**





# LOOKING AHEAD TO **2025**

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# IN **2025** WE ARE GOING TO SHINE EVEN BRIGHTER!

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Our solid performance in 2024, driven by our new Energia strategy, positioned us prominently in fashion retail, further strengthening our market competitiveness. With investments in several areas of the Company, during the year, C&A delivered products with greater perceived value and consolidated itself as a brand that creates a deep connection with its customers.

For 2025, our ambition is to continue putting energy into everything we do. We will continue to strengthen our strategy, consolidating the improvements made and advancing on an increasingly faster and more efficient journey, without giving up our brilliance and responsibility. The dream of being the most loved brand in Brazil remains firm. To achieve this, we will continue

to prioritize active listening and dialogue with our customers to develop collections that meet their desires.

## PROGRESS IN ESG COMMITMENTS

In 2024, we reached historic milestones for C&A's ESG journey, with public commitments reaching their target six years ahead of our projection. We will continue to invest in innovation and technology, and in a strong partnership with the supply chain, so that C&A can offer fashion with a positive impact on people and the environment.

In 2025, we will continue to invest in C&A talent, promoting inclusion and diversity in our teams and reinforcing

the Mais C&A Culture. We strongly believe that a company is only relevant when it is truly connected to the needs and characteristics of society. Diversity, inclusion and sustainability are not just commitments, but the foundations of our vision for the future. We will continue to lead by example, promoting conscientious choices with a positive impact in all our actions!

In 2024, we continue advance our public commitments, aligned with strategic pillars. In 2024, we committed to a new local climate target by signing the Science Based Targets initiative (SBTi) commitment letter and will continue to develop the climate change-related reduction plan. We will also continue with circularity actions. This year was decisive for a leap in evolution, and now we are more aligned with the local reality, which will allow us to advance even further towards our goal. Each of these initiatives contributes to the construction of a restorative circular economy, in which nothing is lost—from piece creation to disposal.

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**The strategy strengthens our energy and expands our connection with customers for 2025.**



# INDICATOR REPORT

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# ENGAGING OUR PARTNERSHIPS

GRI 2-29

SDG 8

We are committed to fostering solid, transparent relationships with all stakeholders, recognizing that collaboration enables us to deliver exceptional and unique experiences for our clients and other audiences.

**CUSTOMERS:** C&A actively seeks to listen to and understand customer perspectives through surveys such as the Net Promoter Score (NPS). These results are used to develop strategies that strengthen relationships with loyal customers, engage neutral customers, and address the concerns of less satisfied customers. Other interactions include focus groups, using the C&A&VC app to collect feedback, and customized strategies to improve customer engagement and experience.

**ASSOCIATES:** associate involvement is maintained continuously through training offered by Academia da Moda, both in person and online. The company uses tools for internal communication and performance cycle management, respectively. Quarterly engagement surveys enable us to monitor and improve associate satisfaction and engagement.

**COMMUNITIES:** Through the C&A Institute, the company undertakes continuous volunteering and humanitarian aid actions, positively impacting local communities. These initiatives reflect C&A's commitment to contributing to society and generating tangible changes in the areas in which it operates.

**SUPPLIERS:** C&A maintains regular audits and frequent visits to its suppliers' production units, promoting an open and collaborative dialogue. This approach strengthens partnerships and facilitates the development of joint solutions to continuously improve sustainable and ethical practices in the supply chain.

**INVESTORS:** the Investor Relations team maintains frequent communication with investors and, when necessary, engages the ESG team to provide information on sustainability and governance. This is due to the growing interest of the financial market in information related to sustainability and environmental, social and governance practices, and reflects our dedication to reporting on our activities and goals in these areas to interested investors.



## ETHICS AND INTEGRITY

### Communication and training about anti-corruption policies and procedures<sup>1</sup> GRI 205-2

		2022		2023		2024	
Categories		Trained	Informed	Trained	Informed	Trained	Informed
Board of Directors	Number	0	5	5	5	0	5
	%	0%	100%	100%	100%	0%	100%
Executive Board	Number	3	19	12	12	1	9
	%	27%	100%	100%	100%	11%	100%
Management	Number	325	544	533	594	168	632
	%	57%	95%	90%	100%	27%	100%
Consultant / Coordinator / Supervisor	Number	470	571	182	882	248	981
	%	28%	71%	21%	100%	25%	100%
Operational <sup>2</sup>	Number	9,008	13,556	10,852	13,063	3,818	13,074
	%	65%	98%	83%	100%	29%	100%
Interns	Number	2	8	28	30	4	26
	%	25%	100%	93%	100%	15%	100%
Apprentices	Number	232	742	598	800	150	737
	%	29%	94%	75%	100%	20%	100%

<sup>1</sup> Anti-corruption policies and procedures are public and available to all Company stakeholders, including customers and shareholders.

<sup>2</sup> The variation in training percentages recorded for the Operational category between 2022 and 2024 reflects the different contexts throughout the training cycles. The result achieved in 2022 is considered consistent for the period, which was marked by the launch of initiatives and the beginning of the structuring of ethics and compliance training. In 2023, the percentage increased, driven by internal development campaigns, greater employee engagement and increased training in light of regulatory changes. In 2024, the index achieved reflected the proximity of the course launch to large-scale events in retail, which compromised employee participation. For 2025, the successful strategies of 2023 are being resumed, with a focus on recovering participation levels.



## Communication and training about anti-corruption policies and procedures, by region<sup>1</sup> **GRI 205-2**

		<b>2024</b>	
Region		Trained	Informed
North	Number	510	175
	%	52%	100%
Northeast	Number	1,222	824
	%	36%	100%
Midwest	Number	180	439
	%	22%	100%
Southeast	Number	2,160	180
	%	24%	100%
South	Number	317	1,618
	%	27%	100%

<sup>1</sup> Anti-corruption policies and procedures are public and available to all Company stakeholders, including customers and shareholders.

## PEOPLE MANAGEMENT

### Employees by gender<sup>1,2</sup> **GRI 2-7**

Gender	2022	2023	2024 <sup>3</sup>
Men	5,140	5,053	4,981
Women	10,865	10,328	10,483
<b>Total</b>	<b>16,005</b>	<b>15,381</b>	<b>15,464</b>

<sup>1</sup> Does not have employees without a guaranteed workload.

<sup>2</sup> No significant fluctuations in the number of employees were observed.

<sup>3</sup> The data was compiled based on the alphabetical listing for the year 2024, considering active employees on 12/31/2024. The data include interns or apprentices. Employees hired for the Christmas event, who have a fixed term, were not included.

### Employees by region<sup>1,2</sup> **GRI 2-7**

Região	2022	2023	2024 <sup>3</sup>
North	1,100	1,017	990
Northeast	3,639	3,547	3,423
Midwest	916	817	811
Southeast	9,206	8,837	9,057
South	1,144	1,163	1,183
<b>Total</b>	<b>16,005</b>	<b>15,381</b>	<b>15,464</b>

<sup>1</sup> Does not have employees without a guaranteed workload.

<sup>2</sup> No significant fluctuations in the number of employees were observed.

<sup>3</sup> The data were compiled based on the alphabetical listing for the year 2024, considering employees active on 12/31/2024. The data include interns and apprentices. Employees hired for the Christmas event, who have a fixed term, were not included.



