

FARM RIO

2022




Sustainability Report

Summary



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It is with great joy 
that we publish our
3rd Annual Sustainability
 Report **ASR**,

with the results of FARM Rio's actions and commitments under the ESG
(Environmental, Social, and Governance) Agenda measured by a set
of international indicators. **GRI 2-2, 2-3**



If you have any questions or comments about this material, please contact us at sustentabilidade@farmrio.com.br

GRI 2-3

Join us at the world of FARM Rio.

Enjoy your reading!



The year 2022 was noteworthy for us at FARM Rio in Brazil and worldwide.

We have completed 25 years of history and have evolved in all aspects of our sustainability, diversity, equality, and inclusion agenda. In the following pages, you will see how the structural pillars of FARM Rio have progressed over the last cycle: people, nature, culture, and circularity.

This report covers the period from January 1 to December 31, 2022 and it is in accordance with the standards of the Global Reporting Initiative (GRI) version 2021. We also have content related to the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-Related Financial Disclosure (TCFD). We also follow the international guidelines of the IIRC (International Integrated Reporting Council).

This document was presented and approved by the FARM Rio Board of Directors and Grupo SOMA of which we are a part of. KPMG was contracted to provide Limited Assurance for the FARM 2022 Sustainability Report.

GRI 2-3, 2-5, 2-14

2022 summary and highlights

FARM Rio Brazil



Stores



Own stores: 89

and six of them were
opened in 2022



**More than 1,700
multibrand stores**



21 states

+ Federal District
and 42 cities

People



2,714 collaborators

According to our Census,
we have

78%

female leaders
in coordination,

54%

in the board of directors,

91%

in corporate management,

100%

in store management



98%

of the supply chain with
ABVTEX certification



50%

our team is composed of
**Black and/or Indigenous
people**

Nature



17,834 trees

planted by FARM Rio during the year



More responsible use of raw materials:

Summer 23: **36%**

High Summer 23: **32%**

Winter 22: **37%**

High Winter 22: **40%**



Around USD 23,500.00 invested

in wildlife



18 tons

of textile scraps donated



Savings of 7 million liters

of water in jeans production



23.380,69 tons

of CO₂ offset

1 USD = BRL 5.28



Income



Gross revenue
of USD 227.27
million

in 2022
(33% up from 2021)



Online sales grew 3%
and represent 44%
of sales



+ than 6 million
garments sold



USD 6.28 million

were the sales of live-
commerce (Lojix). 13 live
sessions were streamed
throughout the year for
more than 79,000 viewers.

1 USD = BRL 5.28



2022 summary and highlights

FARM Rio Global



Stores



3 own stores

New York City, Miami
& Los Angeles



800 points of sale

abroad: 200 major chains
and 600 boutiques



152 points of sale in Europe



3 pop-ups

In France – pop-up at Le Bon Marché; in England at Liberty, and in Germany – pop-up at KaDeWe.

Income



USD 93 million

(81% up from 2021)



1 USD = BRL 5.28

Nature



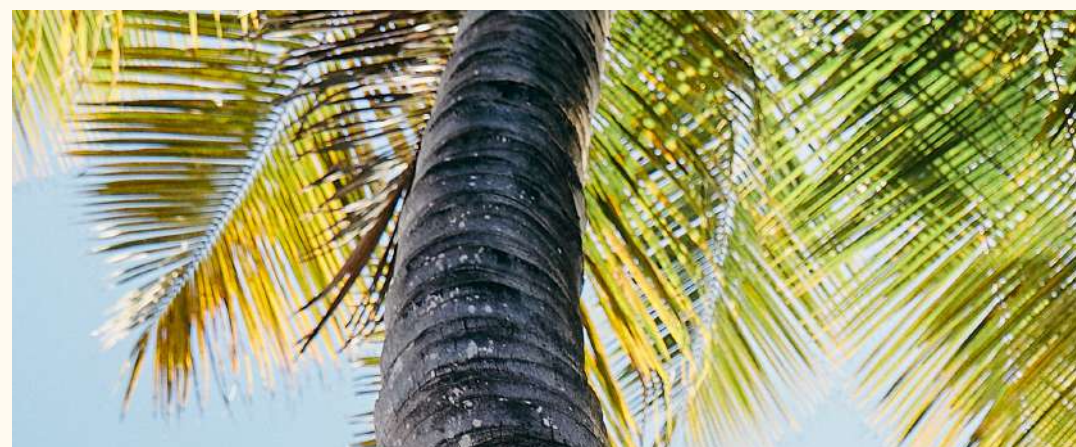
Use of more responsible raw materials:

Spring Summer: **16.61%**

High summer: **24%**

Fall-Winter: **27.44%**

Resort: **22.70%**



407,786

trees planted by FARM Rio Global during the year

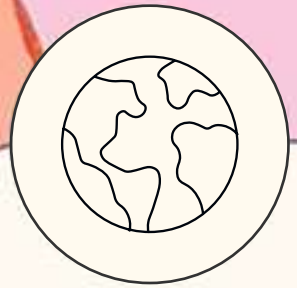


2,778 tons

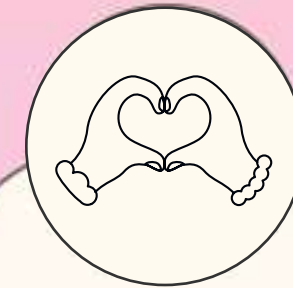
of carbon offset



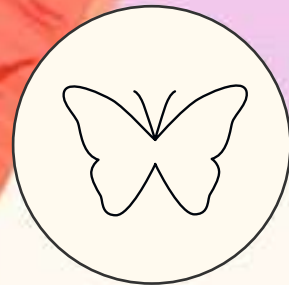
Recognition



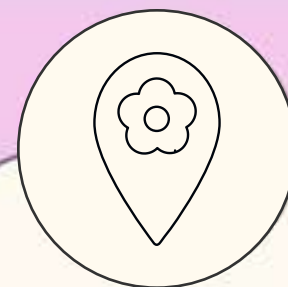
In the company category, FARM Rio secured second place in the SDG Strategy Award. The project **"1,000 Trees a Day, Every Day"** was recognized by the SDG Strategy Network which highlights projects that are aligned with the Sustainable Development Goals (SDGs).



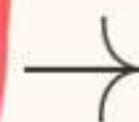
Kátia Barros (FARM Rio's Creative Director), Roberto Jatahy (CEO of Grupo SOMA) and Thiago Hering (CEO of Cia. Hering) are among the 500 Most Influential People in Latin America, according to Bloomberg's 2022 List. The list recognizes leaders who add value to their business sectors, generate employment opportunities, and endorse significant initiatives.



Forbes Life Fashion listed **Taciana Abreu** (SOMA's sustainability executive manager) among the 21 most influential names of 2022 in the Sustainability Area.



FARM Rio's project **"RE-FARM cria"** won the **"Makes a Difference"** Award from the **O Globo + Firjan** newspaper in the category "Rio 2022 Development".



learn more on <https://www.farmrio.com.br/re-farm-cria>

Message from the founding partners GRI 2-22

We stand by our commitment to sustainability

We will reach 25 years of history in 2022 and we are creating a one-of-a-kind mark in the fashion world in Brazil.

Our goal is to be the largest responsible fashion brand in the country and, every year, we move a little closer to that goal.

We are increasing our understanding and improving our actions to make FARM Rio, along with SOMA, a national benchmark in sustainability. We are truly committed to this.

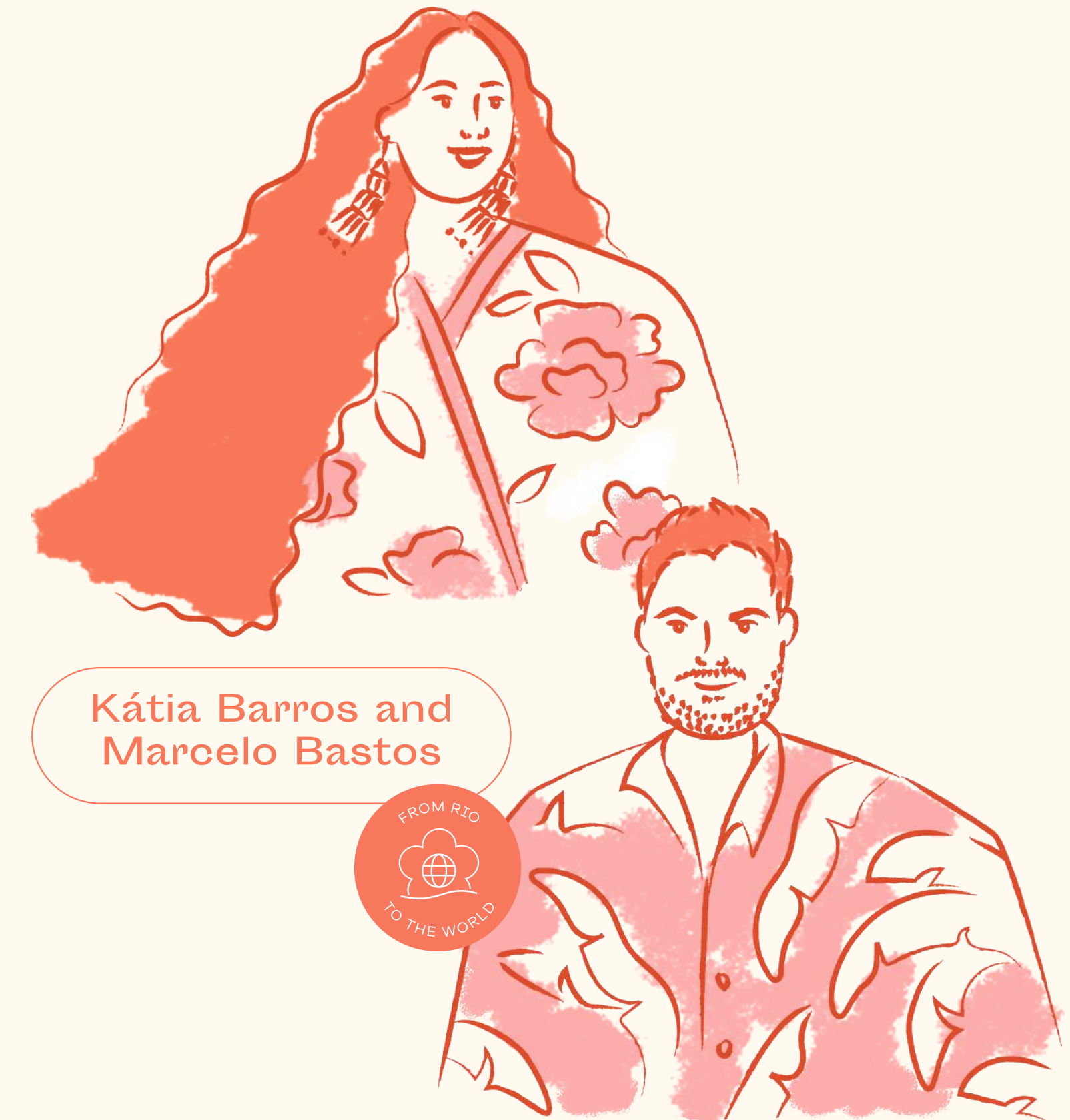
Our understanding of sustainability is related to responsibility and values. We start from this ethical principle. Being sustainable means acting responsibly. At FARM Rio these concepts are internalized and fine-tuned from within. Companies must build a better future for humanity and the planet.

Our team is aware of this. FARM Rio is a brand that has matured a lot over the years. We have rediscovered ourselves and broadened our purposes

We have grown exponentially since 2018. Our results and success are grounded on all the people working at FARM Rio. However, we would like to point out that we have brought together a very special textile printing team. We currently have one of the most powerful textile printing houses on the planet. This places us at the forefront of the fashion world.

We are a brand of collective success, and we are committed to keeping people, diversity, and inclusion

at the core of our decision-making, which is why we are committed to the goals of the Diversity and Inclusion Acceleration Plan initiated in 2021.



Kátia Barros and Marcelo Bastos



We are part of Grupo SOMA and we have created a streamlined management model, which enables our work teams to have a very strong bond. We usually say that: "Fashion retail success is trial and error". It is about experimenting as much as possible and quickly correcting whatever went wrong.

To make a swift correction, we need to have a very powerful structure. And we do. Grupo SOMA offers us all the technology and governance support.

All of the above has enabled FARM Rio to reach its 25th anniversary celebrating the fact that it is the first case in Brazilian clothing brand history to go international.

In terms of our internationalization project, we suggest you read the speech made by Fábio Barreto, CEO of FARM Rio Global, in this report. We would like, however, to point out a quick fact here. If you look at the timeline of our international business, you will notice the following: in 2020, FARM Rio Global sold 15% of what Brazil sold.

In 2021, we reached to 30%. In 2022, we will hit 41%. Our forecasts show that by 2026 FARM Rio Global should surpass FARM. All of this within a scenario where we have already surpassed USD 189.39 million in revenue in 2022 in Brazil and project more local growth.

We also do not want to grow alone.

We have invested USD 151,515.16 in Re-FARM Cria incentives for 81 social impact projects in peripheral territories in Rio de Janeiro and Brazil. It is an innovative initiative, one of our 2022 highlights, and is now incorporated into our agenda.

We are engaged in introducing sustainability into everyday life and into all areas of FARM Rio. We look to our long-term future and see a brand that we will certainly continue to be proud of, for helping Brazil and the world to develop and evolve.

At the root of our sustainability strategy is our commitment to reforestation.

1 USD = BRL 5.28

With the Project "1,000 Trees a Day, Every Day", FARM Rio has reached the mark of more than 1 million trees planted by 2022, reaching all biomes in Brazil.

We are a carbon-neutral brand and we are proud of this achievement that makes us more than just a clothing brand.

We have been accumulating experience in e-commerce since 2011. Today Lojix, our live-commerce company, sells more than USD 5.68 million a year. In 2022 we had our first Lojix experience via Twitter and it was very successful with over 20,000 viewers and garnered over 40% of our best Lojix revenue. We will keep experimenting with new tools to take FARM Rio to our customers.

Speaking of people, we hope FARM Rio keeps being a place where everyone feels good about working.

There is no longer any doubt that diversity is a reality for us.

According to the Diversity, Equity and Inclusion Census 2022, mapped by consulting firm Diversitera,

FARM Rio is a company that is "Open and Encourages Diversity and Inclusion".

We prompt the topic in our teams, and we have an inclusive leadership that encourages their teams to participate in the D&I agendas. We still need to make further progress on inclusion – as this is an issue that involves creating the conditions for the development of people at all levels of the company. Starting in 2023, we will focus on developing a more diverse leadership pipeline.

When we think of the future, we plan to tackle four important fronts: increase our international presence; become System B certified via Grupo SOMA; increase the use of responsible raw materials and continue to fast-track diversity and inclusion within our team.

This is our strategy to become a global brand, desired and committed to sustainability. Our vision is not for the next two or five years. We are building a brand that will celebrate its 50th anniversary in style.

1 USD = BRL 5.28



Message from FARM Rio Global CEO GRI 2-22

We have strengthened our international presence

The year 2022 was highly constructive to FARM Rio Global. Our networks, stores and e-commerce registered positive performances even during the turbulent times of global geopolitics, with the Ukraine War and rising inflation. We managed to leverage and establish our presence in the international market, ensuring room for the promotion of Brazilian culture and investing to increase the acceleration of FARM Rio Global.

The first steps toward our internationalization process started years ago, but we believe that 2022 was essential in helping us build a better picture of the market. It was like dipping our toes in to test the temperature. Today, we look at the numbers from last year and draw clear strategies for our growth, focusing on digitization, expansion, improved deliveries, and the opening of new stores.

In 2022, FARM Rio Global had gross revenues of USD 93 million (81% higher than in 2021).

The numbers encourage us to continue working ambitiously and enable us to share our genuine Brazilianness worldwide.

This is how, during the European summer, FARM Rio ended up in two leading department stores in Europe: Le Bon Marché in Paris and the super traditional Liberty in London. We have also opened the doors to our third permanent store in the United States at Venice Beach, Los Angeles, California.

1 USD = BRL 5.28



Fábio Barreto

In all our window displays and openings, we display the work of Brazilian artists. The strong presence of Brazil is also always a major player in FARM Rio Global's collabs, revering our colors and shapes in partnership with renowned brands such as Levi's, Adidas, Starbucks, Smiley, and Havaianas.

As for the next few years, we will focus our attention on the fashion capitals: Milan, Paris and London. We believe we need to understand these cities, which have their own different nuances, needs, cultures, and behaviors, and we must begin at the places that are being watched, and only then can we start branching out into other regions. We plan to open our first European flagship store in London in the second half of 2023.

I think FARM Rio Global is a project with a mission to take our colors and prints to the world, telling



a cool story of Brazil and creating bold connections. Our journey into the international market is possibly with the most originally Brazilian brand, which can fully disseminate our history, aesthetics, and culture.

As part of Grupo SOMA, we are at an advantage in terms of influence, brand positioning, and investments, besides having a team of collaborators and partners that are strongly committed to taking Brazil abroad. To make this happen, it needs to grow, and FARM Rio Global was born big. It was born global. We have always believed in this mission and have taken on this responsibility with a lot of hard work and confidence:

We are going to showcase Brazil to the world.





FARM Rio, 25 years of color and joy

We are a brand of celebration, joy, and boldness conveyed by vibrant colors and striking elements. We are inspired by the vital force of nature, the elements of daily life, and the diversity of Brazilian culture.

We celebrate 25 years of operation in 2022 but this is only the beginning. We want to go much further, we want to fly around the world and to all corners of Brazil.

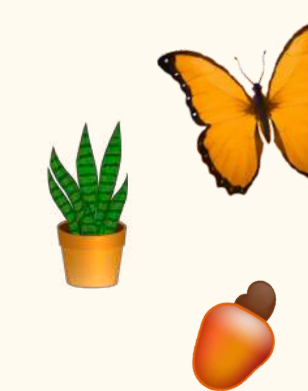
We have a vibrant, intense textile print shop that is a benchmark in the world. When we look back at our trajectory, we realize how many people we have touched and how many stories we have been able to tell through our creatives.



The textiles used to tell these stories are never chosen by chance. The elements combined with the colors of FARM Rio prints carry the feeling of happiness and joy.

Today, our brand is worn by people with the most varied bodies in different cities around the world. We believe we are on a powerful and enchanting mission. We measure our success not only by what we make but also by the positive impact FARM Rio has on people's lives and on society.

FARM Rio is a place of transformation, not only in fashion but also in humans. We reinvent ourselves every day and that is why we have so many stories to tell.

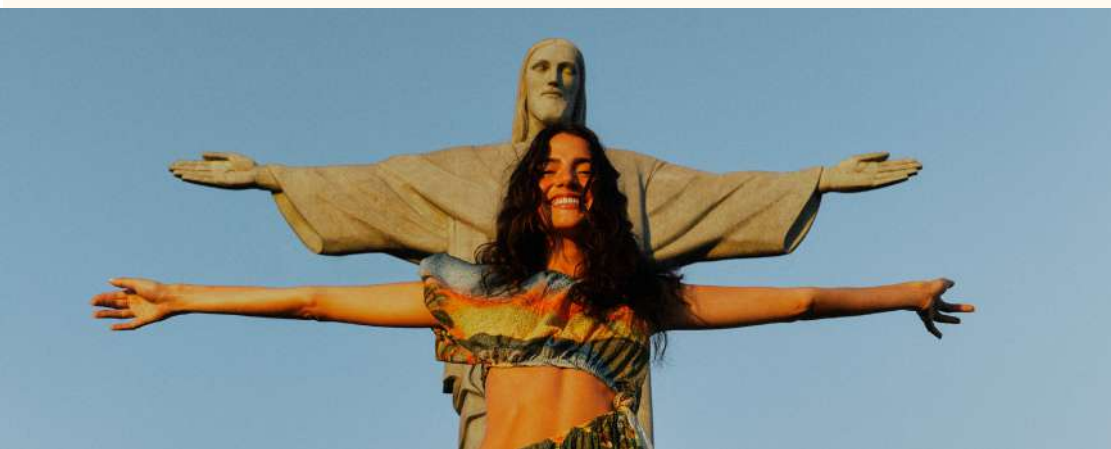


Iconic moments in our history



We created FARM Rio

It was born at the Babilônia Fair in Rio de Janeiro in a four-square-meter display stand.



2001

Opening of the first stores in the Barra da Tijuca, Ipanema and Copacabana neighborhoods in Rio de Janeiro.



2002

We broadened our horizons and began to introduce FARM Rio to new neighborhoods, cities and states across Brazil.



2008

We created Fábula, a children's fashion brand, FARM Rio's little sister.

2010

- We joined ANIMALE.
- We started our partnership with Havaianas.



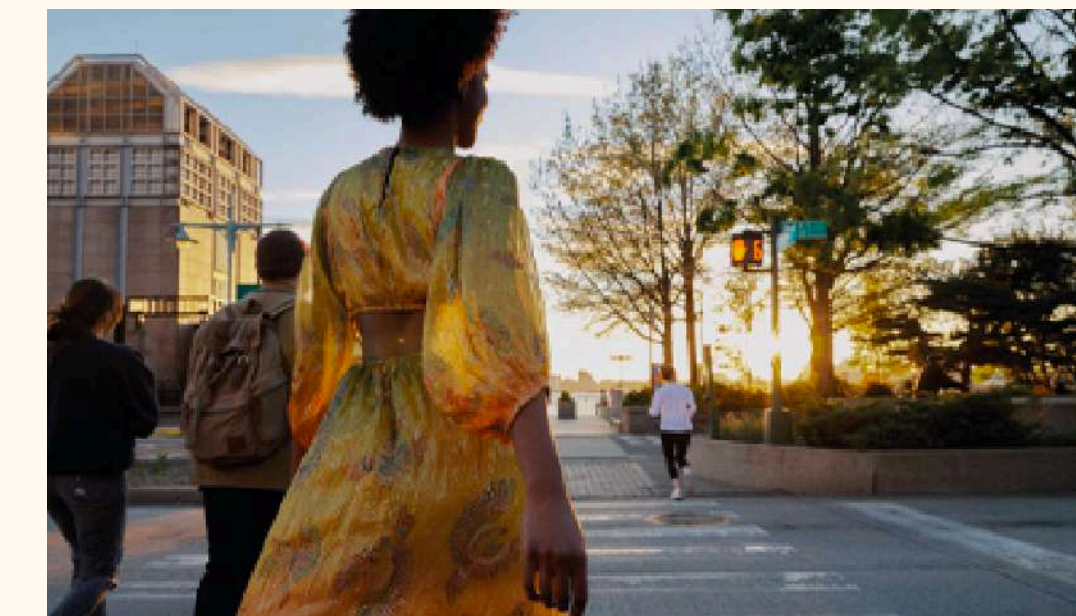
2016

We started to take a closer look at the ESG Agenda.



2017

We started our partnership with the Yawanawa tribe.



2018

We opened our New York office.

Iconic moments in our history



2019

- We launched FARM Rio Global.
- We created the RE-FARM jeans line.

2020

- Grupo SOMA launches its IPO and goes public.
- We launched the “1,000 Trees a Day, Every Day” Program.



2021

- We approved the Action Plan to Accelerate Diversity and Inclusion in the brand.
- We rolled out our first carbon-neutral store in 2021: *FARM Rio na Nuvem* (FARM Rio in the Cloud).
- We started our partnership with Smiley.

2022

- We celebrate 25 years of operation.
- We started our partnership with Starbucks.
- We expanded our activities to Europe.
- We reached the milestone of 1 million trees planted under the “1,000 Trees a Day, Every Day” program.
- We launched RE-FARM Cria.
- We reached gross revenue of USD 227.27 million in Brazil and USD 93 million in FARM Rio Global.

1 USD = BRL 5.28



And there's a lot more to come!

Party at FARM Rio 🍷

It was on October 15 at 4:30 pm that we gathered 2,750 people to celebrate FARM Rio's 25th -anniversary. The location? One of Rio de Janeiro's most iconic natural monuments, the Sugar Loaf Mountain. At an altitude of almost 400 meters in front of a backdrop of Urca, Christ the Redeemer, and Guanabara Bay, we spent more than 10 hours of sheer joy there.

Even before we got together on the day of the party, the excitement began gathering in the air after we sent out our carefully created invitations. The guests received colorful recycled bags with a bouquet of flowers, a pair of customized flip-flops, postcards, sachets with plant seeds and other goodies, and, of course, an invitation to the big day.



The Sugar Loaf was decorated with FARM Rio's style and brand: color, nature, culture, and diversity. The auditorium was equipped with huge screens displaying photos, prints and textures. The outside area was adorned with colorful arches, a giant, inflatable toucan, and a lot of color.

