

CORPORATE TAX POLICY
InRetail Perú Corp.

Approved at Board of Directors' Meeting of July 21, 2022

1. OBJECTIVE

The administration of the tax affairs of InRetail Perú Corp. and subsidiaries (the "Companies") is carried out by applying good tax practices and acting with transparency, clarity, order and coherence, with the objective of complying with its tax obligations in a responsible and efficient manner.

2. SCOPE

This Policy applies to InRetail Perú Corp. and the Companies.

3. OUR COMMITMENTS

3.1 Guidelines

In complying with tax obligations, as well as in their relations with the Tax Administration, employees and officers of the Companies shall be governed by the following guidelines:

- a. Compliance with tax regulations in the different countries and territories in which the Companies operate.
- b. The adoption of business and strategic decisions based on a reasonable and informed interpretation of the applicable tax regulations.
- c. The mitigation of significant tax risks, ensuring that taxation is a reflection of the business activity carried out.
- d. Collaboration with the tax authorities based on respect for the law, transparency and good faith, notwithstanding the legitimate disputes that, respecting the above principles and in defense of the social interest, may arise with these authorities due to a different interpretation of the applicable rules.

3.2 Good tax practices

In order to put the Tax Policy into practice, the Companies and their collaborators and managers shall adhere to the following rules:

- a. Execute strategies, figures and legal structures that respect the tax law and applicable good business practices.
- b. Manage tax matters in an orderly and expert manner to ensure compliance with tax obligations and the management of risks of tax nature.
- c. Adopt tax positions based on sound legal, economic and business reasons or commonly accepted practices. No abusive tax planning, tax evasion and/or transaction simulation schemes or practices are to be used.
- d. Align the Companies' other business, corporate, ethical and reputational policies with the Tax Policy.
- e. Refrain from using structures of an artificial or improper nature unrelated to the business activities, with the purpose of hiding or reducing the transparency of their activities.
- f. Follow the recommendations of the codes of good tax practices implemented in the countries in which the Companies carry out their activities.

- g. Provide the information and documentation with fiscal significance requested by the competent Tax Authorities, in the shortest possible time and in the form and conditions required.
- h. Adequately implement, within the established deadlines, the tax regulatory changes that have an impact on the development of the activities of the Companies.
- i. Apply the arm's length principle in its operations between related parties.
- j. Properly preserve the legal, commercial, accounting and tax books and documents within the terms of the statutory limitation period applicable in each country where the Companies carry out their activities.
- k. Take advantage of the tax benefits granted by law, without compromising the legal performance and reputation of the Companies.
- l. Avoid the use of structures in jurisdictions qualified as non-cooperative or low or no taxation according to the standards of tax havens defined by the OECD, which have abusive or tax evasion purposes.
- m. Declare and pay taxes in a timely manner.

As part of the execution of the Tax Policy, the payment of taxes payable by the Companies is made in each and every one of the territories where such taxes have been incurred, in accordance with the corresponding regulations, so that the benefits of such collections are reflected in the territories where the Company has a commercial presence.

4. TAX COMMITTEES

Each Company may decide the creation of one or more Tax Committees, as it deems appropriate, whose function shall be to act as technical support in the approval or not of acts, situations or economic relationships to be carried out within the framework of the tax strategy of each of the Companies or of a tax planning, in accordance with the applicable law.

Each Tax Committee shall be composed of at least the Chief Financial Officer, the person in charge of Taxes, if any, and the Legal Manager. The Tax Committee shall be led by the Chief Financial Officer and the Legal Manager shall act as secretary and shall record, order and systematize the decisions of this Committee.

5. VERIFICATION OF COMPLIANCE WITH TAX POLICIES

The General Managers will be responsible for ensuring compliance with this Policy in the Companies under their responsibility, participating actively and permanently in its implementation and execution in this matter.

When the competent General Managers consider it convenient to submit to the consideration of its Board of Directors any act or situation or economic relationship that is related to the tax strategy of the Company, or of an act or situation in particular, or is framed within some type of tax planning, this fact must be expressly mentioned as an agenda item of the corresponding session and have the corresponding technical support, so that the directors may comment about them.