

<b>RIMAC</b>	<b>POLICY</b>				Code: POL-4615
	<b>ANTICORRUPTION POLICY</b>				Version:07
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## I. PORPUSE

The success of RIMAC SEGUROS and RIMAC EPS (hereinafter referred to as “RIMAC” or “RIMAC EPS” or collectively as The Companies) is based on their reputation and the trust that various stakeholders place in those who make up the organization.

Thus, as part of their prevention activities, the **Companies** here by formalize heir policy of “Zero Tolerance” towards acts of bribery, collusion, influence peddling, money laundering, crimes associated with terrorism, attacks against cultural heritage and paleontological heritage, tax crimes, and other forms of corruption or any other crime. The purpose of this document is to establish a system to prevent bribery and other forms of corruption (general and specific guidelines that must be observed by the directors, executives, employees, suppliers, counterparties and any other business partners authorized to act on behalf of the **Companies**) in order to mitigate and detect, in a timely manner, acts related to the crimes of bribery and other forms of corruption within the framework of Law No. 30424, as amended by Legislative Decree 1352, which was amended by Law No. 30835, and other related and/or superseding provisions, thus properly complying with the applicable laws.

The guidelines for the prevention of Money Laundering and Terrorism Financing are contained in the Manual on Prevention and Management of Money Laundering and Financing Terrorism Risks. It is also important to mention that the management of these risks is under the responsibility of the Compliance Office.

The guidelines for the prevention of crimes against cultural heritage, paleontological heritage, tax crimes, and others framed within Law No. 30424 and its amendments are included in the Crime Prevention Policy. It is important to mention that the management of these risks is under the responsibility of the Crime Prevention Officer.

In this regard, the specific objectives of this Policy are as follows:

- a. Define the principles and rules to identify and prevent “acts of bribery, collusion, influence peddling, and other forms of corruption” (as defined below) so as to protect the integrity and reputation of the **Companies**.
- b. Provide the employees and third parties representing the **Companies** with general information on the measures adopted by the Company to prevent, identify, mitigate, and manage the risks of bribery, collusion, influence peddling, and other forms of corruption.
- c. Ensure that the Companies comply with the local anti-corruption legislation in the countries or markets where they operate and in Peru within the framework of Law No. 30424, as amended by Legislative Decree No. 1352 or other related or applicable provisions.

The measurement of the achievement of objectives is established according to the ISO 37001 – Anti-Bribery Manual and the Compliance Monitoring Methodology.

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## II. SCOPE

This Policy is binding on the directors, executives, employees, suppliers, counterparties and any other business partners authorized to act on behalf of the **Companies** who may, in the discharge of their duties before national or foreign public officials or before third parties, execute acts related to the aforementioned crimes in violation of this Policy.

## III. DEFINITIONS

- **Courtesies:** Gifts distributed as a courtesy or hospitality with the purpose of initiating or strengthening a business relationship.
- **Political Contributions:** Refers to donations made in money or in kind to contribute to a political activity.
- **Corruption:** It is a crime consisting in the voluntary action of offering, paying, promising or authorizing the payment of a bribe (money or anything of value), proposing or participating in illegal agreements, and using or invoking influences, to a public official, political party, or political party candidate, either directly or indirectly, for their own benefit or that of third parties, in order to induce such public official, political party or political party candidate to act or refrain from acting in relation to the performance of their official duties, for the purpose of obtaining or retaining business or any other undue advantage.

Some methods through which corruption acts may be undertaken include:

- offering and accepting prohibited, inappropriate, undue or illegal gifts.
- excessive hospitality;
- payment of donations to political and charitable organizations;
- inappropriate or excessive sponsorship;
- the settlement of a claim that does not comply with the conditions of the policy.

A “corruption act” may give rise to the imposition not only of criminal sanctions on the persons involved but also administrative, legal or criminal sanctions on the Company. The foregoing may cause serious damage to the Company and the trust of clients and other stakeholders.

- **Corruption of public officials, national or foreign, in any form:** Offering, promising, giving, accepting, or requesting a bribe or an undue advantage of any value (which can be financial or non-financial in nature), directly or indirectly, in violation of applicable law, as an incentive or reward for a public official to act or refrain from acting in relation to their duties. This definition should be understood broadly and includes the crimes of generic active bribery, transnational active bribery, specific active bribery, collusion, and influence peddling.

