Additional Information: Sustainability Report

Content

GOVERNANCE

1.2.6 Board Effectiveness

All our regular directors had a 100% attendance record at board meetings.

1.3.5 Materiality Metrics for External Stakeholders

In our pursuit of responsible business practices, we have undertaken an evaluation of the effects we exert on our external stakeholders. Through our diverse range of initiatives, we aim to bolster local economies, promote entrepreneurship, and uphold human rights. We have identified the following impacts:

Impact 1: Empowering Local Entreprises
The aim of InRetail supply chain development initiatives is to professionalize entrepreneurs, to help strengthen the local economic activity and increase local competitiveness. We are committed to promoting local purchases.

We implement development opportunities for micro, small and medium-sized enterprises (MSMEs) in our value chain. Together with our Food Retail, Pharma and Shopping Malls, we have developed various initiatives such as Perú Pasión, Placita del Emprendimiento, Gamarra Imparable, Training for HORECA's and Química Contigo. Perú Pasión: provides mentoring, training & technical advice to small food manufacturers to include their products in supermarkets. Placita: provides spaces for small commercial, sustainable enterprises to showcase their products in the shopping mall, as well as receive advice & support from our team. Gamarra Imparable: seeks to reactivate the national production of the textile sector that offer garments made of 100% Peruvian cotton. Our programs give SMEs the opportunity to access a wider market, contribute to their development, increase their productivity & support their long term competitivity.

The impact metric we're closely monitoring is the number of SMEs (Small and Medium Enterprises) that have gained access to new opportunities.

Impact 2: Upholding Human Rights

Respect for human rights is an opportunity to bring transformational change to people's lives. Therefore, it is important to identify where rights are violated in the operation or value chain, and thus ensure that they are respected.

We ensure human rights due diligence in our dealings with customers & in the operations of our suppliers. These are analyzed annually through compliance matrices. We have identified:

- Opportunity to improve the accessibility to pharmacies for the disabled.
- Established protocols to address discrimination against customers/visitors to the mall.
- Ensure Product safety and quality to positively impact health and safety of customers.

- Established evaluations on non-discrimination, prevention of sexual harassment, safe working conditions (health and safety) and prohibition of forced labor for suppliers.

These actions have a positive impact on customers shopping experience and have a positive impact on the employment conditions of suppliers and contractors. We created a create safe, inclusive, and respectful working/shopping environments in all our business units. Impact Metric

The impact metric we're closely monitoring is the number of supplier operations with human rights risk identified.

1.5.4 Codes of Conduct: Systems/ Procedures

Our Internal Work Regulations for employees stipulate the disciplinary sanctions related to various labor infractions, among them some linked to the Code of Ethics, compliance with the crime prevention model regarding corruption, money laundering, and terrorism financing. The applicable disciplinary sanctions are: verbal warning, written warning, suspension, and dismissal.

1.5.5 Reporting on Breaches

Reporting Areas	Number of Breaches
Discrimination or Harassment	66
Conflicts of Interest	7
Corruption or Bribery	1
Customer Privacy Data	0
Money Laundering or Insider Trading	0
Total general	**74**

1.7.3 Supplier Screening

In the supplier identification process, we conduct an assessment of categories deemed high-risk, relying on Environmental, Social, and Governance (ESG) criteria that align with their respective sector. Furthermore, the prioritization set by the commercial department can adopt the same approach, depending on the strategic significance of the product. Similarly, we apply this approach to products classified as commodities.

Supplier Screening

Supplier screening	Food Retail	Pharma Retail and Distribution	Shopping Malls	Total InRetail
Total number of suppliers	4,075	3,002	1,014	8,091
Total number of significant suppliers	397	91	35	523
% of purchases from significant suppliers	73.53%	38.35%	58.60%	63.67%

1.7.6 KPIs for Supplier Assessment and Development

Supplier asssessment

Supplier assessment	Food Retail	Pharma Retail and Distribution	Shopping Malls	Total InRetail
Total number of suppliers assessed	547	425	402	1,374
Total number of significant suppliers assessed	99	38	17	154
% of significant suppliers assessed	43.3%	41.8%	24.9%	31.2%
Number of suppliers with substantial negative impacts*	0	0	0*	0

In the assessment results of the major suppliers, it was determined that two suppliers (Shopping Malls -1 and Food Retail -1) achieved a critical compliance rating (scoring below 1.49 in total). However, it's crucial to acknowledge that these suppliers fall within categories associated with marketing and advertising, as well as consulting services, which do not have significant negative impacts.

To enhance the precision and fairness of our supplier assessment process, we will undertake a comprehensive re-evaluation of the two suppliers. This re-evaluation aims to identify any misinterpretations of the questions and to refine the assessment criteria for categories deemed low-risk, as certain questions might not be relevant across all sectors. Moreover, we will promote training sessions for these suppliers, offering further guidance on successfully completing the assessment.

Supplier's building capacity programs

Capacity Building Programs	Food Retail	Pharma Retail and Distribution	Shopping Malls	Total InRetail
Total number of suppliers in capacity building programs	250	137	21	408
% of significant suppliers in capacity building programs	81	13	7	19.3%

1.9.3 IT Security/ Cybersecurity Process & Infrastructure

In each of the audit reports carried out by Layer 8, significant findings are highlighted, which are inherent to the very purpose of each evaluation: identifying vulnerabilities, formulating recommendations, and, in this particular instance, presenting a detailed analysis. These reports not only cover the areas of external exposure but also internal aspects and cloud infrastructure.

ENVIRONMENTAL

2.1.3 EMS: Certification/ Audit/ Verification

A total of 114 Food Retail stores underwent internal sustainability audits, achieving an impressive average score of 90.19%. The coverage extended to 47.6% of our total operations. The evaluation encompassed various key aspects, including commendable eco-efficiency measures, effective approaches to waste management and disposal, successful initiatives in food donation, a demonstrated understanding of reporting channels and adherence to HSL procedures, as well as the proper execution of responsibilities by our sustainability leaders.

2.2 Emissions

Indicator	Target 2022
Scope 1	34,138.9
Scope 2	65,723.5
Scope 2	4,212,552.5

In line with our strategy, we have selected the year 2022as the baseline for our carbon footprint. This is because we need a stronger and more accurate foundation for our measurements, recognizing that the years 2020 and 2021 are considered anomalous due to the partial disruption of our operations caused by the COVID-19 pandemic. Throughout these years, our operations were unable to achieve 100% capacity, potentially distorting meaningful comparisons. It is also important to note that not all business units calculated their carbon footprint in 2019, which could affect data comparability. Consequently, commencing from 2023, we have decided to adopt the year 2022 as our baseline, as this year reflects our operations under normal conditions. This approach will enable us to more effectively assess our progress towards our emission intensity reduction. Additionally, we are working on aligning our reduction targets with the SBT initiative.

