

# Sustainability Report 23





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# Introduction

## Welcome

→ (2-3; 2-5; 2-14)

We are pleased to present, for the 5th consecutive year, Lunelli's annual Sustainability Report. The information presented in this report corresponds to the period from January 1st to December 31st, 2023, which was prepared by the sustainability platform under the leadership of the Corporate Governance, Sustainability, and Audit area and approved by the presidency.

Strengthening transparent and sustainable management, here you will find information on the company's strategy and results in the EESG pillars (Economic, Ecosystem, Social, and Governance) aligned with the Global Reporting Initiative (GRI) guidelines. We emphasize that, although we have followed the rigorous standards established by the GRI, we have chosen not to undergo external verification of the report at this time.

We believe that disclosing this information is important for building a relationship of trust with our stakeholders, and we value the active participation of all interested parties. We encourage sending any questions or comments regarding this document to the email address [sustentabilidade@lunelli.com.br](mailto:sustentabilidade@lunelli.com.br).

We are open to dialogues that can further enrich our sustainable approach.





# Message From The President → (2-22)

The year 2023 was challenging and significant for Lunelli's advancement. It was the year I assumed the presidency of the company, a year in which we strengthened the concept of making meaningful fashion and enabled us to progress in all pillars of sustainability integrated with ESG.

In this report, we share with our stakeholders the key results of 2023, where we present information about our journey towards sustainable development, which is built every day, by all of us.

With **4,762 employees, 14 units, 38 stores, and more than 21,000 customers** with us, we achieved a revenue of R\$1.5 billion. This result is the fruit of joint work, based on our values of Simplicity, Enthusiasm, and Obsession for results.

We seek to promote positive impact in the world and for everyone. In 2023, we advanced in the theme of Diversity and Inclusion with the internal campaign "Respect Inspires Respect". The campaign was led by our employees, representing the themes of Diversity and the locations where we operate. Another highlight of the year was the certification, for the third consecutive year, by the **Great Place to Work (GPTW), as an "Excellent place to work"**, as well as our presence **for another year in the ranking among the 20 Best Companies to Work for in Santa Catarina in the category of Large Companies**. Notably, the dimension "Pride" with the highest score, we also advanced in the dimensions of Credibility, Respect, Impartiality, and Camaraderie. Attributes such as celebrating special events; living with diversity; feeling welcomed and feeling that one contributes to the community are among the most highlighted items by our employees. **We are the only company operating in the clothing and fashion retail industry to appear in the ranking in Santa Catarina**. This movement and advancement in the theme reaffirm our commitment to continue with management focused on a healthy and welcoming work environment.

With a systemic view, we also seek to promote positive impact for the communities in which we operate. In 2023, we donated a total of **R\$1.4 million through donations and tax incentive laws** to projects that contribute to Lunelli's sustainability and social investment strategy.

In 2023, we also made progress in environmental aspects, calculating greenhouse gas emissions considering Scopes 1, 2, and 3, expanding the transition to purchasing renewable energy, and continuing our efforts for eco-efficient industrial operations.

The year was also marked by advances in communication with our stakeholders. We carried out the **"Walk the Talk"** movement, which comes from the English expression "to act according to one's speech." We held 4 events in 4 different states, promoting discussions for each ESG theme with experts and representatives of the topics, both in person and with live streaming. The movement aimed to open dialogue with our suppliers, partners, representatives, franchisees, customers, and the community at large, on the topics of Corporate Governance, Environment, Internal Social, and External Social. I had the pleasure of sharing the stage with experts and bringing our challenges and achievements to each topic discussed. The communication and transparency process are part of our commitment to sustainable development and strengthen our relationship with stakeholders.

Also in 2023, **we signed the UN Global Compact as a signatory company**, reaffirming our commitment to support and implement the United Nations' Ten Principles related to Human Rights, Anti-Corruption, Workers, and the Environment, and to engage in and implement projects that promote the 17 Sustainable Development Goals.



As a recognition of our sustainability journey, we were invited to participate in COP28 (28th United Nations Climate Change Conference). We were present in two panels sharing our challenges and commitment to making meaningful fashion that promotes positive impact on the world and for everyone. The invitation is a source of pride for everything we are building and will continue to advance towards sustainable development of our business.

At Lunelli, we always **emphasize the importance of the economic pillar for the sustainability of our business.** We ended 2023 by distributing R\$15.3 million to our employees through the Results Achievement Program and Production Award. This distribution contributes to the sustainability of the business by sharing the results achieved throughout the year, reinforcing the importance of teamwork and transparent communication.

We are committed to always putting people at the center of our decisions, guided by our commitment to sustainability, in order to better serve our customers and deliver better products and services. For this reason, I would like to especially thank all employees, representatives, franchisees, suppliers, partners, and customers for their trust. Furthermore, **I hope that we can celebrate together all the shared achievements and advancements,** which reinforce our purpose of promoting the success of our customers through the happiness and satisfaction of our employees.



Viviane Cecília Lunelli, President.



# 2023 highlights





**R\$ 1,5 billion**

in revenue

**14,000**

tons of knitted fabric produced

**24,4 million**

of pieces manufactured

**7,7 million**

meters of digitally printed fabrics

**38 stores**

7 owned stores, and 31 franchises

**+ 21,000**

active customers

**4,800**

employees,

68% women and 32% men

**R\$ 15,3 million**

distributed through the Results Achievement Program and Production Award

**+ R\$ 2,8 million**

invested in Training and Development

**+ R\$ 470,000**

invested in Scholarships

**R\$ 1,4 million**

donated to the community

**100%**

of employees trained in the new Code of Conduct

Responsible raw materials:

**99%**

BCI cotton and

**100%**

responsible viscose

**+ 2.300 tons**

of textile waste sent for recycling

**12%**

reduction in waste sent to landfills





Nilza Terezinha Santoro Massagli – Sewing – Lunelli Avaré

# Meaningful Fashion





# Corporate Presentation

## For 42 years, we have been making meaningful fashion..

Our greatest commitment is to establish responsible relationships between people and the environment. We look to the past with pride in everything that has brought us here, confident that our choices today and our vision for the future will lead us to sustainable growth.

### MISSION

To improve people's lives through opportunities, products, and services.

### VISION

To be the most respected Fashion Textile Group in the country.

### VALUES

Enthusiasm;  
Simplicity;  
Obsession for results.

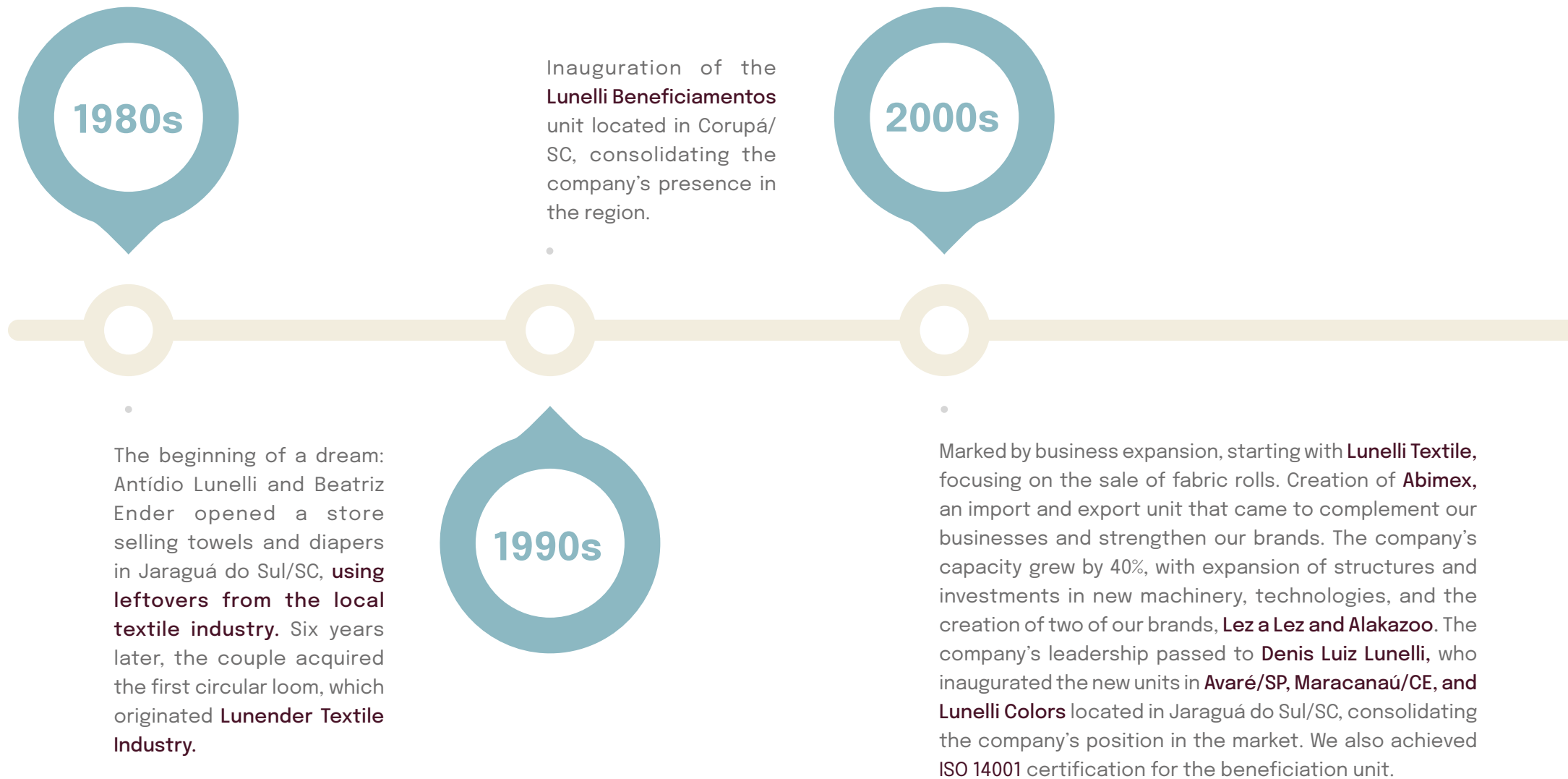
### PURPOSE

“To promote the success of our customers through the happiness and satisfaction of our employees.”  
*Denis Luiz Lunelli*



# Timeline

Lunelli's journey is marked by decades of dedication, innovation, and growth, shaping a story.



Lunelli continued to expand its operations, inaugurating the new administrative, financial, and shipping building, **Lunelli Comercial**, in Guaramirim/SC. In addition to this, there was the acquisition and installation of automation in the shipping department. The **Lunender** brand became exclusively the name of the company's women's brand, and in 2011, the Lunelli Advisory Council was created. The decade also marked the creation of the **Hangar 33** brand, the expansion of units in Luiz Alves/SC and Maracanaú/CE, the beginning of investment in digital printing, and the foundation of **Lunelli Paraguay**.

2020s

2010s

We celebrated **40 years of Meaningful Fashion**.. Record revenues, recognition as one of the top 20 companies to work for in the Large Companies category by **GPTW**, and our first participation in the COP (United Nations Climate Change Conference) reflect the company's commitment to sustainability and social responsibility. The succession in the presidency, with **Viviane Cecilia Lunelli** taking office, marks a major transition for the company. Furthermore, the signing of the **UN Global Compact** reaffirms Lunelli's commitment to sustainable practices, paving the way for an even more promising future.



# Our Business Model → (2-1; 2-2; 2-6)

From the entry of the yarn into the knitting mill to the delivery of the final piece, we rely on dedicated individuals committed to making meaningful fashion.

The industrial structure includes knitting, dyeing, printing, general processing, manufacturing, and finishing processes. A structure that accommodated in 2023 a production of over 14,000 tons of knitted fabric and 24.4 million pieces.

In addition, our products are found in:


**21,500**  
customers

**31**  
franchises

**07**  
owned stores



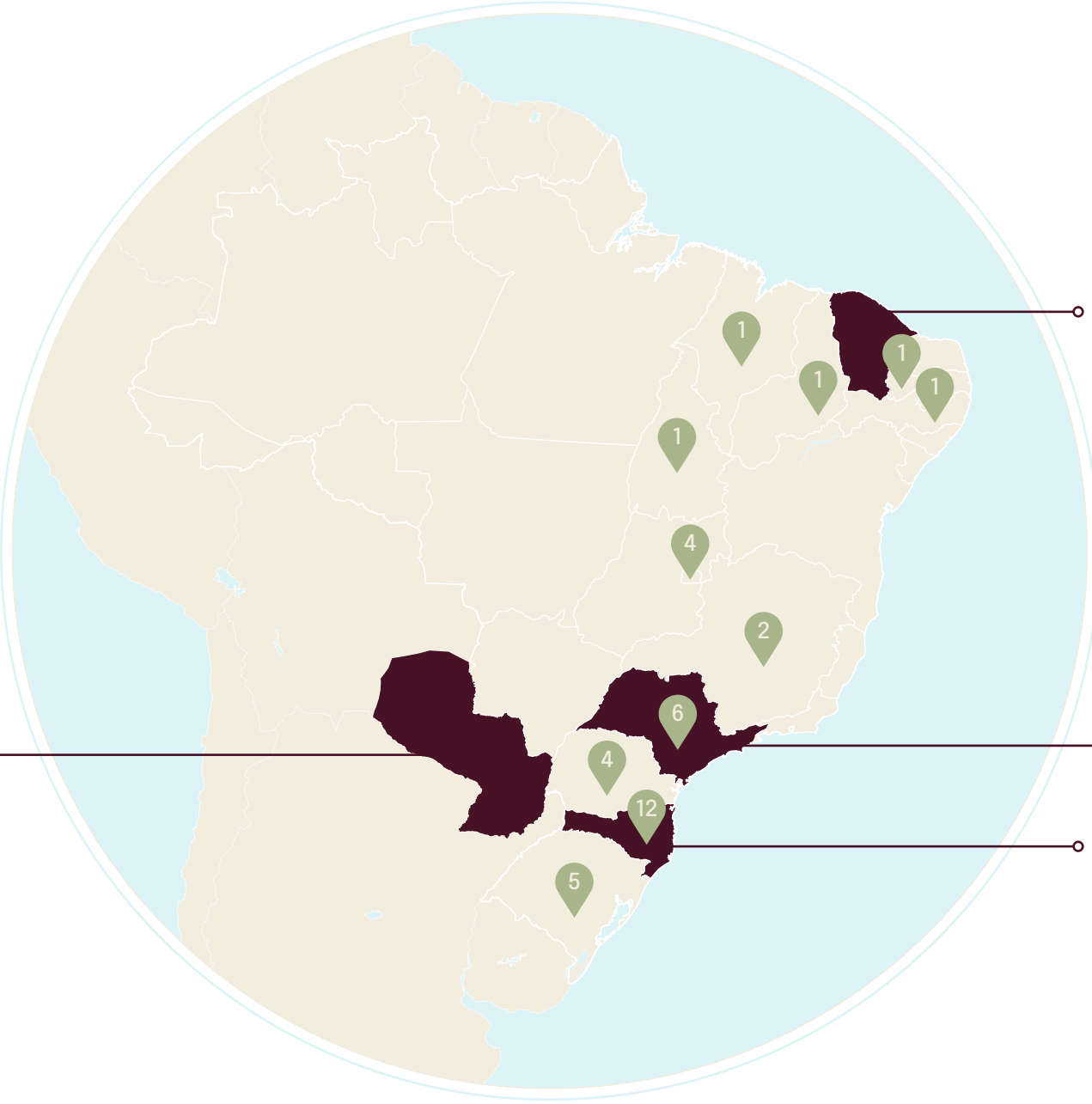


 stores

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DF	-	4
MA	-	1
MG	-	2
PB	-	1
PE	-	1
PI	-	1
PR	-	4
RS	-	5
SC	-	12
SP	-	6
TO	-	1

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**Ceará**  
*Maracanaú*

**São Paulo**  
*Avaré*  
*São Paulo*

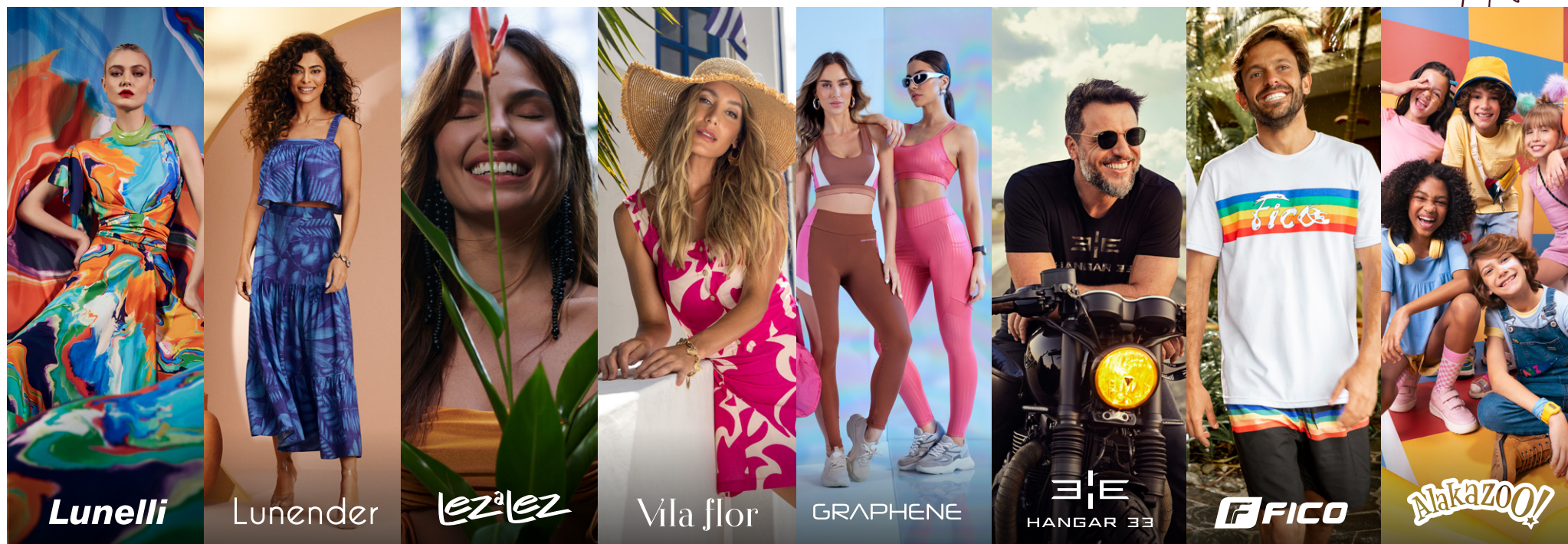
**Santa Catarina**  
*Guaramirim*  
*Jaraguá do Sul*  
*Corupá*  
*Luiz Alves*  
*Barra Velha*  
*Massaranduba*

**Paraguay**  
*Minga Guazú*





# Our Brands



Currently, with 42 years of history, Lunelli manages major brands: at Lunelli Malhas e Tecidos, we provide solutions for clothing to large national retailers. With the brands Lunender, Lez a Lez, Alakazoo, Hangar 33, Fico, Graphene, and Vila Flor, we connect with a wide network of multi-brand retail entrepreneurs and franchises in various cities across the country.

We also operate in the private label format, manufacturing garments for large national and international brands.

We make meaningful fashion, managing strong brands, combining technology in production, and delivering solutions to the Brazilian fashion market.



# Lunelli

A brand with a focus on the sale of unique knits and fabrics, distinctive prints, and unmatched fabric quality. It has a dedicated design team that conducts research to provide the latest trends in fabric types, colors, and prints. Inspiring and sustainable, Lunelli Knits and Fabrics consistently amazes with each release, leaving a mark in the largest and best creations.

[www.lunellimalhasetecidos.com.br](http://www.lunellimalhasetecidos.com.br)  
@lunellitextil





# Lunender

Lunender is an invitation for every woman to rediscover the best in herself: her real beauty. Comfortable and sophisticated collections for all occasions. Its lines are designed to cater to all women in a democratic manner, unveiling a surprising, elegant, comfortable, and inspiring style

[www.lunender.com](http://www.lunender.com)  
@lunenderoficial



Collection "Despertar" High Summer 23-24



Lunender  
mais mulher

Lunender  
**HITS**





# Lez a Lez

Lez a Lez is a brand of Urban Beach Fashion for young-spirited, sophisticated, modern, and feminine women, allowing them to explore their different occasions of use, to be light and balanced, blending the sobriety of basic tones and authentic prints, naturally sensual.

Our commitment is to build and communicate meaningful fashion. The production of jeans from our Don't Turn Your Back to The World line goes through various stages, from the use of fabrics based on Eco Cycle, which contain fibers of recycled jeans in the composition and save up to 93% of water during finishing, to cotton with BCI (Better Cotton Initiative) certification.

Additionally, our processes reduce the generation of textile waste in nature, with 100% collection of the generated volume. And our packaging is biodegradable, reducing impacts on nature. Seeking sustainable initiatives feeds our essence. A better world is possible, and through our actions, we can help preserve it.

[www.lezalez.com](http://www.lezalez.com)  
@lezalez



Collection "Florestar" Spring Summer 23



# Vila flor

Authentic and full of color, Vila Flor was born with the purpose of making fashion in a sustainable and democratic way. Our concept is to develop sustainably products that embrace the characteristics of each body, mannequin, and style using surplus knits and fabrics. Additionally, comfort governs all of our collections. Our designs cater to various everyday occasions and activities. We believe that fashion serves to express personality, and it needs to be easy, light, and for everyone.