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- **Corruption of private officials, national or foreign, in any form:** Offering, promising, giving, accepting, or requesting an undue advantage of any value (which can be financial or non-financial in nature), directly or indirectly, in violation of applicable law, as an incentive or reward for a private official (who may be another employee of the organization or a business partner) to act or refrain from acting in relation to their duties. This definition should be understood broadly and includes the crimes of corruption between private individuals and corruption in the private sector.
- **Donations:** Monetary or in-kind resources given to support non-profit organizations, to promote education and culture, to provide social support or for another similar purpose without obtaining a commercial benefit in return.
- **Anti-Corruption Management System Officer:** Employee appointed by the Board of Directors as the Anti-Corruption Management System Officer of Rimac, who is responsible for designing, implementing, and supervising the proper functioning and compliance of the System, which includes its policies, directives, procedures, standards, tools, among others.
- **Intermediary:** Refers to consultants, agents, advisors, external lawyers, representatives, lobbyists, or other types of intermediaries who, both in the public and private sectors, carry out operations on behalf of or commissioned by RIMAC, in relation to their interaction with public officials, government entities, clients, suppliers, and third parties.
- **Family Members:** Relatives up to the fourth degree of consanguinity and second degree of affinity.
- **Public Officials:** For the purposes of this policy, the definition of "Public Officials" includes three categories of persons:
  - Officials of government agencies, regulatory entities, supervisory offices, public offices, state-owned companies, international organizations, members of the judiciary, executive, and legislative branches. The prohibition also extends to persons close to Public Officials, such as spouses, partners, boyfriends/girlfriends, family members, and similar ("close persons") and anyone else who receives the promise, offer, or benefit to influence the decision of a Public Official.
  - Political parties, supporters, and candidates for political office.
  - Employees of international public organizations, such as Development Banks, the IMF, the UN, the OAS, among others.
- **Anti-Corruption Laws:** Laws of the countries or markets where The Companies operate that prohibit the bribery of Public Officials.
- **Bidding:** Process through which a Public Sector Entity calls for a public tender or directly awards the acquisition of a good or service.

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- **Facilitation Payments:** Small payments to public officials, usually of low rank, to expedite or ensure the performance of a non-discretionary, routine governmental action or in compliance with the law.
- **Gifts:** Items given or received freely, voluntarily, or by custom. They are given in the form of goods or services, as a symbol of friendship or appreciation, or to promote good personal, professional, or commercial relationships. Gifts include, but are not limited to, alcoholic beverages, discount vouchers, gifts for children, food baskets, consumption vouchers, gift cards with monetary value, tickets to sports and cultural events, and any other tangible or intangible item with economic content given to an individual or group of people.
- **Anti-Corruption Management System:** Groups all anti-bribery policies, procedures, and controls and other forms of corruption; included in this policy.
- **Bribery:** Offer, promise, delivery, acceptance, or request of an undue advantage of any value (financial or non-financial), directly or indirectly and regardless of location, in violation of the law, as an incentive or reward for a person to act or refrain from acting in relation to the performance of their duties.
- **Business Partners:** External party with which the organization has or plans to establish some type of commercial relationship. The definition of Business Partners includes, but is not limited to, customers, consumers, “business alliances”, business alliance partners, consortium members, external suppliers, contractors, consultants, subcontractors, suppliers, vendors, advisors, agents, distributors, representatives, intermediaries, and investors.
- **Travel:** Value granted that involves expenses in transportation, accommodation, and activities outside the usual environment of the gift recipient

#### IV. ROLES AND RESPONSIBILITIES

All the persons comprised within the scope of this Policy are individually responsible for complying with the guidelines and commitments established herein, and for seeking guidance if necessary.

Regarding the Crime Prevention Model (corruption crimes) and ISO 37001 Anti-Bribery, (hereinafter, Anti-Corruption Management System) and this Policy, the following roles are considered:

##### 4.1. Board of Directors

- Appoint the Person in charge of the Anti-corruption Management System.
- Receive and review at least once a year the reports on the functioning and effectiveness of the Anti-Corruption Management System.
- Approve the Anti-corruption Policy proposed by the Compliance Committee.

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- Authorize the allocation of necessary resources, whether financial, technological, or human, for the proper implementation and management of the Anti-Corruption Management System.

#### **4.2. Conduct Committee**

Responsible for:

- Becoming aware of complaints and/or violations related to events involving acts of corruption, "acts of bribery, collusion, influence peddling" and other forms of corruption or any other crime within the company and ordering the corresponding investigations."
- Evaluate and decide the appropriate sanction for the faults committed by the Companies' employees in connection with issues related to the Anti-corruption Policy and its annexes. These sanctions shall be imposed as provided for the Internal Work Regulations (IWR), without prejudice to communicating these events to the authorities for the pertinent purposes. This power may be delegated to the Talent & Transformation Division.

#### **4.3. Risk Committee**

Responsible for:

- Approving the Anti-Corruption Policy proposed by the Anti-Corruption Management System Officer.

#### **4.4. General Management**

Responsible for:

- Allocate adequate and sufficient resources for the effective functioning of the Anti-Corruption Management System.
- Supervise the implementation of this Policy and the development of the Anticorruption Management System in general.
- Authorize the adequate provision of financial, technological and human resources to implement and maintain the Anti-corruption Management System.