2.3.1 Energy Consumption

Our goal for 2022 was 192,273 MWh in non-renewable energy consumption. Despite having set a consistent annual reduction target of 5% of our relative indicator, 2021 remains an outlier due to the unconventional operational circumstances attributed to COVID-19 pandemic, where we didn't operate at full capacity for part of the year.

Starting from 2023, we will adopt 2022 as our new baseline year for reference, ensuring a more accurate benchmark for our goals. Moreover, the notable increase in fuel consumption can be traced back to challenges in the power supply from the grid, particularly in the northern region of the country, where subpar quality is prevalent. To offset the energy demands of the store, activating the generators became necessary, consequently contributing to the elevated fuel consumption levels. We are looking for sustainable solutions that can provide renewable energy instead of fuel.

2.3.3 Packaging Materials

Our targets were set at 70% for wood/paper fiber, 10% for metal, and 5% for glass. It's important to highlight that these goals and figures may vary due to ongoing improvements and the expanded coverage of information for all products in the coming years.

2.3.4 Plastic Packaging

Our objective for 2022 aimed at achieving 1,745.2 metric tonnes of plastic packaging, distributed as follows: 60% recyclable, 10% compostable, and 10% recycled. It's important to highlight that our current data collection includes only recyclable plastic from oil and water products within Food Retail, plastic packaging from San Miguel Industrias, and compostable plastic bags. With an active commitment to extending our product information coverage by 2023, there's a potential for an upsurge in plastic packaging tonnage. Consequently, due to our ongoing efforts to improve data collection practices, setting a precise target in metric tons becomes a complex endeavor.

2.4.1 Waste Disposal

Our goal for 2022 was to dispose of 3,335 tonnes of waste, maintaining our intensity ratio of 0.17. Throughout the year, we expanded our waste collection program to include Food Retail stores in provinces, comprising 14 locations such as Arequipa, Cusco, Puno, and Ica, which were previously under Municipalities's management and thus lacked available data. This expansion contributed to an increased store participation rate, escalating from 66% in 2021 to 75.5% in 2022.

However, due to the implementation of a novel recycling approach in these regional stores and the associated learning curve, their recycling rate was comparatively lower than our stores in Lima. Consequently, we were unable to meet our 2022 target. In 2023, we are actively supporting these stores to improve their recycling indicators and continuing the expansion of our program into additional provinces.

2.5.1 Water Consumption

The coverage of the data includes 100% of our operations.

Total water consumption	**Unit**	**2020**	**2021**	**2022**	**Target 2022**
Total water supply InRetail	m^3	1,767,004	1,853,900	2,034,181	1,943,988
Food Retail	m^3	781,232	715,017	713,964.39	
Pharma Retail and Distribution	m^3	360,869	431,443	358,009.56	
Shopping Malls	m^3	624,903	707,440*	945,260.43	

* There was a revision in the water consumption calculation for Real Plaza during the year 2021.

Our goal for 2022 was to reach a water consumption target of 1,943,988 m3. However, we were unable to meet this target due to a surge in water consumption across our shopping malls. This increase was attributed to a notable recovery in 2022, alongside heightened occupancy and visitor footfall within the malls.

Moving forward to 2023, we are taking proactive steps to address this situation. We are planning to implement a strategy that involves training tenants on responsible water usage, alongside a more comprehensive monitoring approach. This strategy aims to not only curb excessive consumption but also foster a sustainable water management culture within our shopping malls.

2.6.7 Emissions Reduction Targets

Our baseline shifted to 2022 due to enhancements in the calculation methodology.

2.8.2 Food Loss & Waste Impact

Indicator	Unit	2020	2021	2022	Target 2022
Total weigth of all food loss & waste	t	12,332.96	15,535.76	19,919.00	19,740.66
Total donated food	t	4,977.42	8,811.31	11,797.96	10,857.36
Total food waste composted	t	-	-	2.16	-
Total discarded	t	7,335.54	6,724.45	8,129.53	8,883.29
Intensity (food shrinkage / food sales)	#	0.011	0.013	0.016	0.016

The increase in food waste was linked to heavy rainfall in the northern region of the country, which posed challenges to logistics and hindered customer access to our stores. Furthermore, the social unrest in December, fueled by the political situation in the country, led to protests in areas where our stores were located. As a result, these stores had to be temporarily closed to ensure the safety and well-being of our team and operations.

SOCIAL

3.1.1 Living Wage Commitment

Groups	Coverage of your living wage assessment
Own operations / Employees	➢ 75% FTEs

In line with this objective, we have committed ourselves to actively sharing our living wage methodology with our suppliers and contractors. We believe that this collaboration will not only strengthen our ties and promote greater transparency in our business relationships but will also have a positive impact on the quality of life of thousands of workers who directly contribute to the production and distribution of our products.

Our goal 2025 is to support at least one of our suppliers and contractors in the implementation of the living wage methodology. By providing them with the necessary tools and knowledge to conduct an accurate diagnosis of wage conditions within their own operations, we are paving the way for continuous improvement and progress towards fairer and more equitable labor practices throughout the supply chain.

3.1.5 Workforce breakdown: Nationality

Nationality	SP	XP	IRP	AGO	RP	Total	Share in all management positions, including junior, middle and senior management
Peruvian	543	32	537	36	98	1246	97.6%
Argentine	6		1	1	1	9	0.7%
Chilean	4		3			7	0.5%
Venezuelan		2	5			7	0.5%
Colombian	3		1		2	6	0.5%
French	1					1	0.1%
Total						**1276**	**100%**

3.3.1 Training and Development

	Hours per FTE of training and development
Female	28.442
Male	16.177

3.3.2 Employee Development Programs

Journey de Aprendizaje – Vivanda and PlazaVea training and development

"Journey de aprendizaje" is a curricular structure for the food retail segment employees (specifically to Vivanda and plazaVea brands). The curricular is mandatory for all employees and the courses depend on the job and area of each employee. This curricular structure outlines which courses each employee would need to take to be included in promotion processes. The curriculum includes 3 types of school:

1. Technical School: trains staff on techniques for handling machinery, technical concepts on specific areas, for the role they are doing, for example, types of cuts of meat for the butchers. This school helps to build human Capital within Vivanda and plazaVea, as it trains employees in courses specific to their roles. It has a direct impact on our rotation levels within supermarkets and helps us standardize positions within supermarkets.
2. Mandela School: focused on courses to improve soft skills, such as effective communication, interpersonal relations, and teamwork. This school helps to improve working environments within the supermarkets, improving employee engagement. It also has a direct impact on our client satisfaction, as employees apply the soft skills during client interaction.
3. Knowledge school: these courses are mandatory to all employees regarding their different specializations. It focuses on transversal courses that seek to reinforce cultural pillars,

ethics, safety and health at work. This school creates additional awareness about safety regulations ensuring a safer work environment in supermarkets.