[www.vilaflor.com.br](http://www.vilaflor.com.br)  
@modavilaflor





# GRAPHENE

Graphene is a fitness brand that represents innovation, lightness, durability, and exclusivity in every detail, with high-performance pieces that combine style and comfort at their core. Polyamide is present in all of Graphene's collections, ensuring quality, functionality, and long-lasting durability for the pieces. Their products with UV+ protection were the big novelty of 2023.

[www.lunender.com/graphene-marcas](http://www.lunender.com/graphene-marcas)  
@graphene.fitness







## HANGAR 33

Hangar 33 brings the idea of letting fashion get wings. It's a brand born out of the passion of its idealizer, Denis Luiz Lunelli, for aviation. Just as a hangar serves as the sanctuary for every aircraft and a haven for aviators, the brand fosters this bond of friendship and enthusiasm between men's fashion and aviation enthusiasts. The brand is present at major aviation events in Brazil, such as the Brazilian Aerobatics Championship and the Cirrus Experience. Some notable achievements include providing uniforms for the Brazilian Air Force Smoke Squadron and the Hangar 33 Space in Jaraguá do Sul, SC, the brand's first retail operation.

[www.hangar33.com.br](http://www.hangar33.com.br)  
@hangar\_33



Collection "Legend" Spring Summer 23





Fico Surfwear was born out of a passion for the sea and the waves of the São Paulo coast. Raphael Levy, who spent his adolescence surfing on the beaches of Guarujá, decided to develop something that would express his love for the sport. In 1983, he created one of the most important surf wear brands, 100% national. In 2019, Lunelli acquired Fico.

[www.fico.clothing](http://www.fico.clothing)  
@ficosurfwear





# Alakazoo!

Alakazoo creates fashion to turn childhood into a magical world! Every detail evokes the beauty and fantasy of the children's universe, fostering imagination and the understanding that everyone can perform small magic to make the world a better place. With inclusivity and empathy, we create a world full of opportunities!

[www.alakazoo.com.br](http://www.alakazoo.com.br)  
@instalakazoo







Camila Pereira - Quality Control; Gisele Lourenço Costa - Sewing; Rodolfo Paes - Production Planning; Rafael Rinaldi Valeriano - IT - Lunelli Avaré

# Sustainability Vision



# Making meaningful fashion that promotes positive impact in the world and for all.

At Lunelli, we guide our sustainability strategy based on the integration of the concepts of sustainable development and ESG principles, aiming to promote balance between the Economic, Environmental, and Social pillars, with Governance as an important and structuring pillar.

Following the concept of making meaningful fashion and Lunelli's ideology, we work internally as EESG.

**E**

## Economic

Job and income generation, financial sustainability of the business, distribution of results, and value creation.

**E**

## Environmental

Company's care for resources and products/services to reduce environmental impact.

**S**

## Social

Company's human relations internally and externally with employees, community, customers, suppliers, and partners in general.

**G**

## Governance

Good management practices within organizations (policies, processes, culture, etc.), integrity, transparency, equity, accountability, and sustainability.



# Prioritized Topics (3-1)

In 2023, we conducted an update process of the Materiality Matrix as a continuous improvement movement, which accompanied the review and update of the sustainability plan with a vision for 2024-2028, following the following steps:

- 1** Analysis of internal and external documents, as well as market analysis, sector reports, and ESG strategies to update the list of potential topics.
- 2** Conducting a listening process, with interviews with stakeholders and internal leaders; and research via online form with external stakeholders.
- 3** Analysis of the collected results and review of the material themes from the previous cycle for comparability to verify progress and update.
- 4** Structuring the updated Materiality Matrix and beginning the communication movement with stakeholders.

From the collection of related material topics, we organized them according to relevance scores in a materiality matrix representation, which highlighted topics with greater prominence and potential impact on Lunelli, stakeholders, and the environment. The list of material topics was integrated into the sustainability strategy, aligning with updated axes, initiatives, and commitments, and guiding the selection of GRI content to be included in this report.

The update of the Materiality Matrix also led to a strategy for carrying out the stakeholder communication movement named “Walk the Talk,” (from the English expression “to act according to the speech”), which aimed to initiate dialogue with stakeholders. For further details on how the movement unfolded in 2023, please refer to page 42.

The materiality review enhances our understanding of business dynamics, enabling us to make informed and strategic decisions in our ongoing commitment to sustainability. We are committed to incorporating these insights into our business strategy, promoting a positive and lasting impact for all involved stakeholders.



# Material Topics List → (3-2)

## Axis 1: Ensuring Sound and Sustainable Governance

- Ethics and Integrity;
- Compliance and Anti-Corruption;
- Stakeholder Management;
- Customer Privacy & Personal Data Security.



## Axis 2: Ensuring Care and Value of People in the Value Chain

- Health, well-being, and safety of employees;
- People development;
- Diversity and Inclusion;
- Human Rights.



## Axis 3: Promoting Eco-efficient and Responsible Operations

- Energy efficiency;
- Water;
- Chemical management;
- Climate and greenhouse gas emissions;
- Waste management;
- Supply chain with lower socio-environmental impact;
- Value chain traceability.



## Axis 4: Innovating in Sustainable Materials and Products

- Responsible sourcing and materials;
- Packaging with lower impact;
- Circular economy;
- Responsible fashion.



## Axis 5: Engaging the Network of Relationships for a Fashion Culture with Meaning

- Responsible communication with stakeholders;
- Engagement of internal and external audiences;
- Social projects and investments.



# Relationship with SDGs



In 2023, we became signatories to the UN Global Compact, an initiative of the United Nations (UN) that invites companies to adopt universal principles in the areas of human rights, labor, environment, and anti-corruption.

By joining forces with the Global Compact, Lunelli establishes a valuable connection with a global community of innovators and sustainability advocates.

This is another important step where we reinforce our ongoing commitment to making fashion meaningful, promoting positive impact in the world and for everyone. We believe that every action count, and together, we can build a more responsible future.

We align our business with the SDGs and prioritize 09 Goals to guide our efforts and actions and enhance our positive impact.







**SDG 3** - Highlights the key practices we can adopt to contribute to promoting Health and Well-Being for our employees and the community. This includes practices, benefits, and programs that support a healthy lifestyle and promote well-being for everyone, at all ages.



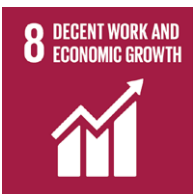
**SDG 4** - Highlights the main practices we can adopt to contribute to promoting Quality Education, such as increasing the number of employees trained in technical and basic skills development, growing the number of leaders with training and capacity building, expanding the availability and participation in scholarships, and professional development opportunities for all.



**SDG 5** - Highlights the key practices we can adopt to promote Gender Equality, such as increasing overall female representation, especially in management positions and throughout the supply chain, addressing gender discrimination complaints, and providing training on non-discrimination.



**SDG 6** - Highlights the main practices we can adopt to contribute to the preservation of water and responsible use, including providing access to clean water and sanitation in our operations, community, and supply chain, conducting water risk assessments, and managing wastewater and chemicals in our operations.



**SDG 8** - Highlights the key practices we can adopt to promote decent work and economic growth, including paying a fair wage, ensuring fair working conditions in our operations, and providing professional development opportunities.



**SDG 9** - Highlights the main practices we can adopt to contribute to promoting industry, innovation, and infrastructure, including building resilient infrastructure, promoting inclusive and sustainable industrialization, and fostering innovation.



**SDG 10** - Highlights the key practices we can adopt to promote the reduction of inequalities, including social investment, benefits, and caring for people, promoting equal opportunities, increasing representation in the overall workforce and leadership, and empowering and promoting social and economic inclusion.



**SDG 12** - Highlights the key practices we can adopt to promote responsible consumption and production, including embracing principles of the circular economy, assessing the impact of suppliers on resource consumption, and establishing and publicly disclosing sustainability goals.



**SDG 13** - Highlights key practices we can adopt against global climate change and its impacts. It emphasizes reinforcing resilience and capacity to adapt to climate-related risks and natural disasters, integrating climate change measures into policies, strategies, and planning, improving education, increasing awareness and human and institutional capacity on mitigation, adaptation, impact reduction, and early warning of climate change, and conducting risk identification and management for the business.

In 2023, after reviewing the alignment of our business with the SDGs, we included SDG 13 as a priority for the business, aligning our actions towards decarbonization in fashion.

# Sustainability Strategy → (3-3)

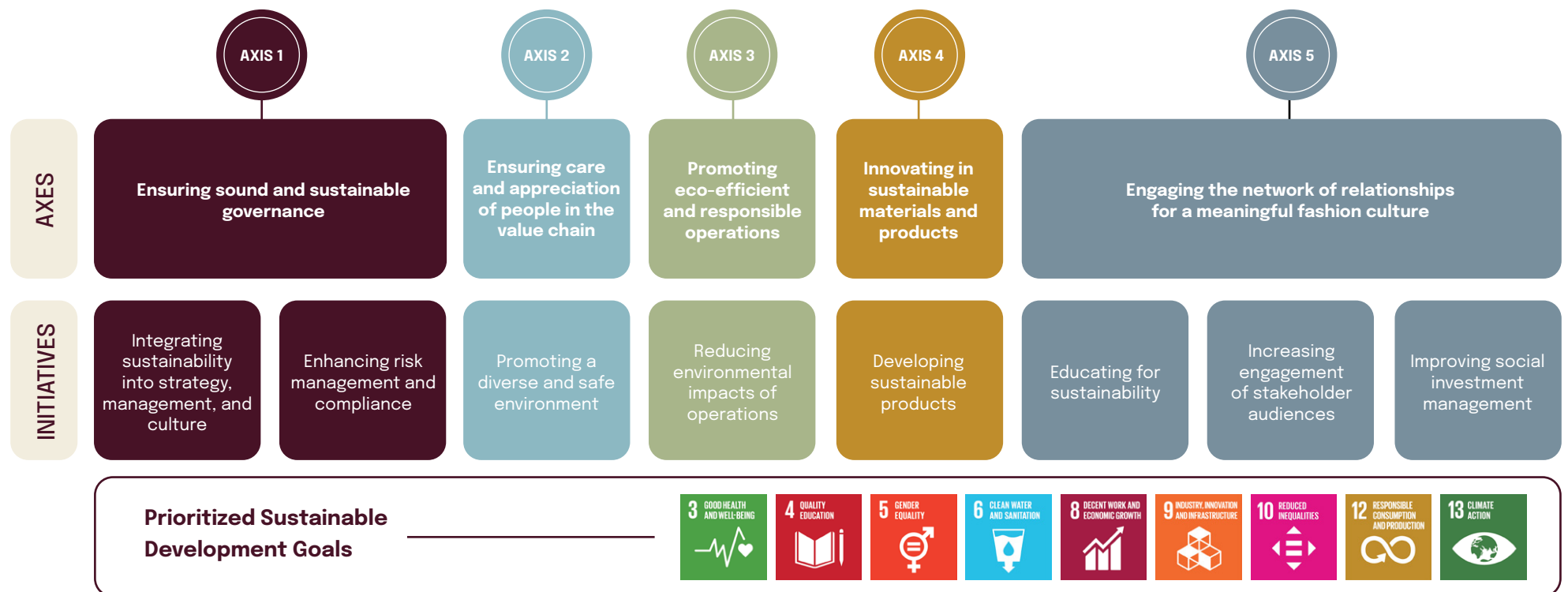
We make meaningful fashion to promote positive impact in the world and especially to the people connected to us.

We organize and direct our actions through the Sustainability Platform, composed of the Sustainability Policy, Sustainability Plan, Sustainability Strategy, and Materiality. This structure guides Lunelli's strategy for sustainable development.

We have defined 5 axes that guide the strategy and 8 initiatives that direct and address actions by macro theme.

Based on the structure of axes and initiatives, we define our internal commitments and review the alignment of the business with the Sustainable Development Goals.

To make meaningful fashion to promote positive impact in the world and for everyone



We have identified the Axes of the Sustainability Strategy using the symbols below throughout the document to facilitate reading and the relationship of the strategy with each theme addressed.





# How we Generate Value → (2-24; 3-3)

AXIS	SDG	Material Topics	Value for the business	Internal and External Boundaries
 <p><b>AXIS 1</b></p> <p>Ensuring sound and sustainable governance</p>		<ul style="list-style-type: none"> <li>- Ethics and Integrity;</li> <li>- Compliance and Anti-Corruption;</li> <li>- Stakeholder Management;</li> <li>- Customer Privacy &amp; Personal Data Security.</li> </ul>	<p>Ensure integrity in conducting business and preserve the brand reputation and institutional image. Manage the organization's and value chain's economic and socio-environmental risks, as well as ensure compliance with current legislation.</p>	<p>Internal and External Boundaries</p>
 <p><b>AXIS 2</b></p> <p>Ensuring care and appreciation of people in the value chain</p>		<ul style="list-style-type: none"> <li>- Health, well-being, and safety of employees;</li> <li>- People development;</li> <li>- Diversity and Inclusion;</li> <li>- Human Rights.</li> </ul>	<p>Provide a safe and healthy work environment, fully respecting human rights. Promote diversity and inclusion based on respect, while providing development, training, and appreciation for our employees, aiming to attract and retain talents committed to meaningful fashion.</p>	<p>Internal Boundary</p>
 <p><b>AXIS 3</b></p> <p>Promoting eco-efficient and responsible operations</p>		<ul style="list-style-type: none"> <li>- Energy efficiency;</li> <li>- Water;</li> <li>- Chemical management;</li> <li>- Climate and greenhouse gas emissions;</li> <li>- Waste management;</li> <li>- Supply chain with lower socio-environmental impact;</li> <li>- Value chain traceability.</li> </ul>	<p>Adopt a responsible approach to resource utilization and develop eco-efficient solutions. Manage consumption and socio-environmental impacts. Foster a supply chain in line with sustainability commitments, ensuring the integrity of information in processes and products developed.</p>	<p>Internal and External Boundaries</p>
 <p><b>AXIS 4</b></p> <p>Innovating in sustainable materials and products</p>		<ul style="list-style-type: none"> <li>- Responsible sourcing and materials;</li> <li>- Packaging with lower impact;</li> <li>- Circular economy;</li> <li>- Responsible fashion.</li> </ul>	<p>Promote responsible use of natural resources in collaboration with the production chain to minimize environmental impact. Encourage circular economy and increase material lifespan.</p>	<p>Internal and External Boundaries</p>
 <p><b>AXIS 5</b></p> <p>Engaging the network of relationships for a meaningful fashion culture</p>		<ul style="list-style-type: none"> <li>- Responsible communication with stakeholders;</li> <li>- Engagement of internal and external audiences;</li> <li>- Social projects and investments.</li> </ul>	<p>Engage, train, and strategically communicate to strengthen the institutional vision of meaningful fashion. Act synergistically with brands and institutional image, as well as disseminate to the network of relationships. Contribute to positive impact in communities and promote development through social investment.</p>	<p>Internal and External Boundaries</p>





# Governance



Integrity and transparency are the cornerstone of our way of operating. For Lunelli, fashion goes beyond the pieces we create; it's about cultivating meaning in every step of the process. We prioritize relationships that foster a collaborative environment and mutual prosperity, leaving a positive impact on all involved.



# Governance Structure

(2-1; 2-9; 2-10; 2-11;  
2-12; 2-13; 2-17)

Lunelli is a privately held organization with 3 shareholder partners belonging to the founding family of the company. On January 10, 2023, in a formal ceremony, we announced the new presidency, Viviane Cecilia Lunelli, as the successor to her brother Dênis Luiz Lunelli, who became the chairman of the company's Advisory Board. This new management intends to reinforce a people-focused culture, always seeking sustainable growth that serves the interests of Lunelli's entire value chain.

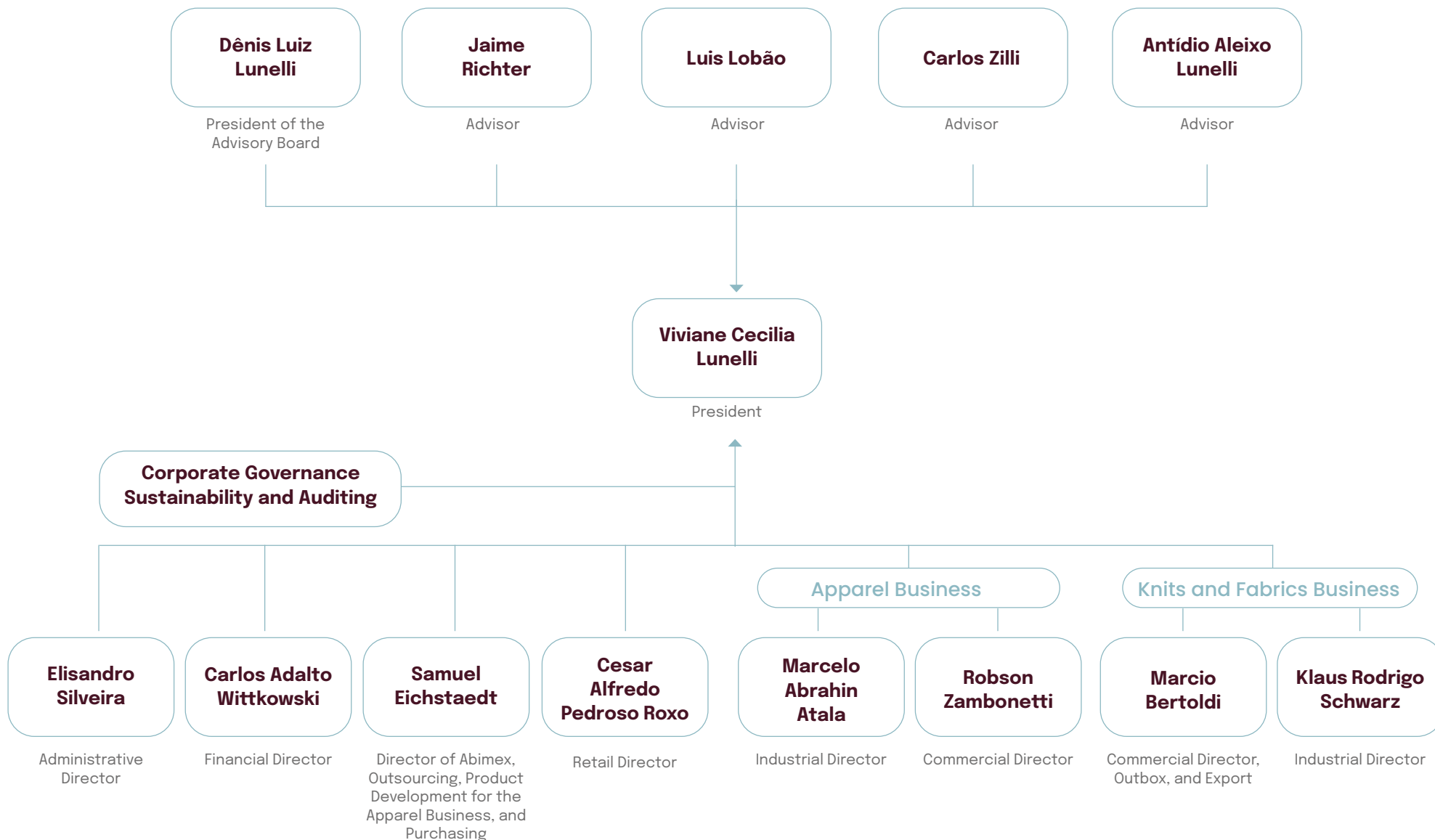
The Board is responsible for the overall guidance of the company's business, defining its mission, objectives, and guidelines, as well as strategic plans, programs, and investments. It oversees the implementation of risk management policy, establishes committees, monitors the performance of the company, the Board itself, and the Management. The relationship between executives and other stakeholders, along with other responsibilities, are defined in the company's Bylaws, policies, and internal procedures. The Chairman of the Board is responsible for presiding over meetings, organizing, coordinating activities, and aligning the Board's activities with the interests of the company, its shareholders, and other stakeholders.

We have defined our Corporate Governance with the aid of a set of monitoring and control mechanisms aimed at ensuring that business decisions are made in line with the organization's long-term objectives. The activities of governance, compliance, and risk management are guided in accordance with the principles of governance as per the Code of Best Corporate Governance Practices: Integrity, Transparency, Equity, Accountability, and Sustainability, established by the IBGC - Brazilian Institute of Corporate Governance



Viviane Cecilia Lunelli and Dênis Luiz Lunelli

In order to develop knowledge regarding Sustainability and ESG topics, the Board periodically included the Sustainability agenda as a thematic topic for discussion in 2023. It assessed and guided matters related to the area, such as reviewing sustainability planning, conducting greenhouse gas emissions inventories, and monitoring certifications. In addition, the Board promoted adherence to the UN Global Compact, the "Walk the Talk" movement, and other sustainability-related programs and projects.



For business management, the Board of Directors consists of 08 Directors and 01 Executive President, segmented by business units and management areas.

In 2023, two Directorates were created to complement the structure. We appointed Carlos Adalto Wittkowski as Chief Financial Officer and Cesar Alfredo Pedroso Roxo as Retail and Marketing Director.