#### **4.5. Person in charge of the Anti-corruption Management System**

Responsible for:

- Develop, define and implement the Anti-corruption Management System.
- Propose risk tolerance

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- Formulate this Policy, submit it for approval by the Board of Directors and/or GIR Committee, without prejudice to developing complementary internal regulations
- Determine the necessary actions for the awareness, dissemination, and strengthening of the highest standards of conduct and ethics of The Companies and the resolution of conflicts within their competence.
- Make reviews to verify compliance with the guidelines defined by the Anti-corruption Management System.
- Identify the areas and processes of the Companies that are most exposed to risks of corruption.
- Ensure that the Anti-corruption Management System conforms to the requirements set out in ISO 37001 – Anti-bribery Management System.
- Supervise the design and implementation of the Anti-corruption Management System.
- Communicate internally and externally (as appropriate) the topics related to the Anti-Corruption Policy.
- Review the Anti-Corruption Management System annually
- Propose corrective and remedial measures that allow for the continuous improvement of the Anti-Corruption Management System.
- Inform the Conduct Committee and the Board of Directors, on a yearly basis, on the results of the management of the Anti-corruption Management System, which shall contain at least the following:
  - Status of the actions taken by the Management in connection with previous reviews
  - Changes in external and internal issues.
  - Performance of the Anti-corruption Management System: a) non-conformities and corrective actions; b) results of follow-up and measurements; c) results of the audits, d) report on bribes, e) investigations, f) risks of bribery
  - Efficacy of the measures adopted to cope with the risks of bribery
  - Opportunities for the continual improvement of the Anti-corruption Management System.
- Advise employees regarding warning signs (Annex No. 01) identified in the process of knowledge and monitoring of third parties.

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- Actively participate in the investigations of reports of suspicions or acts of bribery, collusion, influence peddling, and other forms of corruption or any confirmed crime and take the necessary actions.
- Establish training parameters according to the Anti-corruption Management System.
- Answer questionnaires, market surveys, internal and external reports related to prevention of bribery and other corruption acts.
- Clear any doubts related to this Policy and its implementation.
- Support other relevant management roles in the development of the Anti-Corruption Management System.
- Propose corrective and remedial actions for events related to violations of this Policy and make a follow-up on the measures proposed by the Conduct Committee.
- Propose the sanction to be imposed on the employee, when the fault is related to the Anti-corruption Policy and its annexes. The sanction to be imposed shall be subject to the Internal Work Regulations (IWR).
- Carry out the risk identification, assessment and mitigation process whenever structural or organizational changes or significant circumstances occur so that the necessary adjustments may be made to the Anti-corruption Management System, without prejudice to the annual review and updating of this Policy and the Anticorruption Management System. This is without prejudice to the annual review of this Anti-Corruption Policy

#### **4.6. Internal Audit Function**

Responsible for:

- Assess the efficiency and effectiveness of the control environment through monitoring of the program and key anti-bribery controls test.
- Inform the Person in charge of the Anticorruption Management System on the reports filed in connection with bribery and other corruption acts.

#### **4.7. Vice Presidency of Talent & Transformation**

Responsible for:

- Including the main guidelines of this Policy in its regulatory Training Program and in the dissemination of this policy to all employees.

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- Evaluate and execute, if applicable, the sanction proposed by the Person in charge of the Anticorruption Management System or the Compliance Committee for an employee who has violated the Anti-corruption Policy or its annexes.

#### 4.8. All the employees

All of them are responsible for the unconditional implementation of this Policy and shall act in keeping with the principles laid down in the Code of Conduct. They have the duty to inform or report any evidence, suspicion or occurrence of an event that may violate these rules.

### V. DEVELOPMENT

#### 5.1. General Guidelines

The general guidelines of the Anti-corruption Policy are as follows:

- Due to the nature of the **Companies'** operations, relations with public officials are necessary for many normal activities in their line of business. There is also a real possibility that third parties may attempt to use the company as a means to channel funds gained through corruption. The company accepts and promotes positive relations between its employees and such officials, provided they do not violate any of the principles established in this Policy, the Code of Conduct, or any applicable anticorruption laws.
- The **Companies** prohibit all acts of bribery and other forms of corruption, of any kind, in an attempt to retain or obtain business or obtain undue advantages or that use the **Companies** for the commission of such crimes. There are no justifications or valid reasons that allow for tolerating or accepting irregular conduct that leads to the commission of crimes of bribery, collusion, influence peddling, and other forms of corruption.
- The **Companies** also declare that the Anticorruption Management System Team has the authority and autonomy to fulfill their responsibilities under the Anti-corruption Management System, as a fundamental part of the correct functioning of said system.
- Any employees, stakeholders, suppliers, counterparties or business partners who fail to comply with the requirements under the Anti-Corruption Management System, controls applicable to their relationship with the **Companies**, or other guidelines set forth in this Policy, as applicable, shall be subject to the administrative and/or criminal contractual penalties corresponding to their specific offenses.
- Any exception to the Policy must be duly substantiated, documented, and sent for evaluation by the Anti-Corruption Management System Officer, who will decide, if necessary, to escalate the request to the Board of Directors or relevant Committee for approval.