The deployment of all training is done through a virtual learning platform and through in-person training (with internal and external specialists in the topics). Employees are encouraged to participate via awards (leader, silver star, best of the month etc.).

Benefits to the company include:

1. Human Resources: Supermarkets benefit because of an overall improvement in human capital and specialized technical roles, which in turn impact rotation. The tailored platform and curriculum help identify those ready for internal promotion, improving our internal movement. Through the platform and training, we were able to standardize positions at Plaza Vea and Vivanda. The courses (Mandela School) have a direct impact on our working environment.
2. Client satisfaction: The benefited positions are RS, RS1, assistants, supervisors, and division leaders of different store areas -ensure the efficiency and operational quality of our service while strengthening customer satisfaction.

With this training in place, our 2022 employee engagement results improved from 81% in 2021 to 85% in 2022 and our service satisfaction ranked by our clients (NPS) year by year has increased for PlazaVea: 39% 2019; 46% 2020, 50% in 2021 and 51% in 2022.

<u>Success School – Pharma training and development:</u>

The objective of the Pharma Success School is to train our pharmaceutical chemists to respond to the agility required by the business. The program focuses on providing knowledge in three aspects: personal development focused on the emotional aspect of employees and recognition; sales model: which focuses on customer satisfaction and sales tools; lastly, on the products: with training on private labels, where specialists are trained on the products offered in pharmacies. The training is online, it has formal and informal content, as well as learning challenges that employees have to solve during the year. More than that 80% of our pharma chemists participate in the course during the year.

The program directly improves the sales strategy in our pharmacies. Not only does the total sales volume increase; but also, the complementary sale, which consists of selling additional products to those that the customer was originally looking for. Internal Pharma studies show evidence of the increase in total sales and complementary sales after the course was taken. In 2021 the monthly sales incremented from 4.8 millions of soles (PEN) to 44.8 million (vs. 24.6%). Additionally, complementary sales went from being 1.1% of total sales to 10.5% (vs. 5,4% in 2020). This program also improved the performance of pharmaceutical chemists: those who took the course achieved a better overall performance compared to those who did not take the course. The improved performance of pharmaceutical chemists similarly increased their confidence, and this resulted in higher employee engagement. Our 2022 employee engagement results improved from 75% in 2020 to 77% in 2021 and 78% in 2022.

3.4.1 Hiring

Gender	New Hires
Female	12.118
Male	13.724

Level	New Hires
Top Management	3
Middle Management	35
Lower Management	195
Non Management	25,558

3.4.5 Employee Turnover Rate

Level	M	F
N1	42.86%	28.57%
N2	26.32%	22.22%
N3	18.75%	25.00%
N4	28.03%	24.93%
N5	46.48%	35.86%
N6	18.67%	89.47%

3.5.5 Lost Time Injury Frequency Rate (LTIFR) - Contractors

Lost-Time Injury Frequency Rate (LTIFR) - Contractors	2021	2022
Food Retail	20.57	14.53
Pharma – Química Suiza	0	0
Pharma - Farmacias Peruanas	0	0
Shopping Malls	2.28	3.95
InRetail Average	**5.71**	**4.62**
Coverage based on total contractor		**48.98%**

3.7.2 Customer Satisfaction Measurement

In regards to our Net Promoter Score (NPS), our coverage reached 90% of the revenues, whereas our 2022 goal was set at 55%.

ANNEXES

Annex 1. ISO 14001 - Real Plaza

ICONTEC Certifica que el Sistema de Gestión de la organización:
ICONTEC certifies that the Organization's Management System of:

REAL PLAZA S.R.L.

Av. Punta del Este N° 2403 (Puerta 4 - Piso 2) Lima - Lima - Jesús María – Perú.
Véase el alcance del sistema de gestión para cada una de las sedes diferentes a la sede principal cubiertas por la certificación en el anexo

ha sido auditado y aprobado con respecto a los requisitos especificados en:
has been audited and approved based on the specified requirements of:

ISO 14001:2015

Este Certificado es aplicable al siguiente alcance:
This certificate is applicable to the following scope:

Prestación de servicios de gestión operacional a los centros comerciales de REAL PLAZA S.R.L. para las actividades de: Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.

Provision of operational management services to the shopping centers of REAL PLAZA S.R.L. for the activities of: Management of special municipal solid waste. Safet management of people and infrastructure. Operational management of prevention and response to emergencies. The anchor stores of each shopping center are excepted.

Esta aprobación está sujeta a que el sistema de gestión se mantenga de acuerdo con los requisitos especificados, lo cual será verificado por ICONTEC
This approval is subject to the maintenance of the management system according to the specified requirements, which will be verified by ICONTEC

Certificado: SA-CER967120
Certificate

Fecha de Otorgamiento:	2022 11 24
Fecha de Vencimiento del Ciclo Previo:	
Fecha de Inicio del ciclo actual de certificación:	2022 11 24
Fecha de Vencimiento ciclo actual:	2025 11 23
Fecha de Auditoria de Recertificación:	
Fecha de Revisión:	2022 11 24

Roberto Enrique Montoya Villa
Director Ejecutivo

ISO/IEC 17021-1:2015
09-CSG-001

Este certificado es propiedad de ICONTEC y debe ser devuelto cuando sea solicitado.
ICONTEC carrera 37 nro. 52 - 95, Bogotá D.C., Colombia
F-PS-553 Versión 00

THE INTERNATIONAL CERTIFICATION NETWORK

CERTIFICATE

ICONTEC has issued an IQNet recognized certificate that the organization:

REAL PLAZA S.R.L.

Av. Punta del Este N° 2403 (Puerta 4 - Piso 2) Lima - Lima - Jesús María – Perú.
Véase el alcance del sistema de gestión para cada una de las sedes diferentes a la sede principal cubiertas por la certificación en el anexo

has implemented and maintains a

Environmental Management System

for the following scope:

Prestación de servicios de gestión operacional a los centros comerciales de REAL PLAZA S.R.L. para las actividades de: Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.

Provision of operational management services to the shopping centers of REAL PLAZA S.R.L. for the activities of: Management of special municipal solid waste. Safet management of people and infrastructure. Operational management of prevention and response to emergencies. The anchor stores of each shopping center are excepted.

which fulfils the requirements of the following standard

ISO 14001: 2015

Issued on: 2022 11 24
Expires on: 2025 11 23

This attestation is directly linked to the IQNet Partner's original certificate and shall not be used as a stand-alone document

Registration Number: CO-SA-CER967120

Alex Stoichitoiu *President of IQNet*	*Roberto Enrique Montoya Villa* *CEO of ICONTEC*

IQNet Partners*:
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CQC China CQM China CQS Czech Republic Cro Cert Croatia DQS Holding GmbH Germany EAGLE Certification Group USA
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NYCE-SIGE México PCBC Poland Quality Austria Austria RR Russia SII Israel SIQ Slovenia
SIRIM QAS International Malaysia SQS Switzerland SRAC Romania TEST St Petersburg Russia TSE Turkey YUQS Serbia

* The list of IQNet partners is valid at the time of issue of this certificate. Updated information is available under www.iqnet-certification.com

REAL PLAZA S.R.L.