We danced, we toasted, we embraced. Caetano Veloso celebrated with us by filling our stage with a mixture of rhythm and sounds.

The success of FARM Rio's 25th-anniversary celebrations is recorded in all our memories and on social networks. The party was the main subject of 13 posts on the brand's Instagram, generating 62.8K full engagements. At the time of the party, our stories had an average reach of 35.4K per screen (out of 27 screenshots posted).

We are now 25 years old, proudly celebrating our maturity, positioning, and commitment to a better future. During the party we shared our achievements, our joys, and the challenges we have overcome. There was an optimistic and hopeful look in the eyes of those who were at this special event that brought together people from FARM Rio teams across Brazil, the partners in our journey, and our very dear customers.

A book to record 25 years



We tell our story in 220 pages. The book "FARM Rio 25 Years of Joy" was one of the projects we developed for our celebration. The book is an artwork sent as a gift to dozens of people, who have been with us for more than two decades.

The book elevates the meeting of colors with the world and Brazilianness. It was designed to tell the story of FARM Rio through prints, partnerships, looks, and landscapes that inspire us and that portray the essence of the brand in Brazil and in the world.

The product represents FARM Rio's aesthetic and cultural history, with images from iconic campaigns, carefully printed on various types of paper (euro bulk, munken lynx, biblio and opaline) to generate distinctive tactile experiences for its readers. We took almost artisanal care with the printing.

We created three covers, each wrapped by a scarf with the brand's iconic and corporate prints. The challenge was to create an artwork that could convey all the joy and diversity of FARM Rio's history. It is a visual book in which we tell our story through symbolic imagery and brief text excerpts. A handwritten letter signed by Katia Barros, founding partner of FARM Rio, sets the affectionate tone of the book.

The CO₂ emission generated for the production and printing of the work was neutralized with reforestation initiatives and the publication has the FSC (Forest Stewardship Council) Seal.

We want it to be a book to be cherished in people's homes, to be touched, to be appreciated. It narrates FARM Rio's 25 years but projects our future. It delves into the past and looks to the future.

The process of planning and making the book involved dozens of professionals from various fields. We extend our affection and gratitude to all these people, passionate about FARM Rio!

FARM Rio in Brazil and the world

GRI 2-6

In addition to the celebrations, 2022 was also a year of new achievements. FARM Rio has expanded its presence by opening stores in Brazil and abroad, reaching a total of

89 own stores in the Brazilian territory,

including concept stores such as FARM Rio Harmonia and Casa FARM Rio.

We have more than

1,700 multibrand points of sale,



sold more than

6 million items in 2022,

and more than




820,000 active customers  **internationally**

Under the FARM Rio Global brand, we have

three own stores located in the United States

(New York, Miami, and Venice Beach).

In addition, our products can be found in more than

1,000    **foreign outlets,**

including 200 major chains and 600 boutiques.



Our products are also available in department stores in the

United States,

(Neiman Marcus, Nordstrom, Saks Fifth Avenue, Shopbop, Rent the Runway, Anthropologie, Bloomingdales, and Intermix),

in France 

(pop-up at Le Bon Marché),

and in England

(Liberty).

Our Purpose (Golden Circle)

GRI 2-1

FARM Rio's purpose is defined by the Golden Circle concept, an inspirational method to think, act and communicate, created by English writer Simon Sinek. This method aims to engage people and businesses, and we use it to define the value of the FARM Rio brand and how we impact the world.

Based on this concept, we understand that people buy not just what we do, but why we do it. That is why we strive to communicate our essence as clearly and authentically as possible.

What do we do?

Our product is focused on style, art, and culture. FARM Rio creates garments and accessories that convey the expression of Brazilianness. Our products are crafted and detail-oriented and we seek to move the world through our vibrant colors and attention to detail.

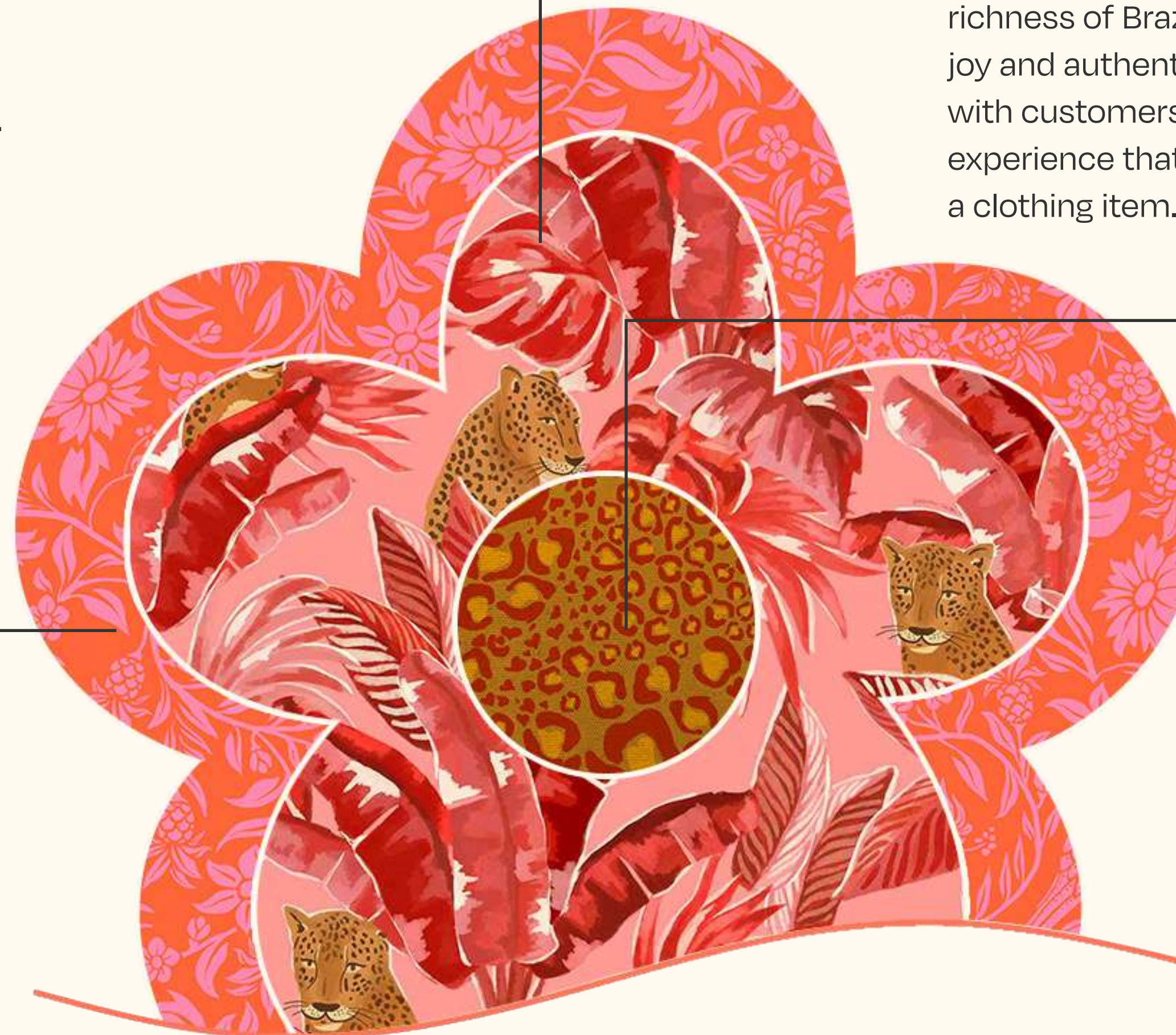
How do we do it?

We use several strategies to accomplish our mission, with social and environmental responsibility. We value what is ours, highlighting the Rio de Janeiro lifestyle and the cultural richness of Brazil. Through our products, we try to convey joy and authenticity, creating an emotional connection with customers. Our goal is to provide a unique and special experience that goes beyond the simple act of purchasing a clothing item.

Why do we do it?

We believe that self-love has the power to transform the world. Our mission is to promote people's self-esteem and well-being. We want our customers to feel confident and happy about themselves when they wear our creations. We believe that by cultivating self-love, we can help create a more positive and inspiring world.

In short, FARM Rio's purpose is to make an impact through fashion and lifestyle, valuing Brazilian culture and spreading the message of self-love. We use the Golden Circle concept to drive our actions and inspire both consumers and other businesses.



A committed governance

GRI 2-9; 2-10; 2-12; 2-18

As part of Grupo SOMA, FARM Rio benefits from its solid corporate operating structure. We are firmly committed to conducting our business in an ethical, transparent, and sustainable, always with the objective of safeguarding the best interests of our shareholders, employees, customers, and the community at large.

According to Art. 12 of the Bylaws, the company is managed by the Board of Directors and by the Executive Board, and the positions of Chairman of the Board of Directors and Chief Executive Officer or main executive of the Company are not and may not be held by the same person. All members of the Board of Directors are subject to the Company's Policy on Related Party Transactions and Conflict of Interest Management.

GRI 2-11

Board of Directors

The Board of Directors, our primary governance authority, is in charge of setting macro business policies, long-term strategy, and overseeing our executive management. Composed of seven members, at least 20% of them are independent, and all of them are elected for a two-year term during the shareholders' meeting, with the possibility of re-election. The board members have a diverse range of experience, gender, and professional backgrounds, which ensure that solid decisions are made in line with the best practices in the market.

We follow the instructions of the Brazilian Securities & Exchange Commission (CVM) and the Company's Bylaws to ensure the integrity of the Directors, as well as to monitor the absence of conflicts of interest.

The Board of Directors carries out periodically, and at least once a fiscal year, an evaluation of its own performance as a whole; the individual

performance of its members and of the members of the Executive Board; and the performance of the Committees, in accordance with the Management Nomination and Assessment Policy. **GRI 2-18**

Board members fill out a conflict-of-interest form to prevent potential conflicts of interest. If any are identified, our Compliance team is responsible for investigating them. **GRI 2-15**

Board Breakdown

Marcel Sapir

– Chairman

– Independent Board Member

Fábio Hering

– Deputy Chair of the Board

of Directors

Roberto Luiz Jatahy Gonçalves

– Board Member

Marcello Bastos

– Board Member

Gisela Dantas Rodenburg

– Independent Board Member

Maria Laura Tarnow

– Independent Board Member

Edison Ticle de Andrade Melo e Souza Filho

– Independent Board Member



FARM Rio Executive Board

Our Executive Board manages business in general and is authorized to make decisions, except those that are within the scope of the shareholders or the Board of Directors.

Marcello Bastos

- Founding partner

Kátia Barros Bastos

- Founding partner

Marília Paiva

- Director of People, Management, Diversity and Equity

Patrícia Mendes

- Commercial Director

Gabriel Oliveira

- Brand Director

Flávia Miranda

- Director of Visual Communication

Nelson Camargo

- Marketing Director

Cristina Luchetti

- Style Director

Tatiana Viana

- Printing Director

Women in senior management



Grupo SOMA has the Women on Board (WOB) seal, an independent initiative supported by UN Women. This certification highlights, extols, and promotes the presence of women on boards of directors or advisory boards within the corporate environment. Companies that have at least two female directors on their boards are awarded this seal.

Board Breakdown



Marcel Sapir

Chairman
Independent Board Member



Fabio Hering

Deputy Chair of the
Board of Directors



**Roberto Luiz
Jatahy Gonçalves**

Board Member



Marcello Bastos



**Gisela Dantas
Rodenburg**



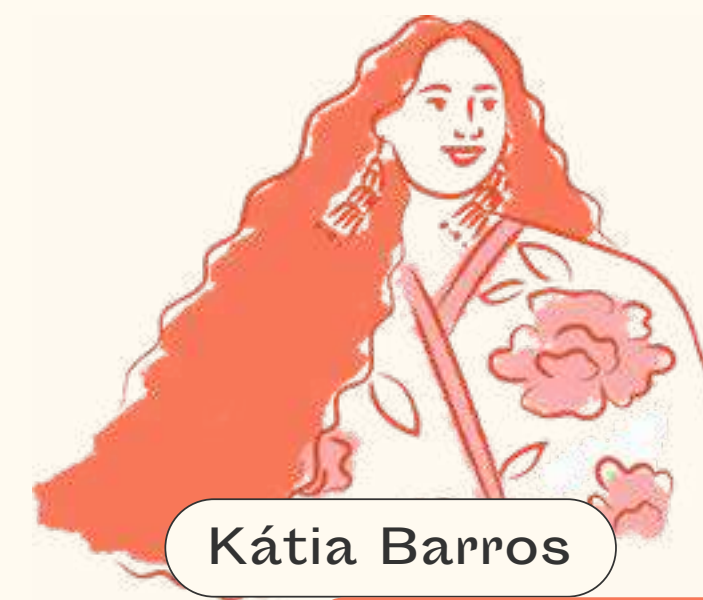
Maria Laura Tarnow

Independent Board Member



**Edison Ticle de Andrade
Melo e Souza Filho**

FARM Executive Board



Kátia Barros

Founding partner



Marcello Bastos



Patrícia Mendes

Commercial Director



Marília Paiva

Director of People,
Management, Diversity
and Equity



Gabriel Oliveira

Brand Director



Flávia Miranda

Director of Visual
Communication



Nelson Camargo

Marketing Director



Cristina Luchetti

Style Director



Tatiana Viana

Printing Director

Advisory committees and impact management

Grupo SOMA has three advisory committees attached to the Board of Directors: The Risk, Audit and Finance Committee (CRAF), the Fiscal Council, and the People and ESG Committee, which help ensure better risk management, business analysis, improvements in internal policies, and a focus on ESG practices, respectively. **GRI 2-16**

The Group's Executive Management of People & Management, Sustainability, and Communication is responsible for managing the organization's impacts on the economy, environment, and people. This management is aligned with the company's Sustainability Policy, focusing on diversity, equity, and inclusion. Reports on the impacts are presented to the governance bodies quarterly.

GRI 2-13



How we monitor and communicate risk **GRI 2-16**

We follow the Group's Risk Management Policy, which was revised in July 2021 to guide the management of risk in our activities. Approved by the Board of Directors, it is aligned with other policies such as the Code of Ethical Conduct and the Internal Rules of the Risk Committee.

The main concerns identified by the corporate Risk Management and Audit team are directly reported to the CRAF, which is linked to the Board of Directors and consists of at least three members, appointed by the Board itself. The CRAF assesses the company's exposure to risk, monitors it, and suggests improvements to the company's internal policies.

In 2022, the Group reported 22 priority risks to the Committee, based on the Corporate Risk matrix, which are monitored quarterly by the Risk Management team. The risks are categorized into strategic, operational, financial, and compliance, according to the risk management methodology used.

Of the reported risks, one is related to the company's financial operations, two strategic risks are linked to decision-making, four compliance risks are related to the violation of regulatory rules, laws or internal company standards, and the other fifteen operational risks are related to flaws in processes, systems, rules, and people, caused by internal or external factors.

Financial implications and other risks and opportunities arising from climate change

GRI 201-2

Grupo SOMA assesses the risks and opportunities related to climate change, which may cause significant changes in its operations, income or expenses. These are classified into "Physical Risks" linked to natural events or long-term impacts of climate change and "Transition Risks", which refer to behavioral changes and new policies during the transition to a low-carbon economy.

A prominent physical risk is the possibility of strong winds and heavy rainfall, which may cause flooding, affecting our logistics operations, inventory, and supply chain. A lack of rain also impacts our supply processes. In such situations, we offer financial support to suppliers and seek to improve structures to withstand flooding and rain.

Regarding transition risks, following the recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD), we have identified political, reputational, market and technological risks. These factors affect the perception of customers and investors about the company's position on climate change and may lead to boycotts and cancellations and impact the Group's revenue.



To mitigate these risks, we put in place practices of transparency and commitment to the issue of climate change, developing carbon inventories, offsetting our emissions, investing in CO₂ removal projects, seeking support for the transition to a low carbon economy, and drawing up sustainability policies and reports.

We establish the financial or strategic impact on our business through the risk management process as per ISO 31000:2009. The main risks are discussed in a risk committee.

Commitment to the SDG strategy GRI 2-23; 2-24

We follow policy commitments in line with Grupo SOMA. As part of our transnational policy instruments, we are committed to the Global Compact and the 2030 Agenda, as well as the International Labor Organization (ILO).

Therefore, in accordance with the Global Compact and the ILO, we recognize that, as a group, we have a responsibility to uphold sustainable business practices that are beneficial to our business, our stakeholders, and the planet. Our mission is to ensure a safe, healthy, dignified, equitable, and collaborative work environment, always fostering relationships grounded on respect for freedom and individual differences.

We are committed to promoting an environment free of discrimination or expressions of prejudice, whether based on origin, gender, race, color, religion, age, height, weight, physical appearance, disability, social class, sexual orientation, pregnancy, or any other characteristics protected by law.

Our policy values the prevention and eradication of any form of degrading work. We are committed to not allowing the use of child labor or slave-like labor in our activities. Likewise, we do not hire or maintain business relationships with companies, entities, or institutions that undertake such actions.

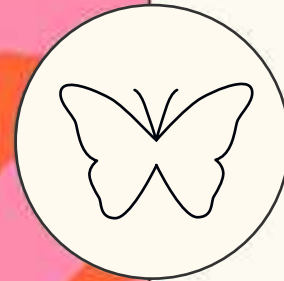
Grupo SOMA's ESG commitments are outlined in documents such as the **Sustainability Policy, the Annual Report, the Bylaws, the Reference Form, the Code of Ethics and Conduct for Employees and the Code of Conduct for Suppliers**, among others. Such commitments guide the day-to-day operations and the strategic focus of the company and, therefore, of FARM Rio, setting the guidelines that drive our efforts and investments, as well as helping to assess risks and financial impacts.

The corporate email address of our Compliance department (**compliancecorporativo@somagrupo.com.br**) is shared with all of the Company's employees and partners. This channel is for anyone who wishes to receive an explanation or guidance regarding any question that may arise, including those related to the implementation of the Company's business conduct policies and practices. GRI 2-26

We also offer and widely disseminate an Ethics Channel, managed by an independent company, to all employees and stakeholders. Any concern may be reported anonymously through it. We ensure the secrecy and confidentiality of all information shared and guarantee that there will be no retaliation. GRI 2-26



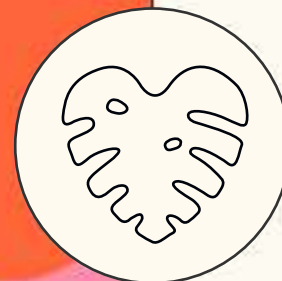
GRI 2-28



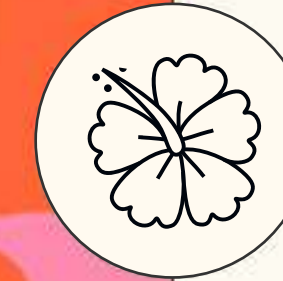
The United Nations Fashion Industry Charter for Climate Action - commitment to Business Ambition 1.5°C, of textile and fashion companies to achieve net zero emissions by 2050



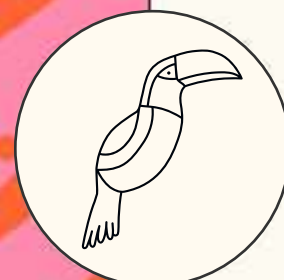
InPacto – National Pact for the Eradication of Slave Labor



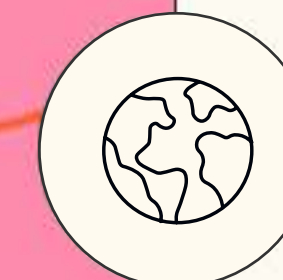
Grupo SOMA has a representative in the Social Responsibility Council of the entity FIRJAN (State Industry Federation of Rio de Janeiro)



Corporate Council for Social Responsibility – formed by the State Federation of Industries of Rio de Janeiro Brazilian Textile Retail Association (ABVTEX)



Fairness is Priority (Gender) - an initiative of the Global Compact Network Brazil, which brings together companies committed to fairness



Colabora Moda Sustentável – a multi-sector platform to promote more responsible fashion

Economic-financial performance

The year 2022 was a year of focused efforts and great achievements for FARM Rio Brazil, FARM Rio Global, and all of Grupo SOMA, with record revenue numbers and a significant increase in profitability.

In Brazil, FARM Rio's gross revenue reached

USD 227.27 million

an increase of 33% compared to 2021

while FARM Rio Global recorded gross revenues of

USD 93 million

in 2022, an increase of 81% compared to the previous year.

Our brand has grown exponentially since 2018. After getting through the most critical phase of the Covid-19 pandemic, we were ready for the recovery in 2021. While many companies were struggling to invest, we have well capitalized thanks to the IPO of Grupo SOMA in 2020.

Brazil is currently going through a political transition and the macroeconomic environment affects our business, mainly due to high-interest rates. Despite rates continuing to climb in the first months of 2023, we have a robust structure that allows us to keep our growth on track.

1 USD = BRL 5.28





Direct economic value generated (USD million) Grupo SOMA **GRI 201-1***

Revenue	1,085,688.45
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Economic value distributed (USD thousand) Grupo SOMA **GRI 201-1***

Operating costs	589,870.83
Employees salaries and benefits	158,442.05
Payments to capital providers	61,712.87
Payments to the government	166,802.27
Investments in the community	4,468.75
Total	981,296.30



Economic value retained (USD thousand) Grupo SOMA **GRI 201-1***

“Direct economic value generated” minus “economic value distributed”	2022
	104,391.47

*Indicator met with information regarding Grupo SOMA.

** 1 USD = BRL 5.28



Culture

We love Brazilianness

Since the creation of our first items, we have established a relationship of connection and respect with the most diverse expressions of Brazilian culture. Our natural landscapes, popular festivals, architecture, and street art inspire our prints with vibrant colors. FARM Rio incorporates these colors in its prints and designs, which makes its articles cheerful and full of life.

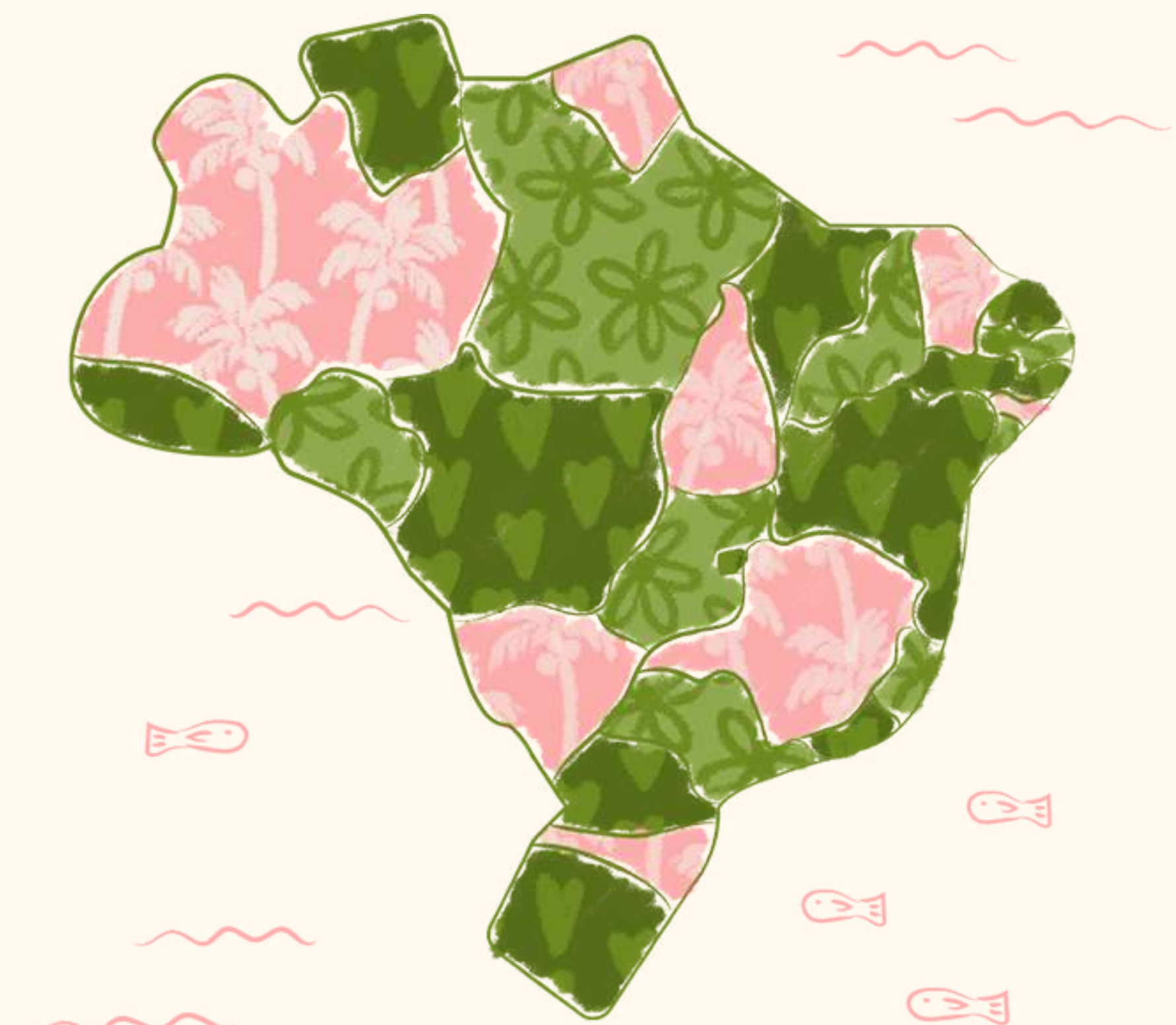
Over the years, we have approached hundreds of cultural manifestations in the country's most diverse regions, such as the June festivals, carnival, and others. Stories, myths, and traditions are reinterpreted in prints and details on the clothes. At the same time, Brazilian flora and fauna are often the subjects of prints and designs, ranging from the Cerrado's flowers to the Amazon's wildlife.