Employees by type of employment<sup>1,2</sup> GRI 2-7

Type of employment	2022			2023			2024 <sup>3</sup>		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full time	4,899	10,226	15,125	4,810	9,681	14,491	4,767	9,879	14,646
Part time	241	639	880	243	647	890	214	604	818

<sup>1</sup> Does not have employees without a guaranteed workload.

<sup>2</sup> No significant fluctuations in the number of employees were observed.

<sup>3</sup> The data was compiled based on the alphabetical listing for the year 2024, considering active employees on 12/31/2024. The data include interns or apprentices. Employees hired for the Christmas event, who have a fixed term, were not included.

Employees by type of employment and region<sup>1,2</sup> GRI 2-7

Region	2022		2023		2024 <sup>3</sup>	
	Full time	Part time	Full time	Part time	Full time	Part time
North	1,040	60	957	60	930	60
Northeast	3,438	201	3,341	206	3,225	198
Midwest	855	61	758	59	764	47
Southeast	8,716	490	8,338	499	8,606	451
South	1,076	68	1,097	66	1,121	62
<b>Total</b>	<b>15,125</b>	<b>880</b>	<b>14,491</b>	<b>890</b>	<b>14,646</b>	<b>818</b>

<sup>1</sup> Does not have employees without a guaranteed workload.

<sup>2</sup> No significant fluctuations in the number of employees were observed.

<sup>3</sup> The data was compiled based on the alphabetical listing for the year 2024, considering active employees on 12/31/2024. The data include interns or apprentices. Employees hired for the Christmas event, who have a fixed term, were not included.

Parental leave<sup>1</sup> GRI 401-3

		2022	2023	2024 <sup>2</sup>
Employees entitled to take the leave	Men	5,164	5,053	4,981
	Women	10,930	10,328	10,483
Employees who took the leave	Men	0	0	0
	Women	697	573	633
Employees who returned to work, in the reporting period, after the end of the leave	Men	0	0	0
	Women	524	573	478
Employees who returned to work after the leave and continued to be employed 12 months after returning to work	Men	0	0	0
	Women	310	414	270
Rate of return	Men	0	0	0
	Women	75.18%	100%	75.51%
Rate of retention	Men	0	0	0
	Women	59.16%	72.25%	56.49%

<sup>1</sup> With regard to paternal leave, currently, employees who take one simply justify their absences at the time of work or inform their manager, without there being a formal record of absence.

<sup>2</sup> The variation between 2023 and 2024 in return and retention rates after leave is not due to changes in internal policies or leave procedures. Maternity leave remains at 120 days, and can be extended with vacation. Some of the employees who began their leave in 2024 had not yet returned by the calculation cut-off date, temporarily influencing the indicators and causing fluctuations in relation to the previous year.



# REMUNERATION

## Annual total compensation ratio<sup>1</sup> - GRI 2-21

	2023	2024
Highest remuneration paid (in the reporting period)	BRL 5,553,548.01	BRL 5,665,123.85
Average annual total remuneration for all employees (except the highest paid individual)	BRL 40,928.85	BRL 44,043.27
Ratio	135.69%	128.63%

<sup>1</sup> In 2024, the methodology was reformulated. For confidentiality, the second highest salary is considered, excluding the highest. The base includes interns, apprentices, intermittent workers and those on leave for fewer than six months. Those away for more than six months were excluded. [GRI 2-4](#)

## Change in the annual total compensation ratio<sup>1</sup> - GRI 2-21

	2023	2024
Percentage increase in the highest remuneration paid	3.65%	4%
Percentage increase in average total remuneration	5.00%	5.70%
Ratio of the percentage increase in the highest salary paid compared to the percentage increase in the average total salary	0.73	0.70

<sup>1</sup> In 2024, the methodology was reformulated, and the 2023 data was restated according to the new criteria. For confidentiality, the second highest salary is considered, excluding the highest among associates. The base includes interns, apprentices, intermittent workers and those on leave for fewer than six months. Those away for more than six months were excluded. The adjustments were made with the aim of aligning people indicators. [GRI 2-4](#)



## DEVELOPMENT AND TRAINING

Average hours of training per year per employee per gender **GRI 404-1**

	<b>2022</b>		<b>2023</b>		<b>2024</b>	
	Total hours	Average	Total hours	Average	Total hours	Average
Men	38,685.78	7.50	97,899.08	19.40	86,980.65	17.46
Women	85,957.26	7.90	203,263.32	19.70	196,252.17	18.72
<b>Total</b>	<b>124,643.05</b>	<b>7.80</b>	<b>301,162.40</b>	<b>19.60</b>	<b>283,232.82</b>	<b>18.32</b>

Average hours of training per year per employee per employee category

**GRI 404-1**

	<b>2022</b>		<b>2023</b>		<b>2024</b>	
	Total hours	Average	Total hours	Average	Total hours	Average
Executive Board	23.00	0.95	17.33	1.45	13.26	0.95
Management	23.00	0.20	4,834.68	8.14	6,130.68	9.70
Supervisor	6,990.10	8.70	7,754.16	8.79	11,661.45	11.89
Operational	111,718.51	7.65	287,788.91	20.76	264,568.41	19.16
Interns	5,783.88	722.90	767.45	25.58	859.10	33.04
<b>Total</b>	<b>124,643.05</b>	<b>7.80</b>	<b>301,162.40</b>	<b>19.60</b>	<b>276,229.86</b>	<b>17.86</b>

## PERFORMANCE ASSESSMENT

Percentage of employees receiving regular performance and career development reviews per employee category **GRI 404-3**

	<b>2022</b>		<b>2023</b>		<b>2024</b>	
	Associates	Total (%)	Associates	Total (%)	Associates	Total (%)
Executive Board	12	100	9	75	12	86
Management	10	100	594	100	625	99
Supervisor	594	99	839	95	850	87
Operational	10,260	74	6,770	52	8,738	67
Interns	801	74	0	0	20	77
Apprentices	-	-	0	0	0	0

Percentage of employees receiving regular performance and career development reviews per gender **GRI 404-3**

	<b>2022</b>		<b>2023</b>		<b>2024</b>	
	Associates	Total (%)	Associates	Total (%)	Associates	Total (%)
Men	3,733	72	3,733	74	3,369	68
Women	7,944	72	7,944	77	6,876	66



# TURNOVER

Associate turnover, by gender [GRI 401-1](#)

	2022				2023				2024 <sup>1</sup>			
	Number of new associates hired	New hire rate	Total number of associates dismissed	Turnover rate	Number of new associates hired	New hire rate	Total number of associates dismissed	Turnover rate	Number of new associates hired	New hire rate	Total number of associates dismissed	Turnover rate
Men	4,021	32%	4,245	31%	4,405	29%	4,477	29%	4,122	27%	4,190	27%
Women	8,444	68%	9,500	69%	8,819	57%	9,344	61%	8,699	56%	8,520	55%
Associate turnover by age group												
Aged fewer than 30 years	10,587	85%	11,295	82%	10,851	71%	11,219	73%	9,959	64%	9,715	63%
Aged 31 to 50 years	1,828	15%	2,381	17%	2,299	15%	2,522	16%	2,699	17%	2,857	18%
Aged more than 51 years	52	0%	69	1%	74	0.50%	80	0.5%	163	1%	138	1%
Associate turnover by region												
Midwest	1,063	9%	1,132	8%	1,008	7%	1,095	7%	1,022	7%	1,019	7%
Northeast	2,094	17%	2,489	18%	2,261	15%	2,348	15%	2,102	14%	2,206	14%
North	996	8%	1,140	8%	977	6%	1,053	7%	940	6%	959	6%
Southeast	6,943	56%	7,619	55%	7,245	47%	7,607	50%	7,282	47%	7,073	46%
South	1,371	11%	1,365	10%	1,733	11%	1,718	11%	1,475	10%	1,453	9%
<b>Total</b>	<b>12,465</b>	<b>100%</b>	<b>13,745</b>	<b>100%</b>	<b>13,224</b>	<b>86%</b>	<b>13,821</b>	<b>90%</b>	<b>12,821</b>	<b>83%</b>	<b>12,710</b>	<b>82%</b>

<sup>1</sup> Employees hired specifically for the Christmas event, with fixed-term contracts, were not be considered. These employees, hired between November and December and with contracts ending in the same month, totaled 4,482 associates.



## DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

Diversity of governance bodies and employees, by gender [GRI 405-1](#)

Category	2022				2023				2024			
	Men	%	Women	%	Men	%	Women	%	Men	%	Women	%
Board of Directors	4	80.00	1	20.00	5	62.50	3	37.50	3	60.00	2	40.00
Acceleration Committee	3	100.00	0	0.00	-	-	-	-	-	-	-	-
People and ESG Committee	1	33.33	2	66.67	1	33.33	2	66.67	1	33.33	2	66.67
Financial Services Committee	3	100.00	0	0.00	3	100.00	0	0	3	100.00	0	0.00
Audit, Risk and Finance Committee	2	66.67	1	33.00	2	66.67	1	33.33	2	66.67	1	33.33
Strategy Committee	-	-	-	-	2	66.67	1	33.33	2	66.67	1	33.33
Executive Board	-	-	-	-	4	80.00	1	0	4	80.00	1	20.00

Diversity of governance bodies and employees per age group [GRI 405-1](#)

Category	2022								2023								2024							
	Below 30	% 30 to 50		%	Above 50	% Above 50		%	Below 30	% 30 to 50		%	Above 50	% Above 50		%	Below 30	% 30 to 50		%	Above 50	% Above 50		%
Board of Directors	0	0	1	20.00	4	80.00			0	0	4	50	4	50.00			0	0	1	20.00	4	80.00		
Acceleration Committee	0	0	1	33.33	2	66.67			-	-	-	-	-	-			-	-	-	-	-	-		
People and ESG Committee	0	0	0	0.00	3	100.00			0	0	0	0	3	100.00			0	0	0	0	3	100.00		
Financial Services Committee	0	0	0	0.00	3	100.00			0	0	1	33.33	2	66.67			0	0	1	33.33	2	66.67		
Audit Committee	0	0	1	33.33	2	66.67			0	0	1	33.33	2	66.67			0	0	1	33.33	2	66.67		
Strategy Committee	-	-	-	-	-	-			0	0	0	0	3	100.00			0	0	0	0	3	100.00		
Executive Board	-	-	-	-	-	-			0	0	1	20.00	4	80.00			0	0	1	20.00	4	80.00		

Members of the Board of Directors, by race [GRI 405-1](#)

Category	2022						2023						2024					
	Yellow	%	White	%	Black and brown	%	Yellow	%	White	%	Black and brown	%	Yellow	%	White	%	Black and brown	%
Board of Directors	0	0	5	100.00	0	0	1	12.50	6	75.00	1	12.50	1	20.00	4	80.00	0	0
Acceleration Committee	0	0	3	100.00	0	0	-	-	-	-	-	-	0	0			0	0
People and ESG Committee	0	0	3	100.00	0	0	0	0	3	100.00	0	0	0	0	3	100.00	0	0
Financial Services Committee	0	0	3	100.00	0	0	1	33.33	2	66.67	0	0	1	33.33	2	66.67	0	0
Audit, Risk and Finance Committee	0	0	3	100.00	0	0	0	0	2	66.67	1	33.33	0	0	2	66.67	1	33.33
Strategy Committee	-	-	-	-	-	-	3	100.00	0	0	0	0	0	0	3	100.00	0	0
Executive Board	-	-	-	-	-	-	5	100.00	0	0	0	0	0	0	5	100.00	0	0



Employees by employee category and gender [GRI 405-1](#)

Category	2022				2023				2024			
	Men	%	Women	%	Men	%	Women	%	Men	%	Women	%
Executive Board	10	90.91	1	9.09	10	83.00	2	17.00	11	79.00	3	21.00
Management	195	33.97	379	66.03	195	33.00	399	67.00	206	33.00	426	67.00
Supervision	323	40.02	484	59.98	358	41.00	524	59.00	393	40.00	588	60.00
Operational	4,407	31.7	9,496	68.3	4,257	33.00	8,806	67.00	4,167	32.00	8,907	68.00
Interns	3	37.5	5	62.5	7	23.00	23	77.00	7	27.00	19	73.00
Apprentices	226	28.57	565	71.43	226	28.00	574	72.00	197	27.00	540	73.00

Employees by employee category and age group (%) [GRI 405-1](#)

Category	2022						2023						2024					
	Aged fewer than 30 years	%	Aged 30 to 50 years	%	Aged more than 50 years	%	Aged fewer than 30 years	%	Aged 30 to 50 years	%	Aged more than 50 years	%	Aged fewer than 30 years	%	Aged 30 to 50 years	%	Aged more than 50 years	%
Executive Board	0	0	8	72.73	3	27.27	0	0	8	67.00	4	33.00	0	0	9	64.00	5	36.00
Management	30	5.23	535	93.21	9	1.57	0	0	553	67.00	12	33.00	56	9.00	562	89.00	14	2.00
Supervision	206	25.53	580	71.87	21	2.6	230	27.00	630	71.00	22	2.00	299	30.00	662	68.00	20	2.00
Operational	9,459	68.04	4,118	29.62	326	2.48	8,379	64.00	4,304	33.00	380	3.00	8,570	66.00	4,051	31.00	453	3.00
Interns	8	100	0	0	0	0	30	100.00	0	0	0	0	26	100.00	0	0	0	0
Apprentices	791	100	0	0	0	0	798	99.75	2	0.75	0	0	737	100.00	0	0	0	0

Diversity of employees, per race **GRI 405-1**

Category		Yellow	%	White	%	Indigenous	%	Black and brown	%
<b>2022</b>	Executive Board	0	0	11	100.00	0	0.00	0	0
	Management	14	2.44	432	75.26	1	0.17	127	22.13
	Supervision	20	2.48	502	62.21	2	0.25	283	35.07
	Operational	293	2.11	5,149	37.04	53	0.38	8,408	60.48
	Interns	0	0	5	62.00	0	0.00	3	37.50
	Apprentices	14	1.77	288	36.41	2	0.25	487	61.57
<b>2023</b>	Executive Board	0	0	12	100.00	0	0	0	0
	Management	37	6.00	391	66.00	0	0	166	28.00
	Supervision	40	5.00	475	53.00	5	1.00	362	41.00
	Operational	340	3.00	4,652	35.00	100	1.00	7,971	61.00
	Interns	1	3.00	5	17.00	1	3.00	23	77.00
	Apprentices	11	1.00	308	38.00	5	1.00	476	60.00
<b>2024</b>	Executive Board	0	0	13	93.00	0	0	1	7.00
	Management	32	5.00	408	64.00	1	1.00	142	30.00
	Supervision	38	4.00	519	53.00	6	1.00	296	42.00
	Operational	315	2.00	4,613	35.00	90	1.00	5,819	62.00
	Interns	0	0	11	42.00	1	4.00	14	53.00
	Apprentices	10	1.00	274	37.00	2	4.00	328	58.00