ANEXO CERTIFICADO SA-CER967120 /CO- SA-CER967120

Dirección de los sitios permanentes diferentes a la sede principal	Localización	Actividades del alcance o procesos desarrollados en este sitio
Real Plaza Salaverry: Av. General Felipe Salaverry N°2370 ESQ. Av. Punta del Este N° 2403-2490. Distrito Jesús María. Provincia de Lima.	Depto. Lima - PERÚ	Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial..
Real Plaza Primavera: Av. Angamos Este N° 2681, MZ.1 LT. B-1 Torres de LIMATAMBO, Sector B - San Borja. Distrito de San Borja. Provincia de Lima.	Depto. Lima – PERÚ	
Real Plaza Pro: Av. Alfredo Mendiola N° 7042. URB. Santa Luzmila. Distrito de San Martín de Porres. Provincia de Lima.	Depto. Lima – PERÚ	
Real Plaza Santa Clara: Av. Nicolás Ayllón N° 8694, Lote 100 y Lote Acumulado, 99-B, 99-C1, 99D -100H, LOTIZ PARC. Fundo La Estrella. Distrito de Ate. Provincia de Lima.	Depto. Lima - PERÚ	
Real Plaza Cusco: Av. Collasuyo N° 2964. Distrito y Provincia de Cusco.	Depto. Cusco – PERÚ	
Real Plaza Cajamarca: Vía de Evitamiento Norte N° S/N, Lote 1 A, Urbanización Santa Mercedes. Distrito y Provincia de Cajamarca.	Depto. Cajamarca – PERÚ	
Real Plaza Sullana: Zona Industrial Municipal No. 02 MZ."E" lote:01 y 02 Panamericana. – Sullana. Distrito y Provincia de Sullana.	Depto. Piura – PERÚ	
Real Plaza Huancayo: Av. Ferrocarril N° 1035. Distrito y Provincia de Huancayo.	Depto. Junín – PERÚ	

Fecha de Otorgamiento: 2022 11 24
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Fecha de Revisión: 2022 11 24

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REAL PLAZA S.R.L.

ANEXO CERTIFICADO SA-CER967120 /CO- SA-CER967120

Dirección de los sitios permanentes diferentes a la sede principal	Localización	Actividades del alcance o procesos desarrollados en este sitio
Real Plaza Chimbote: URB. Paseo del Mar MZ A9 LT. 01 Av. Panamericana Norte Km. 424. Distrito Nuevo Chimbote. Provincia Santa.	Depto. Ancash – PERÚ	Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.
Real Plaza Pucallpa: Av. Centenario N°1642 MZ 365 Lote 16. Distrito de Yarinacocha. Provincia de Coronel Portillo.	Depto. Ucayali – PERÚ	
Real Plaza Chiclayo: Calle Andrés Avelino Cáceres N° 222 PP.JJ. MURO. Distrito y Provincia de Chiclayo.	Depto. Lambayeque – PERÚ	
Real Plaza Juliaca JR. Tumbes N° 571. Distrito Juliaca. Provincia San Román.	Depto. Puno – PERÚ	
Real Plaza Villa María: Av. Pachacutec N°3721-3781 P.J. Cesar Vallejos, Nueva Esperanza. Distrito Villa María del Triunfo. Provincia de Lima.	Depto. Lima – PERÚ	
Real Plaza Trujillo: Av. Cesar Vallejo Oeste N° 1345 URB. Primer al Séptimo Piso Centro comercial Real Plaza. Distrito y Provincia de Trujillo.	Depto. La Libertad – PERÚ	
Real Plaza Piura: Av. Sanchez Cerro N° 234-239 Lote AB Zona Industrial Antigua. Distrito y Provincia de Piura.	Depto. Piura – PERÚ	
Real Plaza Centro Cívico: Av. Inca Garcilaso de La Vega N° 1337. Distrito y Provincia de Lima.	Depto. Lima - PERÚ	

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REAL PLAZA S.R.L.

ANEXO CERTIFICADO SA-CER967120 /CO- SA-CER967120

Dirección de los sitios permanentes diferentes a la sede principal	Localización	Actividades del alcance o procesos desarrollados en este sitio
Real Plaza Guardia Civil: Av. Guardia Civil N° 1035-1075, URB. Parcelación Semi Rústica La Campiña. Distrito Chorrillos. Provincia de Lima.	Depto. Lima - PERÚ	Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.
Real Plaza Huánuco: JR. Independencia N° 1601-1799. Distrito y Provincia de Huánuco.	Depto. Huánuco - PERÚ	
Real Plaza Arequipa: Av. Ejercito N° 1009. Distrito de Cayma. Provincia de Arequipa.	Depto. Arequipa - PERÚ	
Real Plaza Puruchuco: Av. Nicolás Ayllón N° 4770, Distrito de ATE, Provincia de Lima.	Depto. Lima - PERÚ	

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Annex 2. GHG Verification Statements

Statement PE23/00000258

SGS

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2022 – 31/12/2022** of the organization:

QUIMICA SUIZA S.A.C.

Av. Defensores del Morro-Chorrillos, Lima, Perú.

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"Wholesale and distribution"

Disclose a total emission of **79,726.3 metric tonnes of CO_{2eq} (CO_2 equivalent) for Category 1, 2, 3 y 4.** Corresponding **189.7 tCO_{2eq}** for Direct Emissions and **79,536.6 tCO_{2eq}** for Indirect Emissions.

Lead Auditor: Pamela Castillo Rubiños
Co- Auditor: Miguel Cruz Huaranga
Technical Review: Maria Soledad Pereira

Statement date: 18 de agosto de 2023

Authorized by
Julio Ubarnes Pinto

SGS del Perú S.A.C.
Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima - Perú
t (511) 517-1900 - www.sgs.pe

GHG INVENTORY VERIFICATION ISO 14064-1 SGS

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Statement PE23/00000258, continued

QUIMICA SUIZA S.A.C.

Brief description of the verification process
SGS has been contracted by INTERCOPR for the verification of the direct and indirect carbon dioxide equivalent (CO_2eq) emissions of QUIMICA SUIZA S.A.C. in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Management of QUIMICA SUIZA is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is SGS's responsibility to express an independent GHG verification opinion of the GHG emissions given by QUIMICA SUIZA in its GHG assertion for 2022.

SGS executed a third-party verification against the requirements of ISO 14064-3:2019 of the GHG assertion given for 2022. The evaluation included reviewing documents and records, and interviewing staff virtually. The verification was based on the scope, objective and verification criteria of the agreement between QUIMICA SUIZA and SGS.