We learn together from the multiculturalism of Brazil. FARM Rio seeks to respect and honor this diversity in its collections, creating items that encompass various aesthetics and cultural references.

In order to do all this, we have incredible partnerships that delight and inspire us. Besides inspiration and enchantment, we are aware of our social responsibility when forming our partnerships. Through our actions, we strive to impact the local communities where we operate positively. According to each partnership, we can observe these positive impacts with results such as the preservation of Brazilian biomes; encouragement for the minimization of inequalities; incentives for education and training; improvement in health and well-being; financial independence, and generation of shared value.

GRI 3-3

A cross-country tour



Over the years, FARM Rio
has **traveled across Brazil**
from end to end 🇧🇷

Our spaces

FARM Rio's stores are also places of enchantment. We design our spaces with a mind to combining the brand's aesthetics with regional identities and sustainability.

For years we have had a partnership with designer Marcelo Rosenbaum, who sees these spaces transversally, combining anthropology and geography, art and politics within the different realities of each place. Therefore, every place has a special story. Let's look into some of these spaces?

Let's look into some of these spaces?

Le Bon Marché (LBM) in Paris 📍

In the 260 m² area we occupy at LBM, we have created a multifunctional space in the prominent French multibrand store, which besides exhibiting our collection, also functions as a gallery. With nine art installations, the space celebrates Brazilian culture and handcrafted products. These products symbolize the relationship between people and their natural environments, reflecting their worldviews and identity.

This venue is designed to be a stage for cultural events as well. It has a large canoe, made by the Terra Preta (Amazon) community, at its center that is used as a backdrop for all actions. Covered with sacred leaves, the environment is also covered with a texture of *sururu* (mollusk) shells and adorned with the clubs of the Kayapós. A hammock from the Akra project is used as a showcase and the fitting rooms are from the Ponto Firme Project.

Pop-up stores in the United States and Europe



FARM Rio's pop-up stores are designed as a self-supporting system that can be adapted into a variety of layouts to suit any location, from store to gallery to outdoor event. This system is built with pine pillars, assembled with fittings and components that support hangers and other display elements. Through this flexible system, we establish varied layouts, creating environments for the display of products, spaces that work as showcases or installations, and areas for brand awareness. The modular base is an identity, similar to a blank canvas, that holds the concepts of each collection of the brand.

FARM Rio Moema in São Paulo



A space where the materials were chosen because of their texture and embedded technological innovations, which symbolize craftsmanship and the development of specific knowledge. A vast bamboo roof was designed to support the thermally insulated metal tiles, replacing a multi-slope roof. The architectural project aims to unite the building through an innovative covering made of low-impact material; preserve the existing structure of round eucalyptus; and transform the area previously used as the store's parking lot into a garden to shelter plants of a tropical forest.

FARM Rio in Miami



The FARM Rio store in Miami has made its point of sale a place of social and environmental inclusion. The central feature of the project is the Cobogós Sururu da Mundaú wall, created by Marcelo Rosenbaum and Rodrigo Ambrósio and produced by the Vergel Community in Maceió, Alagoas. Cobogó is a hollow element used in walls to increase ventilation and luminosity. This element was developed within the context of the "*Maceió Mais Inclusiva Através da Economia Circular*" project (More Inclusive Maceió Through the Circular Economy), a technical cooperation of BidLAB in partnership with IABS and the City of Maceió. Its goal is to improve the population's quality of life linked to traditional local economic activities, such as the harvesters of sururu, a marine mollusk used for food and whose shell, a residue, is used to build the cobogós.



RE-FARM Cria:

Connecting with Plural Youth GRI 413-1

FARM Rio recognizes the strength of the sociocultural ecosystem in Brazil's suburbs, so we launched the first edition of RE-FARM CRIA, in partnership with the Precisa Ser Institute. **We allocated USD 151,515.15 to 81 projects in 21 different cities under four fronts: Fashion, Creativity, Education, and Equality**, which align with the brand's people and culture pillars. The initiative brought together creatives who discussed and produced fashion, culture, art, and sustainability.

FARM Rio believes in the transformative power of youth. For this reason, the main focus of RE-FARM Cria was aimed at young people, who live in peripheral areas and collectives/institutions that work on initiatives in these places, in Rio de Janeiro and in other regions of Brazil.

In this first edition of RE-FARM Cria, we built connections, strengthened bonds, and increased actions, expressions, and capacities. We were so excited that the second Invitation to Tender has already been launched and the program has become a permanent activity for FARM Rio.

1 USD = BRL 5.28

Let's see the results?

328 proposals registered from around Brazil

81 contemplated projects: **31** in creativity, **28** in education, **14** in equality, **08** in fashion

+ 31,000 visits to the platform during the 36 days of project reception

more than **555** actions developed in the country, in educational activities and in the creation of cultural products - in face-to-face and remote format

more than **30,000** people were impacted, most of them young Black

more than **100** cultural and educational products developed

all projects sought to develop at least one of the Sustainable Development Goals (SDGs) set forth in the UN's 2030 agenda. The main SDGs addressed were: **4 (Quality Education), 5 (Gender Equality), 8 (Decent Work and Economic Growth), and 10 (Reducing Inequalities)**

Links to the forest and Yawanawa Indigenous Land



GRI 413-1

Enchanting, beautiful, and long-lasting. Such is our partnership with the Yawanawa women, an Indigenous community located in Northern Brazil in the municipality of Tarauacá, Acre. This union, established in 2017, changed our perception of Indigenous people and nature and, since then, we have worked to support and value the Yawanawa's history with respect and care.

The partnership involved professionalizing the creation of accessories by Yawanawa women, an activity previously seen only as recreational. The program provided not only income generation but also became an instrument of female empowerment in the villages, breaking gender paradigms.





The results of this six-year partnership, make us proud:

160 craftswomen were empowered

more than **4,063 items** were produced (840 items in 2022 alone)

7,000 trees were planted in deforested areas

generation of more than **USD 189,393.94** in direct income

USD 75,747.58 was invested locally

seven Yawanawa villages connected to the internet, and

400 FARM Rio + Pantys reusable absorbent panties were donated.



The production of accessories aims to perpetuate the culture, rituals, and symbolic images of the Yawanawa. All actions are aligned with the Yawanawa Social Plan, which proposes to improve improvements in the social, economic, and cultural conditions of the families of these people. The Sociocultural Yawanawa Association (ASCY) supervises the women who produce the accessories that are sold in the FARM Rio Brazil and FARM Rio Global collections.

Through this partnership, several requests made by the women benefited by the Association have been met, including the payment method, logistics for the receipt of material and shipping parts, installation of Wi-Fi networks, and planting projects related to the 1,000 Trees Program.

The total investment over six years has reached approximately USD 473,500.00

During this period, eleven collections were launched and the items and prints are now also being sold at FARM Rio Global. We believe that the success of this partnership derives from the frank and open communication we have had since the beginning, which made it possible to create a project that respects the interests of every party and reconciles different visions and realities.

1 USD = BRL 5.28

Partnerships and Collabs



Boi de Santa Fé and the syncretism of Brazilianness GRI 413-1

A partnership that spawned a collection. This is the fruit of our admiration for the Bumba-meu-boi festivities of the Unidos de Santa Fé group, with whom we had contact in 2019 in São Luís do Maranhão. The legendary celebration of Bumba-meu-boi has its roots in the 18th century in the Northeast and is currently recognized as a Cultural and Intangible Heritage of Humanity. It represents the diversity of our folklore and the syncretism that constitutes our Brazilian identity.

The festivity served as inspiration for two collections (2020 and 2022) that blend the handcrafted tradition of the procession, the vibrancy of the costumes, and the contagious energy of the celebration. Embroidery, glitter, and symbols are used to tell the story in items and prints that invite you to immerse yourself in the magic.

The collection adopts responsible practices, such as the use of a natural RR (Rice Recycle) textile softener derived from oil extracted from rice husks, minimizing environmental impacts. We also use responsible Brazilian cotton (ABR), a certification that seeks to promote a more sustainable future for people and nature.



Through this partnership, we are investing in the **Plan for Transferring Knowledge and Maintaining the Cultural Asset “Boi de Santa Fé”**, which offers embroidery, music, and dance workshops for about **150 people from the local community**. The campaign for the collection included models, who are part of the Unidos de Santa Fé group, and part of the technical team made up of professionals from the region.

Sankofa hub boosts peripheral economy GRI 413-1

In 2021, FARM Rio approached the Sankofa Hub, a house of culture and peripheral economy, based in Grajaú, a peripheral neighborhood on the southern side of São Paulo. The project is headed by the *Nois Por Nois* Network. One of the main actions of the Sankofa hub is to boost new brands in the fashion market. A few of the new brands that walked the runway were:

Ateliê Mão de Mãe, Meninos Rei, Naya Violeta, Santa Resistencia, Az Marias, Mile Las, and TA Studios.



We have allocated approximately **USD 21,022.72** in 2022 , as follows:

- **USD 2,353.65** to help with the traveling expenses of project members to the Vogue Ball to promote and perform the activities of the Sankofa Project.
- **USD 14,962.12** to support the Project members during SPFW (Meninos Rei, Naya Violeta, AZ Marias, Santa Resistencia, Silverio Brand, and Georgia Hoshino).
- **USD 2,192.05** to fund the catering for SPFW, paid directly to the service provider.
- **USD 1,515.15** to support the payment of a wardrobe assistant for SPFW, paid directly to the service provider.

Lab Unipreta, support for social innovation GRI 413-1

FARM Rio has had a partnership with the Oyá Institute from Salvador since 2021 to support the Lab UniPreta Project, which develops learning processes and social innovations through the collective organization, creation, and handcrafted production in the fields of art, design, and fashion.

In 2022, FARM Rio invested USD 32,345.76 in the Lab.

The UniPreta Lab seeks to strengthen the collective organization processes of the Pirajá community in Salvador, based on the diversity of artistic languages, art education, and solidarity economy.

In 2022, the Lab focused on:



training for products such as

- Macramê
- Axé embroidery (barafunda)
- Finishes for handbags
- Cutting and patterning for handbags
- Afro-Brazilian printing

In addition to management training:

- Collective governance
- Economic and financial feasibility
- Sales
- Production management
- Stock market outlook

1 USD = BRL 5.28

Smile, have a nice day GRI 413-1

Our partnership with Smiley begins in 2021. We will launch the second global collection with them in 2023 to celebrate the 50th anniversary of the smiley face we love so much, mixing the pop energy of bright tones with black ones from the classic icon.

The FARM Rio print and the Smiley icon are on T-shirts, jackets, sweatshirts, jumpsuits, pants, skirts, dresses, windbreakers, hats, and bags. Again, in return for this partnership, we donated USD 17,045.45 (Brazil + Global) to Smile Train, an organization that supports the treatment of cleft lips and palate.

Together, we are giving back 112 new smiles to Brazil and the world.

Havaianas+FARM Rio, printing the world of Brazil GRI 413-1

Another collab that we love. This is a perfect combination of everything Brazilian, with prints full of color and nature, and the classic items of summer on the beach. Since 2010, we have combined FARM Rio prints with the flip-flop most loved by Brazilians. In 2022, through this collaboration that supports the "1,000 Trees a Day, Every Day" project, we planted, via the Institute for Ecological Research (IPÊ), **7,000 seedlings of native species** of the Atlantic Forest in the region of the Cantareira System.

Hering+FARM Rio, T-shirts with purpose GRI 413-1

Our latest collab, born in 2022, is the union of the basics of Hering with the colorfulness of FARM Rio. A collection of five original T-shirts that represent, through our prints, important causes that are transforming Brazil and creating the future we believe in. Each T-shirt of the collab has a print that represents partner institutions we support:

- **Casa Neon Cunha**
NGO that welcomes the LGBTQIAPN+ population in vulnerable situations in the area of ABC Paulista
- **G10 Favelas**
block of Social Impact Leaders and Entrepreneurs in the favelas
- **São Camilo Oncologia**
block of Social Impact Leaders and Entrepreneurs in favelas
- **ID_BR Instituto Identidades do Brasil**
NGO committed to promoting racial equality
- **SOS Mata Atlântica**
NGO that works to defend and preserve the Atlantic Forest

The total amount reverted to the partner institutions in 2022 was USD 7,102.27.

1 USD = BRL 5.28





Starbucks+FARM Rio, together for the Amazon

GRI 413-1

Another collab that we kicked off in 2022. Starbucks and FARM Rio have partnered to create a special collection of beverages and lifestyle items that honor the inspiring charm of nature. The collection features a bag, travel bag, mug, water bottle, and cup, all with emblematic designs, colors, and shapes of Brazil. At first, the collection is only available for purchase in countries in Asia and Oceania, but the Amazon region will reap the benefits of this collab.

The entire proceeds will be used to protect the Agroforestry Systems (SAFs) of coffee plantations in Brazil, in order to promote the production of organic products in Apuí, in the Amazon region.

They are 54 families that, with the help of Idesam (Institute for the Conservation and Sustainable Development of the Amazon), will develop initiatives to regenerate the biome and create a more promising future for the local communities, strengthening female leaders, revitalizing traditions, and keeping the forest protected.

People 🦜 🇧🇷

Everything begins and ends with **people**

GRI 3-3

We boosted our internal diversity indicators in 2022. We overcame several goals and significantly increased our team's representativeness. We have prepared our leadership to receive people in a more comprehensive way.

We work on attracting and retaining talent and are launching an exclusive trainee program for Black and Indigenous people. During the planning of this program, we established that in-house candidates would fill 70% of the positions.

We now need to accelerate the careers of these people, with training and by creating career paths for them to pursue. We still have a low representation of these profiles in top leadership.

Currently, 50% of FARM Rio's employees are Black. We have accelerated the hiring, development, and training of people in terms of diversity and inclusion, and now we were looking further and more strategically with the goal of increasing representation in leadership. We want diversity to be present at all levels of the organization.

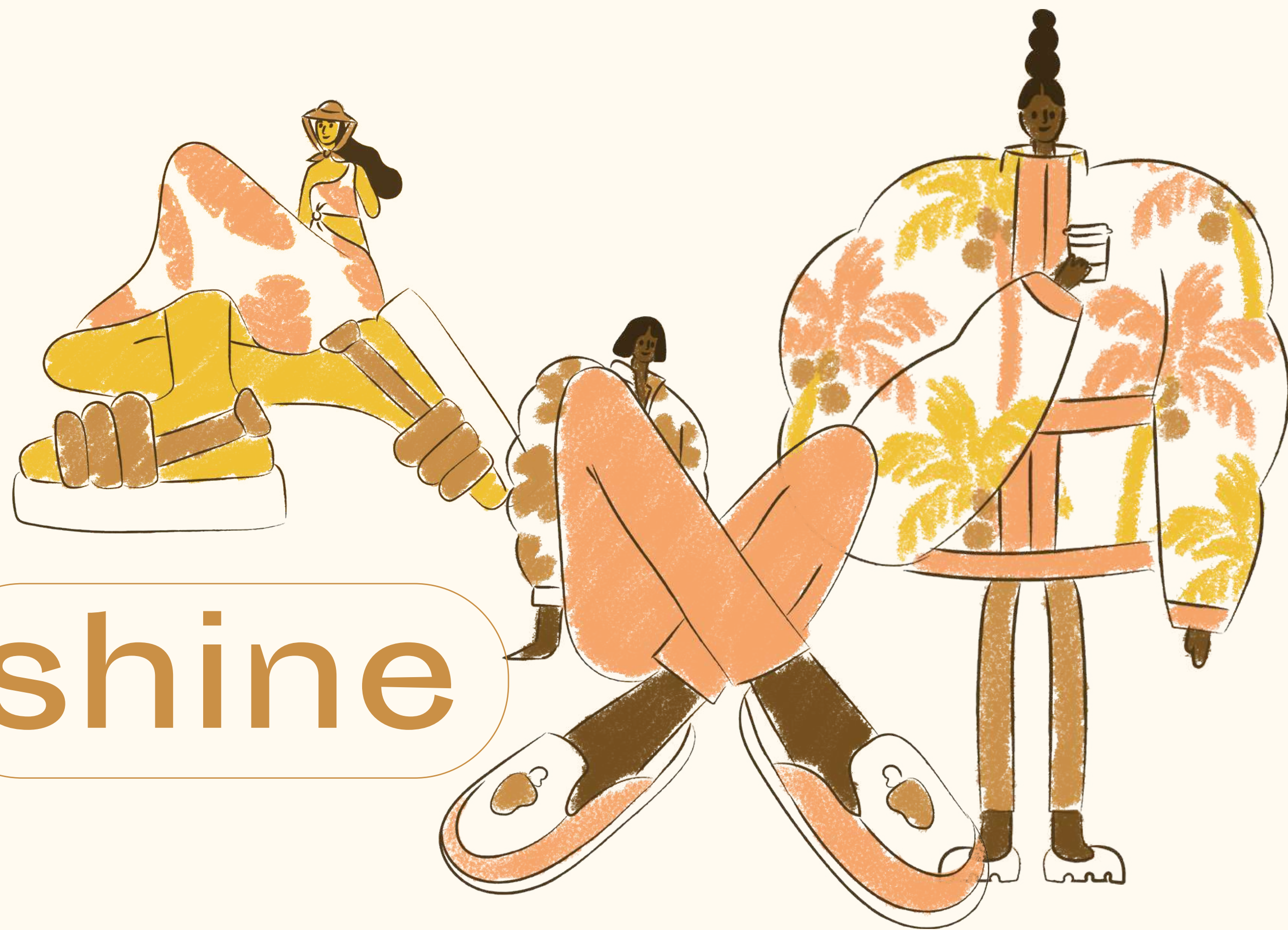


It is important to recall that in 2021, FARM Rio's People and Management (G&G) area expanded and became transversal, permeating all the brand's actions, after changing its name to People, Management, Diversity, and Inclusion (GGD&I). In July of that same year, we approved a Diversity and Inclusion Acceleration Plan, with five main goals.

The goals included transforming FARM Rio's culture through diversity and inclusion, revamping the G&G area by incorporating a more diversified outlook, accelerating the careers of Black and Indigenous people, raising awareness about diversity and inclusion, and investing in social actions in Rio de Janeiro. When we look at the data of the 2022 Census based on all of Grupo SOMA's brands, we see the results of our Diversity and Inclusion Acceleration Plan.

The people who make FARM Rio

shine





Diversity, Equity and Inclusion at the core of culture GRI 3-3

As part of Grupo SOMA, FARM Rio's RD&I area aligns with the Company's overall strategies. In August 2022, the Group launched the **DE&I Policy** to foster respect and prevent discrimination based on individual characteristics. The document guides the relationships between all stakeholders.

We respect human rights, promoting an environment that honors the dignity and abides by the principles of the UN and ILO declarations of human rights, as well as Brazilian law. In recognition of the significant social and environmental impact of the fashion industry and potential risks, such as child labor, we apply our Code of Ethics and adhere to a strong compliance strategy.



Regarding DE&I, we focus on issues related to race ethnicity, disability, gender, LGBTQIAPN+, and age (Young Apprentices).

Our goal is to build an environment that respects all differences. To this end, we rely on specialized consultants to help us develop create strategies aligned with our pillars: structuring policies and processes, offering training, and promoting the inclusion of underrepresented groups in all the spheres of Grupo Soma.

Affinity Groups drive a more inclusive culture

Affinity Groups (AG) are composed of volunteer collaborators who share a common identity and role as catalysts for change and mobilization around issues relevant to Diversity, Equity and Inclusion (DE&I).

They help encourage a more inclusive culture by increasing the sense of belonging of underrepresented groups. Each AG chooses its own name and must include representatives from FARM Rio's Management, People, Diversity and Inclusion (GGD&I) team to ensure the demands are routed efficiently and aligned with corporate strategies.

Our groups, which include LGBTQIAPN+, Women, People with Disabilities, and People of Color (ethnicity/race), are safe spaces for discussions and expression for our staff. They promote debate, acceptance and self-development with the aim to build a better future today.

At FARM Rio, the Affinity Groups operate through the WhatsApp platform, where discussions are free, democratic, and safe. The Affinity Groups organize meetings and plan events.

The main events of each Affinity Group in 2022 are listed below:



The Racial Ethnic Affinity Group, UMOJA (which means “unity/union” in Swahili),

12 meetings in 2022, contributing to Diversity Week debates, Literacy programs, Black Awareness Month, and others.



The LGBTQIAPN+ Affinity Group

12 meetings in 2022, contributing to discussions during Diversity Week, Literacy programs, and Pride Month.



The Affinity Group for People with Disability (PwD)

held 12 meetings in 2022, contributing to debates during Diversity Week, internal programs such as the Include Program, and the Literacies.



The Women's Affinity Group

held 12 meetings in 2022, contributing to discussions during Diversity Week, Women's Day, and internal programs such as the Talent Garden.

2022

GRI 2-7

Employees by gender and region

Region	Women	Men	Total
N	29	1	30
NE	223	11	234
MW	134	6	140
SE	2,006	123	2,129
S	167	14	181
Total	2,559	155	2,714

Explanatory Note: Until 2021, information on gender and region of employees was not compiled since it was not a GRI requirement at that time.

GRI 2-7

Employees by type of employment and gender

Contract Type	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent	72	1,431	1,503	125	1,704	1,829	146	1,927	2,073
Temporary	4	397	401	3	549	561	9	632	641
Total	76	1,828	1,904	138	2,253	2,391	155	2,559	2,714

Explanatory Note: Temps are considered to be all people with contracts with predefined terms, such as apprentices, trainees and seasonal workers, the others are considered to be permanent.