Ratio of the basic salary and remuneration of women to men for each employee category<sup>1</sup> GRI 405-2

Category	2022		2023		2024	
	Ratio of the basic salary of women to men	Ratio of women to men remuneration	Ratio of the basic salary of women to men	Ratio of women to men remuneration	Ratio of the basic salary of women to men	Ratio of women to men remuneration
Executive Board	0.87	0.9	0.85	0.56	0.81	0.50
Management	0.83	0.85	0.86	0.84	0.85	0.83
Coordination	0.9	0.91	0.78	0.76	0.74	0.75
Analysts	0.86	0.87	0.94	0.94	–	–
Operation	1	1	1.00	1.16	0.94	0.89
Interns	–	–	–	–	1.00	0.78
Apprentices	–	–	–	–	1.01	0.92

<sup>1</sup> In 2024, the calculation methodology and criteria for dividing levels were reformulated. The 2023 data was adjusted according to the new assumptions, while the 2022 data maintains the previous one. For confidentiality reasons, the second highest salary in the base is considered.

The base includes interns, apprentices, intermittent workers and employees on leave for fewer than six months. Those away for more than six months and the CEO and were excluded. The analyst category was not considered separately, and its data was incorporated into another category. The adjustments were made with the aim of aligning people indicators.

Note that this data may differ from figures in other company reports, as methodologies and assumptions vary to align with the requirements of different indices and reporting frameworks. To ensure data transparency and reliability, we are committed to always disclosing the premises followed in each calculation.

Work-related injuries<sup>1,2,3,4,5</sup> GRI 403-9

	2023	2024
Number of hours worked	136,700,504.00	20,282,122.50
Number of serious work-related injuries (excluding fatalities)	15	10
Rate of serious work-related injuries (excludes fatalities)	0.11	0.49
Number of work-related injuries of mandatory reporting	174	137
Rate of work-related injuries of mandatory reporting	1.27	6.75

<sup>1</sup> The base of the number of hours worked is 1,000,000.

<sup>2</sup> Occupational accidents with serious consequences (except fatalities) are considered to be those that require the worker to be absent for a period of more than 15 days.

<sup>3</sup> In 2023 and 2024, there were no recorded fatalities resulting from work-related injuries.

<sup>4</sup> The main types of work-related accidents include commuting incidents—such as collisions with vehicles like cars and motorcycles—and typical workplace accidents, including same-level falls, falling objects or equipment, and ladder-related incidents.

<sup>5</sup> For strategic reasons, we do not report employee data.





# ENVIRONMENT

## RAW MATERIALS

Materials used by weight or volume<sup>1,2</sup> GRI 301-1

Name of the material	Renewable/non-renewable source	2022	2023	2024
Cotton	Renewable	6,991,116.83	9,162,493.00	13,798,431.39
Polyester	Non-renewable	2,481,378.82	4,618,468.00	6,251,810.47
MMCF (viscose, modal, lyocell)	Renewable	1,171,253.14	1,702,029.00	2,346,353.55
Polyurethane	Non-renewable	882,686.21	1,360,392.00	1,335,527.06
Polyamide	Non-renewable	519,888.73	800,028.00	1,175,504.59
Elastane	Non-renewable	156,423.28	202,450.00	285,245.94
Acrylic	Non-renewable	124,067.61	136,020.00	138,770.22
Polyvinyl chloride	Non-renewable	41,230.78	42,153.00	65,643.21
Paper	Renewable	11,315.41	10,073.00	18,831.11
Metal	Non-renewable	10,718.09	25,042.00	26,125.10
Plastic	Non-renewable	6,676.00	9,017.00	952.78
Polypropylene	Non-renewable	2,491.88	2,569.00	1,822.97
Linen	Renewable	30,110.65	56,324.00	138,165.43
Lyocell	Renewable	11,262.64	-	-
Other	Non-renewable/Renewable	23,172.17	72,819.00	78,921.72
<b>Total renewable</b>		<b>8,259,364.54</b>	<b>10,930,919.00</b>	<b>16,302,349.53</b>
<b>Total non-renewable</b>		<b>4,207,502.79</b>	<b>7,268,958.00</b>	<b>9,359,756.01</b>
<b>Total</b>		<b>12,466,867.33</b>	<b>18,199,877.00</b>	<b>25,662,105.54</b>

<sup>1</sup> External suppliers (direct measurement in kg, method used that accounts for compositions, parts, quantity, PO).

<sup>2</sup> We do not control packaging. Values filled in considering raw materials used in production.



Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental or social standard, by standard<sup>1</sup> [SASB CG-AA-440a.4](#)

Standard/norm	Total weight of raw materials (t)	Weight of raw materials certified by third parties according to an environmental and/or social standard (t)	Percentage of raw materials certified by third parties to an environmental and/or social standard (%)	2023			2024		
				Weight of raw materials (t)	Weight of raw materials certified by third parties according to an environmental and/or social standard (t)	Percentage of raw materials certified by third parties to an environmental and/or social standard (%)	Weight of raw materials (t)	Weight of raw materials certified by third parties according to an environmental and/or social standard (t)	Percentage of raw materials certified by third parties to an environmental and/or social standard (%)
Global Recycled Standard (GRS)	-	-	-	6,251,810.47	200,886.00	3.21			
Textile Exchange's Recycled Claim Standard (RCS)	77,865.00	77,865.00	100	-	-	-			
Better Cotton Initiative	9,162,493.00	8,795,846.49	96	13,798,431.39	13,149,827.00	95.30			
<b>Total raw materials that make up the organization's end products</b>	<b>18,199,876.00</b>	<b>8,795,846.49</b>	<b>48.75</b>	<b>25,662,105.54</b>	<b>13,350,713.00</b>	<b>52.02</b>			

<sup>1</sup> The total weight of raw materials considers all parts, compositions and categories (total fibers) that make up the organization's finished products. The weight of certified raw materials is extracted from the monthly performance report of sustainable raw materials, considering only the main parts and compositions, such as cotton, viscose and polyester.

## EMISSIONS

### Direct (Scope 1) GHG emissions (t CO<sub>2</sub> equivalent)<sup>1</sup> GRI 305-1, TCFD 4.B

	2022	2023	2024
Stationary combustion	59.77	39.01	43.72
Fugitive emissions	2,385.30	8,156.66	6,309.88
<b>Total gross CO<sub>2</sub> emissions</b>	<b>2,445.07</b>	<b>8,195.67</b>	<b>6,353.60</b>

<sup>1</sup> Emissions data were calculated directly by the PBGHG Protocol tool and considers the gases CO<sub>2</sub>, CH<sub>4</sub>, NO<sub>2</sub>.