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## 5.2. SPECIFIC GUIDELINES

- Facilitation payments for bureaucratic procedures, paperwork, or activities that violate the regular procedures established for such purpose; the improper omission of requirements in administrative procedures and/or for the settlement of claims; securing documents via irregular means; and/or any other form of failure to use formal administrative or judicial channels employed by public officials on the part of the **Companies'** employees or third parties acting on their behalf is strictly prohibited.
- The **Companies** prohibit the inclusion or authorization of false or deceitful notations in the operating records or the accounting books and records for the purpose of concealing improper payments (e.g., hiding a bribe by including it as part of the professional fees paid to a service provider).
- The hiring of third parties who represent or may represent the **Companies** is a risk, given that such third parties may make improper use of their representation to engage in acts of bribery or other forms of corruption. The Companies shall establish, depending on the scope and complexity of such representation, appropriate due diligence mechanisms for the hiring of third parties who act on behalf of the **Companies** before public officials or persons that may involve a risk of money laundering, terrorist financing, or illegal mining, to ensure that the **Companies** have the peace of mind of knowing who they are working with, such parties' reputations, and their qualifications.
- The **Companies** shall establish a control system, based on size, operations, and internal complexity, in proportion to the risks faced by the Companies, that provides reasonable certainty that assets are being used for authorized business purposes, and ensures that transactions are being recorded appropriately in the financial statements. This involves the implementation of the following activities, at a minimum:
  - Strengthening of a culture of ethics and commitment among the Senior Management, sending a clear "zero tolerance" message with regard to bribery and other forms of corruption.
  - Development of a specific risk assessment for bribery, collusion, influence peddling, and other forms of corruption.
  - Establishment of proportional procedures that include controls, where required.
  - Development of due diligence processes that include reputational analysis of third parties (clients, suppliers, business partners, intermediaries, counterparts, among others) according to the processes or procedures developed.
  - Monitoring and periodic review of controls, including the implementation of those established in this Policy.

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- Development of training regarding the ethical culture and the position of The Companies on bribery, collusion, influence peddling, and other forms of corruption, and the deployment of related policies.
- Promotion of the use of the **Companies'** Integrity Channel.
- Establishment of sanctions in case of possible violations of this Policy.
- Failure to comply with this document involves sanctions, as per the laws in force and the Companies' Internal Regulations, that may lead to an end to the relationship with those found responsible. This may include violations of the applicable laws themselves, in which case those found responsible may be subject to civil or criminal actions brought by the competent authorities.
- It is impossible for this Policy to include all cases or situations that may arise. As such, it is important that the **Companies'** principles and values included in the Code of Conduct, the Money Laundering and Terrorism Financing Prevention and Management Manual, the Internal Work Regulations, and this Policy take precedence in all situations.

#### 5.2.1. Relationships with Public Officials

Given the nature of the activities engaged in by the **Companies**, they interact with Public Officials on a regular basis as part of their operations.

The **Companies** accept and promote positive relations between their employees and such Public Officials as part of their work, provided they do not violate any of the principles established in this Policy or infringe on any laws, and they are free of any kind of pressure or intervention.

Bribery and other forms of corruption with public officials will not be tolerated by the **Companies**. Such acts are illegal, and run contrary to our standards of behavior and the way we do business.

#### **Appropriate Relationships: GUIDELINES**

- The **Companies** prohibit the giving or receiving of travel benefits or payments during the performance of the activities engaged in by the Companies to or from Public Officials. Any gifts or hospitality offered or given must be evaluated in accordance with the guidelines established in this Policy (see Section VII, Point 3) and the conflict of interest policy.
- Any communication required in selection processes must be exchanged through a formal channel (SEACE Portal). For this reason, any direct request for quotation, fees, among others, from a public official or intermediary of a Public Entity that exceeds 8 Tax Units (UITs), must be expressly rejected and communicated through the Integrity Channel or to the mailbox of [compliantnormativo@rimac.com.pe](mailto:compliantnormativo@rimac.com.pe). If necessary, internal consultations should be made to the areas related to the State Insurance

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underwriting processes to confirm the existence of a potential selection process (in process or to be published).

- New employees must inform the Talent & Transformation division of any family relationships they have with public officials, through the means established by the Compliance Area.
- In those cases where, for personal reasons or matters unrelated to the Companies, the employees are in attendance at the same meeting as a Public Official, none of the conversations in which they engage shall include topics aimed at obtaining improper benefits.
- Payments to government agencies, bodies, institutions, or entities, for any reason, shall always be made directly to the name of such entities, and not those of third parties. The reasons for which such payments may be received shall always be set forth in the corresponding Consolidated Administrative Procedures Text (TUPA) or a resolution authorizing the entity to collect and receive the payment. Additionally, the area in charge of the respective matter shall keep the receipts as proof of any payments made.
- All communications with public officials shall be made through formal channels or means, i.e., those means that allow records to be kept, especially where commitments are assumed, deadlines are established, or information is provided regarding any matters involving the company or its workers. In all cases, such communications shall be recorded or formalized and backed up by email, letters, or official letters.
- Formal meetings with Public Officials as part of the regular interaction therewith (performance of agreements, regulation, supervision, among others) must be held at the offices of the **Companies**, or, where this is not possible, at the offices of the public entity.
- Face-to-face or virtual meetings and inspection visits by Public Entities shall be accompanied by at least two (2) of the **Companies'** officers.
- The **Companies'** employees are required to report all violations or suspected violations of the Anti-corruption Policy through the Integrity Channel.
- Any doubts regarding the content or application of this Policy shall be handled by the Person in Charge of the Anticorruption Management System: [oficialdecumplimiento@rimac.com.pe](mailto:oficialdecumplimiento@rimac.com.pe)