Assurance Level
The agreed level of assurance is Limited

Scope
QUIMICA SUIZA contracted an independent verification by SGS of its reported CO_2eq emissions from its management, to establish compliance with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and supporting information for the GHG assertion were historical in nature, projected and hypothetical, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the boundaries of the organization and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Places included in the Verification:
  - Main Office: Carretera Central 1115 Santa Anita.
  - Chiclayo Warehouse: Calle Coricancha 270 Chiclayo- Lambayeque
  - Arequipa Warehouse: Av. Alfonso Ugarte 521, Cercado- Arequipa
- Description of activities: Wholesale and Distribution
- GHG sources included:
  Category 1 – Direct emissions
  Stationary combustion: electric generators
  Fugitive emissions: refrigerant gas leakage
  Category 2 – Indirect energy emissions
  Purchased electricity
  Category 3 – Indirect emissions from transport
  Upstream and downstream transport
  Category 4 – Indirect emissions by products used by the organization
  Products purchased
- **GHGs included:** CO_2, N_2O, CH_4 y HFC. Separately, CO_2eq emissions were quantified due to HCFCs and biomass. There are not PFC, SF_6 ó NF_3.

Statement PE23/00000258, continued

QUIMICA SUIZA S.A.C.

- **Base year:** 2022
- **GHG information was verified for the following period:** Calendar year 2022
- Global Warming Potentials (GWP): IPCC AR5, 2013
- Intended user of the verification statement: Internal and general public
- **Goal:** 5% reduction of the Relative Carbon Footprint compared to the previous year for Categories 1 and 2.

1. **Mitigation Activity:** No mitigation actions

- **Exclusions:** Emissions from fire extinguishers have been considered as exclusion because the data is not available.

Objective
The purpose of this verification was to independently review, with objective evidence:
- Whether the CO_2eq emissions are those declared by the organization in its GHG assertion.
- That the data reported is accurate, complete, consistent, transparent, and free from material error or omission.

Criteria
The criteria against which the verification was performed are the requirements of **ISO 14064-1:2018**
Calculation tools used: Organization Own Footprint Calculator

Materiality
SGS considered materiality below 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion
QUIMICA SUIZA provided the GHG assertion based on the requirements of ISO 14064-1:2018. GHG information for the year 2022 **for a total** of **79,726.3 tons of CO_2eq**, being **189.7 tCO_2eq Direct Emissions and 79,536.6 tCO_2eq** Indirect Emissions, which were verified by SGS with a limited assurance level, consistent with the objectives, criteria and scope of the verification agreement. Additionally, **0.2438 tCO_2eq** was obtained by biomass.

SGS concludes, with a limited level of assurance, that the GHG assertion submitted is materially correct, is a fair representation of GHG data and information and has been prepared in accordance with the requirements of ISO 14064-1:2018. SGS concludes that the data is accurate, complete, consistent, transparent and free from material error or omission.

SGS's approach is risk-based, based on an understanding of the associated risks by modelling GHG emissions information and the controls in place to mitigate these risks. SGS's examination included the evaluation, on a sample basis, of relevant evidence from the GHG emissions reporting report.

SGS has planned and carried out the work to obtain the information, explanations and evidence it has deemed necessary to conclude with a limited level of assurance that GHG emissions by 2022 are fairly declared. The audit methods used were remote interviews using digital platforms and review of documentation and records. It has not been considered face-to-face tour, since the infrastructure is basically offices that can be considered low risk for the identification of emission sources.

This Statement should be interpreted in conjunction with the GHG assertion of QUIMICA SUIZA

Note: This Statement is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao - Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings recorded here are based on an audit conducted by SGS. You can consult a complete copy of this Statement, conclusions and GHG assertion to QUIMICA SUIZA. This statement does not exempt the customer from the legal compliance that applies to it in this regard. Stipulations to the contrary are not binding on SGS, and SGS therefore disclaims all liability to parties other than its client.

SGS

Statement PE23/00000257

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2022 – 31/12/2022** of the organization:

REAL PLAZA S.R.L.

Av. Punta del Este N°2403, Jesús María, Lima, Perú.

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"Real estate activities carried out with own or leased property"

Disclose a total emission of **35,152 metric tonnes of CO_{2eq} (CO_2 equivalent) for Category 1, 2, 4 y 5**. Corresponding **74.87 tCO_{2eq}** for Direct Emissions and **35,077.25 tCO_{2eq}** for Indirect Emissions.

Lead Auditor: Pamela Castillo Rubiños
Co- Auditor: Miguel Cruz Huaranga
Technical Review: Maria Soledad Pereira

Statement date: 18 de agosto de 2023

Authorized by
Julio Ubarnes Pinto

SGS del Perú S.A.C.
Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima - Perú
t (511) 517-1900 - www.sgs.pe

Statement PE23/00000257, continued

REAL PLAZA S.R.L.

SGS

Brief description of the verification process
SGS has been contracted by INTERCORP RETAIL for the verification of the direct and indirect carbon dioxide equivalent (CO_2eq) emissions of REAL PLAZA in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Management of REAL PLAZA is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is SGS's responsibility to express an independent GHG verification opinion of the GHG emissions given by REAL PLAZA in its GHG assertion for 2022.

SGS executed a third-party verification against the requirements of ISO 14064-3:2019 of the GHG assertion given for 2022. The evaluation included reviewing documents and records, and interviewing staff virtually. The verification was based on the scope, objective and verification criteria of the agreement between REAL PLAZA and SGS.

Assurance Level
The agreed level of assurance is Limited

Scope
REAL PLAZA contracted an independent verification by SGS of its reported CO_2eq emissions from its management, to establish compliance with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and supporting information for the GHG assertion were historical in nature, projected and hypothetical, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the boundaries of the organization and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Places included in the Verification:
    - Main Office: Avenida Camino Real 1281 - Of.803, 101 y 403, San Isidro
    - 20 centros comerciales en todo el Perú: Cajamarca, Arequipa, Huánuco, Huancayo, Chimbote, Trujillo, Chiclayo, Sullana, Puruchuco, Piura, Salaverry, Villa María del Triunfo, Centro Cívico, primavera, Real Plaza Pro- San Martín de Porres, Pucallpa, Santa Clara, Cusco, Guardia Civil y Juliaca
- Description of activities: Real estate activities carried out with own or leased property
- GHG sources included:
  Category 1 – Direct emissions
  Stationary combustion: electric generators
  Fugitive emissions: refrigerant gas leakage
  Category 2 – Indirect energy emissions
  Purchased electricity
  Category 4 – Indirect emissions by products used by the organization
  Life cycle emissions of fuels
  Category 5- Use of Products Sold
  Emissions generated by waste generation and downstream leased assets.
- **GHGs included:** CO_2, N_2O, CH_4 y HFC. Separately, CO_2eq emissions were quantified due to HCFCs and biomass. There are not PFC, SF_6 ó NF_3.