### Energy indirect (Scope 2) GHG emissions (t CO<sub>2</sub> equivalent) GRI 305-2, TCFD 4.B

	2022	2023	2024
Electricity (location)	8,231.99	6,857.87	10,058.81
Electricity (purchase choice)	5,502.49	0	0
<b>Total</b>	<b>8,231.99</b>	<b>6,857.87</b>	<b>10,058.81</b>

### Biogenic CO<sub>2</sub> emissions (t CO<sub>2</sub> equivalent) GRI 305-1, 305-3, TCFD 4.B

	2022	2023	2024
Scope 1	6.16	4.70	6.42
Scope 3	9,180.44	12,536.39	16,843.27

### Reduction of GHG emissions (t CO<sub>2</sub> equivalent) GRI 305-5

	2023	2024
Scope 1	-5,750.60	1,842.07
Scope 2	1,374.12	-3,200.94
Scope 3	-135,310.29	-126,003.61

### Other indirect (Scope 3) GHG emissions (t CO<sub>2</sub> equivalent) GRI 305-3, TCFD 4.B

	2022	2023	2024
<b>Upstream</b>			
Purchased goods and services	110,160.38	230,466.94	293,775.05
Fuel- and energy-related activities not included in scopes 1 and 2	55.74	9.74	43,380.82
Upstream transportation and distribution	63,634.84	77,784.07	98,381.50
Waste generated in operations	183.95	679.91	943.62
Business travel	1,086.12	1,617.81	1,170.82
Employee commuting (home-work)	15,916.09	15,906.89	15,194.63
Leased assets	-	-	8.30
<b>Downstream</b>			
Downstream transportation and distribution	1,986.40	1,868.54	1,482.79
<b>Total</b>	<b>193,023.52</b>	<b>328,333.92</b>	<b>454,337.53</b>

### GHG emissions intensity<sup>1,2,3</sup> GRI 305-4, TCFD 4.A

	2023	2024
Gross revenue intensity (tCO <sub>2</sub> eq/millions of BRL)	38.41	46.12
Intensity by raw material (tCO <sub>2</sub> eq/t)	19.17	18.24

<sup>1</sup> Scope 1, 2 and 3 emissions were considered. To check the categories included in each scope, see indicators 305-1, 305-2 and 305-3.

<sup>2</sup> The gases included in the GHG inventory calculation are: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs.

<sup>3</sup> The raw materials used include cotton, polyester, viscose, polyurethane, polyamide, elastane, recycled polyester and acrylic.





## WASTE

### Waste generated, by composition (t) [GRI 306-3](#)

	2022	2023	2024 <sup>1</sup>
<b>Non-hazardous waste</b>			
Organic	199.93	63.21	21.24
Cardboard and paper	436.83	616.94	439.32
Building materials	352.96	168.37	331.34
Others – non-hazardous <sup>2</sup>	181.65	16,041.00	269.86
<b>Hazardous waste</b>			
Electronics (computers and accessories)	6.29	11.19	20.92
Others – hazardous <sup>3</sup>	16.1	0.01	0
<b>Total (Non-hazardous + hazardous)</b>	<b>1,193.76</b>	<b>16,900.96</b>	<b>1,082.68</b>

<sup>1</sup> In 2023, the São Paulo DCs was unified into the unit we have today. This process led to a considerable increase in waste generated this year, explaining the significant variation in numbers between 2022, 2023, and 2024.<sup>2</sup> Under "Others – non-hazardous," the following were included: general plastics, plastic hangers, aluminum and other metals, metal hangers, glass, store associates' uniforms, liners, wood, plaster, and non-segregated waste (lighting fixtures and mixed waste).

<sup>3</sup> In "Others – hazardous," the following were considered: batteries, lamps, reactors, cell phones, vegetable oil, non-segregated hazardous materials, chemical products, outpatient products, other contaminated products, as well as office waste and distribution centers. The operational units considered for waste calculation are distribution centers and main office.

Waste disposal (t)<sup>1</sup> [GRI 306-4, 306-5](#)

	2022			2023			2024		
	Non-hazardous waste	Hazardous waste	Total	Non-hazardous waste	Hazardous waste	Total	Non-hazardous waste	Hazardous waste	Total
Recycling	763.86	22.36	786.22	16,744.02	5.56	16,749.58	969.27	8.85	978.11
Preparation for reuse	-	-	-	-	5.63	5.63	55.50	12.07	67.57
Incineration (without energy recovery)	0	0.03	0.03	0	0.01	0.01	0	0	25,171.17
Landfill	342.34	0	342.34	145.74	0	145.74	37.00	0	37.00
Other disposal operations	65.17	0	65.17	0	0	0	0	0	0
<b>Total</b>	<b>1,171.37</b>	<b>22.39</b>	<b>1,193.76</b>	<b>16,889.76</b>	<b>11.2</b>	<b>16,900.96</b>	<b>1,061.76</b>	<b>20.92</b>	<b>1,082.68</b>

<sup>1</sup> The operational units considered for waste calculation are distribution centers and main office.



# GRI CONTENT SUMMARY

## STATEMENT OF USE

C&A reported based on the GRI Standards for the period ranging from January 1, 2024 to December 31, 2024.

## GRI 1 used

GRI 1: Fundamentals 2021

Applicable GRI Sector Standard(s)

There was none.

GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
GRI 2: General Disclosures 2021	2-1 Organizational details	<a href="#">10, 28</a>
	2-2 Entities included in the organization's sustainability reporting	<a href="#">5</a>
	2-3 Reporting period, frequency and contact point	<a href="#">3</a>
	2-4 Restatements of information	Compared to the previous materiality, two new material topics were included, Biodiversity and water in the production chain and Management of non-textile waste. On the other hand, the Ethics and integrity and Relationship with communities topics, although relevant in management and strategy, do not appear on the current list of topics.
	2-5 External assurance	<a href="#">166</a>
	2-6 Activities, value chain and other business relationships	<a href="#">10, 71, 99</a>
	2-7 Employees	<a href="#">110, 139, 140</a>
	2-8 Workers who are not employees	Confidential Information. We do not report data on workers who are not employees, which includes only outsourced third parties, for strategic reasons.
	2-9 Governance structure and composition	<a href="#">19, 20, 21</a>
	2-10 Nomination and selection of the highest governance body	<a href="#">19, 21</a>
	2-11 Chair of the highest governance body	<a href="#">19, 21</a>
	2-12 Role of the highest governance body in overseeing the management of impacts	<a href="#">19, 21, 25, 31</a>
	2-13 Delegation of responsibility for managing impacts	<a href="#">27</a>
	2-14 Role of the highest governance body in sustainability reporting	<a href="#">3, 71, 74</a>
	2-15 Conflicts of interest	<a href="#">30</a>



GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	During the 2024 reporting period, there were no critical concerns communicated to the highest governance body.
	2-17 Collective knowledge of the highest governance body	<a href="#">19</a> , <a href="#">22</a>
	2-18 Evaluation of the performance of the highest governance body	<a href="#">30</a>
	2-19 Remuneration policies	<a href="#">29</a>
	2-20 Process to determine remuneration	<a href="#">29</a>
	2-21 Annual total compensation ratio	<a href="#">141</a>
	2-22 Statement on sustainable development strategy	<a href="#">6</a> , <a href="#">8</a>
	2-23 Policy commitments	<a href="#">31</a>
	2-24 Embedding policy commitments	<a href="#">19</a> , <a href="#">21</a> , <a href="#">31</a> , <a href="#">71</a> , <a href="#">99</a> , <a href="#">119</a>
	2-25 Processes to remediate negative impacts	<a href="#">33</a>
	2-26 Mechanisms for seeking advice and raising concerns	<a href="#">33</a>
	2-27 Compliance with laws and regulations	In the year, we recorded no significant cases of non-compliance with laws and regulations. Likewise, no non-monetary sanctions were applied. The organization defines significant cases of non-compliance as those involving legal proceedings of great relevance and impact.
	2-28 Membership associations	<a href="#">17</a>
GRI 3: Material topics 2021	2-29 Approach to stakeholder engagement	<a href="#">39</a> , <a href="#">56</a> , <a href="#">71</a> , <a href="#">99</a> , <a href="#">105</a> , <a href="#">110</a> , <a href="#">111</a> , <a href="#">137</a>
	2-30 Collective bargaining agreements	At C&A, 100 percent of the employees are covered by collective bargaining agreements. Where negotiations are pending or incomplete, the company preserves the conditions from prior agreements, incorporating economic updates, to ensure all employees are covered by the defined terms.
GRI 3: Material Topics 2021	3-1 Process of determining material topics	<a href="#">71</a> , <a href="#">74</a>
	3-2 List of material topics	<a href="#">71</a> , <a href="#">74</a> , <a href="#">76</a>
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">76</a>



GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
<b>GRI 3: Material Topics 2021</b>	<b>3-3</b> Management of material topics	<a href="#">77</a>
	<b>301-1</b> Materials used by weight or volume	<a href="#">149</a>
<b>GRI 301: Materials 2016</b>	<b>301-2</b> Recycled input materials used	In 2024, the percentage of recycled materials C&A used to manufacture products and provide services was 0.78 percent (200.9 tons), consisting of GRS/RCS-certified recycled polyester. In 2023, the percentage was 0.43 percent (77.8 tons), and in 2022, 0.08 percent (9.8 tons), both composed of recycled cotton from pre and post-consumer jeans coming from RCS-certified suppliers.
	<b>305-1</b> Direct (Scope 1) GHG emissions	<a href="#">151</a>
	<b>305-2</b> Energy indirect (Scope 2) GHG emissions	<a href="#">151</a>
<b>GRI 305: Emissions 2016</b>	<b>305-3</b> Other indirect (Scope 3) GHG emissions	<a href="#">151</a>
	<b>305-4</b> GHG emissions intensity	<a href="#">151</a>
	<b>305-5</b> Reduction of GHG emissions	<a href="#">151</a>
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">99</a>
<b>GRI 204: Procurement practices 2016</b>	<b>204-1</b> Proportion of spending on local suppliers	In 2024, we allocated 79.30 percent of the procurement budget to local suppliers, that is, Brazilian suppliers located in the national territory.
<b>GRI 308: Environmental assessment of suppliers 2016</b>	<b>308-1</b> New suppliers that were screened using environmental criteria	<a href="#">71</a> , <a href="#">102</a>
	<b>308-2</b> Negative environmental impacts in the supply chain and actions taken	<a href="#">71</a> , <a href="#">100</a> , <a href="#">102</a>
<b>GRI 407: Freedom of association and collective bargaining 2016</b>	<b>407-1</b> Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">71</a> , <a href="#">99</a>
<b>GRI 408: Child labor 2016</b>	<b>408-1</b> Operations and suppliers at significant risk for incidents of child labor	<a href="#">71</a> , <a href="#">98</a>
<b>GRI 409: Forced labor or similar to slavery 2016</b>	<b>409-1</b> Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">98</a>
<b>GRI 414: Social evaluation of suppliers 2016</b>	<b>414-1</b> New suppliers that were screened using social criteria	<a href="#">71</a> , <a href="#">102</a>
	<b>414-2</b> Negative social impacts in the supply chain and actions taken	<a href="#">71</a> , <a href="#">100</a>



GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">89</a>
<b>GRI 303: Water and wastewater 2018</b>	<b>303-1</b> Interactions with water as a shared resource	<a href="#">71, 91</a>
	<b>303-2</b> Management of water discharge-related impacts	<a href="#">71, 91</a>
	<b>303-3</b> Water withdrawal	<a href="#">71, 91</a>
	<b>303-4</b> Water discharge	<a href="#">71, 91</a>
	<b>303-5</b> Water consumption	<a href="#">71, 91</a>
<b>GRI 304: Biodiversity 2016</b>	<b>304-1</b> Operational sites owned, leased or managed within or adjacent to protection areas and areas of high biodiversity value located outside protected areas	<a href="#">71, 90</a>
	<b>304-2</b> Significant impacts of activities, products, and services on biodiversity	<a href="#">71, 90</a>
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">110, 127</a>
<b>GRI 401: Employment 2016</b>	<b>401-1</b> New employee hires and employee turnover	<a href="#">143</a>
	<b>401-2</b> Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">110, 127, 128</a>
	<b>401-3</b> Parental leave	<a href="#">140</a>





GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
<b>GRI 403: Health and safety at work 2018</b>	<b>403-1</b> Occupational health and safety management system	<a href="#">110, 129</a>
	<b>403-2</b> Hazard identification, risk assessment, and incident investigation	<a href="#">110, 129</a>
	<b>403-3</b> Occupational health services	<a href="#">110, 129</a>
	<b>403-4</b> Worker participation, consultation, and communication on occupational health and safety	<a href="#">110, 129</a>
	<b>403-5</b> Worker training on occupational health and safety	<a href="#">110, 129</a>
	<b>403-6</b> Promotion of worker health	<a href="#">110, 127</a>
	<b>403-7</b> Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">110, 129</a>
	<b>403-8</b> Workers covered by an occupational health and safety management system	C&A registered a total of 15,464 employees, 100 percent covered by the occupational health and safety management system, which fully meets legal requirements.
	<b>403-9</b> Work-related injuries	<a href="#">148</a>
	<b>403-10</b> Work-related ill health	In 2024, C&A did not record any fatalities resulting from occupational diseases, nor any cases of occupational diseases requiring compulsory notification. The information was compiled from reports from healthcare professionals, associates, medical examinations and investigations carried out. For strategic reasons, we do not report employee data.
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">39, 56</a>
<b>GRI 416: Health and safety of consumers 2016</b>	<b>416-1</b> Assessment of the health and safety impacts of product and service categories	<a href="#">39, 49</a>
	<b>416-2</b> Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">39, 49</a>



GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
<b>GRI 417: Marketing and Labeling 2016</b>	<b>417-1</b> Requirements for product and service information and labeling	<a href="#">39, 49</a>
	<b>417-2</b> Incidents of non-compliance concerning product and service information and labeling	C&A registered a case of non-compliance with labeling law requirements, resulting in a fine of BRL 3,998.00 by Inmetro. There were seven cases in the previous year. There were no warnings or non-compliances with voluntary codes.
	<b>417-3</b> Incidents of non-compliance concerning marketing communications	We registered six cases of non-compliance with marketing communication laws, resulting in fines or penalties. There were 30 cases in 2023. There were no warnings or non-compliances with voluntary codes.
<b>GRI 418: Customer privacy</b>	<b>418-1</b> Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">34</a>
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">92</a>
<b>GRI 306: Waste 2020</b>	<b>306-1</b> Waste generation and significant waste-related impacts	<a href="#">71, 92</a>
	<b>306-2</b> Management of significant waste-related impacts	<a href="#">71, 92</a>
	<b>306-3</b> Waste generated	<a href="#">152</a>
	<b>306-4</b> Waste diverted from disposal	<a href="#">153</a>
	<b>306-5</b> Waste directed to disposal	<a href="#">153</a>
<b>GRI 3: Material topics 2021</b>	<b>3-3</b> Material topics	<a href="#">94</a>
<b>GRI 405: Diversity and equal opportunity 2016</b>	<b>405-1</b> Diversity of governance bodies and employees	<a href="#">144, 145, 146, 147</a>
	<b>405-2</b> Ratio of basic salary and remuneration	<a href="#">148</a>
<b>GRI 406: Non-Discrimination 2016</b>	<b>406-1</b> Incidents of discrimination and corrective actions taken	Three discrimination lawsuits were identified during the year; however, all were dismissed and closed, with no cases recognized by C&A. Only cases that have become final and binding will be considered.
<b>GRI 203: Indirect economic impacts 2016</b>	<b>203-1</b> Infrastructure investments and services supported	<a href="#">71, 105</a>
	<b>203-2</b> Significant indirect economic impacts	No significant indirect economic impacts were identified.



