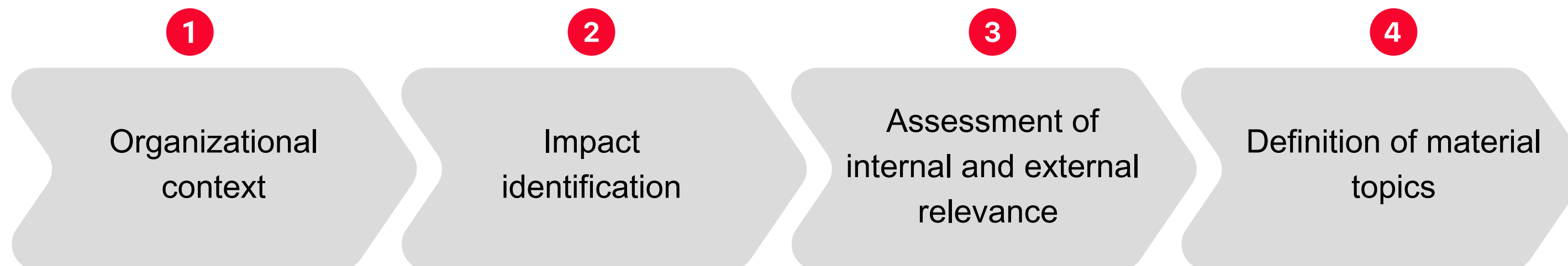


Materiality Process



Materiality Analysis

In 2023, RIMAC conducted a double materiality process for the first time, based on two facets: impact materiality (identification of external impacts) and financial materiality (impacts on the organization). The results will enable RIMAC to align its strategy with the most relevant ESG management topics in the industry, based on the perspective of its leaders and stakeholders. Ultimately, this will lead to a greater positive impact as part of our efforts to achieve our purpose: **“Protecting your world, Improving your wellbeing.”**



Materiality analysis is conducted every two years.



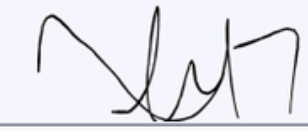
The results are reviewed and approved by Fernando Ríos Sarmiento (CEO) and Javier Venturo (Executive VP of the Legal and Corporate Affairs Division).

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#	Tema	Materialidad de impacto	Materialidad financiera	Políticas o compromisos	Medidas adoptadas
G5	Innovación y digitalización	(+) Satisfacción de los clientes	(-) Desventaja competitiva	Código de conducta Política de Protección de Datos Personales Política de Seguridad de la Información	App RIMAC Tienda RIMAC Digitalización de procesos con clientes Centro médico virtual CAC (Centro de atención al corredor) Cursos de digitalización e innovación Desarrollo de una estructura y cultura ágil
		(+) Mejora de la calidad de vida de las personas	(+) Desarrollo de productos atractivos para el mercado		
G6	Cultura RIMAC	(-) Descontento por parte de los colaboradores	(-) Afectación de los márgenes de ganancias de RIMAC	Código de Conducta Valores y principios RIMAC Nuestro propósito Política de Sostenibilidad Política de Diversidad e Inclusión Política de Prevención y Sanción del Hostigamiento Sexual Reglamento Interno de Trabajo Política de Compensaciones Política de Selección de personal	Estrategia de negocio Medición del eNPS Eventos y reconocimientos Trabajo flexible Planes de desarrollo individual Paquete de beneficios Programas de desarrollo (Tracks, etc) Evaluaciones de desempeño 360 Programa de prácticas de verano Programa de mentoría Medición periódica del clima laboral Misión Posible
		(+) Mejora en el bienestar de los colaboradores	(+) Cumplimiento de las metas de RIMAC		

Temas materiales de la estrategia de RIMAC

Pilar	Tema material 2023
el mañana (Ambiental)	Cambio climático
lo que importa (Social)	Consumidores y usuarios finales Bienestar de las personas Personalización y accesibilidad Atracción y retención del talento
confianza (Gobernanza)	Ética empresarial responsable y gobierno corporativo Ciberseguridad y privacidad de datos Gestión de riesgos y cumplimiento Compromiso con la sostenibilidad (ESG) Innovación y digitalización Cultura RIMAC