Statement PE23/00000257, continued

REAL PLAZA S.R.L.

- **Base year:** 2022
- **GHG information was verified for the following period:** Calendar year 2022
- Global Warming Potentials (GWP): IPCC AR5, 2013
- Intended user of the verification statement: Internal and general public
- **Goal:** 5% reduction of the Relative Carbon Footprint compared to the previous year for Categories 1 and 2.
- **Mitigation Activity**: No mitigation actions
- **Exclusions**: The leakage of refrigerant gases has been excluded since there is no information for 2022 but it will be managed by 2023. Molina Plaza has not been included, since it has been acquired during 2022 and emissions data are not available.

Objective

The purpose of this verification was to independently review, with objective evidence:

- Whether the CO_2eq emissions are those declared by the organization in its GHG assertion.
- That the data reported is accurate, complete, consistent, transparent, and free from material error or omission.

Criteria

The criteria against which the verification was performed are the requirements of **ISO 14064-1:2018**
Calculation tools used: Organization Own Footprint Calculator

Materiality

SGS considered materiality below 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion

REAL PLAZA provided the GHG assertion based on the requirements of ISO 14064-1:2018. GHG information for the year 2022 **for a total** of **35,152.12 tons of CO_2eq**, being **74.87 tCO_2eq Direct Emissions and 35,077.25 tCO_2eq** Indirect Emissions, which were verified by SGS with a limited assurance level, consistent with the objectives, criteria and scope of the verification agreement. Additionally, **2.42 tCO_2eq** was obtained by biomass.

SGS concludes, with a limited level of assurance, that the GHG assertion submitted is materially correct, is a fair representation of GHG data and information and has been prepared in accordance with the requirements of ISO 14064-1:2018. SGS concludes that the data is accurate, complete, consistent, transparent and free from material error or omission.

SGS's approach is risk-based, based on an understanding of the associated risks by modelling GHG emissions information and the controls in place to mitigate these risks. SGS's examination included the evaluation, on a sample basis, of relevant evidence from the GHG emissions reporting report.

SGS has planned and carried out the work to obtain the information, explanations and evidence it has deemed necessary to conclude with a limited level of assurance that GHG emissions by 2022 are fairly declared. The audit methods used were remote interviews using digital platforms and review of documentation and records. It has not been considered face-to-face tour, since the infrastructure is basically offices that can be considered low risk for the identification of emission sources.

This Statement should be interpreted in conjunction with the GHG assertion of REAL PLAZA

Note: This Statement is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao - Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings recorded here are based on an audit conducted by SGS. You can consult a complete copy of this Statement, conclusions and GHG assertion to REAL PLAZA. This statement does not exempt the customer from the legal compliance that applies to it in this regard. Stipulations to the contrary are not binding on SGS, and SGS therefore disclaims all liability to parties other than its client.

GHG INVENTORY VERIFICATION ISO 14064-1 SGS

Statement PE23/00000274

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2022 – 31/12/2022** of the organization:

SUPERMERCADOS PERUANOS S.A.

Calle Morelli No 181 San Borja, Lima, Perú.

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"Retail"

Disclose a total emission of **3,805,641.4 metric tonnes of CO_{2eq} (CO_2 equivalent) for Category 1, 2, 4 y 5.** Corresponding **80,784.2 tCO_{2eq}** for Categories 1 and 2 and **3,724,857.2 tCO_{2eq}** for categories 4 and 5.

Lead Auditor: Pamela Castillo Rubiños
Co- Auditor: Miguel Cruz Huaranga
Technical Review: Maria Soledad Pereira

Statement date: 28 de agosto de 2023

Authorized by
Julio Ubarnes Pinto

SGS del Perú S.A.C.
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Statement PE23/00000274, continued

SUPERMERCADOS PERUANOS S.A.

Brief description of the verification process
SGS has been contracted by INTERCORP RETAIL for the verification of the direct and indirect carbon dioxide equivalent (CO_{2eq}) emissions of SUPERMERCADOS PERUANOS S.A in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Management of SUPERMERCADOS PERUANOS is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is SGS's responsibility to express an independent GHG verification opinion of the GHG emissions given by SUPERMERCADOS PERUANOS in its GHG assertion for 2022.

SGS executed a third-party verification against the requirements of ISO 14064-3:2019 of the GHG assertion given for 2022. The evaluation included reviewing documents and records, and interviewing staff virtually. The verification was based on the scope, objective and verification criteria of the agreement between SUPERMERCADOS PERUANOS and SGS.

Assurance Level
The agreed level of assurance is Limited

Scope
SUPERMERCADOS PERUANOS contracted an independent verification by SGS of its reported CO_{2eq} emissions from its management, to establish compliance with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and supporting information for the GHG assertion were historical in nature, projected and hypothetical, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the boundaries of the organization and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Places included in the Verification:
- Main Office: Calle Morelli No 181 San Borja, Lima, Perú.
- Operational Limits: 830 supermarkets (Vivanda, Plaza Vea, Mass and Macro); as well as the manufacturing plant and logistics centers for distribution and storage.
- Description of activities: Retail
- GHG sources included:
  Category 1 – Direct emissions
  Stationary combustion: electric generators
  Fugitive emissions: refrigerant gas leakage
  Category 2 – Indirect energy emissions
  Purchased electricity
  Category 4 – Indirect emissions by products used by the organization
  Products and services procured, Capital goods, Inputs from operations
  Category 5- Use of Products Sold
  Emissions generated by energy consumption or gas flaring in products sold by the organization
- **GHGs included:** CO_2, N_2O, CH_4 y HFC. Separately, CO_{2eq} emissions were quantified due to HCFCs and biomass. There are not PFC, SF_6 ó NF_3.

Statement PE23/00000274, continued

SUPERMERCADOS PERUANOS S.A

- Base year: 2022
- GHG information was verified for the following period: Calendar year 2022
- Global Warming Potentials (GWP): IPCC AR5, 2013
- Intended user of the verification statement: Internal and general public
- Goal: Reduce 10% of the Carbon Footprint by 2030
- Mitigation Activity: Change of Led luminaires, change from natural gas ovens to electric, intelligent luminaires.
- Exclusions: Emissions from the use of fire extinguishers and also fuel bonds granted to company personnel since in 2021 it was determined that the values only reach 0.228 tCO_{2eq} not being representative in the measurement.

Objective
The purpose of this verification was to independently review, with objective evidence:
- Whether the CO_{2eq} emissions are those declared by the organization in its GHG assertion.
- That the data reported is accurate, complete, consistent, transparent, and free from material error or omission.