GRI STANDARDS	CONTENT	LOCATION OR DIRECT RESPONSE
<b>GRI 205: Anti-corruption 2016</b>	<b>205-1</b> Operations assessed for risks related to corruption	We assess 100 percent of operations for corruption risks, following the Corporate Risk Management Policy methodology. The process identified 11 material topics, such as the need to reinforce internal processes, periodic assessment and awareness among associates about anti-corruption training. Risks related to interactions with public agents, undue offers of benefits and third parties were also mapped. To mitigate these risks, we have improved internal controls and adopted preventive measures.
	<b>205-2</b> Communication and training about anti-corruption policies and procedures	<a href="#">31</a> , <a href="#">138</a> , <a href="#">139</a>
	<b>205-3</b> Confirmed incidents of corruption and actions taken	In 2024, C&A recorded no confirmed cases of corruption.
<b>GRI 404: Training and education 2016</b>	<b>404-1</b> Average hours of training per year per employee	<a href="#">142</a>
	<b>404-2</b> Programs for improving employee skills and transition assistance programs	<a href="#">71</a> , <a href="#">97</a> , <a href="#">110</a> , <a href="#">118</a> , <a href="#">119</a>
	<b>404-3</b> Percentage of employees receiving regular performance and career development reviews	<a href="#">142</a>





# SASB SUMMARY (Apparel, accessories & footwear)

CODE	ACCOUNTING METRIC	LOCATION OR DIRECT RESPONSE
CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations.	<a href="#">104</a>
CG-AA-430a.1	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	<a href="#">71, 91</a>
CG-AA-430a.2	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	By 2024, 2 percent of supplier facilities completed the Higg Facility Environmental Module (Higg FEM) assessment or an equivalent assessment.
CG-AA-440a.3	(1) List of priority raw materials; for each priority raw material: (2) environmental or social factor(s) most likely to threaten sourcing, (3) discussion on business risks or opportunities associated with environmental or social factors and (4) management strategy for addressing business risks and opportunities	<a href="#">71, 80</a>
CG-AA-440a.4	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental or social standard, by standard	<a href="#">150</a>
CG-AA-430b.1	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to labor code of conduct (3) percentage of total audits conducted by a third-party auditor	The percentage of supplier facilities that were audited for a labor code of conduct was 62 percent and the percentage of suppliers that were audited for a labor code of conduct by an external auditor was 33 percent.
CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	In 2024, the priority non-compliance rate in supplier labor code of conduct audits was 2 percent, while the corrective action rate reached 100 percent. The non-conformities identified refer to Level 1 suppliers and subcontractors.



CODE	ACCOUNTING METRIC	LOCATION OR DIRECT RESPONSE
		C&A adopts zero tolerance for slave labor, child labor and irregular treatment. Audits have ensured compliance with the Code of Conduct since 2006.
<b>CG-AA-430b.3</b>	Description of the greatest (1) labor and (2) environmental, health and safety risks in the supply chain	On the environmental, health and safety front, the company requires mandatory licenses, adequate effluent treatment and responsible disposal. A signatory of the ZDHC, it encourages the best practices in the supply chain.
<b>CG-AA-000.A</b>	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	C&A has 1,526 suppliers in its supply chain, 881 of which are Tier 1, with direct transactions, and 645 beyond Tier 1, including suppliers of fabrics, yarns, dyes, inputs and trimmings. The latter are recommended by direct suppliers, ensuring traceability and alignment with our standards.



# TCFD CONTENT SUMMARY

RECOMMENDATION	RECOMMENDED DISCLOSURE	LOCATION OR DIRECT RESPONSE
Governance	a. Description of board oversight of climate-related risks and opportunities	<a href="#">19</a> , <a href="#">20</a> and <a href="#">21</a>
	b. Description of management's role in assessing and managing climate-related risks and opportunities	<a href="#">19</a> , <a href="#">20</a> , <a href="#">21</a> and <a href="#">22</a>
Strategy	a. Description of climate-related risks and opportunities identified by the organization in the short, medium, and long term	<p>C&amp;A adopts risk management practices to prevent, mitigate and address any factor that may impact its strategy, ensuring that these risks are considered in decision-making. Time horizons are defined as short term (up to one year), medium term (two to five years) and long term (five to ten years).</p> <p>Climate risks identified include:</p> <p>(i) Short term: our growth agenda is exposed to climate variations that affect inventory management. Atypical periods of heat in winter or cold in summer can make part of the inventory unsuitable for expected conditions, requiring sales that reduce margins, especially in winter collections, with a higher average value.</p> <p>(ii) Medium term: we depend on logistics infrastructure to move products. Adverse events such as labor strikes, travel restrictions, fuel price increases, fires and floods can interrupt operations, generate additional costs, impact prices and reduce sales.</p> <p>(iii) Long term: extreme climate change and natural resource crises can affect the supply chain, from cotton farming to clothing production, resulting in operational impacts, distribution disruptions and adverse financial effects.</p> <p>The opportunities identified include: automation of distribution centers, strengthening of the sustainable supply chain – C&amp;A's competitive advantage – and strategic use of greenhouse gas emissions inventory data.</p> <p>For more details on the evaluation process, check out our <a href="#">Risk Management Policy</a>.</p>
	b. Description of the impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning	Information available in the questionnaire answered by C&A to the CDP, <a href="#">here</a> .
	c. Description of the resilience of the organization's strategy, considering different climate-related scenarios, including a scenario of 2°C or less	In committing to the Science Based Targets initiative (SBTi) reduction target, C&A global conducted an analysis and our absolute emissions reduction targets are aligned with climate scenarios that keep global warming below 2°C. See the full disclosure of our commitment <a href="#">here</a> .