NOMBRE: FERNANDO RÍOS SARMIENTO
CARGO: GERENTE GENERAL

FECHA: 26 /07 /2024

Certificado de firmas electrónicas:

EF9B8192D-58CD-4996-A761-A2347BD3F0B3



Firma electrónica

Firmado por

Fernando Ríos Sarmiento
PER 16689877
fernando.rios@rimac.com.pe

GMT-05:00 Viernes, 26 Julio, 2024 16:58:21
Identificador único de firma:
E95436A7-8472-43E8-AAE3-2DF50E44709D

Javier Venturo
PER 07861243
jventuro@rimac.com.pe

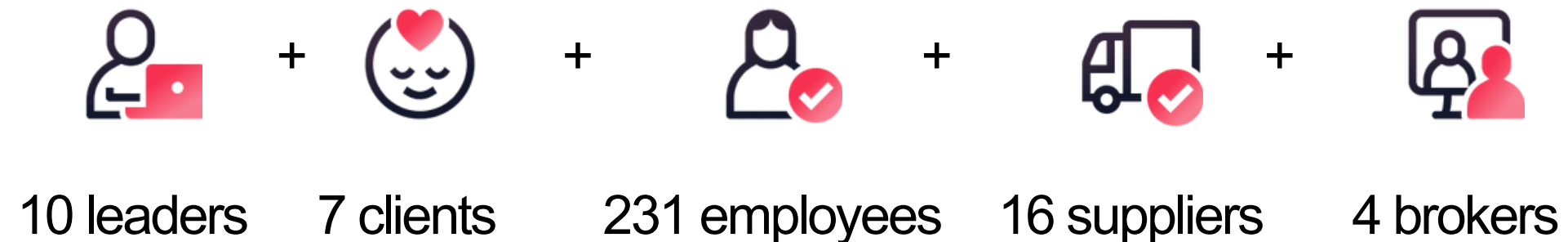
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Double materiality frameworks



Stakeholder engagement

Involvement of external and internal stakeholders in identifying the material issues.