GRI 2-7

Employees by type of employment and region



Region	2020			2021			2022		
	Temporary	Permanent	Total	Temporary	Permanent	Total	Temporary	Permanent	Total
N	17	45	62	22	45	67	7	23	30
NE	55	211	266	82	213	295	65	169	234
MW	48	108	156	64	106	170	38	102	140
SE	250	997	1,247	348	1,288	1,636	492	1,637	2,129
S	31	142	173	46	177	223	39	142	181
Total	401	1,503	1,904	562	1,829	2,391	641	2,073	2,714

Employees, by job type

Job type	2020			2021			2022		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time	66	1,798	1,864	121	2,189	2,310	141	2,471	2,612
Part-time	10	30	40	17	64	81	14	88	102
Total	76	1,828	1,904	138	2,253	2,391	155	2,559	2,714

New employee hires, by gender

	2021		2022	
	No.	Rate	No.	Rate
Men	151	109.4	68	43.9
Women	1,582	70.2	1,474	57.6
Total	1,733	72.5	1,542	56.8

New employee hires, by region

	2021		2022	
	No.	Rate	No.	Rate
N	22	45.8	28	50.9
NE	181	57.6	161	47.9
MW	123	72.4	136	73.1
SE	1,184	72.5	1,051	55.3
S	223	99.1	166	67.9
Total	1,733	72.5	1,542	56.8

New employee hires, by age

	2021		2022	
	No.	Rate	No.	Rate
Under 30	1,327	80.7	1,250	68.0
Between 30 and 50	374	54.9	271	33.6
Over 50	32	48.5	21	30.0
Total	1,733	72.5	1,542	56.8



GRI 401-1

Employee turnover, by age

	2021		2022	
	No.	Rate	No.	Rate
Under 30	950	57.8	992	54.0
Between 30 and 50	322	47.3	277	34.3
Over 50	0	0	21	30.0
Total	1,272	53.2	1,290	47.5

GRI 401-1

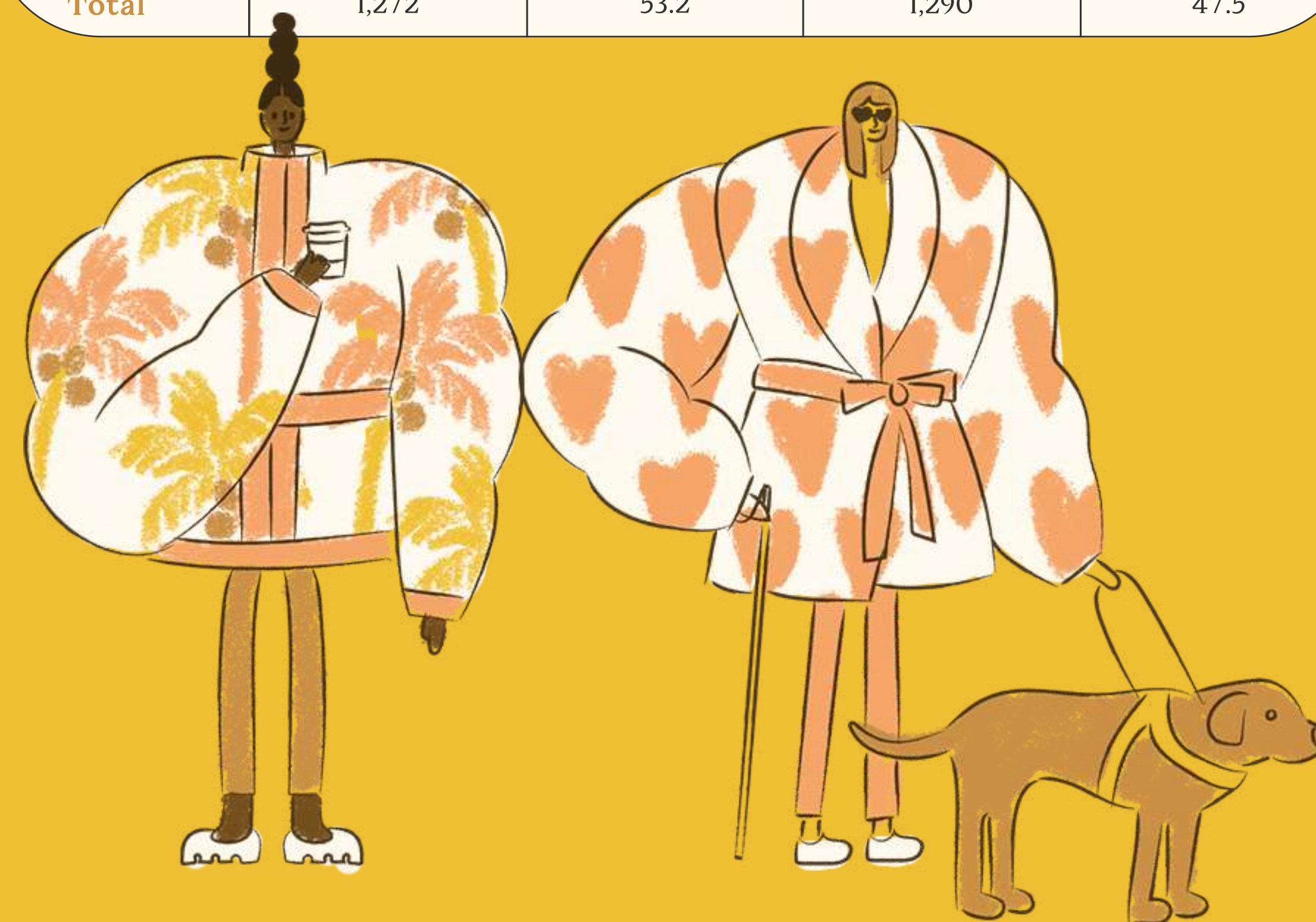
Employee turnover, by gender

	2021		2022	
	No.	Rate	No.	Rate
Men	70	50.7	57	36.8
Women	1,202	53.4	1,233	48.2
Total	1,272	53.2	1,290	47.5

GRI 401-1

Employee turnover, by region

	2021		2022	
	No.	Rate	No.	Rate
N	17	35.4	20	36.4
NE	138	43.9	159	47.3
MW	107	68.8	128	68.8
SE	806	49.3	832	43.8
S	194	86.2	151	63.4
Total	1,272	53.2	1,290	47.5



Deepening our self-knowledge through the Census

All brands of Grupo SOMA participated in the Census of Diversity, Equity, and Inclusion. The Census was conducted from July 25 to August 24, with the consulting services of Diversitera, and had a participation rate of

83%, with a total of more than **11,000 collaborators** responding to the survey. From **FARM Rio Brazil** and **FARM Rio Global**, we had a total of **1,566 respondents**.

FARM Rio's results in the Census show the success of the actions implemented via **the Diversity and Inclusion Acceleration Plan**.

FARM Rio is 



92%
female



50%
Black



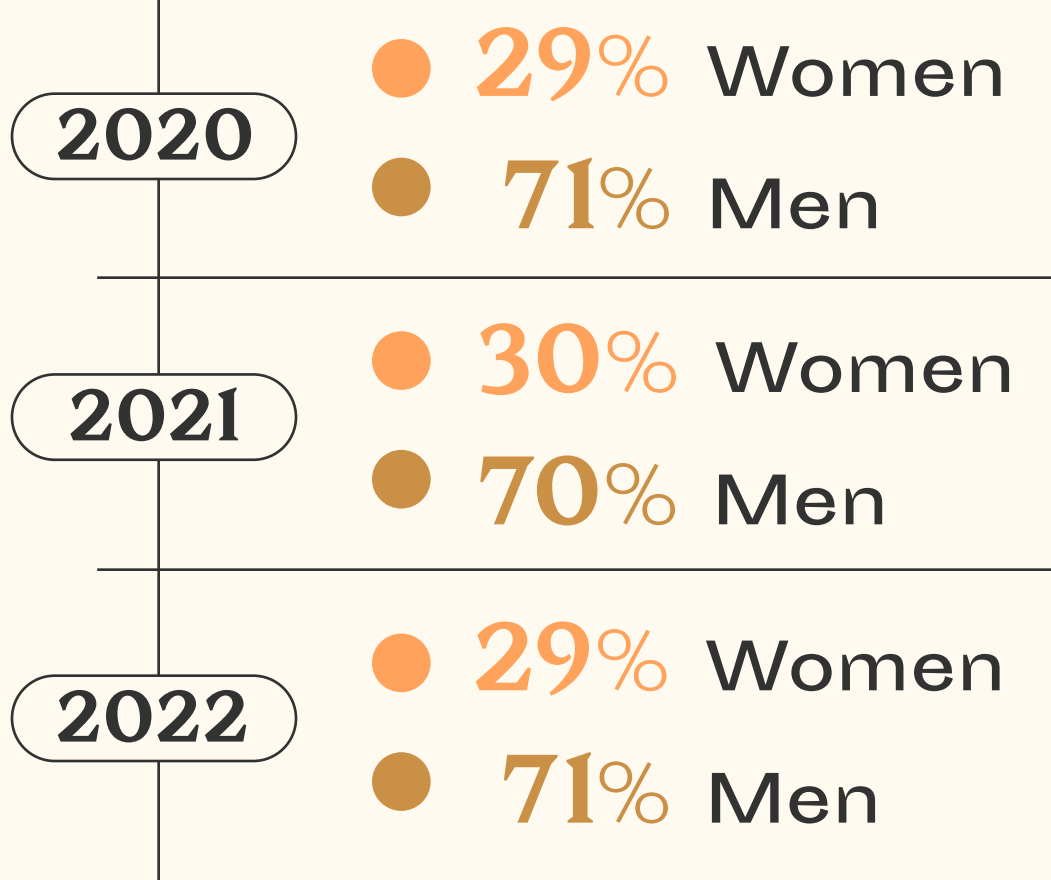
26%
LGBTQIAPN+



1%
PwD

GRI 405-1

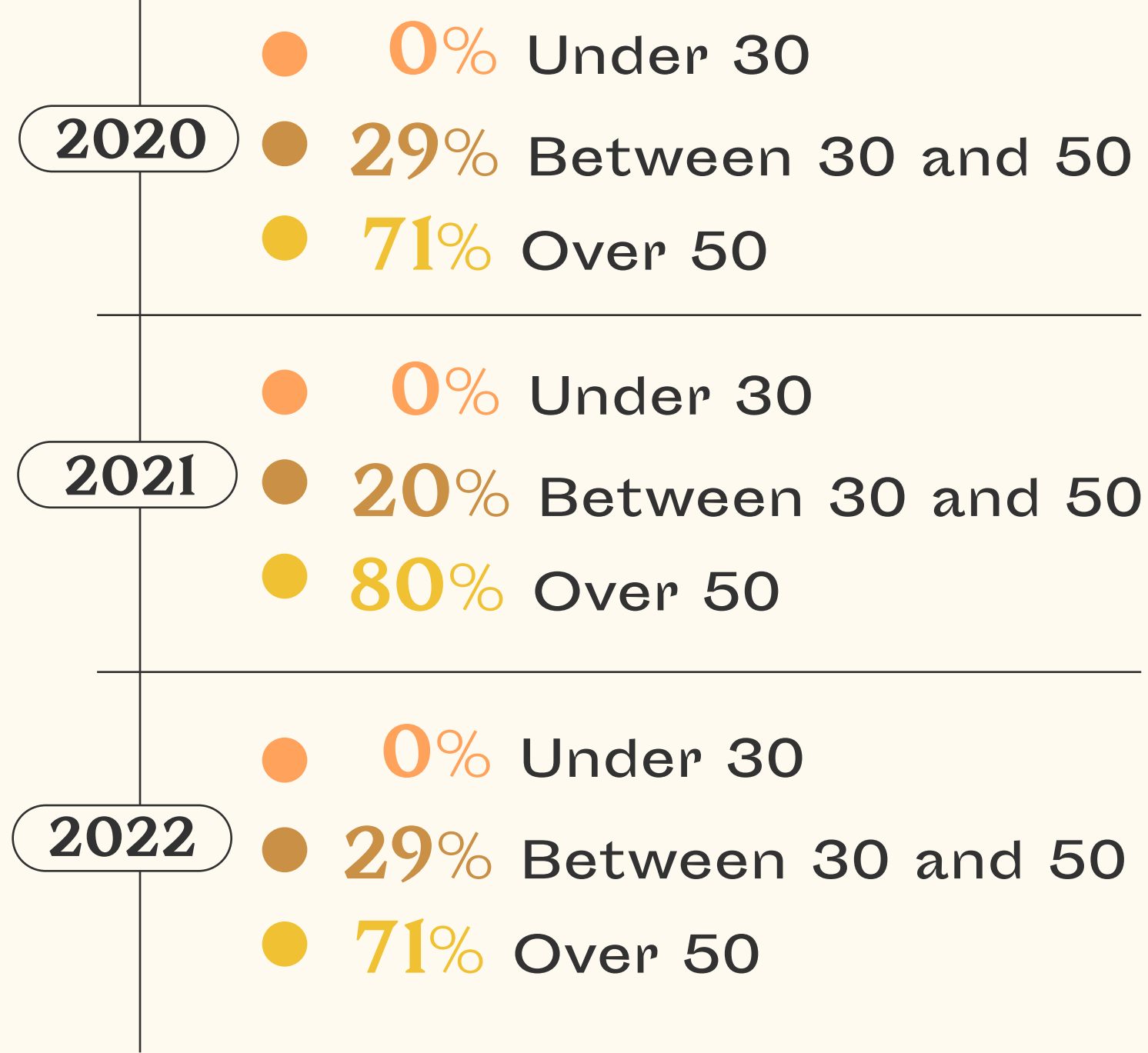
Diversity of governance bodies and employees, by gender (%) – Grupo SOMA



GRI 405-1

Diversity of governance bodies and employees, by age (%)

– Grupo SOMA



Employees, by job category and gender GRI 405-1

	2021		2022	
	Men	Women	Men	Women
Board	33.3%	66.7%	29%	71%
Executive Management	33.3%	66.7%	23%	77%
Corporate Management	26.3%	73.7%	14%	86%
Store Management	4.7%	95.3%	0%	100%
Sales	1.7%	98.3%	1%	99%
Operational	7.9%	92.1%	8%	92%
Trainee	28.6%	71.4%	25%	75%
Intern	25%	75%	23%	77%
Apprentice	100%	0%	0%	100%

Employees, by job category and age (%) GRI 401-1

	2021			2022		
	Under 30	Between 30 and 50	Over 50	Under 30	Between 30 and 50	Over 50
Board	0%	66.7%	33.3%	0%	85.7%	14.3%
Executive Management	0%	100%	0%	0%	100%	0%
Corporate Management	10.5%	89.5%	0%	9.5%	90.5%	0%
Store Management	32.3%	67.7%	0%	38.3%	61.7%	0%
Sales	86.8%	13.2%	0%	82.5%	17.5%	0%
Operational	59%	34.3%	5.8%	57.3%	37.1%	5.6%
Trainee	92.9%	7.1%	0%	62.5%	37.5%	0%
Intern	100%	0%	0%	96.8%	3.2%	0%
Apprentice	100%	0%	0%	100%	0%	0%

Employees of underrepresented groups by job category (%) GRI 401-1

	Asian	White	Indigenous	Mixed race	Black	Undeclared	Not informed
Board	0%	85.7%	0%	14.3%	0%	0%	0%
Executive Management	0%	84.6%	0%	0%	15.4%	0%	0%
Corporate Management	0%	90.5%	0%	9.5%	0%	0%	0%
Store Management	5.3%	45.7%	0%	20.2%	21.3%	0%	7.4%
Sales	1.7%	41.2%	0.5%	22.8%	30.6%	0.1%	3.1%
Operational	1.6%	37.1%	0.3%	0%	28.3%	25.2%	7.5%
Trainee	0%	37.5%	0%	12.5%	37.5%	0%	12.5%
Intern	0%	45.2%	0%	9.7%	43.5%	0%	1.6%
Apprentice	0%	35%	0%	37.5%	27.5%	0%	0%
Total	1.7%	41.1%	0.3%	24.4%	24.1%	0%	5.3%

Ratio of the basic salary and remuneration of women and men for each employee category GRI 401-1

	Base salary	Remmuneration
Board	-	-
Executive Management	1.07	1.07
Corporate Management	1.16	1.11
Operational	1.01	1.00
Trainee	1.09	1.08
Intern	0.91	0.94

Explanatory Note: Compensation equals base salary, benefits and Short-Term Incentive (Incentivo de Curto Prazo - ICP). The ratio is calculated by dividing the base salary of women and men in each category. The same calculation is used to find the remuneration ratio. Salespeople receive remuneration based on sales commission and are not differentiated in the table. The category's wage floor is defined by the union for the sector and place of operation. The higher the level/seniority of the position, the lower the percentage since we have a progressive compensation policy in terms of benefits and Short-Term Incentives.

Our Compensation Policy

GRI 2-19; 2-20

The Compensation Policy of Grupo SOMA, which includes FARM Rio, was approved on July 1, 2020, by the Board of Directors, to make compensation an efficient tool to attract, motivate, and retain the best talent.

The definition of the annual global compensation of the members of the Board of Directors, the Executive Board, and the Fiscal Council is established at the General Shareholders' Meeting. The incentive structure for directors must respect the risk limits defined by the Board of Directors. The same person is not allowed to control the decision-making process, oversee the process, or decide on their own remuneration.

The Compensation Policy follows the best market practices focusing on attracting, retaining, and motivating outstanding professionals. It was developed with the help of consultants and considers the weight of the jobs to define the benefits, as well as considering local specificities. The approval process went through several stages, involving the People and Management area, the Financial area, the CEO, and the Board of Directors.

The creation of the Share-Based Incentive Plan was approved in February 2022. The plan's objective is to allow its beneficiaries to acquire SOMA shares to better align their interests with those of the shareholders to achieve the company's social objectives and goals. The plan consists of two incentive models, the Stock Option Model, and the Restricted Stock Award Model, with terms and conditions set by the Company for the award.

To access the Compensation Policy



Annual total compensation ratio of the highest paid individual and the median annual total compensation of all employees GRI 2-21

	2021	2022
Highest compensation paid (in the reporting period)	USD 262,460.15	USD 978,564.77
Median annual total compensation for all employees (excluding the highest paid individual)	USD 7,174.59	USD 26,963.90
Ratio	36.58	36.29

For this analysis, the store and service provider positions were not considered since they have a different compensation format from other employees. Only employees from the administrative and operations sectors were considered in this analysis.

Percentage increase in annual total compensation - Grupo SOMA GRI 2-21

	2021	2022
Percentage increase of the highest remuneration paid (%)	-	272.8%
Percentage increase in median total compensation(%)	-	275.8%
Ratio of the percentage increase of the highest compensation paid to the percentage increase of the median total compensation	-	0.99

*1 USD = BRL 5.28

Benefits offered to our team

GRI 401-2

Grupo SOMA and FARM Rio understand the importance of a set of benefits to enhance the quality of life of our team and their families.



Benefits	Corporate	Stores	Operations
Health plan	Yes, the holder's plan is funded 100% by the company, with the option of including dependents	Yes, membership offered with partial participation by the company, with the option of including dependents	Yes, the holder's plan is funded 100% by the company, with the option of including dependents
Parental Leave	Extended maternity and paternity leave – citizen company		
Stock purchase plan	Yes, with eligibility for specific positions	No	Yes, with eligibility for specific positions
Other	Gympass, Dental Plan (possibility of joining through the payment of a monthly fee), shuttles at the end of the workday to train and subway stations (Rio de Janeiro), Partnership Program with third parties	Gympass, Dental Plan (possibility of joining at the employee's monthly fee)	Gympass, Dental Plan (possibility of joining through the payment of a monthly fee), shuttles at the end of the workday to train and subway stations (Rio de Janeiro), Partnership Program with third parties
	Corporate: Collaborators allocated to the corporate offices in Rio and São Paulo.	Stores: Collaborators allocated to stores across Brazil	Operations: Collaborators allocated to our production units (CD Pavuna and Ateliê)

Parental leave GRI 401-3

	2021				2022			
	Men		Women		Men		Women	
Employees who were entitled to take a leave	Men	100	Women	1,609	Men	114	Women	2,348
Employees who took the leave	Men	-	Women	58	Men	0**	Women	81
Employees who returned to work, within the reporting period, after the end of their leave	Men	-	Women	0	Men	0	Women	108
Employees who returned to work after the leave and were still working 12 months after their return	Men	-	Women	0	Men	0	Women	42
Return Rate	Men	-	Women	-	Men	-	Women	100%
Retention rate	Men	-	Women	-	Men	-	Women	38.9%

*All employees who took maternity leave in 2021 returned to work in 2022.

**The control of the amount of paternity leaves started in November 2022.

Occupational health and safety are priorities



GRI 3-3; 403-1

We take a close and careful look at the safety and well-being of our employees. The issues related to Labor Safety (SST) are guided by compliance with legal regulations and the preservation of the environment. Our Occupational Health and Safety Policy oversees and manages all situations that can affect our employees or the Company in cases of accidents or incidents. This policy complies with the 38 Regulatory Standards and other labor requirements.

We monitor our Occupational Health and Safety programs through our Integrated Occupational Health and Safety Management System (SOC). This system manages several aspects such as Occupational Health Certificates (OHCs), medical exams, mandatory and additional training, hazard and risk identification, expiration of Personal Protection Equipment (PPEs) and fire extinguishers, as well as other features.

Our management is structured and relies on the involvement of collaborators and leaders. We organize Safety Standards Committees and Internal Commissions for Accident Prevention (*Comissões Internas de Prevenção de Acidentes – CIPAs*), with members elected by the collaborators and appointed by the company. In this way, we secure all the rights of employees, third parties, and stakeholders.



We also have in place a Risk Management Program and Standard Operating Procedures (SOPs), which address operational risk activities, as well as procedures for investigating and mitigating. We hold bi-weekly occupational safety meetings with leadership, and periodic meetings of the risk committee reporting to the SOMA Board of Directors.

Our Integrated Management System in Health and Safety at Work covers all employees at all operational units, Distribution Centers, administrative offices and other stores across the country.

We also offer Workplace Health and Safety Integration training for all employees and third parties to provide information about occupational risks, forms of prevention, procedures, and other rules of conduct. Regulatory training, Risk Analysis, Work Permits, and other actions specific to each job are carried out as special activities.

Workers covered by an occupational health and safety management system GRI 403-8

		Employees	Workers who are not Employees but whose work and/or workplace is controlled by the organization
Total number of individuals	no.	4,407	0
Individuals covered by an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines	no.	4,407	0
	%	100	0%
Individuals covered by an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines, that was audited internally	no.	1,000	0
	%	22.7	0%
Individuals covered by an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines, that was audited externally	no.	0	0
	%	0	0%



Risk and hazard assessment GRI 403-2

For complex operational activities, we have established Standard Operating Procedures that enable employees to safely work while minimizing negative impacts. In parallel, the Emergency Response Plan (ERP) guides the actions that must be taken if necessary.

Our ERP comprises a Preliminary Risk Analysis by sector, policies and procedures, and evacuation drills. Between the regulatory training sessions, we hold CIPA meetings with the Volunteer Fire Brigade and with the leadership; training for the Volunteer Fire Brigade, Pallet Truck Operation, NR 11, NR 12 and NR 35, forklift, and PTA; firefighting system inspections and daily safety inspections; daily safety and fire prevention talks; occupational safety integrations; and emergency drills.

We regularly assess risks and hazards in our activities, generating a Preliminary Risk Analysis and a Risks Matrix that includes Occupational Health and Safety risk. These documents are reviewed annually and, according to Regulatory Standard 01, the dangers and risks are monitored every two years by the Risk Management Program (RMP).

Employees are encouraged to report risk situations through various platforms, including a suggestion box, call portal, CIPA and fire brigade meetings, and an anonymous reporting channel. PSSO 0034 is a tool that standardizes the registration, investigation, and analysis of accidents, monitoring the preventive and remedial actions needed to prevent recurrences.

All employees have the right of refusal in risk situations; a principle pointed out in training and in our Code of Ethics. When an accident occurs, after the emergency service, an investigation is conducted to pinpoint causes and mitigation measures based on a hierarchy of control and corrections required.



Safe and verified environments

GRI 403-3; 403-4; 403-7

Our professionals from the Specialized Safety and Occupational Medicine Service (SSOMS), including Safety Technicians and Occupational Nurse Technicians, check all workstations. In addition, documents on already reported accidents are meticulously assessed to prevent future occurrences, while we provide health, safety, and welfare guidance to our employees and contractors at SOMA facilities. We also have an outsourced Occupational Health clinic in charge of conducting the NR7 - PMCOH (Program for Medical Control of Occupational Health) procedures for our collaborators.

We hold bi-weekly meetings with leadership to address health and safety issues at work and discuss solutions for identified issues. The Internal Commission for Accident Prevention (CIPA), made up of members elected by their colleagues and appointed by the company, holds monthly meetings to address risks and mitigation strategies and sets up special meetings, if needed.

The CIPA members have a one-year term of office, during which they receive training and are granted the authority to conduct prevention activities. They are also supported by business leaders and by Labor Safety. We also have in place a Safety Standards Committee at our production units, composed of managers, engineering and maintenance teams and other representatives, to deliberate on working conditions and compliance with safety standards.



Spaces and services

GRI 403-6

At Grupo SOMA, we have an Occupational Health Clinic (outsourced), responsible for funding occupational exams and providing a co-paid health plan. In addition to face-to-face assistance, guidance can also be provided via channels such as Teams, Health Email or the Call Portal.

We provide outpatient nursing care for first aid and instructions and a dedicated call center for suspected cases of Covid-19 via WhatsApp "Nurse SOMA".

We plan annual health actions to raise awareness and care for our employees' health, such as yellow September (Mental Health), pink October (Self Care and Women's Health), and blue November (Self Care and Men's Health).

We hold SIPAT, an internal week for accident prevention, which includes lectures on STDs and RSI/WMSDs, given in person or online.

Monitoring of occupational risks and accidents GRI 403-9

The risk and hazard assessments are monitored through the Risk Analyses documented in the Group of Similar Exposure (GSE) spreadsheets and the Risk Management Program (RMP).

Because of an incident in the vertical movement of cargo with forklift trucks and operators took refresher and improvement training courses to prevent future accidents. In addition, operators are encouraged to perform daily inspections of the equipment before use by filling out a checklist to ensure that everything is in working order. An access separation system for machines and pedestrians was also introduced to increase safety.

Our firefighting system is inspected daily. The company also defines Standard Operating Procedures by offering daily safety discussions, training on machine and equipment operation, mandatory training according to Regulatory Standards, work safety meetings, as well as meetings and drills with the Volunteer Fire Brigade to reduce the risks and hazards of the operations.