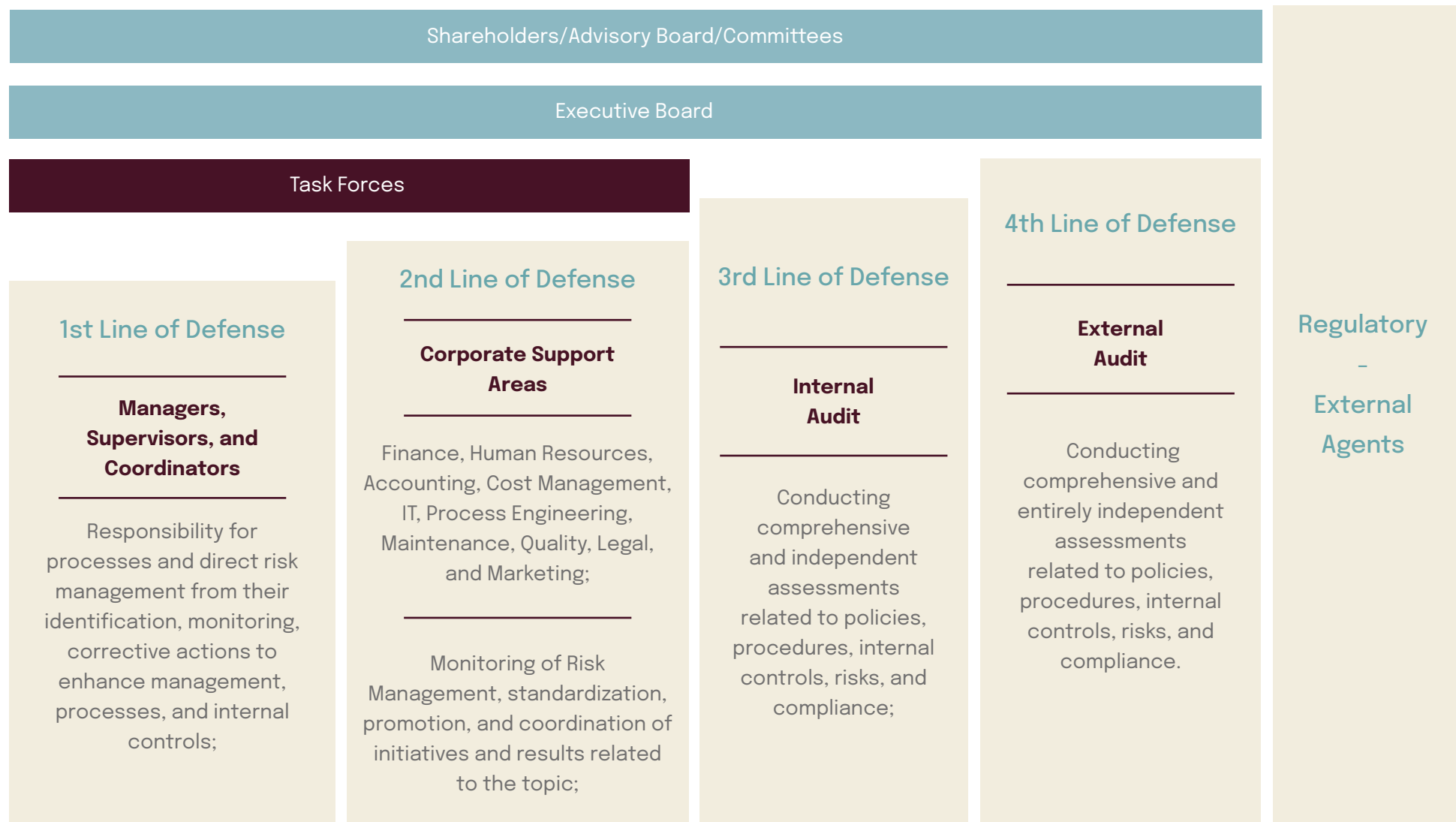
To strengthen our Governance structure, we have a Corporate Governance Policy, as well as a dedicated area called Corporate Governance, Sustainability, and Audit. We also adopt important governance documents such as the Bylaws, Internal Regulations, Code of Conduct for employees and suppliers, Business Plan and Long-Term Strategy, and Results Achievement Plan - PCR, as well as policies and procedures for each area.



# Risk Management → (2-25; 205-1)

For Lunelli, risk management is one of the important fronts of the Governance Structure. This analysis allows us not only to mitigate potential impacts but also to transform challenges into opportunities. The Risk and Crisis Management policy is our main driver and aims to ensure the desired level of governance by adopting lines of defense, defining practices and responsibilities, as well as action and contingency plans.

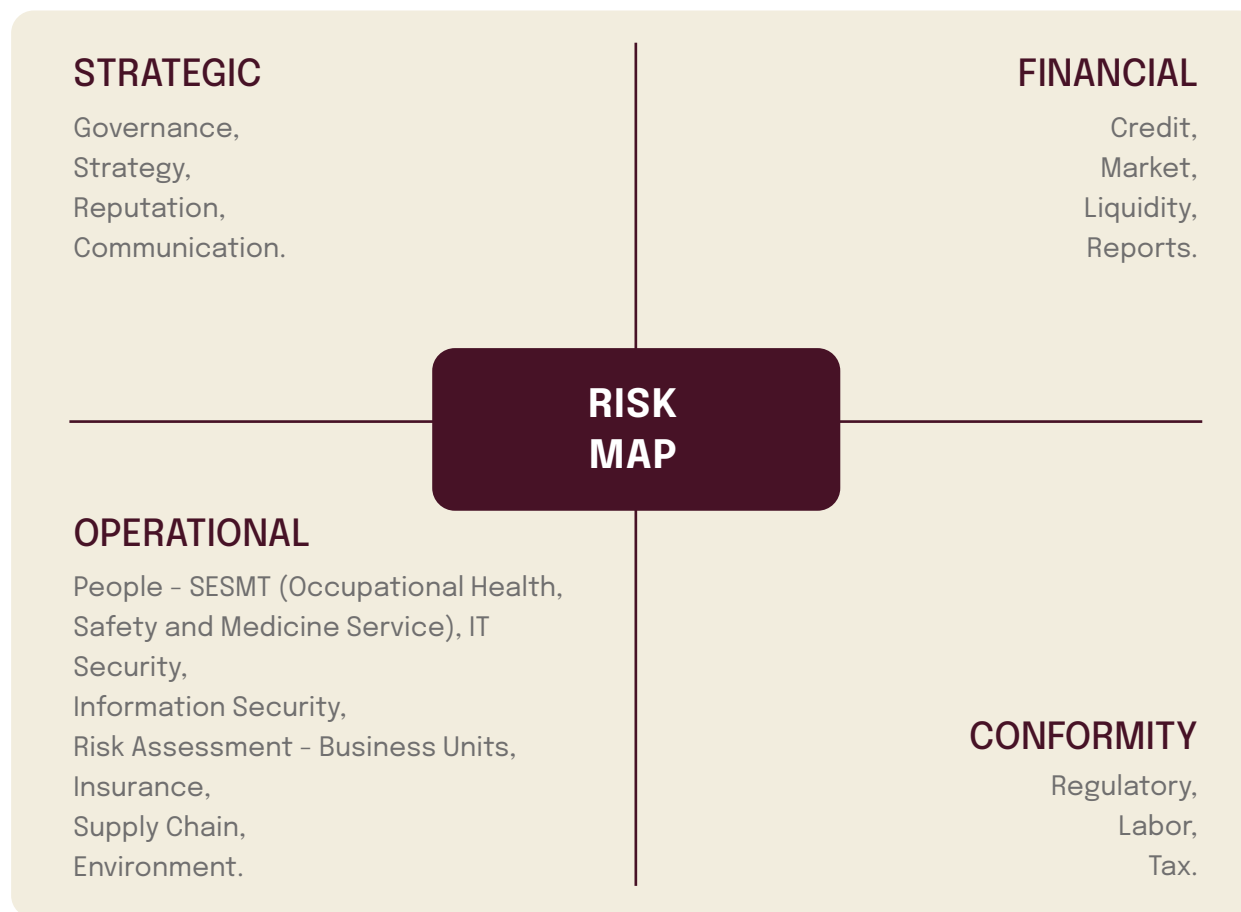
## Lines of Defense Structure - Risk and Crisis Management:





The internal and external audits serve an executive and advisory function, reporting to the presidency. We concluded the year 2023 with 2300 hours of contracted external audit, with 800 hours focusing on operational areas and 1,500 hours directed towards financial and tax statements.

To complement risk management, a risk map was developed, providing a comprehensive view of our operations, processes, and areas. This tool allows us to identify and manage various types of risks that can impact business performance and is based on four fronts: strategic, financial, operational, and compliance risks.



Aligning our risk management practices with the information contained in the map contributes to decision-making.

To mitigate compliance risk, the Senior Management of the company is responsible for establishing guidelines, policies, and procedures related to identified business risks to ensure compliance across all Lunelli's operations.

The primary financial risks are associated with Financial Assets and Liabilities. The financial department is primarily responsible for continuously monitoring and managing these risks. In the case of operational risks, we conduct periodic assessments at our key units to identify and analyze potential risks inherent to facilities, activities, protective structures, and related procedures. This process generates reports that support management and compile suggestions for improvements.





For the mitigation of strategic risks and to support shared management, we rely on Work Committees, which aim to assist in the decision-making process through proposals sent for approval by the Board. In 2023, we had 9 Work Committees and 411 proposals presented.

- Brands and Channels;
- People Management;
- Controller and Finance;
- IT - Information Technology;
- Layout and Investments - textiles;
- Layout and Investments - Knits and Fabrics;
- LunelliPrev (Pension Plan);
- Purchasing and Supplier Development;
- Sustainability.

During the year, the Data Protection Committee merged with the IT Committee due to the synergy of the presented contents and the similarity of the tasks.

The committees are led by 1 Director and consist of 1 Coordinator and up to 7 employees who hold leadership positions or key collaborators with specific duties and responsibilities.

In total, the committees were composed of 53 employees, with 85% in leadership positions.

<b>Work Committees - Profile of Employees</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Functional Category</b>			
Leaders	81%	82%	85%
Non-leaders	19%	18%	15%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Gender</b>			
Female	39%	38%	40%
Male	61%	62%	60%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

The average length of participation of committee members is 3.2 years.

<b>Work Committees - Statistics</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>
Number of meetings	110	115	92
Number of proposals	386	470	411
Approved proposals	243	245	235
Registered proposals	107	195	151
Rejected proposals	13	26	18

In addition to the committees in 2023, we kept the People Management Committee operational, which is mandatory composed of 1 counselor and other members in leadership positions. The Committee was composed of 67% women.

# Ethics and Integrity Culture

## Code of conduct → (2-23; 205-2)

The Lunelli Code of Conduct was developed based on ideology, values, and principles. The document guides our professional conduct, establishes norms, and defines attitudes considered appropriate for promoting an excellent workplace.

We conducted a review of the document aimed at deepening topics related to behavior, internal conduct, diversity and inclusion, respect in internal and external relationships, governance, information security, among others. In addition to reinforcing and encouraging the use of the Ombudsman channel to report any violations of the Code of Conduct.

The new Code is organized into 3 main themes: Environment, Social, and Governance. These are the 3 pillars of the term “ESG,” for the sustainability of our business. In addition to this structure, the Code of Conduct presents which UN Sustainable Development Goals or SDGs are linked to each theme.

We believe that we are all responsible for maintaining standards and improving our processes, seeking a more sustainable and ethical business for people and the planet.

**For 2023, we set and achieved the goal of training 100% of employees on the new Code of Conduct.**

The training process for the new Code of Conduct was conducted by the areas of Corporate Governance, Sustainability and Audit, Legal, and People Management. In the first phase, 100% of leaders were personally trained on the document. In the second phase, 100% of employees were trained by their leaders and received the new code to sign the adherence agreement.

To expand our positive impact on the value chain, we also developed the **Supplier Code of Conduct**. We recommend that our suppliers, service providers, third parties, and partners in general use their own supply network to disseminate and consolidate the requirements, parameters, and best practices described in this Code of Conduct in order to expand its reach. Lunelli encourages its suppliers to promote the adoption of a code of conduct within their own supply network. In 2023, we mapped all stakeholders to be informed by the Supplier and Service Provider Code of Conduct, as well as the adaptation of contracts and systems for sending. Communication and engagement of the supplier network, service providers, franchisees, and partners in general were postponed to 2024 due to the mappings carried out in the reporting year.

We aim to lead by good examples and, together with our employees, representatives, customers, franchisees, suppliers, and all stakeholders, we have the ability to be protagonists and transform the world around us.



## Information Security Policy

Information security is a fundamental pillar in our company, directly reflecting our commitment to the integrity and reliability of all information under our responsibility. This premise is firmly established in our Code of Conduct, a guide applicable to all employees that outlines the ethical principles and responsibilities governing our work environment.

In parallel to this approach is our Information Security Policy, a strategic document aimed at establishing guidelines for the effective management of information security. This policy is formulated to preserve the confidentiality and secrecy of the data we handle, reinforcing our commitment to protecting confidential information of customers, partners, and the company itself.

We communicated the Information Security Policy to all employees, reinforcing awareness and the importance attributed to this crucial topic for our business.

Upon analyzing the results of the year 2023, we recorded a total of 10 incidents related to the information security policy. It is possible to observe a significant reduction of 41% compared to the previous year, which demonstrates the effectiveness of the implemented measures and the continuous commitment of our team to follow best practices in information security.

This positive scenario is the result of collective efforts to maintain a secure and reliable environment for all involved, and it reinforces our commitment to constantly improve our security protocols.

## Anticorruption

At Lunelli, we prohibit any act or practice that may constitute corruption, whether directly or indirectly, in accordance with Anti-Corruption Law No. 12,846/2013. All employees, when conducting business and routine activities, must comply with or enforce this legal provision.

We do not tolerate actions involving the payment and/or receipt of undue benefits (gifts, favors, loans, contributions, special services) or actions that constitute bribery, corruption, kickbacks, or the exchange of favors with public officials, in order to obtain any favoritism or privilege from government agents.

All guidelines are reinforced in our Code of Conduct, where we encourage the reporting of any practices that constitute corruption through the Ombudsman Channel.

## Contract Automation

The importance of information security is fundamental in the context of technological advancement that we experience. In this regard, since 2020, we have automated contracts through digital certificates and electronic signatures, which promote speed in the process and reduce environmental impact. With the implementation in 2023, we were able to generate the following impacts:

- Reduction of 2,681 kg of carbon emissions;**
- Conservation of 28,074 liters of water;**
- Preservation of 1,142 kg of wood;**
- Elimination of 185 kg of waste;**
- Conservation of 7 trees.**

The automation process is applied to all company contracts, resulting in a savings of **13,529 pages of paper**.

# Ethics Reporting Channel → (2-26; 406-1)

In our constant pursuit of transparency and ethics, we value the active participation of all employees and members of the community in ensuring that we are aligned with the principles established in our Code of Conduct. To facilitate the communication of doubts or reports of actions that may be inconsistent with these principles, we provide accessible ethics reporting channels to employees and the general public via communication channels, email, or phone, 24 hours a day, without the need to identify oneself.

We understand that everyone's contribution is essential to strengthen integrity and ethical culture in our organization. Therefore, all reports received are treated with the utmost seriousness and confidentiality. Our legal team is responsible for conducting investigations, ensuring an impartial and rigorous analysis of each reported situation.

If the person who made the report has chosen to identify themselves, we commit to providing a final response within 5 business days after the submission of the report. We value the importance of time and efficient feedback for those who choose to contribute with relevant information to the improvement of our work environment.

In situations involving proven allegations, we take appropriate action according to the severity of the incident. This commitment reflects our constant effort to maintain a safe, ethical, and fair environment for everyone involved in our community.

We encourage everyone to feel comfortable using the ombudsman channels, reinforcing our commitment to building a work environment that values integrity and mutual respect.

## ETHICS REPORTING CHANNEL



Internal Calls - Extension 7488

External Calls - +55 (47) 9090 3373-7488



E-mail | [ouvidoria@lunelli.com.br](mailto:ouvidoria@lunelli.com.br)

Additionally, employees can use this channel to seek help with personal issues such as domestic violence, various forms of abuse, financial difficulties, and others.

In 2023, Lunelli intensively conducted various actions aimed at reinforcing the dissemination of the channel and raising awareness and combating any type of non-compliance. As a result, there was a significant increase in reports, totaling 134. About 69% of these reports relate to the People theme, 30% to the Patrimonial and Institutional theme, and 1% to the Legal and Other theme. All reports were handled and concluded according to procedure.



# Conscious Communication With Stakeholders → (2-29)



For conscious and responsible communication with the stakeholders of the business, we updated the stakeholder mapping. For each stakeholder, we defined the best communication methods for sustainability:

# Walk the talk

As part of the sustainability strategy, in 2023, we launched Walk the Talk, a communication movement with stakeholders and partners, promoting dialogues and debates on topics related to ESG (Environmental, Social, and Governance) issues.

The movement aims to invite business stakeholders to participate in dialogues to promote actions and partnerships for a fashion value chain oriented towards positive impact.

Walk the Talk was created as a response strategy to Lunelli's materiality matrix update and is carried out in various formats.

In 2023, we held 4 in-person events with live streaming, during which we shared knowledge, experiences, and inspiration with various partners.



## 1° - Governance

(Jaraguá do Sul/SC):  
Brazilian Institute of Corporate Governance (IBGC), Matinelli Auditors, and Capricórnio Textile.

## 2° - Environment

São Paulo/SP:  
Brazilian Textile Industry Association (ABIT), Cristal Laundry, and EuroFios Group.



## 3° - External Social

Maracanaú/CE:  
Vicunha, BG Social Solutions, and Women of Brazil Group.

## 4° - Internal Social

(Curitiba/PR):  
Brazilian Association of Human Resources of Paraná (ABRH-PR) and Happiness Congress.





## COP 28

Lunelli was invited to participate in COP 28 - the 28th Edition of the United Nations Conference on Climate Change, the largest global event on climate and sustainability.

At the event, we shared our sustainability journey, reaffirming our commitment to a responsible approach in textile production. Our participation took place in two panels, “Shaping a Sustainable Future: Creating a Sustainable Fashion and Beauty Industry” and “Success Stories on Governance and ESG Challenges.” Under the central vision of “Making meaningful fashion that promotes positive impact in the world and for everyone,” Lunelli’s significant advancements in ESG practices were highlighted.

The fashion we create has the potential to positively influence all stakeholders, driving innovation and adopting responsible practices in all phases of our value chain. We are delighted to have been invited to share Lunelli’s commitment to making meaningful fashion with the global community.



Image credits: General view at the UN Climate Change Conference COP28 at Expo City Dubai on December 12, 2023, in Dubai, United Arab Emirates. (Photo by COP28 / Christopher Pike)



## Coffee with Essence

We’ve initiated a new internal movement, Coffee with Essence, a very special moment where employees can sign up to ask questions or give suggestions directly to the President.

In 2023, editions were held at Lunelli Nordeste units in Maracanaú/CE and Lunelli Avaré/SP. In 2024, we’ll continue the movement.



# International Happiness Congress

In 2023, we were invited to actively participate in the VI International Happiness Congress in Curitiba/PR.

Lunelli's participation in the event is an expression of our commitment to cultivating well-being and joy within the company. This partnership reflects our purpose of going beyond fashion, contributing to the construction of a happier world. Over two days, we shared knowledge and expanded our horizons and perceptions on the topic.

More than 2,500 people who attended the VI International Happiness Congress left a part of themselves and took home a new purpose: choosing the bright side of life.

Happiness will always be an ongoing pursuit, and at Lunelli, we understand that it should be a collective, economic, scientific, and social goal.





## ONDM

**“Opportunities that transform lives. Whoever cares, values.”**

Lunelli Malhas e Tecidos, a brand of Lunelli, participated in ONDM - The Fashion Business event held in Balneário Camboriú/SC, the largest trade fair in the clothing and textile industry in Brazil. In addition to presenting our collection for the Knitwear and Fabrics business, we also participated in a panel discussion on “Opportunities that transform lives. Whoever cares, values,” alongside Marcella Kanner (Riachuelo Institute) and moderated by Rita de Cássia Conti (Messengers of Dreams, FIESC, ABIT).



## Mex Visit

We had the honor of hosting a visit from MEX Brasil - Executive Women's Space, to get acquainted with Lunelli and host the group's monthly meeting. MEX Brasil was founded in 2006 with a commitment to female participation in the corporate environment.

This movement has strengthened and consolidated over the years, fostering a Business Alliance for Women's Development, which meets monthly with the participation of Executive Women and Entrepreneurs in management positions in small, medium, and large companies.



## Military Police Visit

We proudly welcomed the officers from the 14th Military Police Battalion of Santa Catarina to visit our production process and facilities, providing an inspiring opportunity to share knowledge.

The pursuit of excellence brought us together, reinforcing the commitment to enhance police services in collaboration with the private sector and society. Together, we are building a safer and more collaborative future.



## Technical visit with FIESC and ACIC

(Criciúma Business Association)

We were delighted to welcome business leaders from the Criciúma region on a Business Mission with FIESC (Federation of Industries of the State of Santa Catarina), focusing on “ESG, Technology, and Innovation” at our Lunelli unit in Guarimirim/SC. The mission also included visits to other companies in the region, such as WEG, BOLD, Jaraguá do Sul Innovation Center “Novale Hub,” and the SENAI Institute of Electric Mobility and Renewable Energy Technology. During the visit, we had the opportunity to showcase Lunelli and how we align our business with sustainability strategies.

We were honored to host them on this Mission and thrilled to share our vision of Sustainability and Lunelli’s story.



## ODS Connection

We had the pleasure of participating in the ODS CONNECTION event in Aquiraz/CE. The event, organized by the UN Global Compact in Brazil and Somos Um, brought together 56 panelists and welcomed over 800 in-person participants. It stood out as the most extensive event ever held in the region, facilitating crucial discussions to drive a more sustainable future in the Northeast.

Three days were filled with activities and very special appearances, including Cacika Irê - the First Secretary of Indigenous Peoples in the History of Ceará, Eduardo Lyra - Founder and CEO of Gerando Falcões, and the launch of the Portuguese-translated edition of the book by professor and Nobel Peace Prize winner, Muhammad Yunus. Additionally, visits to communities such as Bom Jardim, Inferninho, Iprede, Jenipapo - Kanindé, and Poço da Draga were conducted, along with the moving award ceremony for the Innovation with Impact Challenge.