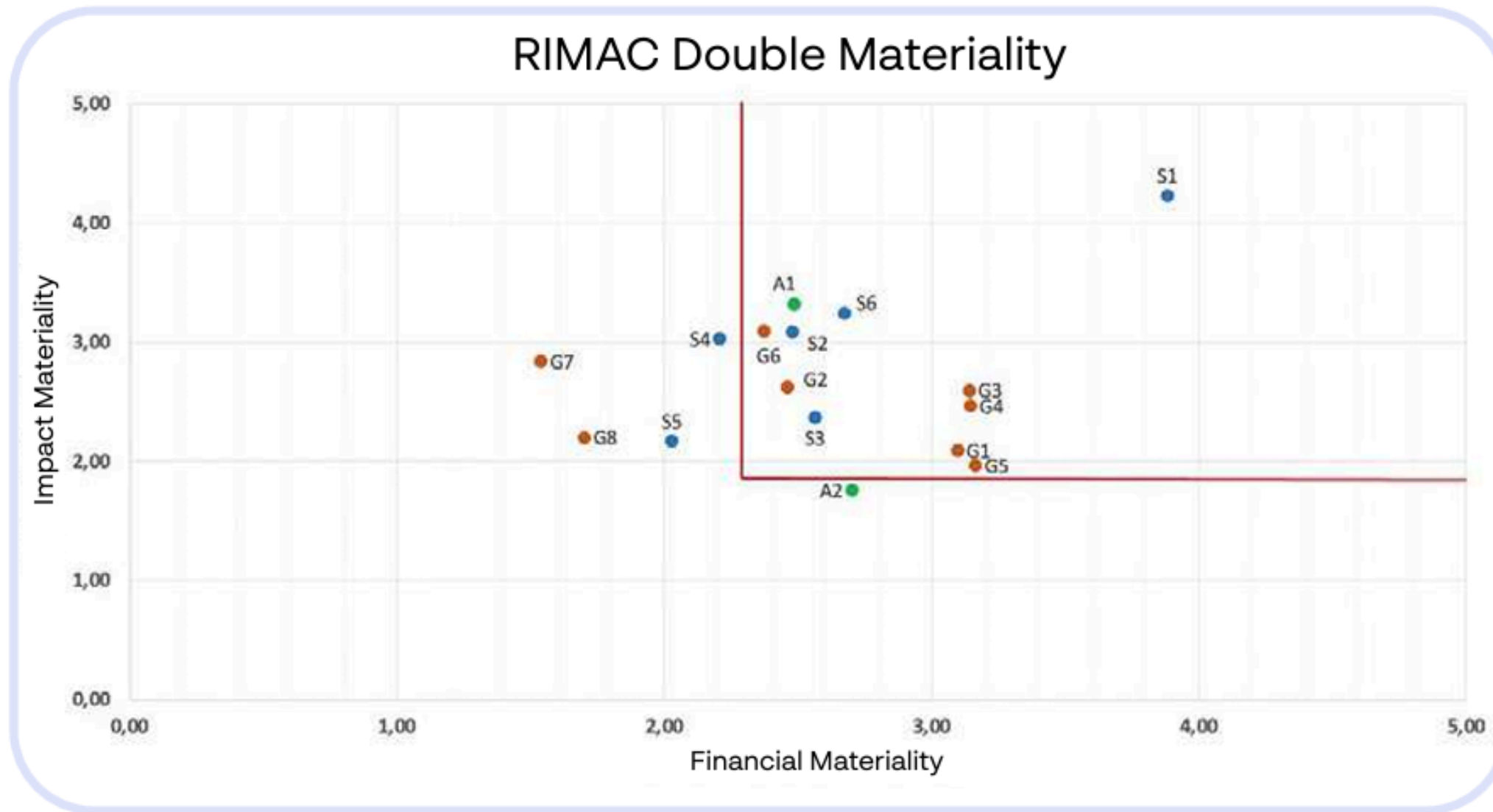


241 consulted people



Materiality Analysis

After this process, a total of 11 material topics were defined for RIMAC:






Code	Governance Topic	Materiality Status
G1	Responsible business ethics	Material
G2	Cybersecurity and data privacy	Material
G3	Risk and compliance management	Material
G4	Commitment to sustainability (ESG)	Material
G5	Innovation and digitalization	Material
G6	RIMAC Culture	Material
G7	Sustainable investments	Material
G8	Value chain	Material

Code	Social Topic	Materiality Status
S1	Consumers and end users	Material
S2	Personal wellbeing	Material
S3	Personalization and accessibility	Material
S4	Diversity, equity, and inclusion	Material
S5	Human rights	Material
S6	Talent attraction and retention	Material

Code	Environmental Topic	Materiality Status
A1	Climate change	Material
A2	Sustainable products and services	Material

Material Topic

Pillars of RIMAC's Strategy and Material Topics

Pillar	ESG	Material Topic
 <p>Caring for tomorrow</p>	<p>Environmental</p>	<ul style="list-style-type: none"> • Climate change
 <p>Protecting What Matters Most</p>	<p>Social</p>	<ul style="list-style-type: none"> • Consumers and end users • Personal wellbeing • Personalization and accessibility • Talent attraction and retention
 <p>Building Trust</p>	<p>Governance</p>	<ul style="list-style-type: none"> • Responsible business ethics and corporate governance • Cybersecurity and data privacy • Risk and compliance management • Sustainability commitment (ESG) • Innovation and digitalization • RIMAC Culture



Our materiality assessment process is verified by a third-party assurance provider



Limitations of Our Assurance Engagement

Our assurance engagement was limited to the **Subject Matter** contained in the **Memory** for the period between January 1 and December 31, 2023, it does not include information from previous years included in the **Memory**, nor is it related to future projections or goals.

Nor did it attempt to determine whether the technological tools used for the development of the **Memory** are the most appropriate and/or efficient.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modification that must be made to the information of the **Subject Matter**, contained in the **Memory**, for the period from January 1 to December 31, 2023, so that it is in accordance with the provisions of the **Criteria**.