In 2022, FARM Rio took the following actions:

467 firefighting system inspections

353 daily safety and fire prevention talks

309 daily safety inspections

98 training courses on Pallet Truck operation

191 training sessions with the Volunteer Fire Brigade

78 NR 11 and NR 12 training workshops

69 occupational safety integrations

64 NR 35, forklift and PTA training workshops

33 training sessions with the Volunteer Fire Brigade

31 bi-weekly meetings with leadership

14 CIPA meetings

13 emergency drills

People Cycle GRI 3-3; 404-2

FARM Rio and Grupo SOMA's people management has made significant progress in the People Cycle, in implementing of Individual Development Plans (IDP), and in performance management. We have a new performance management model composed of three variables: deliveries, behavior, and employee potential, always aligned with our values and culture. We have also identified possible successors for all hierarchical levels.

The program is an ongoing process to identify, rate, and develop the performance of individuals and teams, ensuring that strategic goals and organizational culture are aligned.

Our goals with the program are to enhance high performance by considering "what" and "how" tasks are delivered, while honoring our culture; to promote personal development based on individual and business needs; to encourage continuous and constructive feedback; and to guide leadership in making consistent and systematic decisions about people management.

We consider feedback a crucial gift for professional development. Therefore, the evaluation includes self-assessment, an assessment of the leadership by the employee, and an assessment of the employee by the leader. We have implemented peer review for corporate staff, store supervisors, and Brand Unit employees.



As a result of the 2022 cycle, we assessed and calibrated employees, identifying their weaknesses, areas for development, and their potential to succeed their leaders.

All employees are eligible for performance assessment. In 2022, 90% of them participated in the process, except for those on health or maternity leave during the assessment period (December 2021 to May 2022).

Work-related injuries GRI 403-9

	2021	2022
	Employees	
Number of hours worked	14,880	3,159,944
Number of deaths resulting from work-related injuries	0	0
Number of deaths resulting from work-related injuries	0	0
Number of work-related severe injuries (excluding deaths)	0	1
Rate of work-related severe injuries (excluding deaths)	0	2.10
Number of work – related injuries (including deaths)	0	18
Rate of work-related injuries (including deaths)	0	3.69

Indexes calculated based on 200,000 hours worked.

The major accidents were same-level falls.

There was no record of accidents related to working people who were not employees but whose work and/or workplace is controlled by Grupo SOMA.

Attract, develop and retain GRI 3-3

In addition to a clear policy of diversity, equity, and inclusion, Grupo SOMA has also made progress in attracting, developing, and retaining employees. The sustainability of our business needs to have the most creative people in our team with different points of view and retain them to increase our internal knowledge. Through a People Analytics team, we do a weekly follow-up of open positions. In 2022, Grupo SOMA restructured the Young Apprentice Program to enhance its inclusive role. Currently, **among the Young Apprentices that are part of Grupo, about 85% are women, and 54.5% are self-declared as Black, mixed race, or Indigenous.**

To train and develop our talents, we have "Mais Saber", an LMS (Learning Management System) platform that centralizes our training management. The platform, available to all employees, offers more than 220 courses and ten learning tracks organized into topics such as leadership, sustainability, business, diversity, and health. The quality of the training is assessed through satisfaction surveys carried out after every course. In addition to calculating our NPS, we provide an anonymous area for employees to express their opinions.

Among our training initiatives, we highlight:

Leadership Academy, for corporate executives.

Talent Program, for trainees.

SOMA Health, a collaborative with the Occupational Health and Safety team that addresses issues such as burnout and work-life balance.

Conectando SOMA, with content for the operations team, aimed at aligning the Group's largest team with the company's strategic topics and value chain.

Our strategy is anchored on three pillars:

Structuring, with the creation of policies and processes that support the area's strategies.

Literacy, with the creation of a training and an awareness calendar to engage everyone in diversity issues.

Inclusion, focused on the representation of minority groups at all company levels.

Qualification and training GRI 404-2

At Grupo SOMA, we have an inclusive and decentralized training strategy that extends to all our employees, regardless of their location or type of work. We develop content adapted to each group of employees and strive to make everything very accessible – including translation into sign language and subtitles.

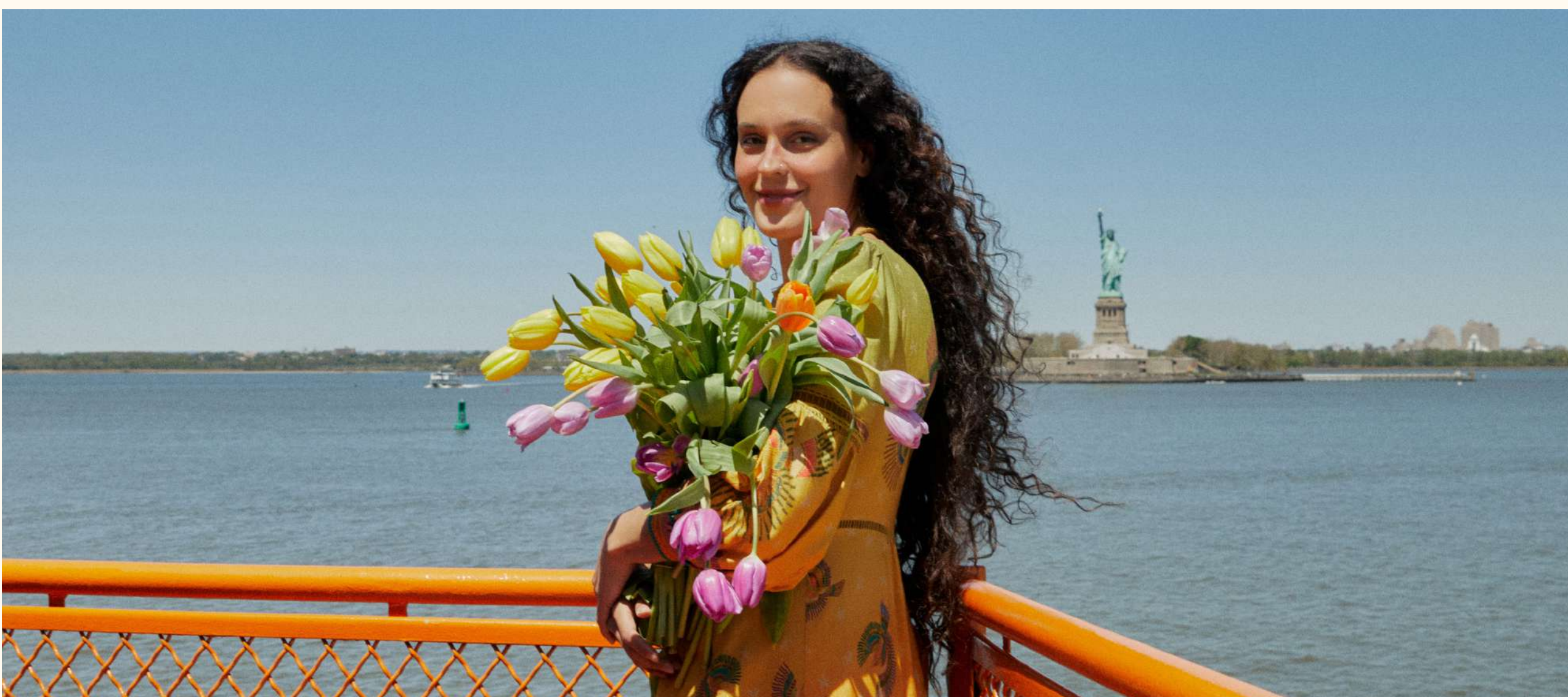
Our learning materials are available on our knowledge platforms. Encouraging, involving and regularly following up on the development and learning of our staff is part of our culture. There are more than 220 courses and 20 learning tracks on offer, ranging from business, leadership, diversity, sustainability, health, and many others. We hold on-site training sessions throughout the year.

Our main focus is strengthening our leaders – whether corporate, industrial or store – because we understand that they play a crucial role in our business. As such, we work to shape new leaders by enabling them to have self-confidence, collaboration and co-creation and improve professional, personal and social skills.

One of our programs is **“Liderar é Somar”** (Leading is Adding), which aims to develop our senior leaders in the essential skills for our business's future.

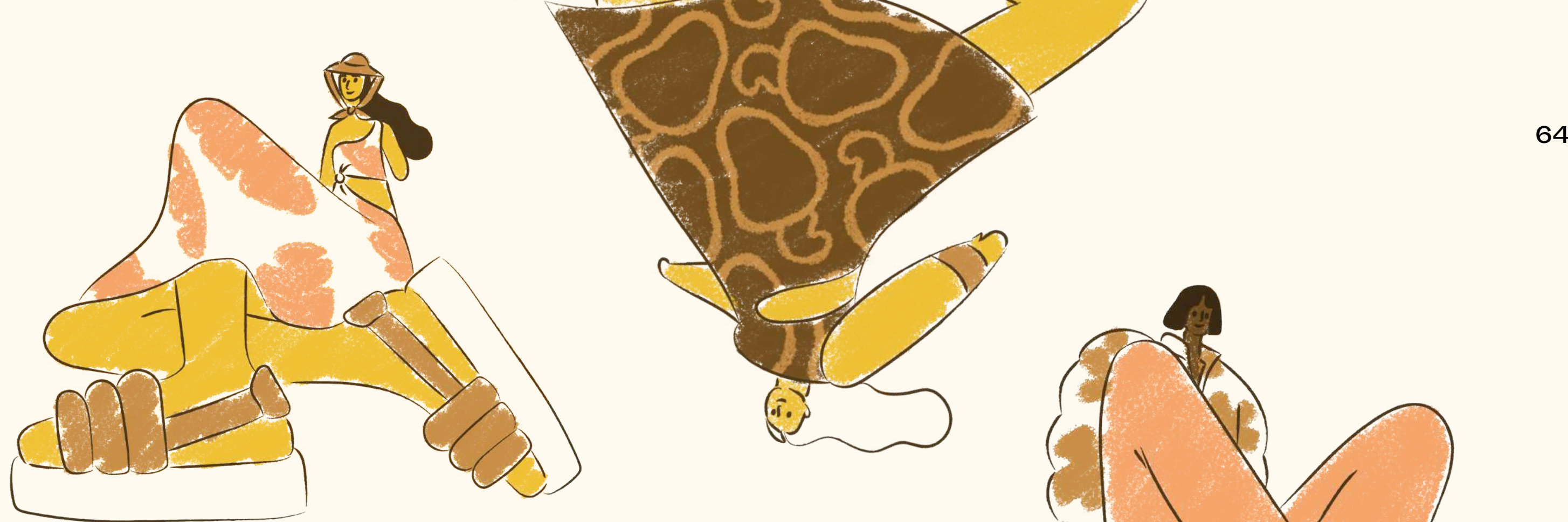
This program is divided into three stages:

- 1) Strategic competency models,
- 2) Senior leadership assessment, and
- 3) Senior leadership development path.

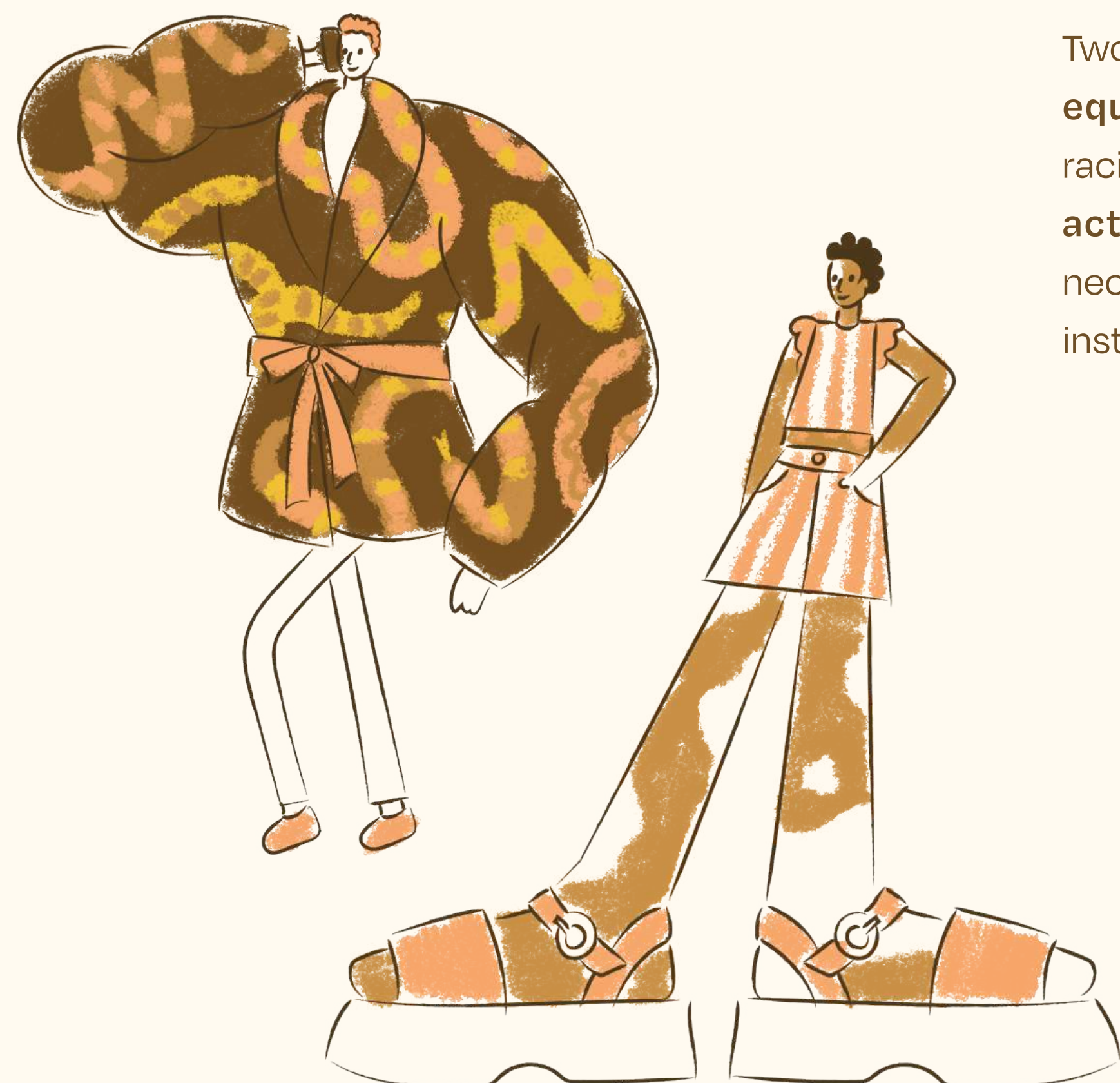


Horizontal literacy

At FARM Rio, employees, regardless of hierarchical position, are committed to honoring diversity by performing their roles based on ethical behavior without prejudice of origin, race, religion, gender, color, age or any other type of discrimination.



Two years ago, in partnership with ID_BR, we aimed to **boost racial equality** by building a brand that can identify and not perpetuate racism within our work environment. **We develop literacy actions and affirmative policies** because we believe that it is necessary to look at everyday life and eliminate the structural and institutional racism that permeates all relationships.



FARM Rio held four meetings in 2022, each with one hour of content, attended by all the leaders and 1,200 collaborators. For these actions, we have a partnership with the Identidades do Brasil (ID Br) Institute and Mezcla Diversidade. These actions were carried out 100% internally with the D&I team.

Relationship with our suppliers

GRI 3-3; 203-2; 408-1, 409-1, CG-AA-430b.1

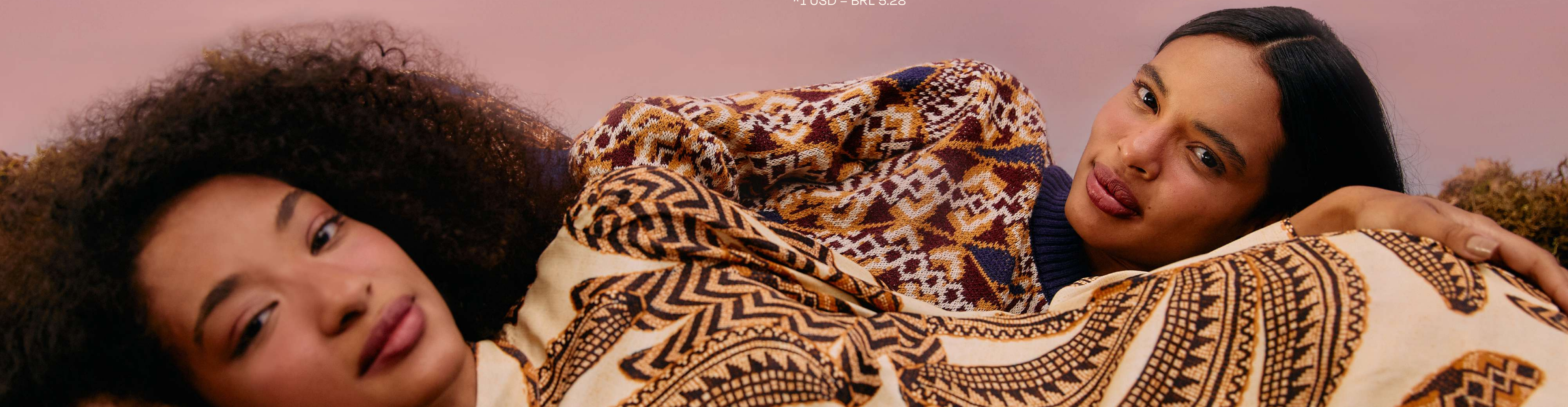
*FARM Rio does not conduct specific audits of enslaved people/slave labor.

As a member of Grupo SOMA, FARM Rio is continuously focused on maintaining a strong, effective, and responsible production chain in order to meet the demands of our customers and the environment. At FARM Rio, all suppliers are chosen based on the checklist's social criteria; everything must be supported with documentation at the start of the engagement process.

We see our suppliers as essential partners for business growth. Principles of respect for human rights, environmental responsibility, competitive pricing, and quality guide our collaboration with suppliers. The direction of our procurement practices is defined in accordance with compliance and sourcing procedures.

In 2022, **Grupo SOMA invested more than USD 321,969.70 in its production chain** to ensure compliance with the certification of the Brazilian Textile Retail Association (Associação Brasileira do Varejo Têxtil – ABVTEX) in line with its commitment to sustainability and longevity in the fashion industry. The strategy includes providing financial support to suppliers to increase their production capacity and encouraging strategic partners to expand their business. We operate under a hybrid business model that combines in-house production with the purchase of finished goods, allowing us to secure the supply of our products through **three types of suppliers: raw material, apparel industry, and sourcing**. This diversity helps mitigate risks related to the supply or price of raw materials and ensures enough flexibility to look for the best products with specialized

*1 USD = BRL 5.28



In 2022, SOMA had 136 suppliers,  who accounted for a purchased amount of garments worth USD 1.02 million. This represented an investment of USD 33.33 million in the production chain to acquire of finished products and local manufacturing. **These suppliers are located in 12 important Brazilian states**, including Rio de Janeiro, Minas Gerais, and Santa Catarina. In the international context, consumption in the production chain reached USD 11.36 million or 25% of total purchases.

Another crucial element in our production chain is raw materials. **We have 56 partner companies in FARM Rio** (considering textile suppliers) that produced more than 8,576,639 meters of fabric, totaling purchases of USD 31.62 million. All approved raw material suppliers are encouraged to submit their certifications, including sustainability certifications, in line with our commitment to prioritizing suppliers with responsible practices.

USD 292.19 million were allocated to second-tier suppliers in the reporting period. Our downstream chain is made up of multibrands and customers. **GRI 2-6**

We always prefer local partners with a competitive edge, such as faster delivery turnaround and lower impact on greenhouse gas emissions. We also use criteria such as availability in the local market and exchange rate to select our suppliers.

Our procurement management is done through the PLM (Product Lifecycle Management) system, which allows us to follow the entire production cycle and assist in Compliance management. We are committed to creating long-lasting and transparent partnerships with our supply chain based on ethics.

In 2022, we conducted more than **8,724 quarterly audits** in the supply chain of Grupo SOMA, focusing on production and traceability to mitigate risks of human rights violations and labor infractions. As ABVTEX members, we encourage our chain to obtain this certification. Currently, 88% of the local suppliers and subcontractors are ABVTEX certified.

We perceive no substantial risk in our suppliers' working practices. However, as a preventive measure, **we have conducted 927 audits**, including 359 targeted at action plans or follow-ups. In 2022, 54 suppliers assessed in our audit presented noncompliance, reaching audit scores lower than 70.0. All 54 were placed on an action plan until they were restructured, and continued on hold until they reached the minimum score required to confirm compliance with the relevant laws. **CG-AA-430b.2**

We also implement **environmental criteria** in audits to evaluate the alignment of suppliers with Grupo SOMA's environmental guidelines. Through weekly assessments, we monitor the suppliers' compliance with the environmental legal standards, considering possible penalties or infractions.

1 USD = BRL 5.28

Our next step is to join Grupo SOMA in the launch of the Supplier Portal in collaboration with Outplan, to improve chain management and communication with partners, including collecting of information on environmental practices. This new feature will also help incorporate environmental criteria into our internal assessments.

Suppliers may contact us via Grupo SOMA at sustentabilidad@somagrupo.com and fornecedores@somagrupo.com, which are used to collect best practices and receive feedback for improving our processes.

As far as indirect economic impact is concerned, we increased our efforts to improve the performance of our chain in 2021 by creating the **Supplier Development** area. This team is in charge of segmenting, monitoring performance, strengthening bonds, and supporting the continuous growth of our chain through internal consultants and partnerships with qualification and training companies.

In 2022, we continued and started several actions in this direction, such as the **Productive Chaining, the SOMAR Awards, the Suppliers Convention, the RADAR Diagnosis, the Relationship Survey, the Sourcing Plan, and the structuring of strategic partnerships.**

International Sourcing involves a level of risk, particularly due to differing laws and enforcement in countries with a significant potential for trading in finished goods, such as China, Bangladesh, and Indonesia.



We conduct in-person and remote audits, with interviews, of the suppliers in the toll manufacturer chain, following the ABVTEX certification program with a checklist in the same scope. We also periodically monitor 100% of our local suppliers through VADU, a risk monitoring tool that verifies information from the Registry of Disreputable and Banned Companies (CEIS) and other entities related to this matter.

Grupo SOMA Procurement budget spent with local suppliers

GRI 204-1

Total	2020	2021	2022
Budget for suppliers (USD)	84,090,909.09	126,136,165.27	425,551,223.38
Amount spent with local suppliers (USD)	-	103,586,707.79	372,817,038.17
% of budget spent with local suppliers	-	82.12%	87.61%
Amount spent with local suppliers (USD)	63,068,181.82	52,604,156.20	282,609,180.75
% of budget spent with local suppliers	75%	41.70%	66.41%

Explanatory Note: Local Suppliers – Brazil. Local suppliers – in the states where the company has administrative or manufacturing units, of which, for Grupo SOMA, we consider RJ and SP. We understand as important operational plants all the branches of the company. The variation in the total amount spent on suppliers was due to the fact that, in 2021, only suppliers in the value chain (clothing manufacturers) were considered. Aiming to evolve in transparency, in 2022, we added to the calculation the expenses related to indirect services and supplies, raw materials, and finished products in addition to costs with suppliers. **GRI 2-4**

Grupo SOMA Procurement budget for local and national suppliers and by type of supplier

GRI 204-1

	Consolidated %	Consolidated amount (USD)	Type of supplier	% by type of supplier	Value by type of supplier (USD)
Budget for suppliers	100%	USD 425,551,223.38	Indirect services and supplies	47.49%	1,067,057,777.20
			Raw material	16.30%	366,246,404.89
			Toll manufacturers	13.25%	297,715,635.88
			Finished Product	22.97%	516,115,332.54
Expenses with local suppliers	87.61%	USD 372,817,038.17	Indirect services and supplies	53.95%	1,061,991,702.26
			Raw material	16.59%	326,569,830.22
			Toll manufacturers	15.02%	295,664,789.03
			Finished Product	14.44%	284,247,640.05
Expenses with local suppliers (RJ and SP states)	66.41%	USD 282,609,180.75	Indirect services and supplies	69.35%	1,034,824,384.98
			Raw material	9.20%	137,280,235.64
			Toll manufacturers	13.24%	197,564,165.21
			Finished Product	8.21%	122,507,688.55

1 USD = BRL 5.28

Ethics, Transparency and Integrity GRI 3-3

Ethics is at the core of all our daily actions. Our system oversees our financial operations and processes, including risk management and compliance, tailored to the size of Grupo SOMA, the inherent risks, and the extent of our relationship with different stakeholders.

Our commitment is to foster transparency in our activities, safeguard our physical or intellectual assets, and maintain high standards of corporate governance.