Criteria
The criteria against which the verification was performed are the requirements of **ISO 14064-1:2018**
Calculation tools used: Organization Own Footprint Calculator

Materiality
SGS considered materiality below 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion
SUPERMERCADOS PERUANOS provided the GHG assertion based on the requirements of ISO 14064-1:2018. GHG information for the year **2022** totalling **3,805,641.4 tonnes of CO_{2eq}** (80,784.2 tCO_{2eq} corresponding to Category 1 and Category 2 and 3,724,857.2 tCO_{2eq} to Category 4 and 5) was verified by SGS with a limited assurance level, consistent with the objectives, criteria and scope of the verification agreement. Additionally, there were 14,879.92 tCO_{2eq} for **HCFCs and 112.35** tCO_{2eq} **for biomass burning.**

SGS concludes, with a limited level of assurance, that the GHG assertion submitted is materially correct, is a fair representation of GHG data and information and has been prepared in accordance with the requirements of ISO 14064-1:2018. SGS concludes that the data is accurate, complete, consistent, transparent and free from material error or omission.

SGS's approach is risk-based, based on an understanding of the associated risks by modelling GHG emissions information and the controls in place to mitigate these risks. SGS's examination included the evaluation, on a sample basis, of relevant evidence from the GHG emissions reporting report.

SGS has planned and carried out the work to obtain the information, explanations and evidence it has deemed necessary to conclude with a limited level of assurance that GHG emissions by 2022 are fairly declared. The audit methods used were remote interviews using digital platforms and review of documentation and records. It has not been considered face-to-face tour, since the infrastructure is basically offices that can be considered low risk for the identification of emission sources.

This Statement should be interpreted in conjunction with the GHG assertion of SUPERMERCADOS PERUANOS

Note: This Statement is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao - Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings recorded here are based on an audit conducted by SGS. You can consult a complete copy of this Statement, conclusions and GHG assertion to SUPERMERCADOS PERUANOS. This statement does not exempt the customer from the legal compliance that applies to it in this regard. Stipulations to the contrary are not binding on SGS, and SGS therefore disclaims all liability to parties other than its client.

GHG INVENTORY VERIFICATION ISO 14064-1 SGS

Statement PE23/00000275

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2022 – 31/12/2022** of the organization:

FARMACIAS PERUANAS S.A.C.

Calle Víctor Alzamora N° 147, La Victoria, Lima, Perú.

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"RETAIL FARMACEUTICO"

Disclose a total emission of **391,895.75 metric tonnes of CO_{2eq} (CO_2 equivalent) for Category 1, 2, 3 y 4**. Corresponding **28.7 tCO_{2eq}** for Direct Emissions and **391,867.05 tCO_{2eq}** for Indirect Emissions.

Lead Auditor: Pamela Castillo Rubiños
Co- Auditor: Miguel Cruz Huaranga
Technical Review: Maria Soledad Pereira

Statement date: 29 de agosto de 2023

Authorized by
Julio Ubarnes Pinto

SGS del Perú S.A.C.
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GHG INVENTORY VERIFICATION ISO 14064-1 SGS

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Statement PE23/00000275, continued

FARMACIAS PERUANAS S.A.C.

Brief description of the verification process
SGS has been contracted by INTERCOPR for the verification of the direct and indirect carbon dioxide equivalent (CO_{2eq}) emissions of FARMACIAS PERUANAS S.A.C. in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Management of FARMACIAS PERUANAS is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is SGS's responsibility to express an independent GHG verification opinion of the GHG emissions given by FARMACIAS PERUANAS in its GHG assertion for 2022.

SGS executed a third-party verification against the requirements of ISO 14064-3:2019 of the GHG assertion given for 2022. The evaluation included reviewing documents and records, and interviewing staff virtually. The verification was based on the scope, objective and verification criteria of the agreement between FARMACIAS PERUANAS and SGS.

Assurance Level
The agreed level of assurance is Limited

Scope
FARMACIAS PERUANAS contracted an independent verification by SGS of its reported CO_{2eq} emissions from its management, to establish compliance with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and supporting information for the GHG assertion were historical in nature, projected and hypothetical, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the boundaries of the organization and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Places included in the Verification:
  - Oficina Principal: Víctor Alzamora 147, La Victoria, Lima
  - Chorrillos: Av. Defensores del Morro 1277 - Chorrillos
  - Mifarma- 1,028 Locals (are specified in the GHG Report Peruvian Pharmacies Annex 1)
  - Inkafarma- 1,262 locals (are specified in the GHG Report Peruvian Pharmacies Annex 1)
- Description of activities: Pharmaceutical Retail
- GHG sources included:
  Category 1 – Direct emissions
  Stationary combustion: electric generators
  Mobile combustion: mobile equipment
  Fugitive emissions: refrigerant gas leakage
  Category 2 – Indirect energy emissions
  Purchased electricity
  Category 3 – Indirect emissions from transport
  Upstream transport and home-to-work transport
  Category 4 – Indirect emissions by products used by the organization
  Products purchased
- **GHGs included:** CO_2, N_2O, CH_4 y HFC. Separately, CO_{2eq} emissions were quantified due to HCFCs and biomass. There are not PFC, SF_6 ó NF_3.

Statement PE23/00000275, continued

FARMACIAS PERUANAS S.A.C.

SGS

- **Base year:** 2022
- **GHG information was verified for the following period:** Calendar year 2022
- Global Warming Potentials (GWP): IPCC AR5, 2013
- Intended user of the verification statement: Internal and general public
- **Goal:** 5% reduction of the Relative Carbon Footprint compared to the previous year for Categories 1 and 2.
- **Mitigation Activity:** The replacement of fluorescent 60W and 36 W by LED lamps of 34W and 28W respectively was carried out, with a replacement of 4600 fluorescent, which is equivalent to a reduction of 382,446 kWh and a total avoided emissions of 76.68 tCO_{2eq}.
- **Exclusions:** Emissions from fire extinguishers have been considered as exclusion because the data is not available.

Objective
The purpose of this verification was to independently review, with objective evidence:
- Whether the CO_{2eq} emissions are those declared by the organization in its GHG assertion.
- That the data reported is accurate, complete, consistent, transparent, and free from material error or omission.

Criteria
The criteria against which the verification was performed are the requirements of **ISO 14064-1:2018**
Calculation tools used: Organization Own Footprint Calculator

Materiality
SGS considered materiality below 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion
FARMACIAS PERUANAS provided the GHG assertion based on the requirements of ISO 14064-1:2018. GHG information for the year 2022 **for a total** of **391,895.75 tons of CO_{2eq}**, being **28.7 tCO_{2eq} Direct Emissions and 391,867.05 tCO_{2eq}** Indirect Emissions, which were verified by SGS with a limited assurance level, consistent with the objectives, criteria and scope of the verification agreement. Additionally, **0.1894 tCO_{2eq}** was obtained by biomass.

SGS concludes, with a limited level of assurance, that the GHG assertion submitted is materially correct, is a fair representation of GHG data and information and has been prepared in accordance with the requirements of ISO 14064-1:2018. SGS concludes that the data is accurate, complete, consistent, transparent and free from material error or omission.