#### **Meetings with Public Officials: GENERAL GUIDELINES**

If there is a need to invite a public official or hold a meeting with him, whether in person or remotely, the following formalities must be complied with:

- i) At least two Rímac's employees must participate in the meeting.
- ii) Inform the Anti-Corruption Management System Officer at least 24 hours in advance about the meeting, using the declaration established on the

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Companies' intranet, duly completed by the employees who will attend, according to the approval flow:

Employee	VB°
<b>Approval up to Vice President</b>	Executive Vice President
<b>Executive Vice President</b>	General Manager
<b>General Manager</b>	VP Legal and Regulatory Affairs

- iii) If there were any deviations from the agenda items indicated in the Statement, this situation must be informed to the Person in Charge of the Anticorruption Management System, within the following two (2) business days.
- iv) Any face-to-face meeting must necessarily be held at the facilities of the **Companies** or at the premises of the entity whose official requests the meeting.

Excluded from this obligation are the interactions within the framework of an administrative sanctioning procedure, trilateral procedure and/or legal proceeding in which the **Companies** act as a party, and in general, any meeting that is held as part of the supervision activities of public entities. Similarly, meetings held as part of the marketing channel, which are subject to their own guidelines, and those generated for the fulfillment of obligations established within the framework of the service contract are also excluded.

### **Inappropriate Relationships: PROHIBITIONS**

The **Companies** strictly prohibit their employees, suppliers, counterparties or representatives from performing the following activities in interacting with public officials:

- Accept the offering or deliver to public officials: gifts, cash money, loans, invitations, preferred attention in an administrative procedure and/or settlement of a claim, settlement of a claim that does not meet the conditions of the policy, advantages in selection processes and, in general, any object (material or immaterial) that may yield an economic or other type of benefit for the Companies.
- Forward or disseminate confidential information related to a selection process of a Public Entity.
- Attempt to induce a public official to breach his/her duties, make decisions against the procedures or regulations in force, or perform any other illegal or unethical act.

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- Make payment or grant a benefit to any individual or legal entity when it is known or there are reasons to suspect that all or part of the payment may be channeled to a public official.
- Induce, help or allow someone else to violate these rules.
- Make donations, directly or indirectly, to a public official.
- Improperly influence a public official to obtain from him/her a resolution that will benefit the Companies' interests.
- All prohibitions extend to the relatives of the public officials, provided that previous knowledge is taken of the kinship between them.
- Make invitations, promotional acts, seminars, training sessions, trips, sports and entertainment events and, in general, any invitation to public officials in order to obtain an undue advantage from them for the direct or indirect benefit of the Companies.
- Employees who are relatives of public officials must refrain from executing any lobbying act with them.
- Meet in person or virtually with a Public Official of an Entity in which a bidding or selection process is being participated. Exceptionally, if there is a need to meet in person or remotely with a public official of an Entity in which bidding or selection processes are being participated, the approval indicated in point 5.2.1 must be complied with.

### 5.2.2. Underwriting Insurance for Public Officials

As part of the **Companies'** regular operations, they often interact with public entities and officials who use many of the products and services offered by the **Companies**. To keep such interactions from being construed as inappropriate, certain precautions must be taken.

Any product or service issued to a public entity or official, as well as the effective provision of said service, shall occur under conditions consistent with the regular policies, procedures, and processes defined by the **Companies**.

The position held by the public official may not, in any case, imply a situation of advantage for the taking out or renewal of the insurance offered by the **Companies**.

### 5.2.3. Training and Awareness

The Companies provide training at least once a year on anti-corruption topics to all their employees according to their training and dissemination plan.

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The Learning area is responsible for maintaining records and evidence of the regulatory courses received by employees as part of general anti-corruption training. In the case of specific training, the responsibility lies with the Compliance Area.

Additionally, there is a communications plan that is updated annually, which contains the aspects of ethics and integrity that must be communicated periodically.

The accepted forms of awareness (training and communication) are through virtual courses, in-person courses, internal communications, awareness campaigns, activations, among others.

#### **5.2.4. Gifts and Hospitality**

It is strictly prohibited at the **Companies** to give gifts to public officials. Gifts and hospitality are understood to include the following:

- Cash payments.
- Personal gifts of any value.
- Undue benefits or advantages.

For other cases, gifts and courtesies are accepted because they demonstrate cordial treatment in accordance with good customs in the area where operations are carried out; however, it is also recognized that, depending on the magnitude and context, they could pose some risk of corruption.