We continually seek to improve our integrity system, which consists of several principles, procedures and practices, with emphasis on the guidelines set out in our Code of Ethical Conduct, which may be seen on the **Company's Investor Relations website**.

Updated in 2021, the Code of Ethical Conduct classifies as unacceptable any direct or indirect promise, offer, receipt, or authorization of a bribe for the purpose of obtaining or granting any undue



advantage. The Code also explicitly prohibits improper payments in all business transactions, in any country, involving government or private agents, including the facilitation of fees.

To ensure the implementation and effectiveness of the Code, we maintain meticulous business records, accounts, books, and contracts that accurately reflect the nature of the transactions and payments.

Commitment to fighting corruption GRI 205-2

The ethical foundations of FARM Rio and Grupo SOMA are not restricted to laws or fighting corruption. We have **strong principles** based on human rights that guide our business and the relationships within our entire value chain. The **Group's Anti-Corruption Policy** was drafted in 2022 and approved in 2023 and will be used as the basis for training employees on how to prevent and fight corruption.

Our ethical commitment covers business management, relationships with suppliers, shareholders, government representatives, the use of natural resources, and the management of environmental and social impacts.

All members of the Board of Directors and collaborators are informed and trained about the Code of Ethics and Conduct, with annual updates.

Upon admission, new employees are introduced to the Code of Ethics and Conduct and are required to sign the Conflict of Interest form. **More than 90% of the employees had been trained on the Code by 2022.**

The Code of Ethics and Conduct for Employees and Suppliers available on the Company's **website**, addresses topics such as **corruption and money laundering prevention, data protection, sponsorships, donations, travel, expenses and gifts.**

Grupo SOMA Employees who have been communicated and trained in anti-corruption policies and procedures by job category 2022 GRI 205-2

Categories	Employees	Employees	Trained
Council and Executive Board	Number	7	7
	%	100	35
Board	Number	26	16
	%	100	57
Corporate Management	Number	409	354
	%	100	86,55
Store Management	Number	289	218
	%	100	75
Executive Management	Number	33	24
	%	100	71
Coordinators, specialists and supervisors	Number	275	190
	%	100	69
Salespeople	Number	3.999	1.674
	%	100	42
Operational positions	Number	8.398	5.782
	%	100	68,85
Trainees	Number	26	18
	%	100	69
Interns	Number	196	125
	%	100	63
Apprentices	Number	359	161
	%	100	44,85



Grupo SOMA Employees who have had communication and training about anti-corruption policies and procedures, by region 2022 **GRI 205-2**

Region	Employees	Informed	Trained
N	Number	85	43
	%	100	51
NE	Number	626	226
	%	100	36
MW	Number	380	148
	%	100	39
SE	Number	6,377	3,362
	%	100	53
S	Number	514	173
	%	100	34

Contato Seguro (Safe Contact), our Ethics Channel **GRI 2-25**

Our ethics channel, dubbed Contato Seguro, is accessible to all our stakeholders through the [website](#) or by **phone (0800 601 8662)**. An external company handles all complaints or requests, and the complaint or report can be made anonymously, further ensuring non-retaliation.

Privacy and data protection **GRI 3-3**

We strive to prevent and fight data misuse and protect the privacy of employees, customers, and suppliers. We have established a set of personal data governance policies, including Privacy Policies for different stakeholder groups and procedures for assessing, retaining, managing, and recording of personal data. No privacy risks were identified in 2022 at Grupo SOMA or FARM Rio.

We maintain a set of essential Personal Data Governance policies, including internal regulations, various privacy policies aimed at different stakeholders, procedures for assessment, storage, personal data management, and others.

The privacy and data protection program is managed by what we call the "Privacy Office", an internal team of three professionals responsible for integrating legal and technological issues pertinent to the GDPR. The legal side involves policy development and maintenance, vendor monitoring and assessment, while the technology side focuses on CRM activities, e-commerce, and especially the implementation and management of Onetrust, a leader in privacy management.

The responsibility for managing the incoming cases lies with the **Ethics Committee**, which has subcommittees composed of multidisciplinary teams with varied competencies to ensure the best management of each report. If the accusation is confirmed, the penalties foreseen in the Company's Consequence Management Policy may be applied.

The regular activities of this office involve maintaining the governance structure, the data inventory, integrating data privacy into operations, managing internal and third-party risk, responding to holder requests and complaints, and providing internal consulting for new projects, and others.

Privacy management is primarily performed through GRC Onetrust, enabling risk monitoring, analysis, and evidence generation. The activities and indicators mapped include identifying personal data processing activities, assessing gaps and possible risks, proposing improvements, monitoring risk, assisting data subjects, and suggesting more effective methods and systems.

Based on the risk mapping and analysis, adjustments were made to the group's policies, such as including information about collaboration events in our privacy policies.

The company's Privacy management is one of the Compliance pillars, working together with the Risk and Legal teams, prioritizing topics according to Grupo Soma's materiality matrix, developed from responses from our stakeholders.

Communication with customers GRI 3-3

We nurture a relationship of trust with our customers to ensure we delight them and awaken their interest because they are the core of our strategy. **We have more than 820,000 active clients across Brazil and the world.** We strive daily to create, innovate, experiment, and dare to reach our audiences. We use market research and AI to understand these people and provide the best shopping experience, regardless of whether that takes place in our physical stores, multibrand stores, or online.

We have a robust and effective communication structure with our clients.

We rely on tools such as customer service, ombudsmen, websites, and social networks to strengthen our bond with consumers. We implement the Net Promoter Score (NPS) to verify satisfaction levels after every purchase, actively listen to our stakeholders, and design a planned strategy aligned with this feedback.

Scoring the interactions GRI 3-3

We use the NPS (Net Promoter Score) methodology to rate how we handle our customers or the people we interact with. It is one of the ways to track our performance in the medium to long term and to always be on the lookout for improvements.

In the methodology, the respondents are divided into three categories based on their score: Promoters, Neutrals, or Detractors. We use NPS to measure the external view (how people perceive us) and conflict with our internal view (what we think we are). From that point on, we can see what needs improving.

In 2022, for FARM Rio Brasil, we had 82,664 customers responding to our surveys, of which 75.8% were brand promoters. Of these, 39,738 were responses coming from e-commerce and 43,926 from retail. For FARM Rio Global, we had 4,011 respondents in 2022, with an NPS of 78%.

Qualitative research about our trajectory

In 2022, we conducted a brand study associated with the assessment of FARM Rio's 25-year journey. The qualitative research involved **74 participants** (34 employees and 40 customers), with customers grouped into several categories: **lovers, regulars, leavers, impacted, and prospects.** This resulted in 86 hours of conversation. One of the key observations we made was that FARM Rio was perceived as more than just a brand; it was a lifestyle. In an authentic and inventive way, the brand symbolizes the Brazil that has built an extremely solid image, emphasizing sustainability initiatives, which have become one of the brand's cornerstones.





1000

Nature



Care that we nurture



Brazilian biodiversity has been the driving force of FARM Rio since the very beginning. More than inspiring our creations, it ignites the commitment and desire to care for the planet and help regenerate ecosystems.

We seek more responsible raw materials from environmentally friendly sources and adopt production processes that follow the best market practices, committed to preserving the environment and biodiversity. Our goal? Balancing the creation of our products with the protection of the environment and all the life it supports.

Our main concerns under this pillar are reforestation and regenerating degraded areas, biodiversity, wildlife protection, and offsetting GHG emissions.

(Bio)diversity and ecosystem GRI 3-3, 304-2, 304-3



In awareness of the potential negative impact of the fashion industry on ecosystems, the company works on environmental recovery and protection projects, even without generating indirect impacts on biodiversity.

One of them is the **“1,000 Trees a Day, Every Day”** program, which besides neutralizing part of the CO₂ emissions, adds several benefits to the places where the trees are planted, including biodiversity preservation. Through this program, we invested **USD 601,282.02** in natural habitat restoration in 2022.

Another positive impact partnership is our support to the **Ampara Silvestre Institution**, where our financial contribution has enabled the care of wildlife in captivity and made it possible for them to return to their natural habitats.

We are committed to maintaining facilities outside environmental preservation areas.

An example of this is the company's office in São Cristóvão, an urbanized area of Rio de Janeiro, where the vegetation contributes to the local identity and microclimate, as well as improves the soil and provides acoustic and lighting comfort. FARM Rio works with third-party partners to conserve and regenerate of these areas.

We keep an open line of communication with our partners through dialogue and active listening, especially with NGOs and populations who benefit from their projects. In addition, FARM Rio seeks to meet goals set by its programs and Agenda 2030, such as planting 1,000 trees a day and supporting wildlife protection. The company monitors the progress of these programs through spreadsheets and strategic tools, and consults with stakeholders regularly to assess and possibly redesign its programs. All of FARM Rio's social and environmental commitments and policies can be found [here](#).

1 USD = BRL 5.28



1M trees ¹⁰⁰⁰

We are in every biome.

GRI 304-1, 304-3



Protecting and regenerating our biomes with reforestation actions throughout Brazil is one of FARM Rio's primary missions. We are also overjoyed to announce that in 2022 we reached the incredible milestone of 1 million trees planted through our program "1,000 Trees a Day, Every Day", which includes all Brazilian biomes.

This program not only neutralizes the brand's CO₂ emissions, but also brings benefits to the regions where the plantations take place: it preserves biodiversity, improves the availability of water resources, encourages the local economy, generates food for the surrounding communities, preserves regional and Indigenous culture and improves air and soil quality, and others.

In 2022, we planted 435,620 seedlings throughout the country and invested more than USD 568,181.82 in restoring natural habitats.

We prioritize native, fruit, and endangered tree species – such as banana, watermelon, *açaí*, papaya, *pitanga*, *jabuticaba*, lemon, orange,



cashew, tangerine, and more - that add great value to the communities and the local economy. More than 50% of the trees are located in the Amazon.

We have incredible partners on this journey, such as the SOS Mata Atlântica Foundation, Idesam, One Tree Planted, Instituto Homem Pantaneiro, Instituto Curicaca Iniciativa Verde, ASCY, Instituto Ipê, Assobio, Re-Nature, and Anjos do Sertão.

1 USD = BRL 5.28









Árvores do Amanhã (The Trees of Tomorrow), a new project

In 2022, FARM established a partnership with the Parks and Gardens Foundation and Rio de Janeiro's Environment Department in an unprecedented meeting that aims to implement the Trees of Tomorrow Project. The goal is to build the first seedling nursery for urban forestation. From the Project 'A Thousand Trees a Day, Every Day,' we will sponsor the first planting of seedlings in urban areas in Rio de Janeiro. In all, 10,000 seedlings will be cultivated by the Parks and Gardens Foundation at the nursery located at Fazenda Modelo in the Guaratiba neighborhood in Rio's west end. In addition to planting, the project also includes the management of the entire process cycle, reusing the prunings, an organic material rich in nutrients, and composting them so that they can be used as fertilizer and returned to the soil to fertilize new seedlings.



The six biomes in Brazil

1,000 Trees a Day, Every Day (FARM Rio Brazil and FARM Rio Global)

Biome	Planted Amount	%
Amazon	548,987 	51.69%
Atlantic Forest	483,398 	45.52%
Caatinga	1,600 	0.15%
Cerrado	11,002 	1.04%
Pampa	1,834 	0.17%
Pantanal	5,000 	0.47%
FARM Rio TBD	10,156 	0.96%
Total	1,061,977 	100%

Focus on the targets of the Sustainable Development Goals, mainly concerning life on earth (SDG 15) and climate change (SDG 13)



Transparent reforestation

Together with Grupo SOMA, we have a cooperation with Jundu, a startup specialized in carbon certification that incorporates state-of-the-art technology for monitoring restored areas and for generating and checking carbon credits.

Our reforestation program, “**1,000 Trees a Day, Every Day**”, is directly integrated with the platform, allowing the generation of carbon credits from our own planting actions, completing the cycle and ensuring transparent and robust reforestation. US-based NGO One Tree Planted, dedicated to global reforestation.

In 2022, FARM Rio fully offset its 2021 greenhouse gas emissions using carbon credits from forest restoration generated by the Jundu platform after planting in the Atlantic Forest in collaboration with the Green Initiative, and renewable energy credits totaling **23.380,69 tCO₂e** generated.

RE-FARM jeans, an eco-efficient classic

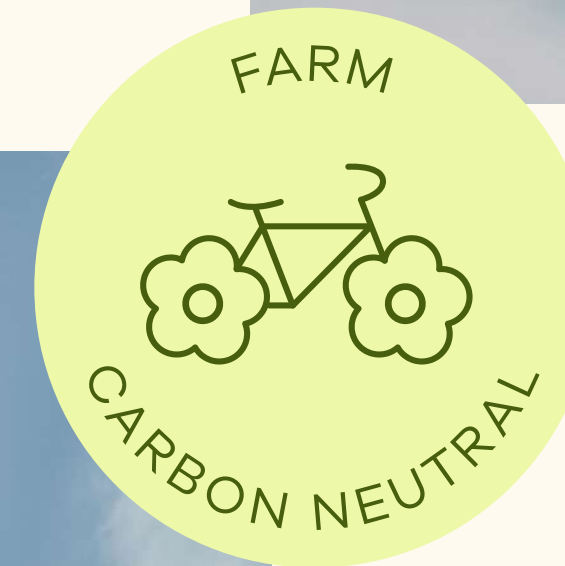
We produced 158,175 items in the RE-FARM jeans line in 2022 🌱

We produced 158,175 items in the RE-FARM jeans line in 2022. This production process shows our commitment to reducing environmental impact, reaching eco-efficiency at all production levels, and using biodegradable products in the washing process.

We saved about 50% of water per article, reducing consumption from 8 to 4 liters. About 5% of the production of this line, by 2022, will consume only 1 liter of water. We also restrict the use of PFAS (Polyfluoroalkyl) compounds, which are difficult to break down and potentially harmful to the environment. Through our ozone cleaning, we do not require the use of biodegradable non-ionic antimigrant wetting detergent.

In addition, RE-FARM jeans are produced with suppliers whose farms have 100% ABR (Responsible Brazilian Cotton) certified cotton.

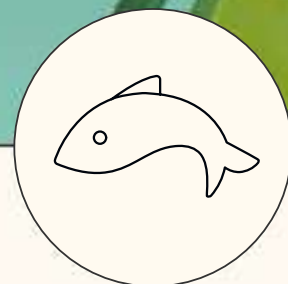
Our RE-FARM jeans have the international Green Screen certification, which ensures that the chemicals used in production are in accordance with the ZDHC Manufacturing Restricted Substances List (MRSL) (ZDHC – Zero Discharge of Hazardous Chemicals).



The RE-FARM jeans line has, since 2019, saved 7 million liters of water, 133,000 kWh of electricity and avoided the emission of 210 tons of carbon gas equivalent (CO₂e).

Every pair of RE-FARM jeans reduces

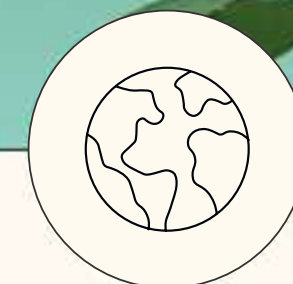
(compared with an average pair of jeans)



47%

of water consumed

(86,500 ml-bottles of water per piece)



1.3 kg of CO₂

(30 hours of mobile phone use per piece)



36%

of hours worked

(1 Rio-São Paulo flight per piece)



46%

of energy consumed

(130 smartphone charges per piece)

* The data is based on information given by the manufacturer of the chemical products used in the washing process

We are Carbon Neutral

Cleaner air, bluer sky



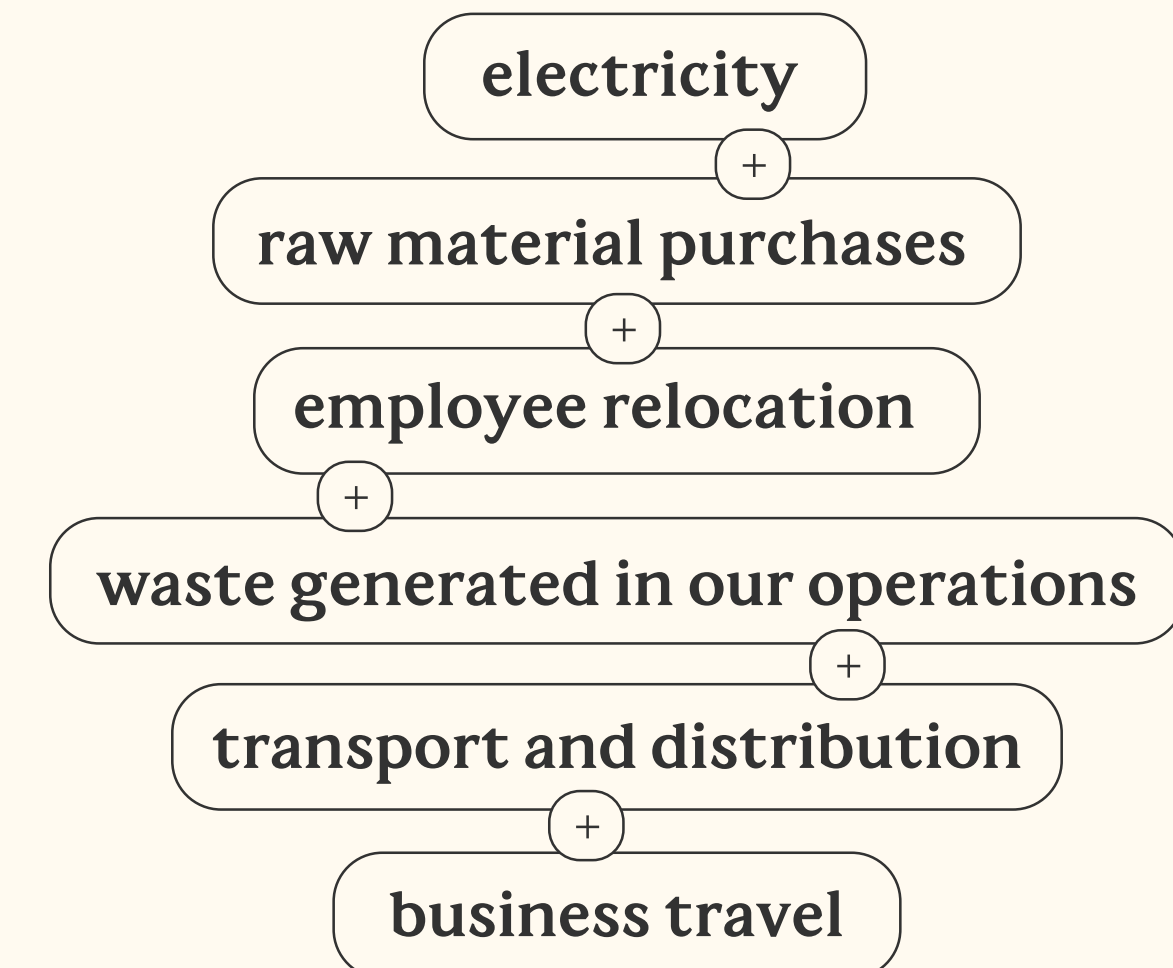
FARM Rio is firmly committed to controlling and offsetting greenhouse gas emissions (GHG), always targeting ecological efficiency and promoting a circular economy. In 2021, we took several actions in this area, including the creation of our first Carbon Inventory, referring to 2020. We were the first brand in Grupo SOMA to calculate the emissions from all of our 2021 collections and we are committed to offsetting all emissions generated. Since then, we have been a 100% carbon-neutral brand.

We have bolstered our reforestation program "1,000 Trees a Day, Every Day", and managed GHG emissions by offsetting them with restoration certificates from our own plantations. Besides removing CO₂ from the atmosphere, these restoration credits create many benefits to the region where they are planted, such as improving air, soil, and water quality, preserving biodiversity, and promoting the local economy and food.

We are neutralizing the emissions of all our processes from the creation of the patterns to the delivery of each item:



What emissions are we offsetting?



Numbers in 2022



We offset **13.000 tons** of CO₂ through the "1,000 Trees a Day, Every Day" program, we planted more than **60.000 trees** and recovered more than **30 hectares** of forest.

Emissions

GHG emission reductions from the previous year

(t CO₂ equivalent) – 2022 **GRI 305-5**

Balance of direct emissions (Scope 1)	-164.43
Balance of indirect emissions from energy acquisition (Scope 2)	-132.56
Balance deriving from other indirect emissions (Scope 3)	+6,145.28
Total GHG emissions balance	+5,848.29

There was no reduction in total emissions compared to 2021. There was an increase of 3,063.54 tCO₂e

GHG emissions (t CO₂ equivalent) **GRI 305-1, 305-2 and 305-3**

	2020	2021	2022
Direct emissions (Scope 1)	164.43	167.19	-
Indirect emissions (Scope 2)	34.09	132.27	-
Other indirect emissions (Scope 3)*	4,043.42	17,235.41	23.380,69
Total emissions	4,241.94	17,534.87	23.380,69

Gases included in the calculations of scope 1: CO₂, HFC-32 and HFC-125. Gases included in scopes 2 and 3: CH₄, CO₂, and N₂O
Base Year: 2021. Grupo SOMA has chosen 2021 as its base year because it is the most complete inventory to date.

Data collection remained the same between 2021 and 2022.

The consolidation approach was chosen for operational control emissions.

Inventory was carried out under the GHG Protocol methodology's rules using WayCarbon's consulting services.

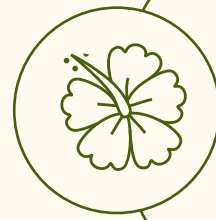
* Biogenic CO₂ emissions in 2022: 1,226.09 tCO₂e

With the removal of the Owned Stores, FARM Rio's scopes 1 and 2 were reset to zero, as the brand's administrative units are accounted for within SOMA Group Corporate emissions.



Climate changes

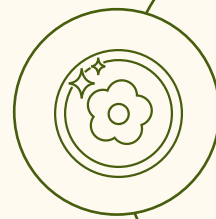
GRI 3-3



Grupo SOMA expands its climate change practices and targets every year. In 2021, we joined the Global Compact and committed to Agendas 2030 and 2050, aiming to transition to more efficient operational processes.



We voluntarily conduct annual mappings of our greenhouse gas emissions and offset these emissions by investing in reforestation projects and purchasing carbon credits.



We recognize the risks associated with climate change, whether they are physical, such as extreme weather changes; or transitional, such as changes in behavior and policies. We mitigate these risks by operationally and financially supporting suppliers and carrying out structural improvements.



We follow the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD) for managing transition risks and to offset our emissions with premium credits from reforestation and renewable energy. Our risk management processes follow the ISO 31000:2009 standard.



Prioritizing **renewable sources**

Grupo SOMA is committed to transitioning to a more sustainable energy matrix by giving preference to renewable energies. Our goal is to become carbon neutral in scope 2 by 2030. We also save energy throughout our production chain to achieve our goal of becoming carbon neutral in scope 3 by 2050.

By 2025, we aim to derive 100% of the energy used in our administrative and production facilities from renewable sources.

We have partnered with two energy supply companies, which provide us with green energy for our stores and operational hubs – 62 company-owned stores and three administrative centers.

We are migrating from traditional sources in the regulated market to renewable and traceable sources in the free energy market (for medium/high voltage units) and in distributed generation (for low voltage units), such as solar power.



Pilot project



In 2022, we launched an energy efficiency pilot project at the CASA FARM unit in Rio de Janeiro by automating the air conditioners. We use an AI-driven unique platform to regulate the temperature based on the number of people in the room and to optimize electricity consumption. The platform assists in identifying maintenance needs or equipment replacement.

GRI 302-4



Energy consumed* (GJ) Electricity (Total)

GRI 302-1



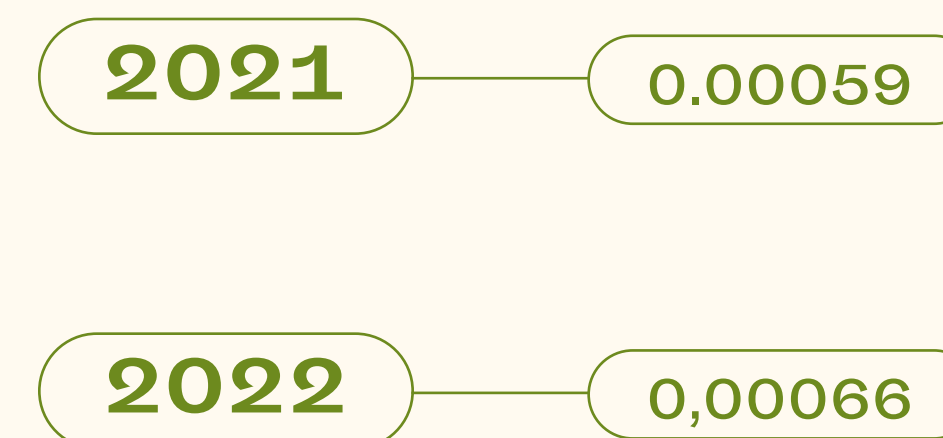
*FARM Rio stores are not included in the scope of energy consumption.