# Fico

## Surf Festival And Beach Clean-Up

The festival offers an experience filled with musical attractions, art, and extreme sports that promise to sow good memories with friends and family.

During the event, an action dedicated to preserving the marine environment and promoting a conscious and sustainable lifestyle collectively was promoted. With a partner company, we organized a beach and dune clean-up effort. A total of 3,561 waste items were removed from the environment during this action, carried out by 25 volunteers.

To contribute to the preservation of local biodiversity, FICO also planted 40 seedlings of native trees in the Itajai/SC municipality.

The qualitative results highlighted the positive impact on the community, environmental awareness, and the promotion of health.





# Lunelli Knits and Fabrics

## Support for Designers and SPFW

Committed to making meaningful fashion, Lunelli was once again present at the largest fashion event in Brazil and Latin America, São Paulo Fashion Week (SPFW), featuring the participation of five independent designers. Demonstrating its support for Brazilian fashion and its commitment to inclusion, representation, and sustainability in fashion

We sponsored and supported presentations by the brands Santa Resistência, Martins, Tá Studios, Naya Violeta, and LED\_CD.

### TÁ Studios

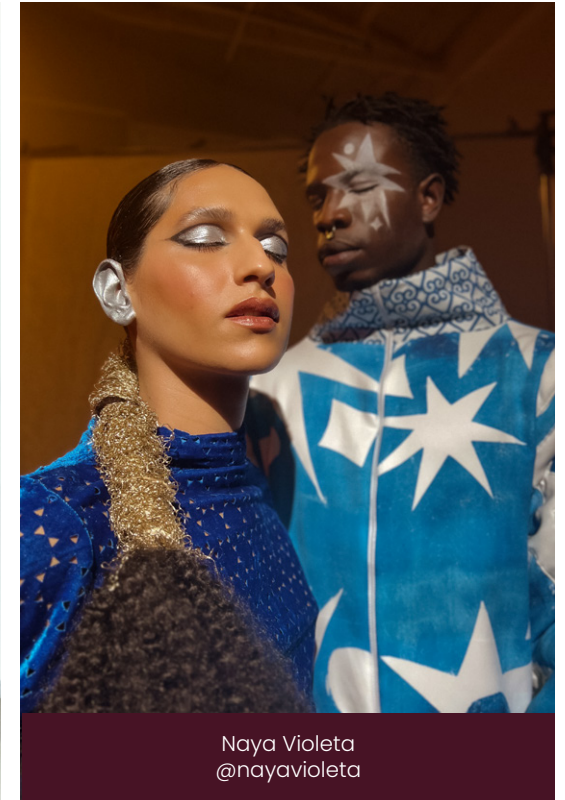
A slow fashion brand specializing in lightweight tailoring and coastal style, created and managed by Gi Caldas. Tá Studios uses sustainable fabrics, UV protection, and biodegradable fibers, aligning with Lunelli's sustainable values.

### Martins

A long-standing partner of Lunelli, Martins presents a democratic proposal, with its main focus being oversized designs, with the majority of pieces available in one size fits all.

### Santa Resistência

A slow fashion brand that collaborated with Lunelli's creative team, utilizing digital prints created by the brand's creative director and CEO, Mônica Sampaio. The "Atlanta" and "Rayon Bali" articles were the stylist's choices for this edition.



# Community Engagement → (2-28; 2-23)



## SDGs - Sustainable Development Goals

We aim to establish relationships with the positive impacts we can generate to achieve the objectives defined by the United Nations as a society.

For 2023, we maintained and built relationships and partnerships with entities and associations to exchange knowledge, debate, and make proposals on matters relevant to the company's activities.



### ABVTEX - Brazilian Textile Retail Association

We actively participate in the agendas promoted by the institution and are ABVTEX certified in Lunelli's sewing and knits & fabrics units.



### Sou de Algodão (I'm from Cotton)

We are supporters of this movement, which is an initiative of Abrapa (Brazilian Association of Cotton Producers) aimed at strengthening the Brazilian cotton chain.



### BCI - Better Cotton Initiative

We support this global initiative and seek to incorporate BCI certification into our cotton supply chain as a purchasing criterion.



### Global Compact

We are signatories to the United Nations Global Compact.

### Other associations:

ACIJS - Jaraguá do Sul Business Association

ACIAG - Guaramirim Business Association

ACIAC - Corupá Business Association

ACIA - Commercial, Industrial, and Agricultural Association of Avaré

ABRH - Brazilian Association of Human Resources

ABF - Brazilian Franchising Association

ABIT - Brazilian Textile and Apparel Industry Association

## Cotton Trip

We experienced an incredible moment at the invitation of ABRAPA and Sou de Algodão.

In pursuit of quality and sustainability in cotton fiber production, Sou de Algodão shared with us the entire journey of ABRAPA, spanning over 20 years of existence.

We observed every detail of the cotton plantation, from planting to final processing, at the SLC Agrícola farm. All cotton planted there is certified by the

Responsible Brazilian Cotton (ABR) and the Better Cotton Initiative (BCI).

A Sou de Algodão, is part of the BCI movement, which aims to make global cotton production better for producers, the environment, and the future of the industry. Lunelli is also a member of the movement, essential for supporting and contributing to more responsible cotton production.





# Certifications, Awards, and Recognitions

## GPTW

With a people-focused management approach, for the third consecutive year, we celebrate the achievement of the Great Place to Work certification seal. This is a global consultancy that supports organizations in achieving better results through a culture of trust, high performance, and innovation. We also achieved 12th place in the GPTW ranking as one of the best large companies to work for in Santa Catarina for the second consecutive year, thus rising 5 positions compared to the previous year.

This recognition not only validates our commitment to excellence but also highlights the priority we give to our organizational culture.

We are the only company operating in the clothing and fashion retail industry to appear in the ranking for Santa Catarina.



With a highlight on the “Pride” dimension scoring the highest, we also made progress in the dimensions of Credibility, Respect, Impartiality, and Comradship. Attributes such as celebrating special events, embracing diversity, feeling welcomed, and feeling a sense of contribution to the community are among the most highlighted by our employees.

This movement and progress on the topic reaffirm our commitment to continue with a management focused on creating a healthy and welcoming work environment.



Jaqueline Weiller Neumann – People Management – Lunelli Vestuário  
Maria Evelma Lima dos Santos – Sewing – Lunelli Nordeste  
Tatiane de Almeida Laurindo – Finishing – Lunelli Beneficiamentos BR  
Viviane Cecilia Lunelli – Presidency – Lunelli Comercial



## ABVTEX

We are also certified by the Brazilian Textile Retail Association - ABVTEX in 8 of our production units. The certification guarantees compliance with social and environmental responsibility criteria, among other topics related to the fashion chain



4 units  
in the gold  
classification



2 units  
in the silver  
classification



2 units  
in the bronze  
classification



Everton Luís Kraisch - Retail  
Cesar Alfredo Pedroso Roxo - Executive Board

## Franchise Recognition

**ABF Seal - Brazilian Franchising Association** The ABF seal is an award that recognizes the quality and excellence of organizations acting as franchisors.

Lez a Lez won its 5th Excellence in Franchising award in 2023, in addition to its 5th consecutive International Franchise award, promoted by the ABF - Brazilian Franchising Association.



**ABF Sustainability Franchising Highlight Award 2022**  
through the "Use of plastic for biodegradable and compostable packaging" project.



## Partner Company Certificate - SESI and SENAI

Lunelli has received the Partner Company Certificate. This certificate is granted to companies that have significantly contributed to the social projects conducted by SESI and SENAI in the Jaraguá do Sul/ SC region.

In 2023, we conducted a sewing course at the Abílio Lunelli Training Center in partnership with the Qualifica Jaraguá Program.

There were 160 hours of dedication, learning, and improvement of sewing skills. As a perfect closure, the students brought to life the project 'Transforming Opportunity into Love', reusing fabrics and textile waste to make cuddly toys as Christmas gifts for children.



## Partner Company Program 60+ Hospital São José de Jaraguá do Sul

Lunelli has been awarded the social responsibility prize for being a partner company to the Program 60+ at an event hosted by the Hospital for social investors, aimed at presenting achievements and fostering relationships with partners, in addition to providing accountability. The Program 60+ is an institutional program with a series of actions whose main objective is to improve elderly patient care, providing more humanization, dignity, and safety during healthcare treatment at the Hospital.



Dr. Maurício J. Souto-Maior - General Director of Hospital São José from Jaraguá do Sul  
Isabella de Quadros Brustolim - Sustainability - Lunelli Comercial  
Jeferson P. Ferrari - Hospital São José from Jaraguá do Sul





# Economic

— Our economic performance is the result of the balance we promote among the EESG pillars (Economic, Environmental, Social, and Governance).





# Economic Management

At Lunelli, we consider the generation of economic value as a strategic pillar of our sustainability vision, with the main objectives being job creation, income generation, financial sustainability of the business, profit distribution, and value creation.

The economic management process at Lunelli can be divided into four macro stages, each with its own developments and actions according to the projects and strategic objectives defined, which are necessary for the growth and sustainability of the business.

With this process, we ensure that all available resources are managed and utilized effectively and are aligned with Lunelli's strategic planning.

Through this cycle of economic management, we reaffirm our commitment and dedication to responsibility and transparency in resource management, always aiming for optimization of results.



# Financial Performance

With a growth of 2.9% in 2023, the Brazilian economy outperformed initial consensus expectations. Notably, there was strong growth in the agricultural sector, household consumption, and exports. The year was characterized by the economic disinflation process (4.6% in 2023 compared to 5.8% in 2022) and the beginning of the policy to reduce the SELIC interest rate, ending the year at 11.75% per year (compared to 13.75% in 2022). The labor market showed consistent reductions in the unemployment rate throughout the year and an increase in the average nominal wage, with a rise in real wage mass.

The sectoral indicators for 2023 point to a challenging business environment. The industrial production of the Clothing and Accessories Manufacturing sector registered a decrease of -7.0%, while the volume of sales of the Retail Trade in Fabrics, Clothing, and Footwear sector ended the year with a loss of -4.6% in 2023.

The year 2023 was challenging for the entire sector, and through strategic planning, careful budget execution, and the enthusiasm and result-driven focus cultivated by our teams, we ended the year with revenue of R\$1.5 billion.

## Value Generated and Distributed → (201-1)



For decades, we have operated solidly and consolidated our position in the market, aiming for annual growth in our business. The value-added statement presented encompasses all Lunelli operations.

Distribution of added value	2021	2022	2023
Personal	37,7%	36,2%	40,9%
Taxes, fees, and contributions	19,4%	18,2%	22,7%
Remuneration of third-party capital	13,3%	22,4%	19,4%
Remuneration of own capital	29,6%	23,2%	17,0%
<b>Distribution of Value Added</b>	<b>100,0%</b>	<b>100,0%</b>	<b>100,0%</b>

We highlight the increase in nominal values of the “Personal, Taxes, fees, and contributions” groups, which now have a greater representation of the distributed value added. Additionally, the “Remuneration of third-party capital” was mainly affected by lower effects of exchange rate variation.

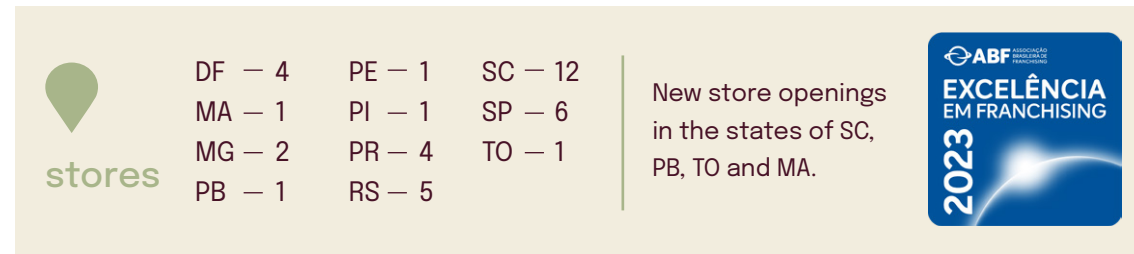


# Retail Network and Franchises

With our retail network and franchises, we can bring our brands and products to the end consumer.

In 2023, we had 7 company-owned stores and 31 franchises distributed throughout Brazil, with 4 new openings during the year.

In this business model, we achieved a 10% growth in revenue compared to the previous year.



# Multibrands and Representatives

Committed to maintaining and strengthening the trust bond we have with representatives and customers; we continuously seek to establish partnership relationships aligned with our core values.

In 2023, we had the support of 356 representatives and over 21,000 active customers. These significant numbers demonstrate not only the magnitude of our customer base but also the continuous trust they place in our products and services.

Throughout the year, we focused our efforts on expanding the markets in which we operate, offering competitive and innovative products. This strategy allowed us to provide solutions that add value to our customers' businesses.

# Omnichannel

In the B2C channel (Own E-commerce), we closed the year with a **10% growth compared to 2022**.

We focused our efforts on adopting an omnichannel strategy for all our own stores and franchises. This approach allows the consumer the flexibility to browse our website and choose between picking up a product at one of our stores or having the product delivered to their home. Depending on the order composition and region, the product can be dispatched directly from one of our physical stores to the consumer's address, contributing to greater profitability for the stores. Each year, we continue to refine this process, and in 2023, it represented 8% of own store sales, reaching up to 20%.

## E-commerce

↑ **10.3% in revenue**  
from own e-commerce

↑ **20.9% in revenue**  
from the marketplace

# UNE Program (Social Selling)

In 2023, we made adjustments to our social selling program. For the brands Lez a Lez and Hangar 33, which have physical stores, we renamed the program to "SALES ASSOCIATE COUPON" and focused our efforts on store associates, encouraging them to promote their coupon codes for online purchases.

For the brands Lunender, Alakazoo, and Fico, we maintained our focus on the community. Through the website [programaune.com.br](http://programaune.com.br), community members can generate codes and start promoting the brands, providing them with an opportunity for additional income.







Reginalda Andreia de Aguiar - Quality Control - Lunelli Avaré

# Social

AXIS 2

AXIS 5



— We maintain continuous attention to cultivate personal growth and create a lasting impact through our interactions. The fundamental principle that has always guided us is the connection with those linked to us, whether they are employees, representatives, suppliers, partners, franchisees, customers, or community members.





# Employees

→ (2-7; 2-8; 2-30; 401-1; 401-2; 405-1)

At Lunelli, we build meaningful fashion, providing a safe and welcoming environment that fosters well-being for all. Our purpose is to promote the success of our customers through the happiness of our employees. In this way, we adhere to labor legislation, respecting rights, and always seek a close relationship with the unions in the regions where our units are located, actively participating in negotiations.

All employees are covered by collective bargaining agreements negotiated by sector unions. In the Paraguay unit, this occurs on an ad-hoc basis through agreements established directly with government agencies due to the absence of labor unions.

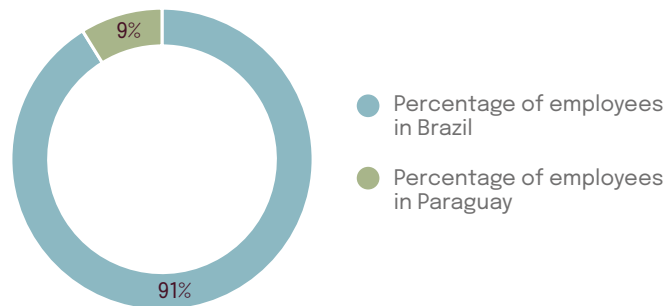




## Employee Profile

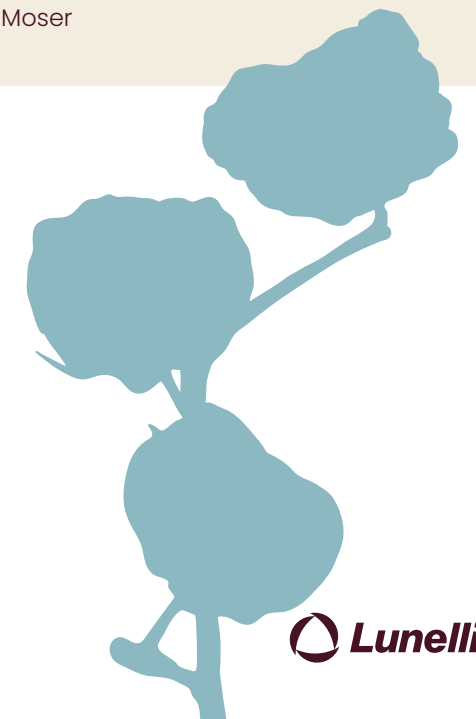
We concluded the year 2023 with 4,762 employees across our units in Brazil and Paraguay, with 91% corresponding to Brazilian units. Currently, we do not have any employees on temporary contracts; in other words, all are hired under the CLT (Consolidation of Labor Laws) regime. We emphasize that the historical data of employee profiles have been reviewed and updated in this report.

2023



Roberta Henrique and Josiane Campigotto Moser  
Commercial - Lunelli Comercial

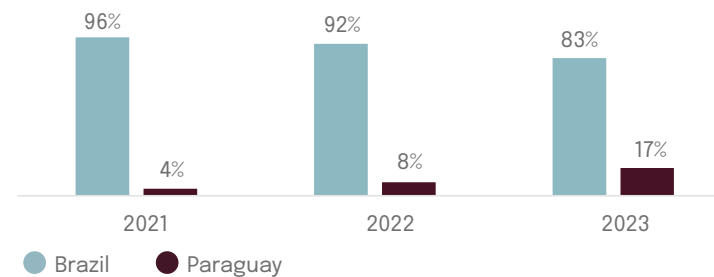
Employees by Functional Category and Gender	2021		2022		2023	
	Men	Women	Men	Women	Men	Women
Directors	88%	12%	88%	12%	90%	10%
Management	66%	34%	72%	28%	69%	31%
Supervision / Coordination	52%	48%	52%	48%	48%	52%
Employees	30%	70%	31%	69%	31%	69%
<b>Total Employees</b>	<b>31%</b>	<b>69%</b>	<b>32%</b>	<b>68%</b>	<b>32%</b>	<b>68%</b>



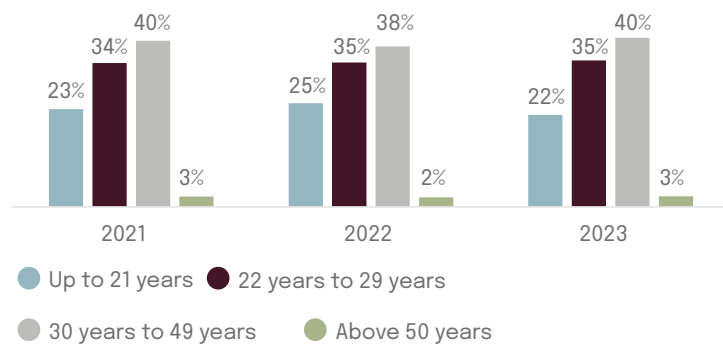
Employees by Functional Category, Gender, and Age Group		2021				2022				2023			
		Up to 21 years	22 years to 29 years	30 years to 49 years	Above 50 years	Up to 21 years	22 years to 29 years	30 years to 49 years	Above 50 years	Up to 21 years	22 years to 29 years	30 years to 49 years	Above 50 years
Directors	men	0%	0%	75%	13%	0%	0%	75%	12%	0%	0%	70%	20%
	women	0%	0%	12%	0%	0%	0%	13%	0%	0%	0%	10%	0%
Management	men	0%	4%	55%	7%	0%	3%	63%	6%	0%	3%	60%	6%
	women	0%	10%	24%	0%	0%	6%	19%	3%	0%	8%	23%	0%
Supervision / Coordination	men	0%	4%	44%	4%	0%	3%	44%	5%	0%	2%	43%	3%
	women	0%	5%	40%	3%	0%	3%	42%	3%	0%	3%	45%	4%
Employees	men	4%	10%	14%	2%	4%	9%	15%	2%	4%	9%	15%	2%
	women	7%	17%	41%	5%	7%	16%	41%	6%	7%	17%	40%	6%
<b>Total Employees</b>	<b>men</b>	<b>4%</b>	<b>9%</b>	<b>16%</b>	<b>2%</b>	<b>4%</b>	<b>9%</b>	<b>16%</b>	<b>2%</b>	<b>4%</b>	<b>9%</b>	<b>17%</b>	<b>2%</b>
	<b>women</b>	<b>7%</b>	<b>16%</b>	<b>41%</b>	<b>5%</b>	<b>7%</b>	<b>16%</b>	<b>40%</b>	<b>6%</b>	<b>6%</b>	<b>16%</b>	<b>40%</b>	<b>6%</b>

For hiring, we aim to find individuals who not only are qualified for the role but also align with our values and principles.