In this sense, employees can accept, give gifts, and offer courtesies as long as the following 04 requirements are met:

- There is no expectation of receiving a benefit in return nor any violation of the gifts and courtesies protocol.
- The value is less than or equal to S/ 300.00 (Three hundred and 00/100 Soles).
- It is not associated with invitations for travel and/or transportation, lodging, and meals, except for exceptions approved by the Conduct Committee, in which case the expenses must be borne by Rimac.
- They are occasional and reasonable, as defined by the Talent & Transformation Division, which may be supported by Compliance / Legal / Audit Area as applicable.

Employees may accept products with third-party branding (pens, notebooks, books, agendas, or other marketing products) as long as they are part of events, conferences, or festivities and their cumulative value does not exceed S/ 300.

In the case of courtesies at the offices of a third party or potential partner, a courtesy may be received through an internal catering service, whose value per person does not exceed S/ 300.

#### **Considerations**

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- In case of doubt regarding the value of the gift, it must be defined by the Vice Presidency of Talent and Transformation through a public review of the gift's value. If the real value of the gift cannot be determined through this, the employee will be asked to provide the corresponding receipts for the gift, and if the veracity of the information cannot be determined and/or if it exceeds the minimum amount, the gift must be raffled.
- If several gifts are received from the same person (Legal or Natural), the value will be considered as the sum of the units that are part of the group of gifts received from the same person, in order to establish if it exceeds the limit.
- To determine if it exceeds the limit, gifts received from the same person (legal or natural) in a calendar year will be considered.

### **Prohibitions**

Regardless of the economic value of the gift, the reception of gifts from third parties is prohibited if it has any of the following characteristics:

- It is cash or cash equivalent (e.g., gift certificates, loans, stocks, stock options, bonds, or redeemable items).
- Courtesies or gifts offered to spouses, children, parents, siblings, relatives, or other persons who have a direct personal relationship with the employee.
- It is offered during a negotiation process, e.g., negotiation of contracts for the purchase of goods or services.
- It is received in exchange for a contract, permit, or other specific benefit.
- It is received in gratitude for having been benefited with some service and/or having used the company's resources.
- It is delivered to the private homes of employees.
- If made public, it would negatively affect the reputation of the Companies.
- It violates the Anti-Corruption Policy, SPLAFT Manual, or similar.
- It may create or apparently create a conflict of interest.

### **Procedure for receiving gifts whose value exceeds the policy limit**

- 1) The employee must report it to their Manager, VPE, and complete the "Gift Report Declaration," located on Rimac's intranet for the knowledge of the Talent and Transformation Division.
- 2) The Talent and Transformation Division must verify the updates generated in the register with the information received in the Declaration. The register is managed virtually with the support of Compliance Area and Legal.
- 3) The Talent and Transformation Division must proceed as follows:
  - If the gift does not violate any of the guidelines, except for its economic value, it must be raffled among all employees of the Companies.
  - If the gift violates any of the Policy guidelines in addition to its economic value, it must be returned to the sender.

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**Exceptions:**

- a. The guidelines provided by Marketing for customer loyalty and invitations to institutional or corporate events that are reasonable at the discretion of the T&T Division (Legal, Compliance, and Audit support) are excluded from this gifts and courtesies protocol.
- b. Gifts associated with travel must be previously approved by the Conduct Committee, in which case, if approved, the expenses for travel, accommodation, transportation, meals, and similar will be borne by Rimac.
- c. If the gift exceeds the maximum value established in the policy but is related to educational topics (e.g., workshops, courses, forums, and others), it may be accepted including the following approvals in the "Gift Report Declaration.

Gift Value (Educational Topics)	Requires Approval	Approver	Must be Declared
Up to S/ 300.00	NO	Not applicable	NO
Up to S/ 2,000.00	YES	<ul style="list-style-type: none"> <li>• Manager and</li> <li>• Executive Vice President</li> </ul>	YES
More than S/ 2,000.00	YES	<ul style="list-style-type: none"> <li>• Manager and</li> <li>• Executive Vice President</li> <li>• Conduct Committe</li> </ul>	YES

**5.2.5. Representation Expenses**

The **Companies** are committed to the responsible and appropriate use of those facilities allocated for travel and representation expenses. Such facilities may not be used to cover representation expenses by public officials and shall always be handled in a transparent and reasonable manner in accordance with the applicable circumstances. At no time may such facilities be used as a means for the commission of acts of bribery or other forms of corruption.

**5.2.6. Donations**

The **Companies** are committed to the country's development and recognize the important work done by public institutions to guarantee the functioning of the State. Accordingly, the **Companies** may make donations under the following conditions and complying with the corresponding legal formalities, provided they are aligned with their objectives of social responsibility, sustainability, and reputation:

- **Cash Donations:** The delivery of cash to public entities is not allowed..
- **Non-Cash Donations:** In accordance with the provisions established in Directive No. 001-2015/SBN "Public Personal Property Management Procedure," as substituted or amended, all personal property donations shall be approved by a resolution of the respective entity, approving the reception



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of the asset and its respective registration in the entity's property records and accounting books.