SGS's approach is risk-based, based on an understanding of the associated risks by modelling GHG emissions information and the controls in place to mitigate these risks. SGS's examination included the evaluation, on a sample basis, of relevant evidence from the GHG emissions reporting report.

SGS has planned and carried out the work to obtain the information, explanations and evidence it has deemed necessary to conclude with a limited level of assurance that GHG emissions by 2022 are fairly declared. The audit methods used were remote interviews using digital platforms and review of documentation and records. It has not been considered face-to-face tour, since the infrastructure is basically offices that can be considered low risk for the identification of emission sources.

This Statement should be interpreted in conjunction with the GHG assertion of FARMACIAS PERUANAS

Note: This Statement is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348, Callao - Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings recorded here are based on an audit conducted by SGS. You can consult a complete copy of this Statement, conclusions and GHG assertion to FARMACIAS PERUANAS. This statement does not exempt the customer from the legal compliance that applies to it in this regard. Stipulations to the contrary are not binding on SGS, and SGS therefore disclaims all liability to parties other than its client.

GHG INVENTORY VERIFICATION ISO 14064-1 SGS

Annex 3. Independent Limited Assurance Report of IR Management S.R.L.

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Independent Limited Assurance Report of IR Management S.R.L.

To the management of IR Management S.R.L (hereinafter "InRetail"),

Scope

According to your request, we have been required to provide a limited level of assurance on the performance indicators selected by InRetail; included in the "2022 Sustainability Report" (hereinafter "Sustainability Report") and mentioned in "Annex A" for the fiscal year from January 1 to December 31, 2022.

InRetail Responsabilities

InRetail has been responsible for the preparation, content and presentation of the "Sustainability Report" taking as reference compliance with the contents proposed (criteria) in the *Global Reporting Initiative (GRI) Standards*.

This responsibility considers the design, implementation and maintenance of the internal control that is considered necessary to allow the information contained in the "Sustainability Report" to be free of material misstatement due to fraud or error.

Valora Consultores Responsibilities

Our responsibility was to express a conclusion of the presentation of indicators and information listed in Annex A, according to the GRI Standards.

To ensure that the process of independent assurance accomplishes the ethical requirements necessary to ensure the independence of our work as non-financial information auditors. Our work was developed according with the ISAE 3000 Standard, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the *International Auditing and Assurance Standard Board (IAASB)* of the *International Federation of Accountants (IFAC)*.

Procedures performed

The scope of our independent assurance, as well as the evidence gathering procedures performed, was of limited assurance level, which is less than a reasonable security job and therefore also the level of security being provided. This Independent Assurance Report should in no way be understood as an audit report.

The procedures we perform are described below:

- Selection of information to review based on the materiality and prior knowledge of the company.
- Interviews with employees responsible for generating and providing the information contained in the Report to learn the principles, systems and applied management approaches.
- Review of data collection, internal control and consolidation processes.
- Review of the scope, relevance and integrity of the information included in the Report based on the operations and previously identified material aspects.
- Review of evidence based on a sampling of information according to a risk analysis.
- Review of the application of what is required in accordance with the GRI Standards.

Conclusion

Based on our review and the evidence presented by InRetail, we were not aware of any situation that causes us to believe that the indicators contained in the "Sustainability Report 2022" of InRetail, has not been reliably obtained, is not fairly presented, has significant deviations or omissions, or has not been prepared in accordance with the requirements established in the GRI Standards.

Gerardo Gustavo Torres Fernández
Director of Transformation and ESG Impact
Valora Sostenibilidad e Innovación S.A. de C.V.
August 29, 2023.

Annex A.

Details of criteria reviewed for GRI and SASB standards within the organization:

Performance indicator

Name of the content or indicator	Scope of information [1]	Reported information	Unit
Non-renewable fuels purchased and consumed	All operations	48,926	MWh
Non-renewable electrical energy purchased and consumed	All operations	143,347.09	MWh
Total renewable energy consumed (generated or purchased)	All operations	174,125.34	MWh
Total energy consumed	All operations	366,563.44	MWh
Total municipal water withdrawal	All operations	2,017,233.43	m^3
Total waste recycled	All operations	9,767.04	Tons
Total waste disposed of in landfills	All operations	3,403.97	Tons
Total waste generated	All operations	13,171.01	Tons
Calculation of known shrinkage	All operations	19,919	t
Total calculation donated	All operations	11,797.96	t
Total amount donated	All operations	63,355,066.07	S/
Intensity (food shrinkage / food sales)	All operations	0.0158	Total intensity of food shrinkage
Lost-Time Injury Frequency Rate (LTIFR) - Employees	All operations	2.83	Total frequency rate of injury for employees
Lost-Time Injury Frequency Rate (LTIFR) - Contractors	All operations	4.62	Total frequency rate of injury for contractors
Employee fatalities	All operations	0	Total employee fatalities
Contractors fatalities	All operations	0	Total contractor fatalities
Compensation ratio for management level	All operations	0.9267	Total ratio of compensation for management level
Suppliers of Tier-1	All operations	8,091	Total number of Tier 1 suppliers
Significant suppliers	All operations	493	Total number of significant suppliers in Tier 1
Spending on significant suppliers	All operations	64	Percentage of total spent on significant suppliers in Tier 1
Significant suppliers	All operations	523	Total number of significant suppliers (Tier 1 and non Tier 1)
Significant suppliers non Tier 1	All operations	0	Total number of significant suppliers in non Tier 1
Supplier evaluation	All operations	1,374	Total number of suppliers assessed
Suppliers assessed	All operations	28.6	Percentage of significant suppliers assessed

[1] The scope of information corresponds to the operations of Food Retail of Supermercados Peruanos, Makro, Oslo y Mass; Pharma of Farmacias Peruanas y Química Suiza; and Shopping Malls of Real Plaza.

Name of the content or indicator	Scope of information [1]	Reported information	Unit
Suppliers with negative impact	All operations	2	Number of suppliers with substantial negative impacts
Suppliers with negative impact	All operations	0	Percentage of suppliers with substantial negative impacts with agreed corrective action/improved plan
Suppliers terminated	All operations	0	Number of suppliers with substantial negative impacts that were terminated
Suppliers supported in corrective action plan	All operations	0	Total number of suppliers supported in corrective action plan implementation
Suppliers assessed in the implementation of the action plan	All operations	0	Percentage of suppliers assessed with negative impacts supported in corrective action plan implementation
Suppliers in capacity building programs	All operations	1,438	Total number of suppliers in capacity building programs
Suppliers in capacity building programs	All operations	21	Percentage of significant suppliers in capacity building programs

[1] The scope of information corresponds to the operations of Food Retail of Supermercados Peruanos, Makro, Oslo y Mass; Pharma of Farmacias Peruanas y Química Suiza; and Shopping Malls of Real Plaza.