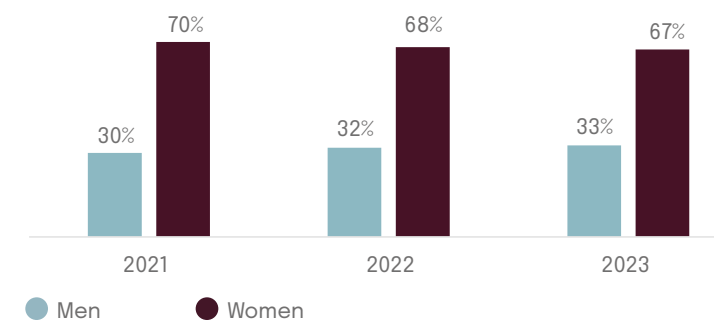
### Hiring - Country:



### Hiring - Age Group:



### Hiring - Gender:





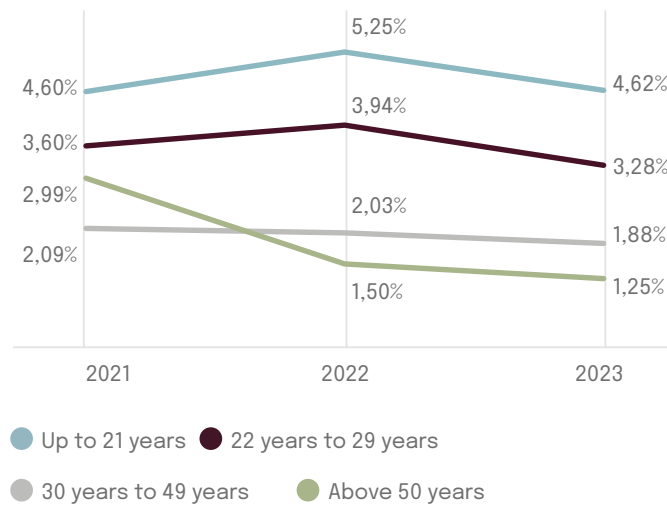


For the turnover rate, we consider the number of departures divided by the average headcount for the period.

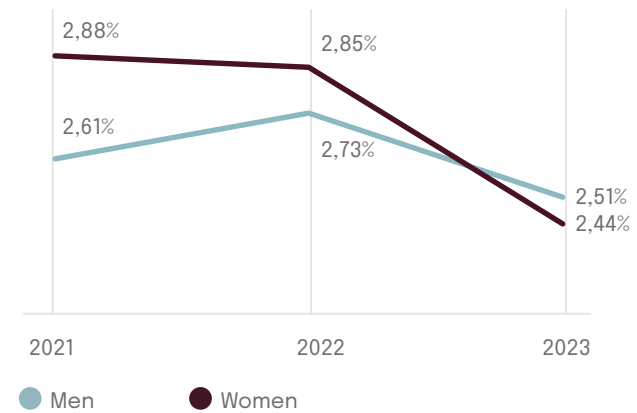
	2021	2022	2023
Turnover Rate	2,79%	2,81%	2,46%

Even amidst the challenges of the year, we managed to reduce our turnover rate in each criterion presented below.

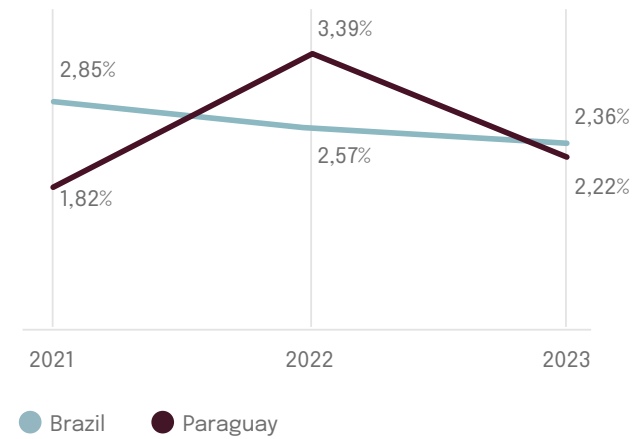
### Turnover Rate - Age Group:



### Turnover Rate - Gender:



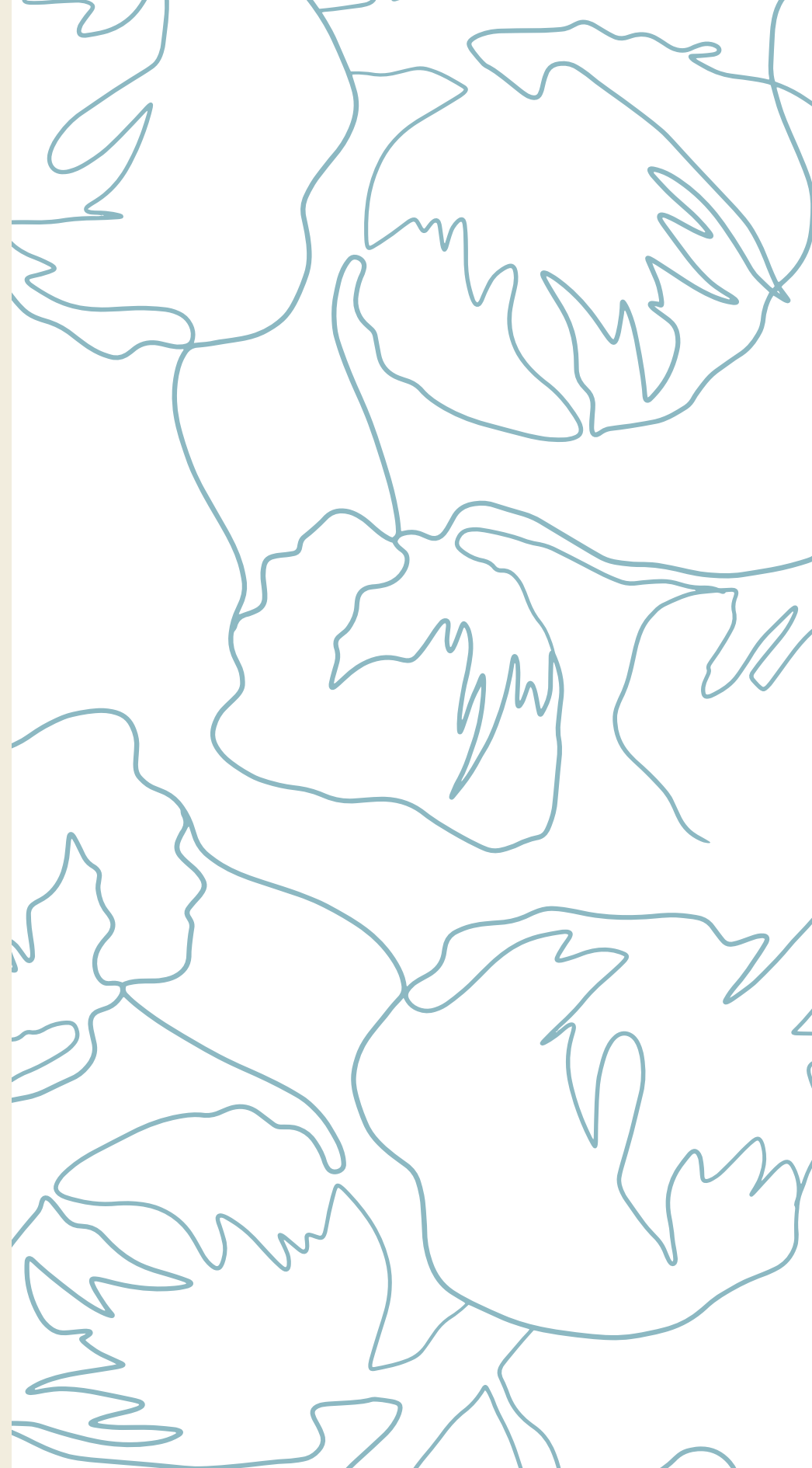
### Turnover Rate - Country:



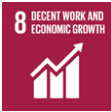
# Salaries → (202-1; 405-2)

During the period covered by this report, the units in Brazil had compensation above the national minimum wage (R\$1,320.00). We also have the practice of granting salary increases after the probation period, widening the gap between the national minimum and the amount received by the employee. Specifically in the Paraguayan units, due to different legislation and local culture, we have employees who join the company with the national minimum wage but are recognized according to experience and performance.

We do not differentiate salary tables between men and women. Each salary range has suggested salary practice intervals according to duties and responsibilities, which are assessed and applied regardless of gender.







# Health, Happiness, and Well-Being → (403-6)

To promote the health and well-being of our employees, through the “Viva Você” Program, we encourage and facilitate access to yoga classes, running groups, physiotherapy, psychologists, nutritionists, and social workers.

- Yoga classes – 312 participants ↑ 170%
- Running group – 324 participants ↑ 24%
- Physiotherapy – 1,203 sessions ↓ 18%
- Psychologist – 1,017 sessions ↑ 103%
- Nutritionist – 193 sessions



In addition, we offer 7,776 sessions of occupational gymnastics provided by a specialized partner company, which serves the majority of our productive units with the aim of improving employee health and preventing injuries.



We also provide meals in our restaurants for most of our productive units, with menus designed by nutritionists according to the Worker’s Food Program (PAT) to enhance the nutritional quality of workers’ meals, or meal vouchers for our stores. In 2023, a total of 902,062 meals were served for both options.

We offer employees other benefits such as health insurance, dental care, and medical care. In addition, we celebrate special dates, honor long-term employees, provide Day Off, offer Private Pension Plans, Profit Sharing, and Production Bonuses.

In 2023, a total of 24,866 outpatient visits were conducted, with 24% representing categories such as pre-employment, periodic, return-to-work, job change, and termination examinations.

# Maternity And Paternity Leave → (401-3)

We firmly believe that life is marked by unforgettable stages, and among these, we highlight the experience of motherhood and fatherhood. We recognize that each employee has the right to experience these moments through leave.

	 <b>Maternity</b>	 <b>Paternity</b>
Total Leave	145	62
Return-to-Work Rate after Leave	87,59%	100,00%
Retention Rate 12 Months after Return to Work	52,03%	70,00%

Parental leave is not just a benefit but a profound recognition of the importance of family life. We understand that these moments are precious and impact not only the lives of parents but also the healthy and happy development of children. Therefore, we are pleased to offer expectant mothers' participation in the internal program "Mamães à Bordo" (Moms on Board), with the opportunity for meetings with a nurse, nutritionist, and psychologist on-site. During these meetings, pregnant employees receive guidance on maternity routines, postpartum care, psychological aspects during pregnancy and the postpartum period, breastfeeding, newborn care, as well as the exchange of experiences with other participating colleagues.



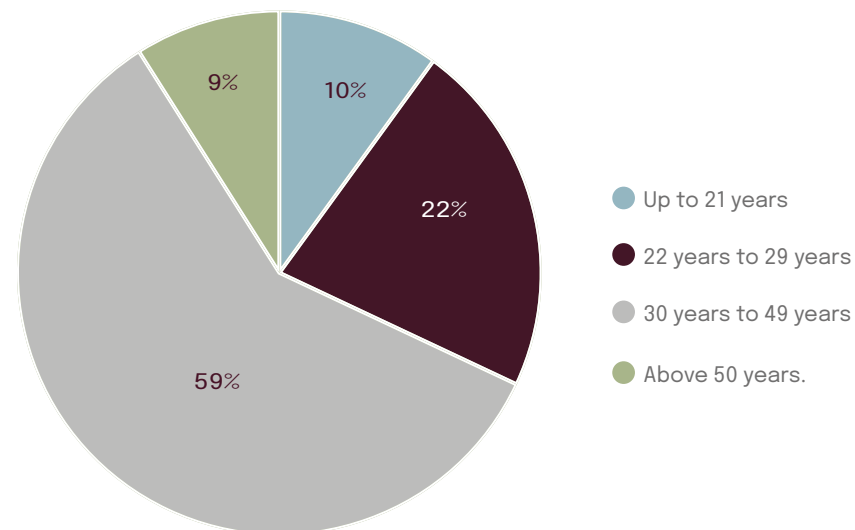
Lunelli offers its employees a supplementary pension plan, accessible to all its employees in Brazil, which aims to encourage the building of a financial reserve to provide extra income in retirement to supplement the public pension offered by INSS.

Participants in this benefit make monthly contributions at a percentage of their salary of their choice, not less than 1.0% of their base salary. To assist participants in their journey to build a financial reserve for retirement, Lunelli also makes contributions to the plan. These contributions from Lunelli are credited to the accounts of participating employees in the plan following uniform, fair, and non-discriminatory criteria for distribution.

We believe that through this partnership in this benefit, we positively influence our employees, promoting their role in their career progression from Worker -> Saver -> Investor for the construction of complementary passive income, as well as the creation of good planning habits and financial security. In addition, throughout the year, we promote various financial education initiatives for all employees, including courses and lectures.

We also conducted the “Right Step” campaign, aimed at motivating our employees to move towards a more secure financial future. Through this initiative, we encourage each individual to carefully consider retirement planning in the present, by joining and increasing their participation in the plan and/or making additional contributions to strengthen their efforts towards a more adequate retirement.

In 2023, we achieved an 87.8% enrollment rate, totaling 3,647 participating employees, of which 68% are women.



Annually, on October 1st, we conduct the redistribution of the Pension Fund in our plan. **Over the 5 years of LunelliPrev’s existence, this additional benefit has already redistributed over R\$322 thousand among the participants who remain in the plan!** This is another incentive from Lunelli to employees who are committed to their future, in the present!

**Thus, we ended the year with a total asset of over R\$ 28 million.**

# Value and Development



## PCR and Production Award

Through the Results Achievement Program (PCR) and the Production Award, which are based on strategic pillars and aligned with budget planning guidelines, we aim to share results achieved during each established period. The Results Achievement Program is paid in a single annual installment, while the Production Award is distributed monthly.

## For 2023, we shared a total of R\$15.3 million with the Lunelli team

Through these programs. This reinforces the premise of the importance of teamwork in achieving results within the company.



Kelly Cristiane Kohn - Administrative - Lunelli Confecções Bianca Lehmert Raiter - Sewing - Lunelli Confecções.



# Training → (404-1; 404-2; 404-3)



CENTRO DE TREINAMENTO  
**Abilio Lunelli**

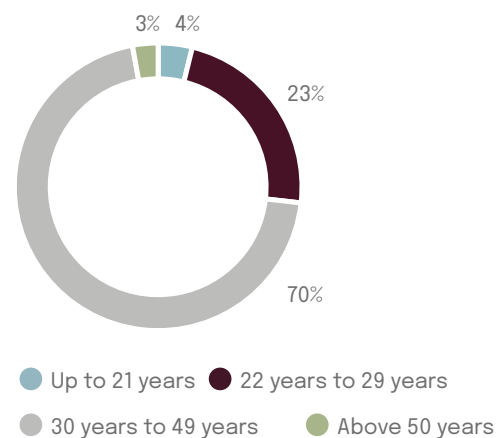
In pursuit of opportunities for evolution and growth, we promote development courses tailored to the needs and strategies of our employees. Additionally, we provide support through scholarships for technical courses, language courses, undergraduate and postgraduate studies. **In total, we benefited 418 employees with scholarships, representing approximately R\$473,000 invested.**

In 2023, the Abílio Lunelli Training Center completed 8 years of providing training to 776 employees, committed to providing access to knowledge in a free and facilitated manner, whether in formal content, general knowledge, or technical skills, always with a focus on adding value to people's lives. In the reporting year, we graduated 209 employees.

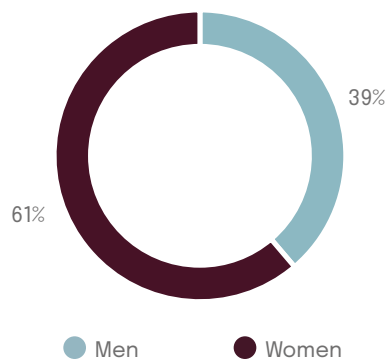
Also in 2023, we held the certification ceremony for the 3rd cohort of the Green Belt course, aimed at training employees to optimize processes and solve complex problems practically. The course lasted 6 months, and 20 employees were certified by a specialized partner company in academic training.

Employees graduated from the Abilio Lunelli Training Center

## Age Group:



## Gender:



Juliana Pena Nogueira Leme – Preparation – Lunelli Avaré



Jardel de Oliveira – Quality – Lunelli Têxtil  
Ana Luíza Busnardo – Sales – Lunelli Têxtil  
Marcio Bertoldi – Board of Directors – Lunelli Têxtil

The Paraguay unit signed a cooperation agreement with the Ministry of Labor, Employment, and Social Security (MTESS) and the National Service for Professional Promotion (SNPP), through the Abilio Lunelli Training Center, aiming to boost joint training.

As a result, our instructors will undergo an accreditation process by the SNPP, and the teaching materials and curriculum we use have also been approved by this organization.

Also in 2023, we conducted Sewing Schools in Avaré/SP, with 37 participating students, and in Jaraguá do Sul/SC at the Lunelli Confecções unit, with 12 participating students. The Sewing Schools are a partnership with SENAI and the municipal government.

In this way, we strengthen our mission to improve people's lives through opportunities, products, and services.

To support the development of our leaders, we operate a comprehensive training program that covers both technical and behavioral aspects. This process takes place through the Abilio Lunelli Training Center with the aim of ensuring and providing the development of competencies and skills for current and future leaders. New classes are opened annually with a focus on developing technical knowledge and self-awareness aligned with Lunelli's ideology.



Kleitton Roberto Schwarz - Industrial - Lunelli Beneficiamentos PY

Additionally, for our leaders, we conduct Individual Development Plans (IDP) through individual coaching, profile assessment, and time management: structuring activities to be delivered and assessing the leader's and their team's performance. Currently, we conduct mapping for each area and their potential successors to initiate the cycle of personal development and career transition

For employees, we conduct annual performance evaluations, where everyone is evaluated and receives feedback from their leadership, identifying strengths and areas for development.

Training (Hours and \$)	2021	2022	2023
Operational	2.170	6.846	10.062
Behavioral	1.115	13.719	20.555
Abilio Lunelli Training Center	2.643	7.271	12.151
Leadership Development	3.851	4.562	8.214
Work Safety	6.451	7.457	11.587
<b>Total Hours</b>	<b>16.230</b>	<b>39.855</b>	<b>62.569</b>
Total Investment	R\$ 210.440	R\$ 1.900.000	R\$ 2.800.000





## PNI – New Ideas Program

The New Ideas Program (PNI) is our pathway to innovation, rooted in the philosophy of Quality Control Circles (QCC). In this journey, each employee becomes an active agent in continuous improvement, inspiring positive changes in all aspects of Lunelli. The program consists of multisectoral groups, averaging 5 members, who undertake qualitative and quantitative projects, turning ideas into concrete actions that propel Lunelli towards new horizons.

Teams engage in activities that earn points throughout the year. At the end, teams that achieve at least 70% of the maximum score qualify to participate in the Showcase. On the day of the Showcase, teams present the project they believe to be the best implemented during the year to all employees and leaders. It is a highlight day for PNI members as it concludes the cycle and honors standout teams with a trip. For every 4 teams qualified for the Showcase, we have 1 standout team.

In 2023, the program had 82 teams, totaling 432 employees. These teams generated 1,323 ideas with an estimated return of R\$ 2.88 million.

## Lean Team

A group of employees from the LNL Clothing unit whose main objective is to improve customer service through the enhancement of quality, delivery, and cost pillars. These projects are executed with the aid of Lean Manufacturing tools, aiming at reducing production waste. Since 2010, this group, consisting of eight invited and multisectoral employees, has acted as coordinators, forming temporary teams to implement projects in production areas. In 2023, we achieved a financial return of R\$ 0.15 million with the implementation of 10 projects.



# Diverse and Safe Environment



## Diversity

In 2023, we carried out the project **RESPECT INSPIRES RESPECT**, which included sensitization workshops and training, internal diagnosis on the topic, communication and engagement campaigns, and leadership training. At Lunelli, we address Diversity and Inclusion

aligned with the company's Sustainability strategy, organizing actions and communications into 5 themes: Generational, Race and Ethnicity, Persons with Disabilities, Gender Equity, and LGBTQIAP+ Persons.

### Generational



João Adão Teixeira de Moraes - Utilities - Lunelli Beneficiamentos BR

### Gender



Michelli da Silva Oliveira - Machine Maintenance - Lunelli Nordeste

### Race



Wasly Ottalus - Knitting - Lunelli Beneficiamentos BR

### LGBTQIAP+



Thais Santos de Lara - Decoration Engineering - Lunelli Vestuário

### Persons with Disabilities (PwD)



Erinelda Pereira da Silva - Trimming - Lunelli Vestuário

For the RESPECT INSPIRES RESPECT communication and engagement campaign, our employees and Diversity Task Force participants were the protagonists and models. We invited employees from the regions of operation, such as Santa Catarina, São Paulo, and Ceará, to represent each Diversity theme.

We held an exclusive workshop for these employees, along with the People Management team, to map perceptions for closing the diagnosis and action plan.



Internal communication was marked by the delivery of a T-shirt printed with the phrase “Respect Inspires Respect” to all Lunelli employees and sales representatives.

We collected testimonials from participating employees about the topics addressed and how Diversity is present in Lunelli’s daily life. We communicated throughout the year all the material collected, as well as reinforcing the company’s Diversity and Inclusion Manifesto.



**RESPEITO  
INSPIRA  
RESPEITO**



## MANIFESTO – RESPECT INSPIRES RESPECT

We are all equal, yet different.

Our differences make us more connected and stronger.

We recognize differences not as a means of distinction, but as a transformative force that generates growth and connection.

We respect everyone equally because we believe that respect is synonymous with empathy and that respect inspires respect.

We believe that diversity unites and that respect transforms everything around us.

We believe that acknowledging diversity is connecting us with the future.

Diversity makes us unique.

At Lunelli, respect unites us and differences enrich us!

In addition to the internal communication and engagement stage, in 2023, we conducted training for all levels of leadership within the company, including Directors, Managers, Supervisors, and Coordinators. **In total, 165 leaders were trained for Diversity and Inclusion, representing 85% of Lunelli’s leadership in 2023.**



Throughout the year, we carried out various actions to promote a diverse and safe environment, through campaigns, internal initiatives, and support for external initiatives from our community partners.



## Women's Day

To celebrate International Women's Day, we organized events with special programming for female employees held simultaneously at the units in Guaramirim/SC, Avaré/SP, and Maracanaú/CE. The programming aimed to highlight each participant with discussions and lectures focusing on self-love, self-care, and female empowerment through self-awareness.