In the understanding that donations may be used as instruments to facilitate undue payments to officials, the following guidelines shall be considered so as to prevent them from being used for purposes other than those established:

- Any donation request for amounts less than 2 (two) UIT (Tax Units) may be approved by an Executive Vice Presidency (EVP), the Sustainability & Corporate Affairs Area, and the Anti-Corruption Management System Officer.
- Any donation request for amounts greater than or equal to 2 UIT will be jointly approved by the Sustainability & Corporate Affairs Area, the Legal Division EVP, the EVP initiating the request, and the Anti-Corruption Management System Officer.

#### 5.2.7. Political Contributions

The **Companies** seek to carry out their activities without influencing, imposing conditions on, or interfering with the political pluralism of the societies where they operate. As such, the **Companies** do not may direct or indirect political contributions, and no employee or third party who may directly or indirectly represent the **Companies** may make such contributions on behalf of the **Companies**.

Political contributions made personally by members of Senior Management must be previously reported to the Compliance Area for review and approval

#### 5.2.8. Procurement and contracting of Goods and Services

The **Companies'** employees must be careful and consider the risks of improper relationship with the suppliers of goods and services and between the latter and public officials.

All employees interacting with these suppliers are under the obligation to exercise due diligence<sup>1</sup> to prevent the risk of bribery, collusion, influence peddling, and other forms of corruption in the management they carry out on behalf of the Companies, in front of public officials..

The **Companies** shall contract with suppliers if there is a legitimate need for the goods or services they provide. Moreover, the contracting shall be carried out through fair and formal processes that include written anti-corruption clauses (e.g. contracts, service orders) according to the Purchasing Policies.

The procedures carried out by third-party "intermediaries" or "agents" or suppliers on behalf of the **Companies** (e.g. processing clerks, attorneys, consultants, agents, intermediaries, among others) could pose risks of bribery and other forms of corruption

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<sup>1</sup> Refer to Point 3.1 of the Annex "Relationships with Suppliers" for further information on the due diligence procedures.

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for the **Companies**. Therefore, the areas responsible for contracting them must carry out due diligence procedures to reduce the risk that such third parties make, offer or promise undue payments to public officials.

In this regard, the employees must be diligent in evaluating and selecting the suppliers and counterparties, and in the purchase of goods and services under their responsibility or those offered by the suppliers, to prevent that these transactions may be used or appear to be used to conceal bribery, collusion, influence peddling, and other forms of corruption of public officials.

The **Companies** have implemented reinforced review processes and mechanisms for those suppliers and counterparties that, due to their nature or the nature of the goods or services provided, could expose companies to risks of bribery and other forms of corruption.

Additionally, the employees must remain vigilant to identify promptly any red flag of bribery and other forms of corruption in which the **Companies'** suppliers and counterparties could be involved. These due diligence actions include:

- Identify the interactions that the target company has or has had with public entities or officials.
- Evaluate the reputational background of the main shareholders and executives of the company to be acquired.
- Identify if the company to be acquired has controls to mitigate the risk of bribery, collusion, influence peddling, and other forms of corruption.
- Include in the contracts the necessary clauses and guarantees to determine that the acquired company complies with anti-corruption laws and to disclaim responsibilities for events that occurred prior to the acquisition.
- Additional measures that need to be adopted for each case, if the acquisition is carried out.

#### **5.2.9. Mergers and Acquisitions**

As part of its expansion process, the **Companies** could acquire companies and businesses, provided that it carries out a special or reinforced due diligence process in order to determine whether the company or the persons related to it have been involved in illegal activities involving acts of bribery and other forms of corruption.

In order to carry out the due diligence process, the Companies shall consider at least the following guidelines:

- Identify the interactions that the target company has or has had with public entities or officials.
- Evaluate the reputational track record of the main shareholders and executives of the company to be acquired.

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- Identify whether the company intended to be acquired has controls in place to mitigate the risk of bribery and other forms of corruption.
- The clauses and guarantees necessary to determine that the company acquired complies with the anti-corruption laws and to deny any liability for events occurred prior to the acquisition must be included in the contracts.
- Additional measures required in each case, if the acquisition is made.

#### **5.2.10. Strategic Alliances and Joint Ventures**

Before signing an agreement for the development of new business or an association agreement (e.g. Joint Venture), the **Companies** must conduct a special or reinforced due diligence process on the persons and companies involved in such agreements.

The formalization of the above-mentioned agreements shall include anti-bribery guidelines applicable to the contracting process (such as those mentioned in the preceding Section) and the establishment of post-contract control measures (e.g. antibribery audits) to mitigate any negative effect of violations on the part of the potential business partners.

#### **5.2.11. Accounting Books and Records**

The **Companies** are committed to developing, documenting, retaining and continually improving its internal financial controls to ensure that all of its payments are accurately recorded on the **Companies'** accounting books and records.

All payments must be recorded in a correct and transparent manner. In this regard, all the records must be supported by documents such as receipts, orders or other applicable documents.