Inventory carried out under the rules of the GHG Protocol methodology, using WayCarbon's consulting services – accounting for FARM Rio Brazil and FARM Rio Global's electricity bills. WayCarbon 2022 database.



Energy Intensity* Energy intensity rate

GRI 302-3



* Energy Consumption/Sold product units was the measure used to calculate energy intensity.

Water and effluents

Grupo SOMA is committed to reducing water consumption and wastewater production by 45% by 2030, using 2019 as a benchmark. We monitor the entire water cycle, from catchment to final disposal. Our facilities rely on water supplied by public utilities, but we have also implemented rainwater catchment initiatives. Grupo SOMA operations are all in medium to high water stress zones, according to the Aqueduct Water Risk Atlas.

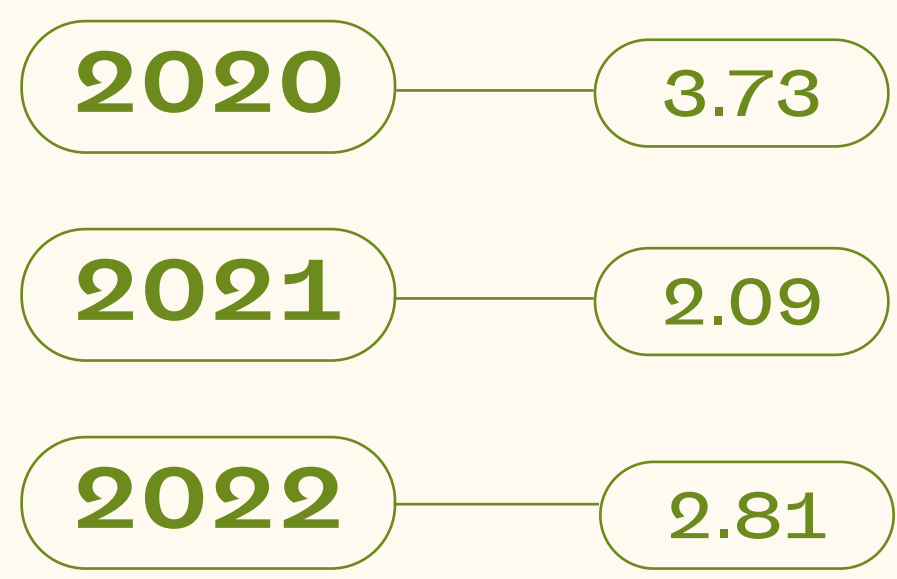
We are committed to mitigating the impacts of the textile industry and aligned with SDG 6 – Clean Water and Sanitation. The main impact of our water use includes the production of sanitary effluents, pollution of water bodies, and soil contamination.

We have made our suppliers aware of the importance of sustainable water management by creating Grupo SOMA's Good Practices Guide for Suppliers in 2022. This guide provides assistance in minimizing the negative and maximizing the positive impacts of our operations.



Total volume of water withdrawal, by source (ML)

Third-party water (Total)* GRI 303-3



*All FARM Rio units are in areas considered to be at high risk of water stress. Water stress information acquired from the World Resource Institute Aqueduct. Explanatory Note: In 2020, consumption was lower because of the pandemic, which directly affected all processes. The increase in volume from 2020 to 2021 was mainly due to the resumption of activities.

Circularity

Everything here has **value**

GRI 3-3; 301-1

One of FARM Rio's four pillars, circularity, ensures we look for sustainable processes that reduce the environmental impact of our business by minimizing waste, pollution, and the use of non-renewable natural resources. Based on this concept, we prioritize reuse, recycling, and regeneration in our processes and abide by Grupo SOMA's Sustainability Policy.

As such, we invest in lines that reuse surplus fabric in stock, sell products with less ecological impact, and implement reverse logistics in our products. We also advocate upcycling for defective items, establishing partnerships that give the clothes a new life and extend their life cycle.

The waste generated in the Pavuna unit that cuts the FARM Rio patterns are disposed of in an environmentally-appropriate manner. The scraps generated in the process are sent to Eurofios, and the end cuts, up to 10m long, are sent to Oficina Muda.



Regarding production, only 3% of the raw material used by FARM Rio, equivalent to 60,33 tons, is classed as non-renewable material since nylon, polyester, polyethylene, wool, polyurethane, and flexible foam are petroleum-derived fibers. On the other hand, the weight of renewable raw materials represents 1.900 tons, equivalent to 97% of our consumption.

As for product packaging, it is restricted to paper, cardboard, and plastic. Paper and cardboard comprise 99.9% of the materials used, totaling 1,034 tons. The rest of the material is composed of plastic, totaling 1 ton, equivalent to 0.1%. The packaging placed on the market was 100% offset/recovered through the partnership with Eureciclo.

We aim to achieve zero waste to landfill by 2030 and consolidate and expand Circular Economy programs by 2025, increasing the amount of items with their life cycle extended by 20%.



Responsible raw material



Lower impact product GRI 3-3

We apply sustainable practices at every stage of our production process, with diverse teams working together to implement responsible design and production solutions. Our approach enables us to consider multiple environmental aspects to improve eco-efficient performance. We guide our choices according to criteria such as water and energy consumption, GHG emissions, use of chemicals, and soil management.

To minimize the impact of our operations, we make limited use of inputs from non-renewable sources, which reflects our commitment to sustainability. Our packaging is designed to be more efficient and use fewer raw materials, and we aim to minimize waste. We also monitor our environmental indicators through the Climas System and have committees dedicated to the management of chemical products, involving professionals from various areas to ensure the quality and safety of our products.



In 2022, we reused 82 tons of fabric trimming and indirectly generated more than USD 378,787.88 for 20 people in socioeconomic vulnerability through the responsible management of textile waste for social projects.

*1 USD = BRL 5.28

Grupo SOMA **Percentage of raw materials certified by a third party in a standard of environmental or social sustainability**

SASB CG-AA-440a.4

	2020		2021		2022	
Certified (%)	meters	%	meters	%	meters	%
ABR	X	X	X	X	X	99
BCI	X	3.52	X	10.80	X	14,55
OEKO-TEX® STANDARD 100	X	1.07	X	6.80	X	12,85
FSC	X	X	X	6.80	X	11,75
VISCOSE LENZING™ ECOVERO™	X	X	X	X	X	4,88
MICRO MODAL LENZING™	X	X	X	X	X	76,33
CANOPY STYLE - BIRLA	X	X	X	X	X	1,51
ZDHC	X	X	X	X	X	0,46
CARBON FREE	X	6.63	X	X	X	0,53
RECYCLED POLYESTER	X	X	X	X	X	8,28
RYCE RECYCLE SOFTENER	X	X	X	X	X	5,71
AMNI SOUL ECO®	X	X	X	X	X	49,70
Global Organic Textile Standard	X	X	X	X	X	X
Other certifications	X	X	X	X	X	X
Total	7.680.909,20	X	10.134.110,20	X	12.377.510.	X

Focused product quality and safety GRI 3-3

The styling and sourcing teams of Grupo SOMA adopt the Raw Materials Guide created by the Sustainability team to select materials with sustainable attributes and reputable certifications. The guide helps us define and measure our purchases. The inclusion of more sustainable materials varies depending on the season, availability, costs, collection, and diversity of proposed compositions.

We check the quality of our products from raw material acquisition to end product receipt. The labels provide information about the item's composition, usage, and gradation. Raw materials are analyzed by sampling to confirm required standards and minimize production downtime.

We have established a Quality standard for the raw materials of Grupo SOMA with

parameters such as solidity, shrinkage, weight, print misfitting, and rolling. In 2022, we adopted our Quality and Reception Manual, created by a multidisciplinary work group based on NBR and ATCC standards.

Products or raw materials with defects below the quality standards are returned to the supplier for proper disposal. We check the quality of the finished product through our SOMAR program and the quality of the raw material by controlling the rejection rate, currently at 1.2%.

We aim to reduce negative impacts by offering training to suppliers and valuing their partnerships throughout the quality process. In addition, we consider our customers' opinions to ensure we steadily improve our products based on feedback.

Materials used in the products GRI 301-1

Name of material	Renewable/ Non-renewable	T (measurement unit)
Viscose	Renewable	1,342.68
Cotton / Fabric	Renewable	364.08
Linen / Fabric	Renewable	193.67
Other fibers	-	-
Polyester / Fiber	Non-renewable	16.57
Polyurethane / Flexible foam	Non-Renewable	-
Polyethylene	Non-Renewable	-
Nylon / Fiber	Non-renewable	-
Silk / Fiber	Renewable	-
Acrylic	Non-Renewable	0.23
Modal	Renewable	0.15
Polyamide	Non-Renewable	19.64
Elastane	Non-Renewable	23.88
Total	-	1,960.90



Materials used in packaging GRI 301-1

Brand	Renewable/ Non-renewable source	T (measurement unit)
Paper	Renewable	618.88
Cardboard	Renewable	415.47
Plastic	Non-renewable	1.02
Total		1,035.37

Percentage of recovered products and their packaging GRI 301-3

Type of material	Measurement unit	Amount sold	Amount recovered	Percentage recovered	Total percentage recovered
Clothes collected on Enjoei	Articles	699	1,886	0.03%	2.78%
Paper and cardboard packaging	Tons	1.034,35	1.034,35	100%	100%
Plastic packaging	Tons	1.02	1.02	100%	

*100% of packaging was recovered through the partnership with EuReciclo.



Verification of product components

CG-AA-250a.1, CG-AA-250a.2, CG-AA-430a.1; GC-AA-430a.2

We do lab tests to assess the chemical and biological aspects of the materials used in our production processes. We check if the safety data sheet of each product complies with the regulations, and if it contains any banned or restricted elements, we evaluate its biodegradability in waste treatment, among other aspects.

At Grupo SOMA, we conduct lab tests to examine the chemical and biological characteristics of the materials used in production.

We check compliance of the product's safety data sheet with regulations, identify the presence of banned or restricted components, and evaluate degradability during wastewater treatment, among other factors. We conduct compliance audits on our suppliers, who are responsible for washing and dyeing, to ensure they are in compliance with the applicable laws.



FARM Rio Global, a member of the Sustainable Apparel Coalition (SAC), follows the REACH protocol in testing its products. We implement strict quality control by performing chemical and performance (physical) tests on all our products. The goods directed to the European and US markets are submitted to globally certified labs to ensure that all materials in our products comply. We monitor this information through an indicator under construction, which gives us the results of the tests, whether they passed or failed, and the main reasons for rejection.

Currently, 6% of FARM Rio Global's suppliers have taken the Higg FEM assessment, a tool that helps measure the environmental performance of their industrial facilities. Out of these, none belong to Tier 2.

Waste management and partnerships

GRI 306-2



Oficina Muda has been our partner since 2017 and it makes use of items with minor defects or those that have not been sold after the entire sales cycle. Oficina Muda recycles these articles through repairs and adjustments and puts them back on sale, giving them another chance to shine. Currently, all our surplus is resold to Oficina Muda to be overhauled. 2022 Result: **16.5 tons**.



Banco de Tecidos is an initiative that implements the circulation of reused fabric, production scraps from weaving shops, clothing factories, and ateliers, and places these materials back into the market through a mixed system of exchange and sale. FARM Rio is a partner in this initiative by selling scraps at affordable prices. 2022 Result: **18 tons**



In collaboration with **Enjoei**, returned articles get a new lease on life. How does it work? When returning an item, the customer receives 25% credit for purchases at FARM Rio stores. These items are directed to the Enjoei store, where they get a new owner and can embark on a new chapter. The partnership has been in place since 2018 and we have collected over 15,000 articles. Results in 2022: **1,886 articles**.



For over a decade, **Rede Asta** has transformed the fabric waste we donate into raw materials. This social enterprise trains craftswomen to become entrepreneurs. At FARM Rio, **we donate 100% of our textile edge-cut waste** to the Asta Network. Through this partnership, our surplus fabrics are transformed into wonderful products by productive artisan groups in Rio de Janeiro. 2022 Result: **14 tons**.



RE-FARM Fair: we have many alternatives towards ensuring a responsible destination for our scraps. In addition to our textile and finished product donations, scrap recycling, and bazaars on designer websites, we also circulate our products among our employees and customers. Pilot pieces or those not sold in the physical stores and on the website are given another chance at our units.

See here how many pieces found a new home at our RE-FARM events in 2022: 2 fair editions with 1,540 people circulating 6,202 articles and products in São Cristóvão totaling USD 139,679.17.

1 USD = BRL 5.28






Eurofios is responsible for recycling the small textile waste generated in our cutting process. They break down the scraps and transform them into new raw materials, which helps reduce textile waste through various allocations.

Waste

Generation of waste in the production chain, step by step

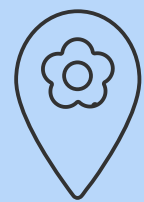


GRI 3-3; 306-1

Step	Chain	Type of waste	Impact	SOMA Mitigation
 <p>Thread production</p>	Upstream	<p>Fabric of vegetable origin (such as cotton and viscose): waste due to input not being fully used</p> <p>Chemically-sourced fabric: greenhouse gas emissions (e.g. methane gas often not used in the process)</p>	<p>Textile may contain traces of pesticides that contaminate soil and groundwater</p> <p>Energy expenditure and carbon dioxide (CO₂) emission in manufacture</p>	<p>Linen may be 100% utilized (the plant is also used in the food industry)</p> <p>Leather productions make use of cattle farming waste and, when tracked and treated correctly, generate minimal waste</p>
 <p>Weaving / knitwear</p>	Upstream	Gases from the combustion process	Energy consumption, which usually originates from combustion, a process that generates heat and may lead to a reduction in local air quality and an increase in atmospheric gas, which may aggravate global warming	Inclusion of raw materials in scope 3 of the emissions inventory, fostering the monitoring of materials that come from non-renewable sources to enable their neutralization
 <p>Dyeing and Printing</p>	Upstream	Effluents and chemicals	Risk of water and soil pollution due to disposal of large volumes of wastewater	Reduce water usage by consuming responsibly and finding suppliers that have good water management practices, mainly in water-scarce areas

Waste

Generation of waste in the production chain, step by step


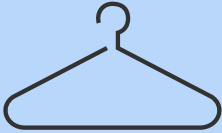
GRI 3-3; 306-1

Step	Chain	Type of waste	Impact	SOMA Mitigation
 <p>Patterning</p>	Internal	Rolls of fabric, pattern pieces, paper, and plastic	Economic impact due to leftover fabric rolls. Negative interference in logistics due to inefficient storage of scraps	Donate rolls to support the business of small artisans. See more about the initiatives on page 93
 <p>Cutting</p>	Internal	Textile scraps, roll, paper, and plastic trimmings	Low use of scraps leads to overflowing landfills and possible contamination of soil and groundwater	Donation of roll edges and reuse of scraps to create new collections
 <p>Sewing</p>	Downstream	Fabric trimmings, fabric scraps, substandard clothing, needles, and machine oil	Environmental: waste through the extraction of virgin material for use in the production of trimmings and fabrics that end up not being used in production; filling of landfills and possible contamination of soil and groundwater	The traceability of the chain's waste is one of the environmental topics that are on Grupo SOMA's radar. In 2022, we intend to start mapping waste management at suppliers, making them aware of the good practices adopted internally as well

Waste

Generation of waste in the production chain, step by step


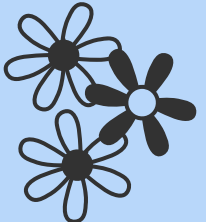
GRI 3-3; 306-1

Step	Chain	Type of waste	Impact	SOMA Mitigation
 Sales	Internal	Paper and plastic packaging; Substandard clothing	Improper disposal of plastic waste, and dispersion of harmful microplastics	<p>Grupo SOMA avoids using plastic in the packaging that reaches end customers and is conducting studies to develop more responsible packaging.</p> <p>In shopping mall stores and in e-commerce, the cardboard is reused internally and, when it is no longer usable, it is sent to recycling or landfill. Substandard clothing is sent to the Muda Workshop, which is in charge of upcycling</p>
 Use	Downstream	Microfibers	Energy waste in the washing and ironing process. During the cleaning process of synthetic pieces, microfibers are released into bodies of water.	Educational initiatives through labeling about the best way to care for the garments, both for use and for final disposal

Waste

Generation of waste in the production chain, step by step

GRI 3-3; 306-1

Step	Chain	Type of waste	Impact	SOMA Mitigation
 Disposal	Downstream	Post-consumer clothing	<p>When reaching their end of life, many of the clothes end up in dumps and landfills, and many may end up in the sea.</p> <p>The impact on marine life is massive, particularly when the pieces are made of polymeric textiles</p>	<p>Globally, less than 1% of our clothes are recycled, partly because of insufficient technology</p> <p>The initiatives of Enjoei and Animale Vintage are responsible for extending the life cycle of pieces. See more about the initiatives on page 93</p>
 Administration	Upstream, Internal and Downstream	<p>Household waste: generated at all stages of the process</p> <p>Recyclable waste: generated at all stages of the process</p> <p>Hazardous waste: generated at all stages of the process</p>	<p>Landfill dumping, as well as soil and sea contamination</p> <p>Considerable use of energy for processing</p> <p>These are harmful to the environment due to the amount of heavy metals and toxic substances</p>	<p>Manage waste in order to generate less and ensure its correct disposal</p> <p>Work with waste picker co-ops. See more about the initiative on page 100</p> <p>Correct allocation</p>

**Total waste generated,
by breakdown (t)** **GRI 306-3**

Category	Type	2021	2022
Recyclable	Hazardous and Non-hazardous	5.115,20	51.644,90
		4.455,78	2.122,65
Non-recyclable	Hazardous and Non-hazardous		
Total		9.570,98	53.767,55

No hazardous waste was generated. (*) The amount of waste has increased compared to 2021 due to the fact that in 2021 many were working from home because of the lockdown, which caused the amount of waste to decrease significantly.

**Total waste diverted from disposal
by breakdown in metric tons (t)** **GRI 306-3**

Breakdown	2021	2022
Paper and cardboard	1.229,08	35.691,72
Plastic	251,55	14,241,89
Metals	112,42	113,72
Wood	9	18,92
Textiles	3.498,46	1.534,32
Glass	5,86	2,74
Batteries	8,86	3,77
Lamps	-	-
Mixed recyclables	-	30,71
Total	5.115,2	51.637,79



Total waste diverted from disposal, by recovery operation in metric tons (t) GRI 306-4

Non-hazardous waste	2022
Preparation for reuse	-
Recycling	51.644,90
Coprocessing	-
Total	51.644,90
Total waste diverted from disposal	51.644,90

The hazardous waste generated was destined for coprocessing

* Data integrated with Soma Group

Total waste directed to disposal, by breakdown in metric tons (t)

GRI 306-5

Breakdown	2021	2022
Household waste	385,7	
Hazardous waste	-	137,99
Total	385,7	2.122,65

The amount of waste increased considerably from 2021 to 2022 because the SOMA Group's control process became more rigorous, in line with environmentally sound management. In other words, the figures disclosed come from improved management, followed by correct disposal - in pursuit of the goal of becoming zero landfill by 2030.

* Data integrated with Soma Group

Total waste directed to disposal, by operation in metric tons (t) GRI 306-5

Resíduos não-perigosos	2021	2022	Resíduos perigosos	2021	2022
Incineration without energy recovery	0,08	-	Incineration	-	5,84
Landfill	3.781,70	1.984,66	Landfill	-	6,89
Coprocessing	288,30	-	Coprocessing	-	125,26
Total	4.070,08	1.984,66	Total	4.070	2.122,65

There is only waste management within the organization.

* Data obtained through MTR.

* Data integrated with Soma Group



Packaging

FARM Rio, like Grupo SOMA, adopts the Eureciclo seal. This means that we are investing in a network of co-ops and partner operators, who are paid for the service provided in collecting and directing waste to recycling. These partners can invest the amounts received as they see fit in training, equipment, structure, and salaries. By offsetting the impact of our packaging, FARM Rio also helps formalize and value the work done by these organizations, developing the recycling chain in the country.

Eureciclo is a technology company that tracks the recycling chain, generating credits that companies can use to prove their reverse logistics. Eureciclo certifies the entire process with transparency and legal security. Through an inclusive and affordable solution, we can become more responsible regarding the environmental impact of our packaging.

FARM Rio offsets 100% of all the packages it sells. This number considers all the packaging needed for the product to reach the consumer's hands as: primary (the paper that surrounds the item), secondary (box that protects the item + the paper) and tertiary (in general, transport boxes, bubble wrap).



Social development

The amounts paid to the partner sorting centers are aimed at expanding the production capacity, increasing income for everyone, and promoting social development, either through the purchase of equipment that increases the sorting capacity, the purchase of trucks and other vehicles that increase the collection capacity, or investments in safety and employee training.

FARM Rio was the brand that offset the most within Grupo SOMA in 2022, with a total of 271.2 tons (of approximate mass) of cardboard.

So far, since the start of the partnership with Eureciclo, FARM Rio has benefited 30 recycling operators from 2019 to 2021. The transfers in the period reached operators in AM, BA, CE, DF, ES, GO, MA, MG, MS, MT, PA, PB, PE, PI, PR, RJ, RN, RO, RR, RS, SC and SP, involving 275 sorting centers across Brazil, of which 67 are approved co-ops.



New packaging for all of Grupo SOMA

101

By 2022, Grupo SOMA's brands have switched from boxes to FSC-certified envelopes to decrease the use of cardboard and ensure responsible forest stewardship. It was a replacement that led to improvements in sustainability and cost cuts. The average unit cost of the boxes was USD 1.08, and, for the envelopes, it is USD 0.57.

The new packaging decreases our carbon footprint, improves storage and transport efficiency, and is more cost-saving. They are made of paper and cardboard, making them biodegradable and can decompose in 6 months, unlike plastic.

For environmental and efficiency reasons, we opted for paper packaging. In 2022, all of the Grupo SOMA brands will offset the amount of packaging on the market through the partnership with Eureciclo.

With smaller envelopes, we have reduced delivery trips and carbon emissions, which Jundu neutralizes. Packaging has also become more efficient since it is now accomplished in one step instead of three.

1 USD = BRL 5.28

Dreams for the future

In 2023 we will focus on expanding our four pillars:

CULTURE

To become a benchmark in disseminating the many visions of Brazil and introducing the 2nd edition of RE-FARM Cria

NATURE

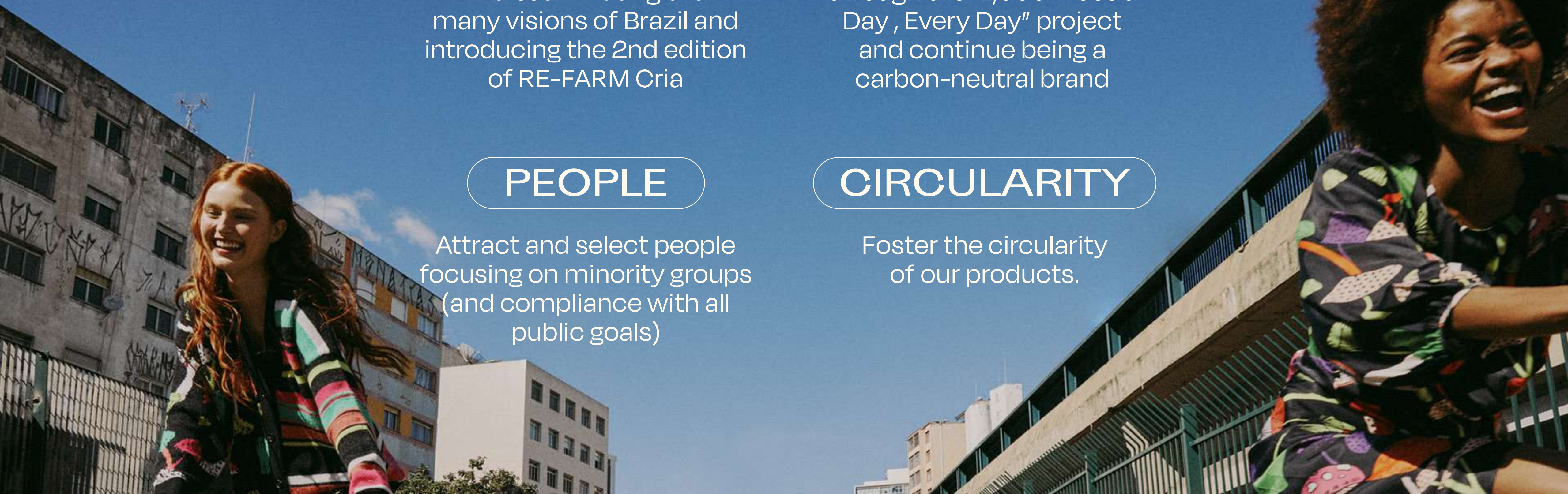
Reach 1.5 MM trees planted through the "1,000 Trees a Day, Every Day" project and continue being a carbon-neutral brand

PEOPLE

Attract and select people focusing on minority groups (and compliance with all public goals)

CIRCULARITY

Foster the circularity of our products.