The lectures covered topics such as happiness at work, career vs. motherhood, sisterhood, well-being, and empowerment through self-awareness. The content was presented by invited influencers from each region, aiming to strengthen regional voices and focusing on the relevant themes of each guest. At the end, participants could leave messages of inspiration and motivation on the Advice Wall.

## “Efficient Fashion”



We reaffirm our commitment to social inclusion by supporting the “Efficient Fashion” event in Avaré/SP organized by the Special Secretariat for the Rights of Persons with Disabilities. The inclusive fashion show brought to the runway the beauty and diversity of 28 models. The event, open to the public, highlighted the crucial role of inclusive fashion, a segment that aims not only for aesthetics but also for practicality and functionality in clothing, promoting equality and accessibility.

In addition to supporting the fashion show and the Special Secretariat for the Rights of Persons with Disabilities, we tailored the clothes presented by the models through the Youth Apprentice Program. This partnership played a fundamental role in the realization of the fashion show and brought an even more meaningful experience to our employees.



Camilly Cristina Pinto Thosi - Sewing - Lunelli Avaré



## ALAKAZOO - Fashion Line for All

In 2023, we launched the second collection of “Fashion for All,” an inclusive line of pajamas aimed at stimulating the senses and teaching about environmental education in a fun and creative way. This time, the line introduces the story “Alakazebra! Let’s save the planet,” where a very friendly zebra travels the world to save the planet from pollution, through applications of open and close, prints with textures, and writings in braille, stimulating the senses and the psychic and motor development of children.

To further encourage this transformation, Alakazoo donated 5,000 copies of the book to institutions working with children with disabilities and environmental preservation projects. In addition to the printed version, the content is available in an animated audiobook, with interpretation in sign language, through the link [www.alakazoo.com.br/modaparatodos](http://www.alakazoo.com.br/modaparatodos).



Alakazoo has a proposal to be inclusive and transformative, producing campaigns and collections that carry a meaning beyond just clothing. They always strive to include children with atypical development and children with disabilities in their collection launch campaigns and respective catalogs, as well as campaigns and actions with partners to promote inclusion.

**To celebrate World Autism Day, Alakazoo launched the “My Blue World” project**, which features a series of editorial content to present the benefits of equine therapy for children with **Autism Spectrum Disorder**, while also promoting that acceptance, love, and awareness can change the world!



In March, the brand also launched a fashion editorial titled **“Transform Together”** to raise awareness about **Down Syndrome, in partnership with the Love for Down Syndrome Institution**. It featured a photoshoot with testimonials from six mothers with their children. These six mothers share what their children love to do the most and how they transform the world around them.

The content and editorials can be found on Alakazoo’s Instagram page (@instalakazoo) and on the brand’s YouTube channel (/alakazoo).



# Health and Safety



→ (403-1; 403-2; 403-3; 403-4; 403-5; 403-7; 403-8; 403-9; 403-10)

We aim to promote the well-being of our employees through various initiatives.

Based on this, we are committed to ensuring the occupational health and safety of all our employees and service providers. We strive to provide safe and healthy workplaces, always mindful of compliance with laws related to Occupational Health and Safety and the World Health Organization's (WHO) definition of health as "a state of complete physical, mental, and social well-being and not merely the absence of disease."

For risk mapping, periodic assessments of the risks and hazards present in activities are carried out through inspections by the CIPA (Internal Committee for Accident Prevention) and Emergency Brigade, in addition to the survey conducted by the SESMT (Specialized Service in Safety and Occupational Medicine), as indicated in the PGR (Risk Management Program) and aligned with the PCMSO (Occupational Medical Control Program) for monitoring and actions, seeking to minimize and/or eliminate occupational risks by constantly promoting a healthy and safe environment for operations.

## Junior Brigade

In 2023, we conducted 2 classes of the Lunelli Junior Brigade with the children of our employees. The brigade offers various activities that assist our children in both technical skills and personal development. Topics covered include: First aid, prevention and education on social media and bullying, as well as environmental and traffic education.



Lunelli's SESMT is composed of Occupational Physicians, Safety Engineers, Nursing Technicians, and Safety Technicians who provide guidance and preventive actions aiming at minimizing risks and reducing occupational accidents and illnesses, both for Lunelli employees and third parties providing services on the premises.

Before starting activities, all employees undergo integration, where they receive various important information for their journey, including measures and rules for safe work. Health and Safety information is also periodically shared through CIPA campaigns, Safety Dialogues conducted between leaders and subordinates, and in the SIPAT (Internal Week for Accident Prevention at Work).



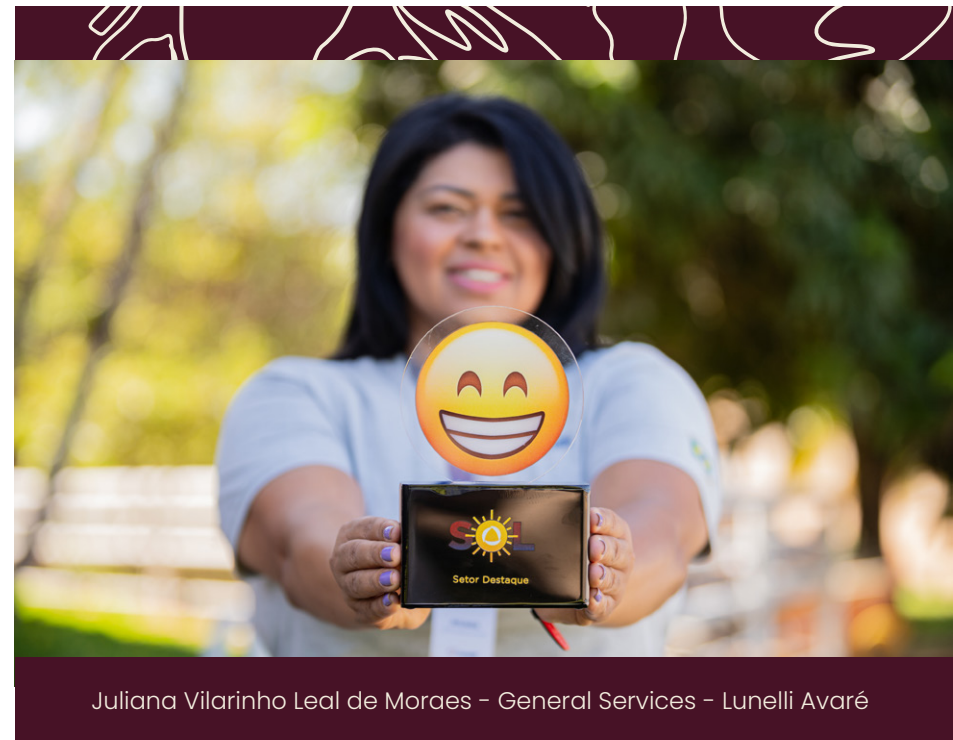
Rafael do Nascimento  
Guilherme Henrique do Nascimento  
Eliane Aparecida da Silva do Nascimento



Currently at Lunelli, we employ existing methodologies and tools to ensure the physical integrity of our employees. In addition, we provide training on specific risks and safety courses as determined by Regulatory Standards and Labor Legislation..

Work-related Accidents and Occupational Illnesses	2021	2022	2023
Total Number of work-related injuries	0	0	0
Total Number of work-related occupational illnesses	0	0	0
Total Number of work-related lost days	990	1372	364
Total Number of work-related fatalities	0	0	0
Total Number of accidents resulting in absenteeism	79	95	65

In 2023, we established a partnership with the Safe Work Program (PTS). By joining the program, the company commits to promoting actions, seminars, training sessions, and disseminating best practices to raise awareness among workers and managers about the consequences of workplace accidents for all involved parties, including the families of the victims and society as a whole. We were the first textile company in the Itapocú Valley to join the program and receive visits from labor judges.



The SOL Program at Lunelli is an initiative dedicated to promoting Safety, Organization, and Cleanliness across all sectors of the company. Guided by the principles of 5S, the SOL program had 171 dedicated consultants in 2023 who conduct monthly consultations, assessing and improving practices in pursuit of operational excellence.

The SOL consultants are agents of continuous improvement and are available to clarify doubts, offer guidance, and, above all, embody the principles of 5S in their activities, contributing to a safe, organized, and clean work environment. This dedication is reflected not only in consultations but in every daily action.

# Suppliers

→ (308-1; 308-2; 407-1; 408-1; 409-1; 414-1; 414-2)



We always strive to cultivate a close relationship with our supply chain, which is divided into two main groups: industrialization services and raw materials, and categories within them.

With a vertically integrated supply chain connected throughout the production process, we encounter challenges regarding sustainability, considering environmental impacts and risks involved in third-party labor relations, especially in outsourced manufacturing processes. Therefore, we seek to evolve in our hiring processes and influence with good practices.

In order to seek improvements in the homologation and traceability processes of the chain, currently, we have a procedure for contracting industrialization services that conditions hiring based on social criteria, as the greatest risks of irregular work are related to industrialization and maintenance services..

As industrialization services, we understand the categories of subcontracting and finished product (outsourcing):

**Subcontracting:** provide labor for some process of the product..

**Finished product:** supply in the national and imported outsourcing model.

To avoid risks, hiring must be formalized, following the contracting procedure and presenting periodic documents for verification of compliance with labor legislation, as well as all training for internal service providers focused on occupational safety.

However, we are aware that in the subcontracting and national and international outsourcing categories, risks of freedom of association and collective bargaining may occur, as well as cases of violations of decent work

However, for environmental criteria, we select only Chemical Products suppliers based on them. For this category, 90% of new suppliers are already evaluated based on the ZDHC (Zero Discharge of Hazardous Chemicals) adequacy criterion.

## Lunelli Value Chain:





# Supplier Sewing Training

→ (2-29; 203-2; 413-1)



Guided by our mission to improve people’s lives through opportunities, products, and services, and aiming to expand our positive influence in the Value Chain, we conducted a Sewing Supplier Training program with the goal of providing our partners with the best practices on Sustainability, Financial Management, People Management, Production Management, and Quality, to promote development, foster continuous improvement in delivery, quality, customer loyalty, workforce qualification, and positive impact on the business.

The topics for the first class were collected through a survey with our partners. Face-to-face meetings were held for each topic, along with a technical visit to Lunelli’s industrial process, from yarn input to final piece output, totaling 6 meetings.



# Supply Chain → (204-1)

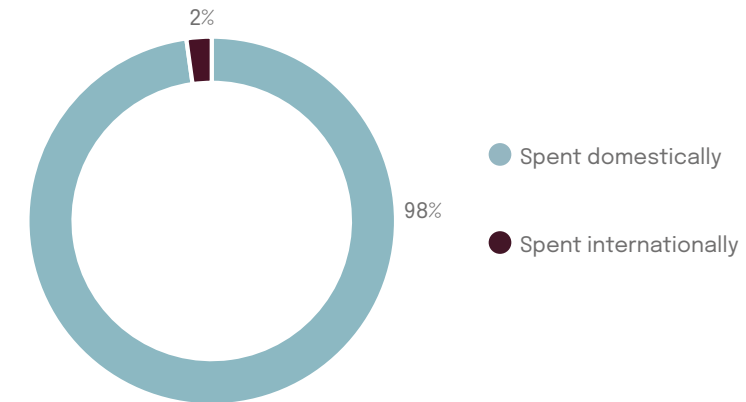
To enhance our management, we've implemented a monitoring process for our suppliers, supported by a dedicated technical team for the supply chain.

In 2023, our supplier breakdown was as follows:



## Supply Chain Distribution

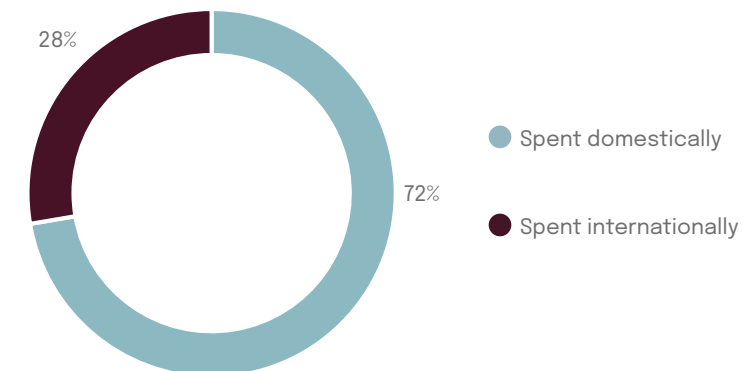
### Industrialization Services



For the outsourcing category, we engage with 77 suppliers, with the majority represented by domestic suppliers.

However, in the subcontractor's category, all are located within national territory and are distributed in the South and Southeast regions, due to the proximity to our units.

### Raw Materials



For raw material suppliers, we have a mix of domestic and international suppliers in the yarn and fabric categories. For the other categories, we work exclusively with domestic suppliers.



# Community Involvement

→ (203-1; 413-1)



At Lunelli, community involvement and corporate social responsibility are integral parts of our business sustainability strategy. We manage social investment to maximize our positive impact on society as a whole and especially in the communities where we operate.

The projects and actions developed or supported through social investment are guided by three pillars: Ethics, Citizenship, and Attitude. These three pillars guide the “Preservar É Amar” (Preserving is Loving) initiative, which was established in 2002 as an Environmental Education project with the aim of influencing the community and children to adopt positive attitudes towards the environment. We follow the concept of “Preservar é Amar” to carry out our social investment and have expanded its application and format to meet the demands of our community over time.



The practices of Social Investment represent Lunelli’s commitment to social, environmental, and cultural development and contribute directly and indirectly to Corporate Sustainability Commitments. Social investment is carried out strategically, with practices aligned with the company’s co-responsibility role in socio-environmental development, impact management, compliance with regulations, and always aiming for benefits to society, communities, and the environment.

The Social Investment model consists of supporting socio-environmental and cultural projects and implementing customized projects through donations, sponsorships, or fiscal incentive laws.

**In 2023, we made a total investment of R\$ 1,404,266.84 in social investment.**

With R\$ 682,310.28 in donations and sponsorships for socio-environmental projects and actions, and R\$ 721,956.56 from fiscal incentives.

	2021	2022	2023	
Donations and Sponsorships*	R\$ 742.177,59	R\$ 926.977,88	R\$ 682.310,28	49%
Contributions through Federal and State Incentive Laws	R\$ 883.850,00	R\$ 818.331,95	R\$ 721.956,56	51%
<b>TOTAL</b>	<b>R\$ 1.626.027,59</b>	<b>R\$ 1.745.309,83</b>	<b>R\$ 1.404.266,84</b>	<b>100%</b>

\*For sponsorships, values sponsored for events or marketing projects promoting products with a commercial bias are not included. Only sponsorships for socio-environmental projects.

## HIGHLIGHTS



### Ambulance Donation

We donated an advanced support ambulance to the Hospital and Maternity Jaraguá, to serve our community in Jaraguá do Sul/SC and the entire Itapocu Valley region. The vehicle is intended for the transportation of high-risk patients in emergencies, inter-hospital services, and stabilized ICU patients.

### Solidarity Legs

The Solidarity Legs project in Avaré/SP is a social initiative aimed at the social inclusion of people with physical disabilities in participating in sports events such as street races and walks. Through adapted tricycles, volunteer runners guide the equipment, providing athletes with the joy of participating in the world of sports.



Valdemir de Oliveira - Pre-sewing / Lastex - Lunelli Avaré  
Douglas Carriao - Industrial - Lunelli Avaré



### Teleton Paraguay

The Teletón Foundation is a private nonprofit organization that provides completely free rehabilitation services to approximately 1,200 children, adolescents, and families throughout the territory of Paraguay, from the Comprehensive Rehabilitation Centers located in Asunción, Coronel Oviedo, and for over 5 years in Minga Guazú, Alto Paraná.

In 2023, we provided support to the institution for the maintenance of activities and assistance to families in the Minga Guazú region, where our Lunelli Beneficiamentos Paraguay unit is located.



## “Good Box” Westrock Partnership

We conducted a food collection campaign at the Lunelli Northeast unit and doubled the amount collected for donation to the community of Maracanaú/CE. The campaign was conceived by our partner and packaging supplier WestRock, a global leader in unique and sustainable packaging solutions made from renewable natural fiber sources. The campaign was carried out in partnership with other companies in the region such as Esmaltec, Mallory, and Grupo Hope. With a result of over 10 tons of food collected, they were destined for Sesc Mesa Brasil in Fortaleza/CE, which distributed the food to social institutions and families registered in its beneficiary database.

The action demonstrates the importance of collaboration between companies and communities to address significant social challenges, such as food insecurity, present in some regions of the Northeast.

In addition to the highlights, we made donations to various entities and projects in the cities where we are present, such as: Volunteer Firefighters of Massaranduba/SC, Firefighters of Minga Guazú in Paraguay, Tree Day Action in partnership with the City Hall of Corupá/SC, Civil and Military Police, AMA, APAE, Women’s Network Against Cancer, and other projects and institutions.



Alaor Marcos Schneider – Knitting – Unidade Beneficiamentos

In 2023, we supported AMA through voluntary work in a solidarity toll collection to raise funds for the maintenance of the entity’s activities, the production and donation of t-shirts for the campaign “Our world in expressions”, in addition to institutional support for the association.

Always with a careful look at the social investment we make, we supported our community in emergencies, such as the floods that occurred in the states of Rio Grande do Sul and Santa Catarina.



## Supported Socio-Environmental Projects

In 2023, we supported and monitored 17 projects, including Culture, Sports, Children and Adolescent Fund, and Elderly Fund.

## Highlighted Projects:



# CULTURE

## Reading Territories: Revitalization of school libraries

In partnership with the Reading Territories project, we revitalized school libraries and conducted educational-cultural activities that encourage literary reading in two public schools in Maracanaú/CE. The project's proposal was to develop the habit of reading as a means of social emancipation, made possible through sponsorship via the Cultural Incentive Law.

The project benefited two public schools in Maracanaú/CE, the EMEF Deputado Ulysses Guimarães and EMEIEF Construindo o Saber, located in socially vulnerable communities within a radius of up to 2 km from the Lunelli Northeast unit.

Along with the project, we carried out repairs to the structure, painting, ambiance, and appropriate furniture. In addition to the acquisition of new books and educational-cultural games, the new libraries were equipped with Smart TVs, computers, air conditioning, and all materials necessary for the development of activities.

In addition to the revitalization of school libraries, making them more welcoming, inviting, and beautiful, formative activities were carried out for educators with workshops on library organization, reading clubs, and reading mediation to develop students' reading skills.

Access here to watch the video and find more information about the project:  
[www.territoriosdaleitura.com.br](http://www.territoriosdaleitura.com.br)







## International Book Fair Of Jaraguá Do Sul/SC



The International Book Fair of Jaraguá do Sul/SC aimed to unite literature, art, and engage with the entrepreneurial profile of the region, creating new connections. With the theme “How to live together,” the event featured the participation of Hungarian authors, as well as a schedule of national attractions.

The event was supported by the Business Association of Jaraguá do Sul (ACIJS) and the Department of Culture, Sports, and Leisure of Jaraguá do Sul, with the organization of the Design Cinema and Literature nucleus of SCAR - Artistic Cultural Society.

## SPORTS

### Triathlon School Nucleus Maracanaú/CE

The Triathlon School Forming Champions, started in 2015 in Curitiba/PR, is now a model for training in the sport in the country. Idealized by the Olympic athlete from Curitiba, Juraci Moreira, the project serves 1300 children and adolescents in 25 nuclei spread across Santa Catarina, Paraná, São Paulo, Federal District, Goiás, Espírito Santo, Bahia, Ceará, and Sergipe.

The Triathlon School Forming Champions in Maracanaú/CE is executed by the Triathlon Federation of the State of Ceará with the support of the Lucimário Caitano Institute and is made possible by the Sports Incentive Law.

The project aims to provide children and adolescents between 08 and 16 years old who are regularly enrolled in public schools in the state of Ceará with the insertion of the practice of the Triathlon sports modality.





## Menina Olímpica Football School

The Menina Olímpica Association (AMO) seeks the insertion of women in society through sports. Founded in 2006 by former player Chagas Ferreira, it works with athletes aged 8 to 35. As a professional team, it competes in all championships of the Cearense Football Federation in the adult, Under-20, and Under-17 categories. The entity also developed partnerships with Fortaleza in 2018 and with the School of Apprentice Sailors of Ceará - EAMCE/Brazilian Navy, from 2016 to 2018, for the formation of women's teams.

With the Menina Olímpica Football School, it serves 288 female students from public schools aged 5 to 17, in the Caucaia, Maracanaú, Itaitinga, and Pacajus nuclei in Ceará.



## SELETO Sports Club



SELETO's official School aims to serve the community and the region of Guaramirim/SC through free soccer classes. It seeks to provide education, well-being, and health through sports, incorporating ethical and moral values into its methodology, being a support place for families and society.

It serves more than 330 children, boys, and girls aged 6 to 16, mostly from public schools. Actions are developed three times a week in the morning and afternoon periods, with classes/motor stimulation, school reinforcement, technique, tactics, goalkeeper training, with specific methodology for each age group. Everyone receives a uniform (shirt, shorts, and socks) for free, and there are no enrollment or monthly fees.

A project supported by Lunelli for over 6 years, since August 2017, with the monitoring of activities and pride in contributing to the development of children and adolescents.





## Down Surf Festival



The Down Surf Festival is an annual event held at Atalaia Beach in Itajaí/SC, in honor of World Down Syndrome Day. In its 4th edition, the event has grown and become a celebration of inclusion and diversity.

In addition to surfing competitions, the festival offers many other activities for the enjoyment of athletes and their families, such as concerts, performances, among others. With the presence of more than 500 people, including volunteers, 74 athletes, and family members, the festival provided people with Down Syndrome and Autism the opportunity to practice surfing and experience the benefits that this sport provides, such as fun, liberation, transformation, and inclusion.