#### **5.2.12. Continuous Improvement**

**The Companies**, through the Compliance Area, together with their employees, adopt the appropriate measures and actions to ensure that the Prevention Model and Anti-Corruption Management System are continuously improved in relation to the evolution of risk, its measurement, control, and monitoring, as well as in the systems for detecting warning signals..

### **5.3. REPORTING IRREGULARITIES**

If you are aware or suspect of a potential violation of this Policy, you must report it through the **Companies'** Integrity Channel. It should be noted that the **Companies'** Integrity Channel is managed by a renowned company specializing in the handling of this type of reports that is unrelated to the **Companies**.

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The channels implemented to report irregularities include:

- Webpage: <https://www.canaldeintegridad.com/rimac/>
- E-mail: [rimac@canaldeintegridad.com](mailto:rimac@canaldeintegridad.com)
- Call Center: 0-800-1-8114 (free number) and 219-7104, company code 2012.
- Voice mail: 0-800-1-8114 (free number) and 219-7104, option 2.
- Postal address and personal interviews: Av. Víctor Andrés Belaúnde 171, San Isidro, Lima 27, Lima-Peru. Attention: Mr. Joaquin Valdivia. Reference: Integrity Channel – RIMAC.

For inquiries, please contact us at: [oficialdecumplimiento@rimac.com.pe](mailto:oficialdecumplimiento@rimac.com.pe)

The procedures have been established to ensure that these reports are investigated and that the appropriate actions are taken.

All reports will be treated confidentially and may be made anonymously, ensuring that no retaliation will be taken or tolerated against those who alert or report (in good faith) an act of corruption, whether through direct knowledge of the event or mere suspicion. The same applies to those who cooperate in an internal or external investigation.

Employees are assured that any act of rejection of corruption will not be sanctioned, even if such rejection means losing business for **the Companies**.

#### 5.4. SANCTIONS

Violations of this policy may result in the application of disciplinary sanctions, depending on the severity of the case, and in accordance with the Internal Work Regulations (IWR), which may include the separation of the employee from **the Companies**, in accordance with labor legislation; without prejudice to any civil and criminal actions that may correspond.

### VII. ANNEXES

#### 7.1. RED FLAGS

A significant number of red flags may justify a more detailed due diligence review. Such red flags can be identified during different business activities, including: the contracting of intermediaries, acquisitions or investments in a target company, general business activities, gifts, charitable contributions, among others.

Below is a non-exhaustive list of the red flags that the **Companies**' employees must consider in performing their duties and report immediately to the Person in Charge of the Anticorruption Management System or their immediate supervisor if any is identified:

- The third party was recommended by a Public Official or a politically exposed person.

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- An employee, director or owner of the third party is a politically exposed person.
- There are records (e.g. news, complaints, among others) that a business partner has been involved in acts of bribery and other forms of corruption or other illegal, corrupt or unethical practices.
- There are close business, personal, or family relationships between any employee of the Company and a government official who has discretionary authority over the business or transaction in question
- The Business Partner (e.g. client, supplier, potential associate company) has a business that appears to be poorly equipped or have insufficient equipment to develop the proposed project.
- The Business Partner (e.g. client, supplier, potential associate company) is reluctant to reveal the identity of its shareholders or partners.
- The Business Partner (e.g. client, supplier, joint venture, associate company) requests that its identity or, in the case of a company, the identity of the partners or shareholders not be revealed.
- The Business Partner requires payment of a commission or a significant portion of the fees or income before or immediately after being awarded the contract that is not in accordance with the market or the work done or agreed.
- The Business Partner (e.g. supplier, associate company) plans an extensive use of subcontractors for the relationships with public officials.
- Unusual contractual terms are required.
- Cash payments, advances, payments to an individual or entity different from the individual or entity contracted, or payments in a country that is not the main country of business or where the individual or entity provides the services, are requested.
- Pre-payments that cannot be commercially justified with respect to the services provided.
- Unjustified adjustments are made to the fees requested during the contracting process, particularly around the time of awarding of the contract.
- The value of the contract is particularly high and not in proportion to the project.
- Invoices not sufficiently detailed or substantiated.
- The client suggests or requires, without a justified reason, that an offer or contract negotiation be carried out through a specific intermediary.

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- The apparent need to hire an intermediary arises just before or after the awarding of the contract.
- The Business Partner (e.g. client, supplier, potential associate company) is insolvent or is going through serious financial distress.
- The business partner's refusal to certify that they will not take any action that could cause the Companies to violate anti-corruption laws
- The Business Partner refuses to agree in writing that it will not make any transfer to public officials other than those authorized by the **Companies**.
- The Business Partner refuses to comply with the Prevention Program implemented by the **Companies** or with the local anti-corruption laws, or to include anti-corruption issues in its internal training programs, or to collaborate with the compliance training program of the **Companies**.
- A costly gift or entertainment is proposed in close proximity to a bidding process or the awarding of a contract.
- A Business Partner requests that a job or an internship be offered to a particular person. The person who makes the request is a public official and the potential employee is known to be a relative of the public official.