About the report



GRI 3-1, 2-29

In 2021, we revisited our Materiality Matrix after the merger between Grupo SOMA and Cia. Hering, in a process managed by consulting firm RPT Estratégia. In the planning stage, several internal and external documents, as well as market and industry reports, were examined to identify topics that could be relevant to the new Matrix. These topics were shared with various audiences related to all the Group's brands.

Ten interviews were conducted with SOMA's senior management and two with experts outside the company. We also used an online questionnaire to collect opinions from 3,717 stakeholders - including employees, suppliers, non-profit organizations, and customers, the latter having a segregation filter by brand, enabling a process of collecting customer responses by Grupo SOMA.






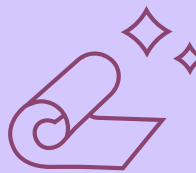
Based on the analysis of these responses, we established a new materiality matrix. This matrix considered the topics selected according to the impact they could have on the business, as well as those considered a priority by the stakeholders. This matrix, which consists of 13 material topics, has been approved by the Board of Directors and the Company's top management.

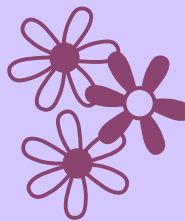


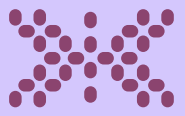


In the course of the materiality process, our FARM Rio brand customers pointed out the importance of two additional topics: **Biodiversity & Ecosystem and Privacy & Data Security.** 🍷


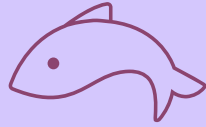


These topics were then included as priorities for us.

Priority topics

GRI 3-2

Material topic	Why is it important?	SDG	Capital
 Social Responsibility	Strive to create a positive impact on the environment and society through responsible investment, philanthropy, and corporate citizenship. Use the power of influence to further causes that are important to the Group.	10	Human Social and relationship
 Transparency in the Relationship with Customers	Provide the customer with relevant information about the processes that led to the design of the product they are purchasing. Transparency and good communication with the customers at all times.	9 12 17	Human Social and relationship
 Diversity, Inclusion and Equality	Increase respect to diversity inside and outside the organization, be it of gender, race, religion, age, sexual orientation, and others, in a transversal way in all positions and in relationships with third parties. Offer different sizes for different body shapes.	5 8 10	Human Social and relationship
 Ethics, Integrity and Compliance	Ensure transparency, compliance with regulations, laws, and anti-corruption practices throughout the value chain, assurance of ethical attributes in organizational processes, and fight anti-competitive practices and kickbacks.	8 16	Not associated with capital
 Health and Wellness	Ensuring the wellness and health of the worker through the management of the organizational environment, valuing the mental and physical health of the collaborators and their families.	3 8	Human Social and relationship

	Attracting, Developing and Retaining Employees	Alignment of expectations by managers and subordinates, transparency in the career plan, and the offer of training resources to reduce turnover and increase the retention of skilled workers.	5 8 10	Human	
	Product Quality and Safety	Ensure durability and quality consistent with the sales price; standardize quality and streamline the use of chemicals that may affect the user and the environment.	9 12	Intellectual Natural Manufactured	
	Respect for Human Rights	Ensure processes that discourage and address cases of human rights violations, both internally and externally, such as in the value chain. Enable decent life conditions in all parts of the chain.	8 10	Human	
	Textile and Non-textile Waste Management	Think about waste generation from product creation to post-consumption. Separate and properly allocate the waste generated so less of it ends up in landfills.	6 7 12	13 14 15	Natural
	Lower Impact Product	Assessment of impacts throughout the life cycle of products to reduce the ecological footprint. Establish processes to ensure efficient use of resources, recyclability, lower impact raw materials, and care for animal welfare.	6 7 9 12	13 14 15	Natural Manufactured Intellectual
	Supply Chain Management and Engagement	Ensure good labor and environmental practices and adherence to the values of Grupo SOMA throughout the supply chain.	6 7 8	9 12 17	Human Social and relationship Natural

	<h3>Climate Change</h3>	<p>Measure and reduce GHG emissions in the value chain. Generational ethics, concern for future generations. Increasing relevance for the capital market. Use power of influence to drive the fashion industry toward less polluting practices.</p>	<p>13 17</p>		<p>Natural Intellectual Social and relationship Financial</p>
	<h3>Water and effluents</h3>	<p>Ensure the management of the impact of operations on water resources, related to water withdrawal and use, effluent discharge, and release of microfibers and chemicals into aquatic ecosystems.</p>	<p>6 12 17</p>		<p>Natural</p>
	<h3>Biodiversity and ecosystem</h3>	<p>Encourage the protection of species, especially those threatened by extinction. When it comes to plants and wildlife, the company aims to mitigate the impact of the product's life cycle, from the manufacture of the raw material, which uses pesticides and agro toxins, to the end of the product's life, which tends to be discarded and not reused.</p>	<p>9 11 12 13</p>	<p>14 15 17</p>	<p>Natural</p>
	<h3>Privacy and Data protection</h3>	<p>The purpose of this management is, above all, to fully respect and care for the rights of the holders. We manage data subject privacy based on GDPR by mapping and documenting all activities and the data lifecycle, in other words, where and what data goes through the company, from input to disposal. We have also created a series of internal and external policies to make our practices more visible so that data subjects have a clearer picture of how we handle their data and how they can exercise their rights under the GDPR.</p>	<p>9 12</p>		<p>Human Social and Relationship</p>

GRI Content Index

Usage Statement

Grupo Soma reports in accordance with the GRI Standards for the period from January 1, 2022 to December 31, 2022.

Publication date:

September 2023

GRI 1 used

Foundation 2021


GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
General Disclosure					
GRI 2: General Disclosures 2021	2-1 Organizational details	Corporate name: Cidade Maravilhosa Indústria e Comércio de Roupas S.A, with Headquarters in the district of São Cristóvão, Rio de Janeiro. Countries where it operates: Brazil, United States, France, England, Germany, Italy, Spain and Switzerland			
	2-2 Entities included in the organization's sustainability reporting	1			
	2-3 Reporting period, frequency and contact point	1			
	2-4 Restatements of information	ESG Strategy (p. 78 of the 2021 Report, published in 2022): among the materials included in the environmental pillar, consider the inclusion of "water and effluents".			
	2-5 External assurance	3			


GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	<p>The Fashion Group SOMA S.A., of which FARM Rio is a part of, operates in the retail sector within the textile industry. The Group is listed on the Brazilian Stock Exchange (B3), in the sectors: Cyclical Consumption / Trade / Textiles, Clothing and Footwear.</p> <p>The main activities reported to B3 are:</p> <p>(i) the manufacture of clothing, except underwear and custom-made garments.</p> <p>(ii) the retail trade of clothing and accessories of any material.</p> <p>B. According to the Sustainable Industry Classification System (SICS) - Grupo Soma falls under the Main Sector of Consumer Goods and the Apparel, Accessories & Footwear industry.</p>			
	2-7 Employees	47, 48			
	2-8 Workers who are not employees	<p>At FARM Rio, as well as in the Grupo SOMA, we do not have workers who are not employees. All employees with contracts in defined terms, such as apprentices, interns, and extra teams for the holidays are considered temporary; the others are considered permanent workers.</p>	Items "a", "b" and "c"	Information not available	


GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	24			
	2-10 Nomination and selection of the highest governance body	24			
	2-11 Chair of the highest governance body	24			
	2-12 Role of highest governance body in overseeing the management of impacts	24			
	2-13 Delegation of responsibility for managing impacts	27			
	2-14 Role of highest governance body in sustainability reporting	3			
	2-15 Conflicts of interest	24			
	2-16 Communication of critical concerns	27			
	2-17 Collective knowledge of the highest governance body	No specific Sustainability training was held for the Board of Directors in 2022. Periodically the subject matters are submitted to the body for approval according to agenda needs – for example: validation of the Low Carbon Economy Transition Strategy, Materiality Matrix, Annual Report, Policies.			
	2-18 Evaluation of the performance of the highest governance body	24			
	2-19 Remuneration policies	53			
	2-20 Process to determine remuneration	53			
	2-21 Annual total compensation ratio	53			
2-22 Statement on sustainable development strategy	12, 15				

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-23 Policy commitments	29			
	2-24 Embedding policy commitments	29			
	2-25 Processes to remediate negative impacts	72			
	2-26 Mechanisms for seeking advice and raising concerns	29			
	2-27 Compliance with laws and regulations	<p>As the management of the entire Grupo SOMA is unified, the consolidated analysis shows no notable occurrences of fines or non-monetary penalties specifically applied to FARM Rio. The criteria adopted by Grupo SOMA to consider a case as significant is when the amount exceeds USD 946.969.70 or when a sanction/penalty was applied in 2022 with res judicata.</p> <p>There is only one relevant non-compliance case in which the full amount of the award still needs to be discussed. Regarding the fines paid in 2021 and 2022, the combined value is not significant and amounts to approximately 700 events.</p> <p>The only notable non-compliance case currently under review involves contractual issues, where the amount of compensation to be paid for property damage and lost profits is being determined.</p> <p>The criteria for classifying a case as significant involves: (i) judicial and administrative proceedings concluded in 2022, with a conviction amount in excess of five million; (ii) judicial and administrative proceedings in progress, with potential loss in excess of five million. These amounts were established considering the size of Grupo SOMA, which has a turnover of more than USD 18.94 million and a staff of more than 10,000 employees.</p> <p>*1 USD = BRL 5.28</p>			
	2-28 Membership associations	30			


GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	103			
	2-30 Collective bargaining agreements	All employees of Grupo SOMA (100%) are under the protection of the collective standards. Every employee is ensured the rights stipulated by law and by the collective standards disclosed by the respective unions representing their trade categories.			
Material topics					
	3-1 Process to determine material topics	103			
GRI 3: Material Topics 2021	3-2 List of material topics	104			
Social Responsibility					
3-3 Management of material topics	3-3 Management of material topics	33			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	55			
	413-2 Operations with significant actual and potential negative impacts on local communities	No significant potential or actual adverse impacts on the local community have been identified.			
Transparency in the relationship with customers					
GRI 3: Material Topics 2021	3-3 Management of material topics	73			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	In Brazil, finished product quality follows Mercosur regulations - for products with 85% or more textile input. In the quality of raw materials, we have a sampling of 20% tested in physical reviews and 100% are lab tested. FARM Rio Global products also follow international ISO labeling regulations and 100% of the apparel and footwear products are tested and pass a final lot quality inspection.			




GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 417: Marketing and Labeling 2017	417-2 - Incidents of non-compliance concerning product and service	Grupo SOMA did not find any cases of noncompliance regarding information and labeling of products and services in 2022.			
GRI 417: Marketing and Labeling 2018	417-3 Incidents of non-compliance concerning marketing communications	Grupo SOMA did not find any cases of noncompliance regarding marketing communication in 2022.			
 Diversity, inclusion and equity					
GRI 3: Material Topics 2021	3-3 Management of material topics	45			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<p>The OPERATIONS unit is the only operation in SOMA in which a significant part of the workers is paid on the basis of wages regulated by the minimum wage standard. More details:</p> <p>OPERATIONS UNIT (CD PAVUNA): for both genders, the lowest wage is USD 269.35, while the local minimum wage is USD 195.45, which represents a ratio of 109%.</p> <p>Note: The local minimum wage cited here is the national minimum wage, since the minimum wage of the State of Rio de Janeiro has not yet been updated. The wage floor established by the union was not taken into consideration.</p> <p>People working in *OPERATIONS are allocated at the Pavuna unit and perform mostly production-oriented operational activities. Consequently, their salaries are based on the national minimum wage or on that established by the union.</p>			
	202-2 Proportion of senior management hired from the local community	<p>When we consider the entire FARM Rio Board of Directors, 91% live and were born in the local community (states of RJ, MG, ES and SP).</p> <p>*1 USD = BRL 5.28</p>			


GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	51, 52			
	405-2 Ratio of basic salary and remuneration of women to men	52			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<p>The total number of cases of discrimination, counted from the integration of the platform used by the Ethics Channel of Grupo SOMA (Contato Seguro), in 2022, was: 8 reports were inconclusive; 1 report was deemed valid; and 2 reports are being assessed. For the inconclusive cases, no action or follow-up was taken. For the founded cases, a disciplinary measure was applied, as well as follow-up by the People and Management area.</p> <p>The cases under investigation are being assessed. Only the cases that are under investigation, depending on the outcome, are subject to remedial measures.</p>			
 Ethics, integrity and compliance					
GRI 3: Material Topics 2021	3-3 Management of material topics	69			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<p>The corporate risk management process has included since 2020 in its portfolio risks related to corruption, having in its matrix of prioritized risks a quarterly monitoring routine performed by the Company's Risk Management team. In order to identify, prevent, and monitor such risks, the company will conduct, throughout 2023, a risk assessment made by an independent consulting firm to assess its exposure to situations related to aspects of corruption in all its operations.</p> <p>No significant corruption-related risks were detected.</p>			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	We have a quarterly monitoring routine carried out by the Company's Risk Management team to identify, prevent and monitor such risks, the company will conduct, throughout 2023, a risk assessment made by an independent consultancy to evaluate the exposure to situations related to aspects of corruption in all its operations.			
	205-3 Confirmed incidents of corruption and actions taken	There are no confirmed records of corruption cases involving business partners.			
 Health and wellbeing					
GRI 3: Material Topics 2021	3-3 Management of material topics	55			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	55			
	403-2 Hazard identification, risk assessment, and incident investigation	57			
	403-3 Occupational health services	58			
	403-4 Worker participation, consultation, and communication on occupational health and safety	58			
	403-5 Worker training on occupational health and safety	All employees of Grupo SOMA take integration training on Regulatory Standards and other company rules to prevent accidents and occupational diseases. Daily Safety Talks, Lectures, Training, SIPAT and other actions that underpin the safety rules and stress the importance of safety and accident prevention for workers are also applied.			



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	58			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	58			
	403-8 Workers covered by an occupational health and safety management system	56			
	403-9 Work-related injuries	59, 61			
	403-10 - Work-related ill health	In 2021 and 2022 there were no deaths and no mandatory reporting related to occupational diseases of employees and neither of workers who are not employees, but whose work and/or workplace is controlled by the organization.			
Attracting, developing and retaining employees					
GRI 3: Material Topics 2021	3-3 Management of material topics	43, 60, 62			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	48, 49, 52			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	54			
	401-3 Parental Leave	54			
GRI 404: Training and Education 2016	404-1 Average hours of training per year, per employee	Grupo SOMA: Training Hours: 6,611h 56min People Impacted: 3,881 Training Hours/People: 1h 42min	All items	Information not available	During the period of data collection for this content, the Mais Saber platform, the source of all the information on training and engagement of collaborators, was unstable, making it impossible to publish the information.



GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	60, 63			
	404-3 Percentage of employees receiving regular performance and career development reviews	Undoubtedly, 2022 was a great year in people management. In our People Cycle, we evolved in implementing Individual Development Plans (PDI) and performance management. Grupo SOMA implemented a new performance management cycle model with three variables: we started to look in a structured way at the employee in deliveries, behaviors, and talent potential – with these dimensions always aligned with our values and culture. In this cycle, we also map successors to all hierarchical levels. As a result of the 2022 cycle, we calibrated collaborators: we evaluated their weaknesses, where they needed to develop, and whether they would have possibilities to succeed their leaders. We had a record number of responses and trained almost 2,000 leaders in this process.			
	403-10 - Work-related ill health	In 2021 and 2022 there were no deaths and no mandatory reporting related to occupational diseases of employees and neither of workers who are not employees, but whose work and/or workplace is controlled by the organization.			
 Product quality and safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	90			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of health and safety impacts of product and service categories	All our products undergo quality tests to check durability and resistance, as well as for allergens. We work with certified raw materials, including chemicals, that comply with the best market standards. No products that could cause a relevant impact on the health and safety of either our customers or our employees were found in our portfolio, constituted primarily of clothing and accessories.			
	416-2 - Incidents of non-compliance concerning the health and safety impacts of products and services	Not identified in 2022. In 2021, there was a case of a FARM Rio comforter that caused an allergic reaction in a consumer. The case was followed up but was later dismissed because the information was inconclusive.			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
 Respect for human rights					
GRI 3: Material Topics 2021	3-3 Management of material topics	65			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	65			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	65			
 Textile and non-textile waste management					
GRI 3: Material Topics 2021	3-3 Management of material topics	87			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	64, 95, 96, 97			
	306-2 Management of significant impacts related to waste	64, 95, 96, 97			
	306-3 Waste generated	98			
	306-4 Waste diverted from disposal	99			
	306-5 Waste directed to disposal	99			
 Lower impact product					
GRI 3: Material Topics 2021	3-3 Management of material topics	88, 94, 95, 96, 97			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	87, 90, 91			
	301-2 Recycled input materials used	FARM Rio did not use raw materials or recycled materials in 2022.			
	301-3 Reclaimed products and their packaging materials	91			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	85			
	302-3 Energy intensity	85			
	302-4 Reduction of energy consumption	85			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	We have no visibility of SOx and NOx emissions in the carbon inventory currently - nationally. There is still no requirement to report emissions of regulated pollutants such as SOx and NOx.			
SASB: Environmental Impacts in the Supply Chain	CG-AA-430a.1 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	92			
	CG-AA-430a.2 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Higg Facility Environmental Module (Higg FEM) assessment, of the Sustainable Apparel Coalition of the Higg Facility Environmental Module (Higg FEM) or an equivalent environmental data assessment	92			
 Supply chain management and engagement					
GRI 3: Material Topics 2021	3-3 Management of material topics	65			
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	65			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	68			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	The supplier evaluation process based on environmental criteria was introduced at FARM Rio at the end of 2022. Therefore, there is no database for the 2022 Sustainability Report.			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Not measured. The environmental criteria for suppliers is under revision. It will be published in the next report, as well as the results of the assessment of the industrial environment area.			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	100% of suppliers are selected based on the social criteria defined by the company in the compliance Checklist. The documents that ensure social compliance are requested at the time of hiring and are subsequently monitored by the Compliance team in audits, on a periodic basis. In 2022, 435 new suppliers were selected with these criteria in Grupo SOMA.			
SASB: Working Conditions in the Supply Chain	CG-AA-430b.1 Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that were audited for a code of labor conduct, (3) percentage of total audits conducted by a third-party auditor	65			
	CG-AA-430b.2 Priority noncompliance rate and associated remedial action rate for supplier labor code of conduct audits	66			
SASB: Raw material supply	CG-AA-440a.4 (1) Amount of priority raw material purchased, per material, and (2) amount of priority raw material that is certified by an environmental and/or social of third parties, by standard	89			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
 Climate change					
GRI 3: Material Topics 2021	3-3 Management of material topics	83			
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	28			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	82			
	305-2 indirect emissions (Scope 2) of GHG deriving from energy acquisition	82			
	305-3 Other indirect (Scope 3) GHG emissions	82			
	305-4 GHG emissions intensity	Energy intensity takes into account only Scopes 1 and 2. In 2022, we removed the FARM Rio-owned stores from the calculation, with no possibility of reporting this indicator.			
	305-5 Reduction of GHG emissions	82			
 Biodiversity and ecosystem					
GRI 3: Material Topics 2021	3-3 Management of material topics	75			
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	All Grupo SOMA units are supplied by local water concessionaires. Therefore, most of the disposal of effluents in water bodies and their quality are the concessionaires' responsibility. Two locations have an individualized solution for septic tanks: the Distribution Centers located in Rio de Janeiro and Espírito Santo.			
	303-3 Water withdrawal	86			
	303-4 Water discharge	For Grupo SOMA and FARM Rio, water disposal is proportional to consumption, as the input is not used for production processes.			
	303-5 Water consumption	For FARM Rio, water consumption is proportional to the employees' consumption. Therefore, the amount of discharged water is equivalent to the used amount.			
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	75			
	304-3 Habitats protected or restored	76			

GRI STANDARD / OTHER SOURCE	CONTENT	LOCATION	OMISSION		
			OMITTED REQUIREMENT(S)	REASON	EXPLANATION
 Data privacy and security					
GRI 3: Material Topics 2021	3-3 Management of material topics	72			
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No confirmed complaints of infringement of customer privacy or even privacy risk were identified.			
 Without material topic					
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	32			

Independent auditors' limited assurance report on non-financial information 2022

To the Board of Directors and Shareholders

Cidade Maravilhosa Indústria e Comércio de Roupas S.A

Rio de Janeiro, RJ

Introdução

We have been engaged by Cidade Maravilhosa Indústria e Comércio de Roupas S.A ("FARM" or "Company") to present our limited assurance report on the non-financial information included in the "Sustainability Annual Report" of Cidade Maravilhosa Indústria e Comércio de Roupas S.A for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the Sustainability Annual Report, including any embedded images, audio files or videos.

Responsibilities of the Company's management

The management of the Company is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the Sustainability Annual Report;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards);
- design, implement, and maintain internal control over information relevant to the preparation of Sustainability Annual Report that is free from material misstatement, whether due to fraud or error.

Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the 2022 Sustainability Annual Report, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, issued by the CFC, which is equivalent to international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the 2022 Sustainability Annual Report, taken as a whole, is free from material misstatement.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the 2022 Sustainability Report, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the 2022 Sustainability Report where material misstatements could exist. The procedures comprised, among others:

- a. planning the work, considering the materiality of the aspects for the Company's activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the 2022 Sustainability Report.
- b. the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;
- c. the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the 2022 Sustainability Report; and
- d. for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.
- e. analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative – GRI.
- f. evaluation of the sampled non-financial indicators from GRI-Standards (2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-25, 2-26, 2-27, 2-29, 3-1, 3-2, 3-3, 301-1, 302-1, 302-3, 304-2, 306-1, 306- 2, 306-3, 306-4, 306-5, 404-1, 404-2, 404-3, 414-1, 414-2, 418-1);
- g. understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the 2022 Sustainability Report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Scope and limitations

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

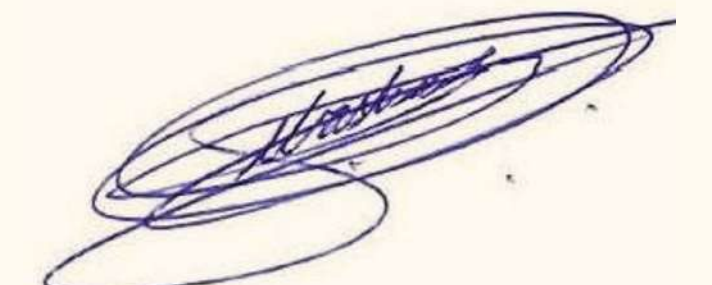
The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

Conclusion

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the 2022 Sustainability Report for the year ended December 31, 2022 of FARM, have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative – GRI.

São Paulo, September 14th, 2023

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6
Original report in portuguese signed by



Sebastian Yoshizato Soares
Accountant CRC 1SP257710/O-4

Credits

FARM Rio Team:

Diego Francisco — Head of Marketing/FARM Rio

Bruna Slaviero — Head of Marketing/FARM Rio Global

Ana Carolina Incerti — Sustainability Creative Leader/FARM Rio

Vitor José — Sustainability P.O (Project Owner)/FARM Rio

Carolina Maciel — Sustainability Analyst/FARM Rio

Fernanda Frechiani — Marketing Manager/FARM Rio Global

Camille Pinto — Marketing Analyst/FARM Rio Global

WRITING, TEXT EDITING, AND GRI - SASB

Grupo Report

COORDINATION OF GRUPO SOMA'S ANNUAL REPORT

Sustainability Team - Grupo SOMA

FARM Rio Copywriters

Anette Carla — Copywriter/FARM Rio Brasil

Juliana Lima – Copywriter/FARM Rio Global

GRAPHIC DESIGN AND LAYOUT

Ana Carolina Incerti — Sustainability Creative Leader/FARM Rio

William de Oliveira — Sustainability Designer/ FARM Rio

Nereida Rubert — Sustainability Designer/ FARM Rio

Elisa Pessôa – Designer

Isaac Sales - Assistant Designer

Dany Caetano - Assistant Designer