RECOMMENDATION	RECOMMENDED DISCLOSURE	LOCATION OR DIRECT RESPONSE
Risk management	a) Description of organization processes used to identify and assess climate-related risks	<a href="#">35</a>
	b. Description of organizational processes used to manage climate-related risks	<p>Following the strategic risk profile weighting stage (impact vs. likelihood/vulnerability), decisions on risk treatment are made, guided by senior management's risk appetite. This phase involves identifying, training and supporting risk owners in developing and formalizing a response plan that includes possible alternatives to address high and critical risks: (i) Avoid: eliminate risks, redefine business objectives and/or strategies; (ii) Reduce: diversify, intensify the level of management and/or improve controls; (iii) Accept: no additional action, maintain monitoring; and (iv) Share or transfer risks partially or totally.</p> <p>Regarding weighting "climate change" and socio-environmental risks within the matrix, monitoring by the ESG area with corresponding response plans is required. Complementing the Company's risk management practices, the materiality matrix results prioritized potential negative impacts related to climate change and other socio-environmental issues. A specific response plan was created and is monitored by the Executive Board, People and ESG Committee, and Board of Directors.</p>
	C. Describe how the processes used to identify, assess and manage climate-related risks are integrated into the organization's overall risk management	<a href="#">36</a> , <a href="#">37</a> , <a href="#">38</a>



RECOMMENDATION	RECOMMENDED DISCLOSURE	LOCATION OR DIRECT RESPONSE
Metrics and goals	a. Report the metrics the organization used to assess climate-related risks and opportunities in accordance with the risk management strategy and process	<p>Our commitment is to promote fashion with a positive impact, offering products with less environmental impact or circularity attributes. In the face of climate change, our growth requires strategic risk management, including natural disasters and resource crises, which can affect both our operations and supply chain.</p> <p>Climate risks and opportunities directly influence our financial planning, impacting costs, acquisitions and divestments. Mitigating these risks and capturing opportunities requires strategic investments, previously assessed by management and governance bodies. Furthermore, adapting quickly to changes in customer behavior is essential to avoid impacts on revenue (<a href="#">find out more here</a>).</p> <p>Throughout the year, we upgraded our supply chain and improved collection creation processes, ensuring greater agility in serving the market. Our efforts include logistics optimization, expansion of omnichannel operations and technological advancement. We also reinforce transparency and dialogue with stakeholders, recognizing reputation as an essential asset.</p> <p>We prioritize efficient use of resources, reducing water and chemical product consumption and mitigating emissions. Our stores are equipped with energy-efficient solutions, such as 100 percent LED lighting, energy-efficient air conditioning, low-consumption diesel generators, and automated remote monitoring. By 2024, we eliminated 64.77 tons of plastic from operations.</p> <p>Since 2023, our energy consumption has been 100 percent renewable, made possible by international renewable energy certificates (I-RECs), reducing CO<sub>2</sub> emissions. In addition, we continue to expand green logistics, replacing diesel by CNG and incorporating electric trucks, with continuous monitoring of emissions mitigation. The main metric used to assess risks and opportunities related to climate change considers absolute emissions and their intensity. Intensity metrics, measured against gross revenue and raw material usage, are used to monitor operational efficiency regarding greenhouse gas (GHG) emissions. These metrics serve as a management tool to track progress towards achieving a 30 percent absolute reduction by 2030, a goal committed to the Science Based Targets Initiative (SBTi).</p>
	b. Report Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions, and the risks related to them	<a href="#">151</a>
	c. Description of the goals used by the organization to manage climate-related risks and opportunities, and performance in relation to the goals	<p>We are committed to reducing absolute GHG emissions by 30 percent by 2030, taking the 2018 base year as a reference. This commitment was established globally for all regions and business units, in accordance with SBTi. The quantitative details of our performance relative to the goal can be found on page <a href="#">151</a>.</p>



# LIMITED **ASSURANCE** **REPORT** FROM THE INDEPENDENT AUDITORS GRI 2-5



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## Relatório de Asseguração Limitada dos Auditores Independentes

Ao Conselho de Administração e Acionistas da  
**C&A Modas S.A**  
Barueri - SP

**Relatório de asseguração limitada sobre as informações Ambientais, Sociais e de Governança (ASG) constantes no Relatório Integrado Anual 2024 da C&A Modas S.A. referentes ao exercício findo em 31 de dezembro de 2024**

### Conclusão

Realizamos um trabalho de asseguração limitada sobre as informações Ambientais, Sociais e de Governança (ASG) constantes no "Relatório Integrado Anual 2024" ("Relatório") da C&A Modas S.A. ("Companhia"), referentes ao exercício findo em 31 de dezembro de 2024 prerasdas com base nas Normas da *Global Reporting Initiative* (GRI – Standards), do *Sustainability Accounting Standard – Apparel, Accessories & Footwear*, do *Sustainability Accounting Standards Board* (SASB), com as recomendações do *Task Force on Climate-Related Financial Disclosures* (TCFD) e da Orientação Técnica CPC 09 da Resolução CVM 14/2020, correlata com a Estrutura Conceitual Internacional para Relato Integrado sob responsabilidade da *IFRS Foundation* ("Critérios").

Com base nos procedimentos executados e nas evidências obtidas, não temos conhecimento de nenhum fato que nos leve acreditar que as informações Ambientais, Sociais e de Governança (ASG) constantes no Relatório Integrado Anual 2024 da C&A Modas S.A. referentes ao exercício findo em 31 de dezembro de 2024 não foram preparadas, em todos os aspectos relevantes, com base nas Normas da *Global Reporting Initiative* (GRI – Standards), do *Sustainability Accounting Standard – Apparel, Accessories & Footwear*, do *Sustainability Accounting Standards Board* (SASB), com as recomendações do *Task Force on Climate-Related Financial Disclosures* (TCFD) e da Orientação Técnica CPC 09 da Resolução CVM 14/2020, correlata com a Estrutura Conceitual Internacional para Relato Integrado sob responsabilidade da *IFRS Foundation*.



We comply with the independence and other ethical requirements of the Accountant's Professional Code of Ethics and professional standards (including independence standards) issued by the Federal Association of Accountants (CFC) based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our firm applies NBC PA 01 Quality Management for Independent Auditors' Firms (Legal Entities and Individuals) and *International Standard on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by CFC and IAASB, respectively. These standards require the firm to design, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

#### Responsibilities of the Company's Management for the Report

The Company's management is responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the Report that is free from material misstatement, whether due to fraud or error;
- selecting the Criteria as being appropriate for the preparation of the Report and making appropriate references to the Criteria used or describing those Criteria; and
- prepare and properly present the information included in the Report according to the Criteria.

#### Our Responsibilities

We are responsible for:

- plan and carry out the engagement to obtain limited assurance about whether the information included in the Company's Report for the year ended December 31, 2024, prepared in accordance with the Criteria, is free from material misstatement, whether due to fraud or error;
- form an independent conclusion, according to the procedures applied and the evidence obtained; and
- report our conclusion to the Company's Board of Directors and shareholders.

#### Summary of the work we carried out to support our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We have designed and performed our procedures to obtain sufficient and appropriate evidence about the Report that provides a basis for our conclusion. Our selected procedures depend on our understanding of the Report and other circumstances of the engagement, and on our consideration of the areas in which material misstatements are likely. When carrying out the work, we perform the following procedures:

- a. we have planned our engagement considering the materiality of the aspects for the Company's activities, the relevance of the information disclosed by the Company, the amount of quantitative and qualitative information and the operational systems and internal controls which supported the preparation of the information included in the Report;
- b. We obtained an understanding of the calculation method and the procedures followed to compile indicators by inquiring about and interviewing professionals in charge of preparing the information;
- c. We applied analytical procedures to quantitative information and inquiries about qualitative information and its relation with the indicators disclosed in the information included in the Report; and
- d. we evaluated the procedures followed to prepare the Report and its structure and contents, in accordance with the criteria.

The procedures performed in a limited assurance engagement vary in nature and timing, and their extent is restricted (less extensive) than in a reasonable assurance engagement. Thus, the level of assurance obtained from a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

São Paulo, May 27, 2025

KPMG Auditores Independentes Ltda.  
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# CREDITS AND CORPORATE INFORMATION



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## PROJECT MANAGEMENT, CONTENT, CONSULTING AND DESIGN

GRUPO REPORT  
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## PHOTOS

Camila Piccolo, Katia Eira and C&A Collection

## SPELL CHECK

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