Use of this Assurance Report

Our liability, in carrying out limited assurance procedures, is solely with the **Company's** Management, therefore, we do not accept or assume any liability for any other purpose or to any other person or organization.

Lima, Peru,
April 29, 2024

Endorsed by:

Victor Camarena
C.P.C.C. Registration No. 22566

Subject matter

The sustainability information identified in the indicators included in the **Memory** and included by the Company on its website² is presented in the following tables³:

GRI Standard	Content	Description
GRI 2: General Contents 2021	2-7	Employees
GRI 3: Material Topics 2021	3-3	Management of material issues (Occupational Health and Safety)
GRI 401: Employment 2016	401-1	New Employee Hires and Employee Turnover
	401-3	Parental leave
GRI 403: Occupational Health and Safety 2018	403-9	Work-related Injuries
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee
	404-2	Programs for upgrading employee skills and transition assistance programs
	404-3	Percentage of employees receiving regular performance and career development reviews
GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees.
	405-2	Ratio of basic salary and remuneration of women to men.
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs.





Own indicator	Description
Non-GRI: RIMAC Culture and Organizational Climate	Trend of Employee Engagement
Non-GRI: Financial Inclusion	Access to Insurance/Social Value Added






ERM Process

We integrate environmental, social, and governance material topics into the company's risk strategy and processes.

Pillar	Material Topic	Risk Events	Risk Fronts	Main Management Methods
Caring for Tomorrow 	Climate change	Penalties for legal noncompliance	Technical Risk	El Niño strategy Environmental management system Monitoring center LEED building
Protecting What Matters Most 	Consumers and end users	Operational inefficiency	Operational Risk	RIMAC App RIMAC Store Business Customer Monitoring Center Digitalization of customer-facing processes
Protecting What Matters Most 	Personal wellbeing	Reduction in the company's overall performance	Business continuity	Occupational Safety and Health System Occupational Safety and Health Committee El Niño strategy Wellness campaigns
Protecting What Matters Most 	Personalization and accessibility	High costs for the company	Operational risk	Flexible health insurance RIMAC Store Monitoring Center

Pillar	Material Topic	Risk Events	Risk Fronts	Main Management Methods
Protecting What Matters Most 	Talent attraction and retention	Increased personnel turnover	Operational risk	Flexible work Individual development plans Benefits package Development programs, 360 performance reviews Summer internship program Mentorship program Periodic work climate measurement Talent and Compensation Committee
Building Trust 	Responsible business ethics and corporate governance	Poor company reputation in ethical matters	Operational risk	Anticorruption management system Audit Committee Talent and Compensation Committee Integrated Risk Management Committee Integrity Channel Compliance Committee Internal and external audit processes
Building Trust 	Cybersecurity and data privacy	Improper use of information by team members	Business continuity	Security and cybersecurity maturity model Technology Committee Protection management framework Regulatory information security course Information breach prevention plan
Building Trust 	Risk and compliance management	Impact on reputation and RIMAC's competitive position	Market and credit risk	Anticorruption management system Integrity Channel Compliance Committee Mandatory courses: antifraud policy, ML/TF prevention, Code of Conduct, etc. El Niño strategy

Pillar	Material Topic	Risk Events	Risk Fronts	Main Management Methods
Building Trust 	Commitment to sustainability (ESG)	Weak integration of environmental criteria into decision-making	Business continuity	Diversity and Inclusion Committee Health and Safety Committee Diversity and Inclusion Action Plan El Niño strategy Annual volunteering plan ["I Care for Myself"] Alliances with government agencies and business clients Double materiality process ESG indicator collection process and publication of annual report Annual participation in S&P Corporate Sustainability Assessment (CSA)
Building Trust 	Innovation and digitalization	Competitive disadvantage	Business continuity	RIMAC App RIMAC Store Digitalization of processes with customers Online Medical Center CAC (Broker Services Center) Digitalization and innovation courses Development of an agile structure and culture
Building Trust 	RIMAC Culture	Effects on RIMAC's profit margins	Operational risk	Business strategy eNPS measurement Events and acknowledgments Flexible work Individual development plans Benefits package Development programs Summer internship program Mentorship program