## ELDERLY PERSON

### Instituto Casa Sábios



The Casa Sábios Institute in Maracanaú/CE aims to promote and provide assistance related to elderly people of both sexes, in situations of risk, abandonment, and social, material, and nutritional vulnerability, who are proven to be unable to be taken in by their families, aiming to preserve their physical and mental health.

The Institute operates 24 hours a day, seven days a week, with the capacity to house 18 elderly people aged 60 years or older, providing services such as housing, food, clothing, hygiene, and recreational workshops.

The “Linha do tempo (time line): Um Caminho para um envelhecimento ativo e saudável” project, supported by Lunelli, serves 60 elderly people and aims to promote a meeting space, aiming for dialogue and the rescue of their knowledge and experiences.

In addition to the social project, Lunelli is a partner and supporter of celebratory events and donations of food, clothing, and other resources.



### 60+ Project

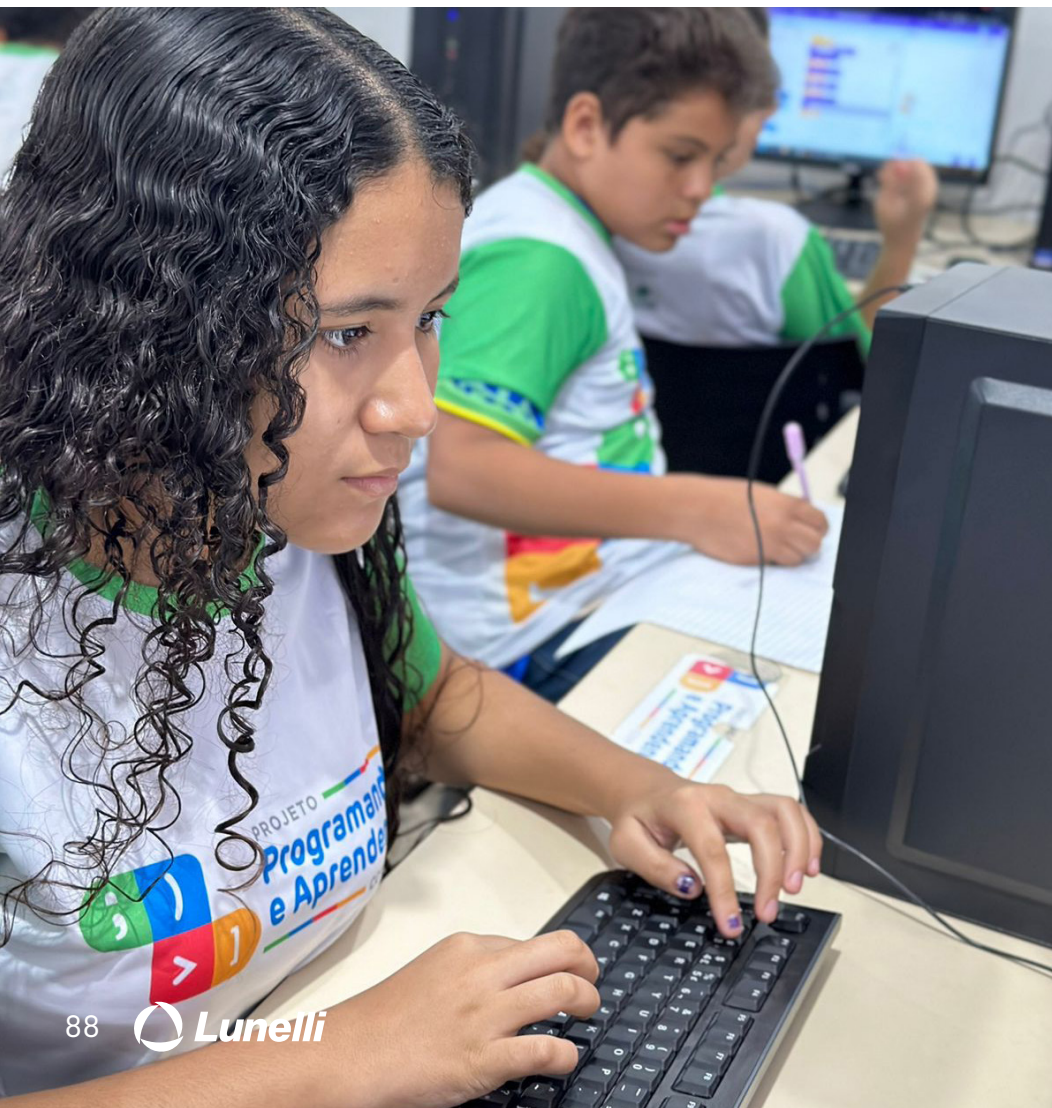
The 60+ Program is an institutional program with a series of actions aimed at qualifying the care for elderly patients, providing more humanization, dignity, and safety during health treatment at the Hospital in Jaraguá do Sul/SC. Highlights of innovation in elderly patient care: Inpatient sector - exclusive for elderly patient care and 60+ Emergency Department - exclusive emergency entrance for the elderly.

# CHILDREN AND ADOLESCENTS

## APAE Jaraguá Do Sul



The Acolhimento e Desenvolvimento Project in Jaraguá do Sul/SC aims to promote the health and development of 245 children and adolescents with Intellectual Developmental Disorder - IDD, Multiple Disabilities - MD, Autism Spectrum Disorder - ASD, and Global Developmental Delay - GDD, mitigating the damage caused by the suspension of care and social isolation during the pandemic.



## Instituto IDEAR



The Programando e Aprendendo (programming and learning) consists of teaching computer programming logic to children and adolescents in Maracanaú/CE through the use of an interactive environment and visual language where children learn programming logic, game development, and applications.

We have generated and promoted positive impact in the life's of 1515 individuals directly through the supported projects.

Incentive Law	Amount Contribute	Representation in Total	Direct Beneficiaries
Culture Incentive Laws - Federal And State	R\$ 448.956,56	62%	90
Federal Sport Incentive Law	R\$ 114.000,00	16%	870
Child And Adolescent Fund	R\$ 79.500,00	11%	495
Elderly Fund	R\$ 79.500,00	11%	60
<b>TOTAL</b>	<b>R\$ 721.956,56</b>	<b>100%</b>	<b>1.515</b>



# Volunteering

## Bem Do Nosso Jeito (Doing Good Our Way)



Volunteering is about practicing social responsibility, exercising ethics, citizenship, and attitude. We promote voluntary actions to strengthen Lunelli's values, encouraging a citizen culture with active employee participation in their communities.

As the highlight of the year, the "Natal Feliz" (Happy Christmas) initiative involved volunteers from all Lunelli units in Brazil and Paraguay. Over 7,700 kilograms of food and personal hygiene products were collected and donated, with a total of 605 special baskets assembled and delivered to 16 organizations.



## Corporate Volunteering Hub

Lunelli is part of the Corporate Volunteering Hub of the Jaraguá do Sul Business Association in Santa Catarina, Brazil, to promote the development of corporate volunteering. As a member, we promote and participate in actions carried out by the hub, sharing volunteering opportunities with our employees.

This includes campaigns such as collecting tabs from cans, which are exchanged for wheelchairs to serve the community. We also organize food drives, clothing collections, environmental education activities, among others.





— Here at Lunelli, we strive to minimize our negative impact on the environment. Through our Environmental Management System (EMS), we focus our efforts on innovation in operations and products.

# Environment





# Conscious Fashion → (301-1; 301-2; 301-3)



Conscious fashion aims to create a more sustainable value chain, where beauty and innovation coexist with social and environmental responsibility. To compose our products, we use some sustainable materials, which originate from ethical production practices and fair working conditions, inspiring positive changes both in consumption habits and in the industry's own practices.



## Responsible Cotton

We are proud members of the Better Cotton Initiative (BCI), an association that emerged to make global cotton production better at every stage of the production process. By joining and supporting the movement, we create and produce more responsibly, promoting the fashion chain in a more conscious and responsible manner.

BCI is responsible for connecting people and organizations, from the field to the stores, promoting continuous improvements in the cotton chain, for people, for the environment, and for the future of the sector as a whole.

**In 2023, we used 99% of BCI cotton yarn.**

## Responsible Viscose

Certification ensures that cellulose extraction for viscose production comes from forest-managed wood, cultivated through a rigorous planting process that reduces environmental impact.

In the reporting year, we used 100% responsible viscose.



## Ecovero



LENZING  
**EcoVero™**

In partnership with Lenzing, Lunelli is the first textile company in Brazil to use Lenzing EcoVero™ ecological viscose. In addition to being traceable, this viscose uses wood from plantations that have sustainability certification and eco-responsible processes with the use of natural dyes and reduction of water and energy, compared to the traditional process.

## TENCEL Modal

Tencel  
**Modal**

TENCEL™ Modal fiber is produced from wood cellulose using a sustainable production process. The chain begins with the extraction of cellulose from wood, typically beech trees.

TENCEL™ Modal fiber is known for its sustainability, as the wood used comes from certified forests and the production process is carried out in an eco-efficient and traceable manner. Additionally, the fiber is biodegradable, contributing to the reduction of environmental impact at the end of its life cycle.





## Colors Collection

The t-shirts from the Colors line undergo a dyeing process in the laundry, based on the demand of the order placed. In other words, the t-shirts are made in white and then dyed with the colors specified in the order. This helps us avoid potential surpluses and reduces the consumption of dyes, salts, acids, and auxiliaries used in the dyeing process, contributing ecologically throughout the textile chain.



## Circular Fashion

An initiative that solidifies our movement towards sustainable business. The bases of the “circular fashion” line are made from recycled textile fibers.

Following this concept, the production of the pieces starts with the collection of textile waste (scraps, selvages, and clippings) from our industrial operations, carried out by a specialized partner company that manually sorts the material according to color types. Next, defibration and carding processes are applied, resulting in fiber ready for spinning.

The products from this supplier have the Global Recycled Standard (GRS) certification, which verifies the use of recycled material.

Subsequently, the material returns to the production process for weaving, cutting, molding, and assembly. In 2023, this contributed to 2,314 tons of textile waste being recycled.

## Ecodenim

In the conventional finishing process in the laundry stage of a pair of jeans, 25 liters of water were used. Currently, with the adoption of innovative technologies, only 250 ml are needed, which is equivalent to 1 glass of water, resulting in a reduction of up to 99% in consumption. Additionally, we use ozone, biodegradable products, biopolishing, and reuse the water involved in this process. We also apply laser technology to create denim distressing effects, replacing the traditional water-intensive laundry process and producing garments with cleaner techniques, free from chemicals.

## Biodegradable And Compostable Packaging

At Lez a Lez, we have adopted packaging made from 100% recycled plastic and fatty acid derived from palm coconut oil. Biodegradation, in a controlled environment, can take up to 2.5 years. For 2023, these packages accounted for more than 890,000 units purchased.

## ZDHC Program (Zero Discharge of Hazardous Chemicals)



The acronym refers to the Zero Discharge of Hazardous Chemicals Program, which aims to eliminate the use of harmful chemicals in the textile industry. To reinforce our commitment to a greener world, we are part of the program. In partnership with the SGA, our procurement team exchanges suppliers according to the necessary criteria.



# Eco-Efficient Processes



Since 2006, Lunelli has been certified to the ISO 14001 standard, attesting to the efficiency and commitment to an Environmental Management System (EMS). This achievement reflects our ongoing efforts to promote sustainable and responsible business practices.

The EMS is a fundamental tool that focuses on pollution prevention, reduction, and mitigation of negative impacts, and promotion of positive impacts, reducing waste generation, water consumption, energy consumption, and gas emissions. We are committed to continuously improving our Environmental Management System to achieve increasingly higher standards of environmental management, impact mitigation, and eco-efficient processes.



## We are the largest Digital Printing Company in Brazil!

We digitally printed 7.7 million meters of fabrics in 2023. With a lower environmental impact process, digital printing increases productivity by 20%, with a minimum of 15% water consumption savings compared to traditional rotary printing and results in fabric with higher washability and quality. In addition to saving natural resources, digital printing also eliminates losses and waste generation during the pattern fitting process and significantly reduces (90%) the size of color-check samples.



# Water → (303-1; 303-3; 303-5)

Within our production cycle, the highest water consumption is related to our units that use beneficiation, printing, and dyeing processes.

The Beneficiation unit in Brazil, located in the city of Corupá/SC, draws water from the Ribeirão Grande do Norte. However, the other Beneficiation unit in Paraguay, located in the city of Minga Guazu, draws water from the Monday River. Both, after the draw, send it to storage ponds, then the water treatment plant (WTP) receives and treats all the water for subsequent distribution for both processes and human consumption.

In the sewing unit in Maracanaú/CE, we have a rainwater harvesting system that, stored in a cistern, meets all usage needs, including bathrooms, floor washing, and other demands, considering the periods of highest rainfall in the region.

For our other units, the main source of water is the local utility company, ensuring compliance with standards and regulations. Additionally, in four of our garment production business units, we also use water from wells, always adopting responsible and sustainable practices in its use.



\*The significant well water data for 2021 is not reported and has been included starting from 2022.

Water (megaliters)	2021	2022	2023
<b>Knitwear and Fabrics Business</b>			
Utility Company Supply	0,59	0,66	0,88
Captured Water	1.132,74	1.233,17	1.375,78
Well Water	0	0	0
<b>Total</b>	<b>1.333,33</b>	<b>1.233,83</b>	<b>1.376,66</b>
<b>Garment Business</b>			
Utility Company Supply	20,68	27,43	26,90
Captured Water	0	0	0
Well Water	0,98	16,82	17,16
<b>Total</b>	<b>21,66*</b>	<b>44,25*</b>	<b>44,06</b>
<b>Grand Total</b>	<b>1.354,99</b>	<b>1.278,08</b>	<b>1.420,72</b>





# Effluents

→ (303-2; 303-4)

After the water is drawn from the rivers for the beneficiation units in Brazil and Paraguay, the water used in the processes becomes industrial effluent, and water for human consumption becomes sanitary effluent, both of which are sent to the effluent treatment plant (ETP), where biological and physicochemical treatment occurs before being discharged into the river. Monthly monitoring of residual chlorine, thermotolerant and total coliform parameters is carried out for potable water sources, and parameters related to effluent generated by quality control are monitored according to external and internal analyses as per the legislation of the respective countries.

The Beneficiation unit in Paraguay adheres to the standards established by Resolution 222/02, which sets the quality standard for water in Paraguayan territory according to its Environmental License.

The Beneficiation unit in Brazil follows the standards established by resolutions CONSEMA n° 181/2021 and CONAMA n° 430/2011 for effluent discharge based on liquid effluent analyses conducted by laboratories accredited by the Institute of Environment (IMA).

For units receiving supply from utility companies, it is the responsibility of the companies to discharge effluents into water bodies and ensure their quality. We are constantly striving to minimize environmental impact, ensuring that our operations comply with the strictest standards of environmental responsibility.

Effluents (megaliters)	2021	2022	2023
Knitwear and Fabrics Business	924,14	1.037,42	1.302,22
Garment Business	1,75	2,55	2,46
<b>Total</b>	<b>925,89</b>	<b>1.039,97</b>	<b>1.304,68</b>

Monitoring of this indicator at the Paraguay unit began in October 2022.





# Energy

→ (302-1; 302-3)



Lunelli's energy matrix is diverse. Primarily composed of electricity from the free market, natural gas used in machinery, and reforested wood chips for boilers. Additionally, we have a solar energy capture initiative at one of our units, responsible for the operation of importing inputs.

Energy	2021	2022	2023
<b>Knitwear and Fabrics Business</b>			
Electricity (kWh)	18.467.127	25.054.025	26.846.893
Wood Chips (Biomass) (m3)	103.727*	106.583*	115.140
Natural Gas (m3)	5.077.445	4.655.910	5.484.961
<b>Garment Business</b>			
Electricity (kWh)	8.306.979	6.190.336	6.040.131
Natural Gas (m3)	90.994	80.496	72.001
<b>Total</b>			
Electricity (kWh)	26.774.106	31.244.361	32.887.024
Wood Chips (m3)	103.727*	106.583*	115.140
Natural Gas (m3)	5.168.439	4.736.406	5.556.962

\*The historical wood chips quantity data has been updated considering all uses of the item.

At Lunelli's Beneficiamentos, Vestuário, Comercial, and Nordeste units, we utilize clean and renewable energy available in the free market.







For better monitoring of our electricity consumption, we calculate the intensity rate for each business.

### Knitwear and Fabrics Business

Energy Intensity	2021	2022	2023
Electricity (kWh)	18.467.127	25.054.025	26.846.893
Quantity of fabric produced (t)	15.020*	14.072*	14.043
Intensity Rate (kWh/t)	1.229,49	1.780,40	1.911,76

\*The historical data for the quantity of fabric produced has been corrected.

### Garment Business

Energy Intensity	2021	2022	2023
Electricity (kWh)	8.306.979	6.190.336	6.040.131
Quantity of pieces produced (pieces)	23.630.013	24.558.082	24.454.926
Intensity Rate (kWh/piece)	0,35	0,25	0,25

To enhance process performance, a project was initiated with the aim of improving boiler efficiency through the automation of concentration reading and control.

Previously, the boilers lacked a gas concentration control system, resulting in significant efficiency losses, and consequently, heat and fuel (wood chips) losses. Improvements were made to enable the control of carbon dioxide and oxygen concentrations in the boiler combustion gas. This optimization of combustion resulted in reduced fuel (wood chips) consumption while maintaining necessary levels of CO<sub>2</sub> and O<sub>2</sub> and decreasing greenhouse gas emissions.

With the implementation, we achieved approximately a 7.6% improvement in steam production, leading to a financial return of approximately R\$ 445,000. This project was developed within the institutional program PNI (Programa de Novas Ideias - New Ideas Program).

# Chemical Products → (416-1)



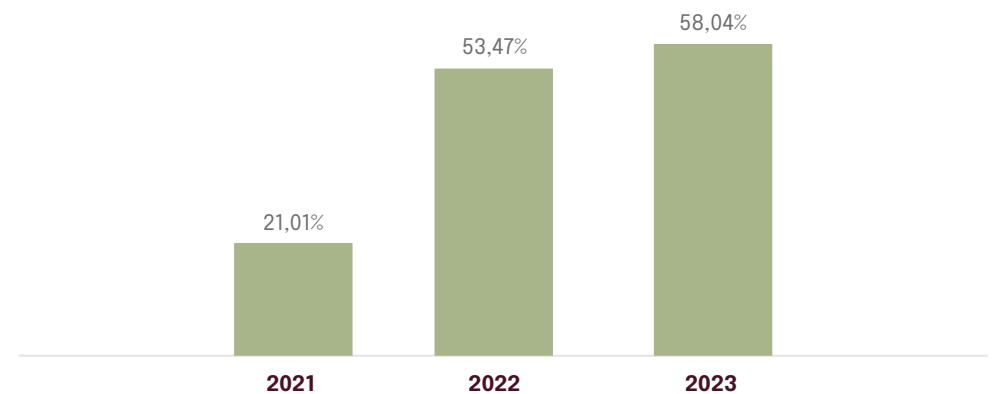
In order to eliminate the consumption of hazardous chemical products, we have implemented the ZDHC (Zero Discharge of Hazardous Chemicals) program. This program aims to compel the fashion industry to remove harmful chemicals from its supply chain, thereby building a more sustainable production base to protect consumers, workers, and the planet. To comply with the program, we continue to replace products with alternatives free from restricted substances.

We concluded the year with a total compliance rate of 58.04% for the beneficiation unit in Brazil, representing a growth of 4.57% compared to the previous year and exceeding the established target of 40% by 18.04%.



Adriano Rafael Germano dos Santos - Laboratory - Lunelli Beneficiamentos BR

Percentage of ZDHC Compliance (Chart)



All chemical products used in Lunelli's textile processes undergo an assessment of the Safety Data Sheet (SDS). The committee conducting the assessment identifies whether the product is free from restricted substances under ZDHC (Zero Discharge of Hazardous Chemicals) and if it presents suitable handling conditions for Lunelli employees.

We select partner chemical product suppliers who meet the required standards to ensure the safety of the products used in our processes.



# Waste Management → (306-1; 306-2; 306-3; 306-4; 306-5)



We ensure the implementation of best practices in waste management and proper disposal at our facilities. We monitor these processes through final destination documents and conduct audits at production units.

By adopting practices from the SOL Program (Safety, Organization, and Cleanliness), we are continuously improving proper disposal, aligning with responsible parties for final disposal to determine the best course of action. We provide ongoing guidance to all employees and invest in enhancing the waste center, striving for excellence in our sustainable practices.

Non-Hazardous Waste	2021	2022	2023
Recycling - Knitwear and Fabrics	1.129,52	1.172,84	1.538,72
Recycling - Garment	1.764,97	1.853,99*	2.002,61
<b>Recycling - Total</b>	<b>2.894,50</b>	<b>3.026,83</b>	<b>3.541,33</b>
Landfill - Knitwear and Fabrics	3.582,84	2.706,50	2.441,03
Landfill - Garment	340,56	627,95	522,97
<b>Landfill - Total</b>	<b>3.923,40</b>	<b>3.334,45</b>	<b>2.964,00</b>
<b>Other Destinations* - Total</b>	<b>2.540,69</b>	<b>2.777,37</b>	<b>2.228,90</b>
<b>Total Non-Hazardous Waste</b>	<b>9.358,59</b>	<b>9.138,65</b>	<b>8.734,23</b>

Hazardous Waste	2021	2022	2023
Landfill - Knitwear and Fabrics	241,04	280,89	224,65
Landfill - Garment	60,60	37,25	33,83
<b>Landfill - Total</b>	<b>301,64</b>	<b>318,14</b>	<b>258,48</b>
<b>Other Destinations* - Total</b>	<b>61,97</b>	<b>15,05</b>	<b>11,57</b>
<b>Total Hazardous Waste</b>	<b>363,61</b>	<b>333,19</b>	<b>270,05</b>

Waste (tons)	2021	2022	2023
Total Waste	9.722,20	9.471,84	9.004,28

In 2023,  
we progressed  
in waste management:

- ↓ 5% reduction in waste generation.
- ↑ 17% increase in sending non-hazardous waste for recycling.
- ↓ 12% reduction in sending waste to landfill.

