Double materiality assessment

At RIMAC, we conducted a **double materiality assessment** every two years to identify and prioritize the most relevant environmental, social and governance topics for the company and its stakeholders. The process considered both **impact materiality**, related to the effects generated by RIMAC on society and the environment, and **financial materiality**, related to the risks and opportunities that may affect the company's strategy, reputation and financial performance.

Double Materiality Methodology

1

Context analysis
RIMAC reviewed internal documents, sector benchmarks, international standards, key trends and country risk analysis to identify 13 relevant ESG topics.

2

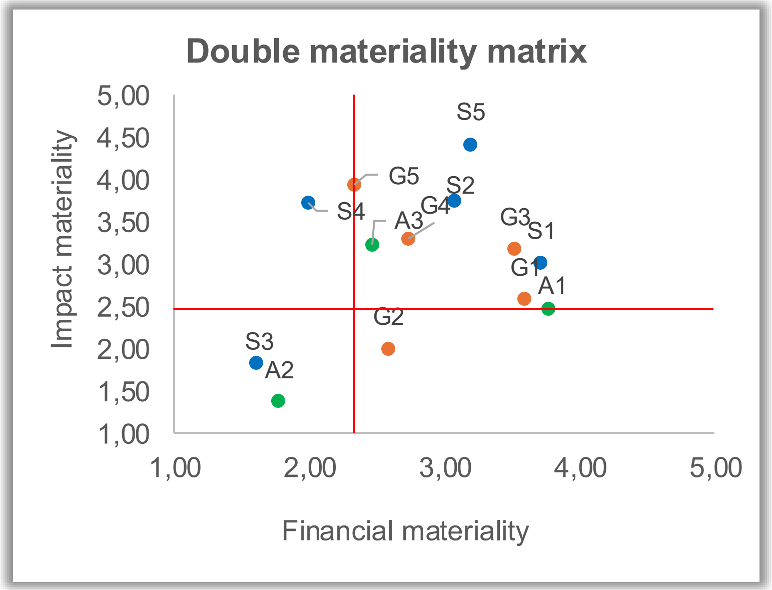
Mapping of stakeholders, impacts, risks and opportunities
For each ESG topic, RIMAC identified related impacts, risks and opportunities, and mapped the key stakeholder groups to be consulted.

3

Stakeholder engagement:
RIMAC consulted 334 stakeholders, including internal leaders, employees, individual clients, corporate clients and suppliers, through interviews and surveys.

4

Evaluation and prioritization:
The information collected was weighted under both impact materiality and financial materiality. The results were consolidated in a double materiality matrix, which allowed RIMAC to identify its material ESG topics.



Code	ESG material topics
A1	Climate Change
A3	Sustainable products and services
G1	Ethical business conduct
G3	Sustainable investment and finance
G4	Information security
G5	Digital transformation and innovation
S1	Talent attraction and retention
S2	Responsible customer experience
S5	Good health and well-being

Code	ESG relevant topics
A2	Eco-efficiency
G2	Corporate governance
S3	Supplier management
S4	Social management

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