\*Correction of the value reported in the previous report

# Greenhouse Gas Emissions → (305-1; 305-2; 305-3; 305-5)

Aware of the significant environmental impact caused by climate change and our responsibility on the issue, we conducted the **Greenhouse Gas Inventory for 2022** for 5 of our production units.

For the knitwear and fabrics business, the Beneficiation unit in Brazil.

For the garment business, units in Avaré/SP, Maracanaú/CE, Vestuário, and Comercial/SC.

Our inventory was developed in accordance with the GHG Protocol methodology, an international set of guidelines for quantifying and managing greenhouse gas emissions..

**Definitions:**

**Scope 1**  
Direct emissions from sources owned or controlled by the reporting organization.

**Scope 2**  
Indirect emissions from the generation of purchased electricity and/or thermal energy by the organization.

**Scope 3**  
Emissions associated with company operations for which the company is indirectly responsible.

Greenhouse Gas Emissions (tonCO2eq.)	2022
<b>Scope 1</b>	<b>36.312,06</b>
Mobile combustion	317,29
Stationary combustion	10.479,88
Fugitive emissions	866,45
Industrial processes	24.263,00
Liquid effluents	385,45
<b>Scope 2</b>	<b>1.031,26</b>
Electricity purchase (location-based)	1.031,26
Electricity purchase (market-based)	-
<b>Scope 3</b>	<b>70.821,52</b>
Purchased goods and services	52.444,57
Fuel and energy (except scopes 1 and 2) 1,542.88	1.542,88
Upstream transportation and distribution	9.891,40
Business travel	1.943,10
Employee commuting	1.638,82
Leased assets	103,79
Solid waste	3.246,12
Liquid effluents	10,83
<b>Total</b>	<b>108.164,84</b>

Biogenic CO2 Emissions (Scope 1): 76.98 metric tons.



We acknowledge that this was our first step regarding the issue, and we intend to evolve annually in mapping.

By mapping our emissions, we were able to identify areas of opportunity to implement effective measures aimed at reducing emissions and promoting sustainability in our operations.

Electricity consumption (Scope 2) is a source of greenhouse gas emissions. Therefore, the choice of energy to be consumed represents an opportunity to reduce emissions. That's why, at Lunelli's Beneficiamentos, Vestuário, Comercial, and Nordeste units, we use clean and renewable energy available in the free market. In 2022, we consumed 2,2981.434 MWh of incentivized renewable energy, resulting in a reduction of 980.39 metric tons of CO2 equivalent.

Lunelli supported the construction of the guide **'Fashion and Climate: a guide for measuring and inventorying Greenhouse Gas Emissions.'** This was an initiative of the Brazilian Textile and Apparel Industry Association (ABIT), Brazilian Textile Retail Association (ABVTEX), and SENAI CETIQT in collaboration with some companies in the sector. The Guide contains modules aimed at manufacturers and retailers, addressing key concepts, tools, and protocols to support companies in building inventories of greenhouse gas emissions emitted by the sector.





# GRI Summary

STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
GRI 2: General Disclosures 2021				
2-1	Organization Details	Lunelli Holdings Ltd		
2-2	Entities Included in the Organization's Sustainability Reporting	Page 12		
2-3	Reporting Period, Frequency, and Contact Point	This report was published in April 2024.		
2-4	Information Revisions	Revisions are indicated with an asterisk (*) throughout the document.		
2-5	External Verification	Page 3		
2-6	Activities, Value Chain, and Other Business Relationships	Page 12		
2-7	Employees	Page 60	8	
2-8	Non-Employee Workers	Page 60	8	
2-9	Appointment and Selection for the Highest Governance Body	Page 33	16	
2-10	Chair of the Highest Governance Body	Page 33	16	
2-11	Role Played by the Highest Governance Body in Supervising Impact Management	The Chairman of the Board does not hold executive functions in the Company. Learn more about the governance structure on page 33.	16	
2-12	Delegation of Responsibility for Impact Management	Page 33	16	
2-13	Role Played by the Highest Governance Body in Sustainability Reporting	Page 33	16	
2-14	Appointment and Selection for the Highest Governance Body	Page 3	16	
2-15	Conflicts of Interest	We have established in the Advisory Board's statute and in the Employees' Code of Conduct the premises that may cause conflicts of interest. Aware of this, they must always inform their superiors of any situation that may generate a conflict of interest.	16	Ethics and Integrity



STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
2-16	Communication of Key Concerns	The management of the whistleblower channel is the responsibility of the legal department and occurs in the form of registration for the Advisory Board.	16	Stakeholder Management
2-17	Collective Knowledge of the Highest Governance Body	Page 33	16	
2-18	Evaluation of the Performance of the Highest Governance Body	Internally, we conduct an annual formal performance evaluation of the Advisory Board as a whole and individual evaluations of Advisory Board members.	16	
2-19	Remuneration Policies	The Advisory Board receives a fixed compensation. The Board of Directors receives both a fixed compensation and variable compensation related to the achievement of Company and individual goals, ensuring the necessary commitment from senior leadership, in addition to benefits granted to the position.	16	Stakeholder Management
2-20	Process for Determining Compensation	The process for determining compensation is proposed by the People Management Committee, which is later reviewed by the Advisory Board and approved by the shareholders.	16	Stakeholder Management
2-21	Proportion of Total Annual Compensation	Not available		
2-22	Statement on Sustainable Development Strategy	Page 4		
2-23	Policy Commitments	Page 38 and 50	16	Ethics and Integrity
2-24	Incorporation of Policy Commitments	Page 31	16	Ethics and Integrity
2-25	Processes for Addressing Negative Impacts	Page 35	16	Ethics and Integrity
2-26	Mechanisms for Counseling and Raising Concerns	Page 40	16	Ethics and Integrity
2-27	Compliance with Laws and Regulations	We have not identified any cases of non-compliance involving payments.	16	Ethics and Integrity
2-28	Participation in Associations	Page 50	17	
2-29	Approach to Stakeholder Engagement	Page 41 and 79	16	Responsible Communication with Stakeholders
2-30	Collective Bargaining Agreements	Page 60	8	
<b>GRI 3: Material Topics 2021</b>				
3-1	Process of Defining Material Topics	Page 26		
3-2	List of Material Topics	Page 27		

STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
3-3	Management of Material Topics	Page 30 and 31		
GRI 201: Economic Performance 2016				
201-1	Direct Economic Value Generated and Distributed	Page 56	8 and 16	
201-2	Financial Implications and Other Risks and Opportunities Arising from Climate Change	Not available	13	Climate and GHG Emissions
201-3	Defined Benefit Plan Obligations and Other Retirement Plans	Page 67	03	Employee Health, Well-being, and Safety
201-4	Government Financial Support Received	In the year 2023, we obtained financing from BNDES - Banco Nacional de Desenvolvimento Econômico e Social. The funds are intended for production investments aimed at exports.		
GRI 202: Market Presence 2016				
202-1	Ratio between the lowest salary and the local minimum wage, with gender breakdown	Page 64	8 and 10	Diversity and Inclusion
202-2	Proportion of board members hired from the local community	Among our board members, all were hired from our local community. We consider as board members those employees holding positions of Presidency and other statutory directors. We define the local community as the state where our units are headquartered.	8 and 10	Diversity and Inclusion
GRI 203: Indirect Economic Impacts 2016				
203-1	Investments in infrastructure and support services	Page 81	9, 11 and 17	Social Projects and Investments
203-2	Significant indirect economic impacts	Page 79		
GRI 204: Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	Page 80	14	Stakeholder Management
GRI 205: Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption	Page 35	16	Compliance and Anti-Corruption
205-2	Communication and training on anti-corruption policies and procedures	Page 38	16	Compliance and Anti-Corruption
205-3	Confirmed cases of corruption and actions taken	In 2023, there were no records of corruption cases at Lunelli.	16	Compliance and Anti-Corruption



STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
GRI 206: Unfair Competition 2016				
206-1	Legal actions for unfair competition, cartel practices, and monopoly	There were none.	16	Compliance and Anti-Corruption
GRI 207: Tax 2019				
207-1	Tax Approach	Not available	16	Compliance and Anti-Corruption
207-2	Governance, Control, and Management of Tax Risk	Not available	16	Compliance and Anti-Corruption
207-3	Stakeholder Engagement and Management of Their Tax Concerns	Not available	16	Compliance and Anti-Corruption
207-4	Country-by-Country Reporting	Not available	16	Compliance and Anti-Corruption
GRI 301: Materials 2016				
301-1	Materials Used, broken down by weight or volume	Page 91	12	Responsible Fashion
301-2	Raw materials or recycled materials used	Page 91	12	Responsible Sourcing and Materials
301-3	Products and their packaging reused	Page 91	12	Reduced-Impact Packaging
GRI 302: Energy 2016				
302-1	Energy consumption within the organization	Page 98	7, 12 and 13	Energy Efficiency
302-2	Energy consumption outside the organization	In 2023, our own stores consumed 252,009 kWh.	7, 12 and 13	Energy Efficiency
302-3	Energy intensity	Page 98	7, 12 and 13	Energy Efficiency
302-4	Reduction of energy consumption	There was no reduction in energy consumption. However, in our main units (Processing, Apparel, Commercial, and Northeast), we are using clean and renewable energy available in the free market for a lower impact.	7, 12 and 13	Energy Efficiency
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Page 96	6, 12 and 14	Water
303-2	Management of impacts related to water discharge	Page 97	6, 12 and 14	Water

STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
303-3	Water capture	Page 96	6, 12 and 14	Water
303-4	Water discharge	Page 97	6, 12 and 14	Water
303-5	Water consumption	Page 96	6, 12 and 14	Water
<b>GRI 304: Biodiversity 2016</b>				
304-1	Own, leased, or managed operational units within or adjacent to protected areas and areas of high biodiversity value located outside of protected areas	The Processing unit located in Corupá/SC has green areas and a Permanent Preservation Area (APP) of 101,542.15 square meters, representing 30% of the total area.	15	
304-2	Significant impacts of activities, products, and services on biodiversity	Not available	15	
304-3	Protected or restored habitats	Not available	15	
304-4	Species listed on the IUCN Red List and on national conservation lists with habitats in areas affected by the organization's operations	Not available	15	
<b>GRI 305: Emissions 2016</b>				
305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	Page 102	7, 12 and 13	Climate and GHG Emissions
305-2	Indirect (Scope 2) greenhouse gas (GHG) emissions from energy acquisition	Page 102	7, 12 and 13	Climate and GHG Emissions
305-3	Other indirect (Scope 3) greenhouse gas (GHG) emissions	Page 102	7, 12 and 13	Climate and GHG Emissions
305-4	Greenhouse gas (GHG) emissions intensity	Not available	7 and 13	Climate and GHG Emissions
305-5	Reduction of greenhouse gas (GHG) emissions	Page 102	7 and 13	Climate and GHG Emissions
305-6	Emissions of substances that deplete the ozone layer (ODS)	Not available	7 and 13	Climate and GHG Emissions
305-7	NOX, SOX emissions, and other significant atmospheric emissions	Not available	7 and 13	Climate and GHG Emissions
<b>GRI 306: Waste 2016</b>				
306-1	Significant spills	Page 101	12	Waste Management



STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
306-2	Management of significant waste-related impact	Page 101	3 and 12	Waste Management
306-3	Generated waste	Page 101	3 and 12	Waste Management
306-4	Waste not destined for final disposal	Page 101	3 and 12	Waste Management
306-5	Waste destined for final disposal	Page 101	3 and 12	Waste Management
<b>GRI 308: Supplier Environmental Assessment 2016</b>				
308-1	New suppliers selected based on environmental criteria	Page 78	12	Supply chain with lower socio-environmental impact
308-2	Negative environmental impacts of the supplier chain and measures taken	Page 78	12	Supply chain with lower socio-environmental impact
<b>GRI 401: Employment 2016</b>				
401-1	New hires and employee turnover	Page 60	8	Employee Health, Well-being, and Safety
401-2	Benefits offered to full-time employees that are not offered to temporary or part-time employees	Page 60	8	Employee Health, Well-being, and Safety
401-3	Maternity/paternity leave	Page 66	5, 8 and 10	Diversity and Inclusion
<b>GRI 402: Labor Practices 2016</b>				
402-1	Minimum notice period for operational changes	There is no procedure in place defining the minimum notice period for operational changes.	8	Stakeholder Management
<b>GRI 403: Occupational Health and Safety 2018</b>				
403-1	Occupational Health and Safety Management System	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-2	Hazard identification, risk assessment, and incident investigation	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-3	Occupational health services	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-4	Worker participation, consultation, and communication regarding occupational health and safety	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-5	Worker training in occupational health and safety	Page 76	3 and 8	Employee Health, Well-being, and Safety

STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
403-6	Worker health promotion	Page 65	3 and 8	Employee Health, Well-being, and Safety
403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-8	Workers covered by an occupational health and safety management system	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-9	Work-related accidents	Page 76	3 and 8	Employee Health, Well-being, and Safety
403-10	Occupational diseases	Page 76	3 and 8	Employee Health, Well-being, and Safety
<b>GRI 404: Training and Education 2016</b>				
404-1	Average hours of training per year per employee	Page 69	4 and 8	People Development
404-2	Programs for employee skill enhancement and career transition assistance	Page 69	4 and 8	People Development
404-3	Percentage of employees who receive regular performance and career development evaluations	Page 69	4 and 8	People Development
<b>GRI 405: Diversity and Equal Opportunities 2016</b>				
405-1	Diversity in governance bodies and employees	Page 60	5 and 10	Diversity and Inclusion
405-2	Ratio between base salary and total compensation received by women and men	Page 64	5 and 10	Diversity and Inclusion
<b>GRI 406: Non-Discrimination 2016</b>				
406-1	Cases of discrimination and corrective measures taken	Page 40	8 and 16	Diversity and Inclusion
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>				
407-1	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	Page 78	8 and 16	Human Rights
<b>GRI 408: Child Labor 2018</b>				
408-1	Operations and suppliers with significant risk of child labor cases	Page 78	8 and 16	Human Rights



STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
GRI 409: Forced Labor or Slave-Like Labor 2016				
409-1	Operations and suppliers with significant risk of forced labor or slave-like labor cases	Page 78	8 and 16	Human Rights
GRI 410: Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures	The internal team of the Security Department has been trained in the code of conduct, which addresses various topics related to Human Rights. The Security Department's Third-Party Service Providers are trained in human rights policies or procedures.	8 and 16	Human Rights
GRI 411: Indigenous Rights 2016				
411-1	Cases of violations of indigenous peoples' rights	There were none.	8 and 16	Human Rights
GRI 413: Local Communities 2016				
413-1	Operations with engagement, impact assessments, and development programs focused on the local community	Page 79 and 81	10, 11 and 17	Social Projects and Investments
GRI 414: Supplier Social Assessment				
414-1	New suppliers selected based on social criteria	Page 78	8, 12 and 16	Supply chain with lower socio-environmental impact
414-2	Negative social impacts of the supplier chain and measures taken	Page 78	8, 12 and 16	Supply chain with lower socio-environmental impact
GRI 415: Public Policy 2016				
415-1	Political contributions	There were none.	16	Ethics and Integrity
GRI 416: Consumer Health and Safety 2016				
416-1	Assessment of health and safety impacts caused by product and service categories	Page 100	3	Employee Health, Well-being, and Safety
416-2	Cases of non-compliance regarding health and safety impacts caused by products and services	In 2023, there were no cases of non-compliance regarding health and safety impacts caused by Lunelli's products and services.	3	Employee Health, Well-being, and Safety

STANDARD	CONTENT	PAGE/ANSWER	SDGs	MATERIAL THEME
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	Through the placement of labels on products, we are able to organize and identify relevant information for each item. To comply with Brazilian labeling legislation, we follow the standards of the Brazilian Association of Technical Standards (ABNT). We provide the corporate name, CNPJ, country of origin, conservation instructions according to NM ISO 3758:2013, and composition according to product/fabric. For better product traceability, the production order number and product reference are included on the label.	16	
417-2	Cases of non-compliance regarding product and service information and labeling	Lunelli did not receive any notifications of non-compliance regarding labeling information in 2023.	16	
417-3	Cases of non-compliance regarding marketing communication	There were none.	16	
GRI 418: Customer Privacy 2016				
418-1	Proven complaints regarding privacy violations and loss of customer data	There were none.	16	Customer Privacy & Personal Data Security



## **CORPORATE INFORMATION**

Lunelli  
Rua Athanásio Rosa, 833  
Guaramirim/SC - Brazil  
CEP 89270-000  
Tel: (47) 3373-7000  
Export: +55 (47) 3373-7000

## **CREDITS**

### **General Coordination and Writing**

Corporate Governance,  
Sustainability, and Audit Area

### **Collaboration**

This report was produced through the contribution  
of all employees from the involved areas.

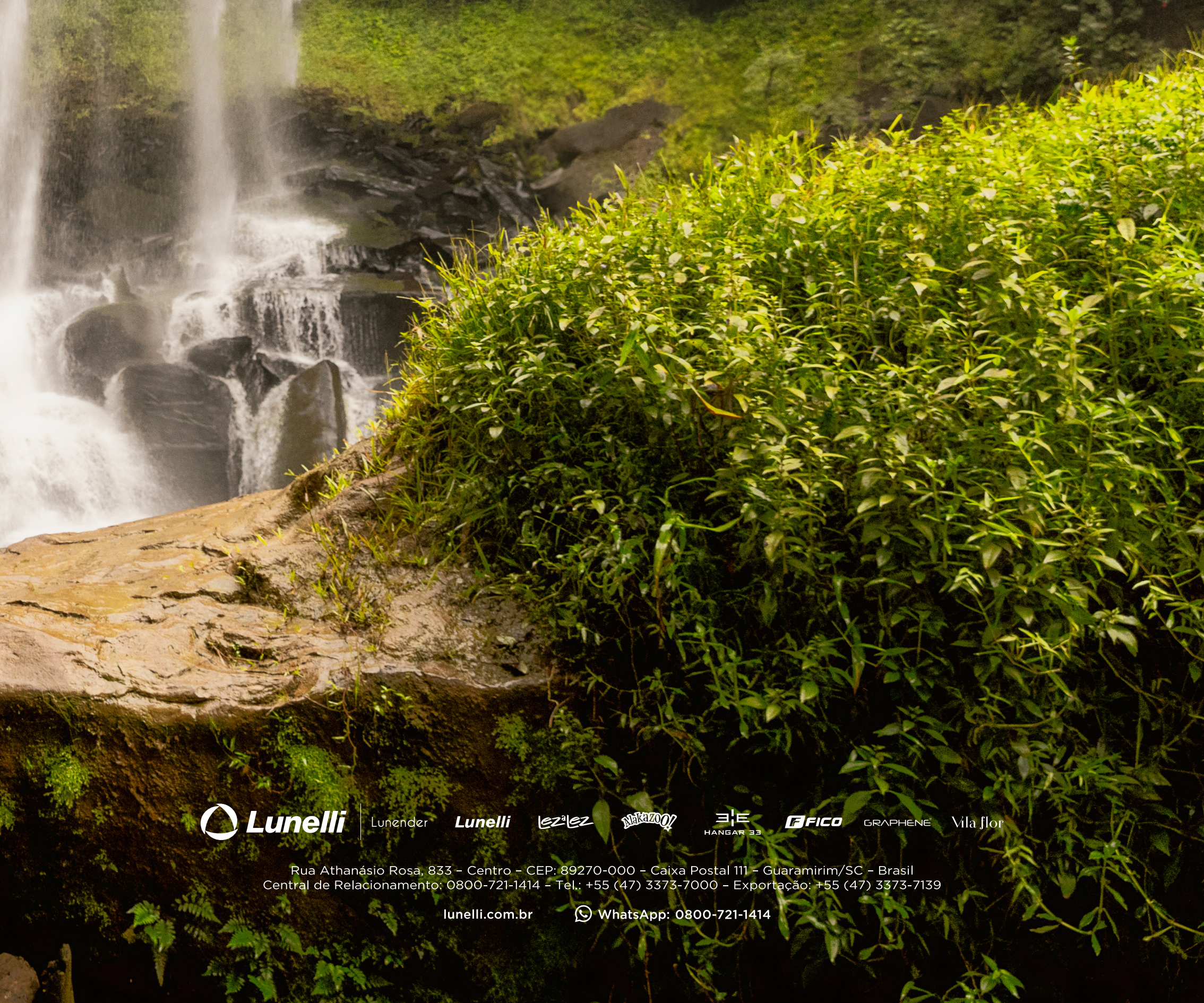
### **Visual Identity and Layout**

Rafael Schunck

### **Photographic Production**

Lunelli Archive





Lunender

Lunelli

lez<sup>a</sup>lez

Nakazoo

3|E  
HANGAR 33


FICO

GRAPHENE

Vila flor

Rua Athanásio Rosa, 833 - Centro - CEP: 89270-000 - Caixa Postal 111 - Guaramirim/SC - Brasil  
Central de Relacionamento: 0800-721-1414 - Tel.: +55 (47) 3373-7000 - Exportação: +55 (47) 3373-7139

[lunelli.com.br](http://lunelli.com.br)

 WhatsApp: 0800-721-1414