

Rimm Sustainability Report 2022

Empowering all organizations to create positive impact and generate sustainable value

Powered by Rimm

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OUR MISSION

We enable organizations to advance their sustainability journey through our proprietary tools and analytics which leverages science, technology and data to make sustainability accessible and actionable.

O1. About This Report

This sustainability report is presented as a standalone report and is focused on sharing our sustainability performance across environmental, social and governance metrics. It should be read in conjunction with our Impact Report which highlights our performance in these metrics against our peers. Please refer to the Appendix for information on our materiality methodology which determines the most sustainable topics to report on.

This report was prepared using Rimm's myCSO platform. Rimm is a sustainability software-as-a-service (SaaS) tech company that automates, simplifies and democratizes sustainability management for companies of all sizes through its proprietary technology. While Rimm makes reasonable efforts to ensure that information provided is true and up to date, Rimm bears no responsibility and liability for the accuracy and completeness of the information submitted.

International Framework Alignment

This report has been prepared with reference to the Global Reporting Initiative (GRI) Standards. The GRI Standards were selected as our main reporting framework as they are the most widely used sustainability reporting framework globally. This report is also aligned with the United Nations Sustainable Development Goals (UN SDGs). The GRI and UN SDGs indexes that can be found in the Appendix show how our disclosures have been mapped to the GRI metrics and UN SDGs.



With reference to GRI standards



Mapped to 17 UN SDGs that are relevant to Rimm.

Reporting Period and Boundary

All information in the report, unless otherwise specified, will refer to the period starting 2022-01-01 to 2022-12-31.

Chairman Statement

I am pleased to present our inaugural sustainability report for Rimm, a sustainability SaaS start-up that is dedicated to democratizing sustainability and helping businesses make meaningful progress towards their sustainability goals.

At Rimm, we believe sustainability management is best understood and practiced like any other critical business function such as CRM, operations or finance. We stand for 'Real Impact Matters Most,' and we draw inspiration from the idea of connection and simplicity to drive positive impact through technology and accessibility. This led to the creation of myCSO, which is an accessible, end-to-end suite of sustainability solutions that aims to address any sustainability need that companies have, just like how a Chief Sustainability Officer would. We have worked extensively with sustainability teams at large and small companies all over the world to create a comprehensive suite of tools that appeals to any type of sustainability practitioner with its utility, simplicity, productivity and cost.

Over the past year, we have made significant strides towards achieving our sustainability objectives. We have launched new products and services that enable our clients to measure and manage their sustainability performance and promote ethical and responsible business practices across their operations. In addition, we have taken steps to improve our own sustainability performance by implementing measures to eliminate waste, provide employee benefits, and foster a diverse and inclusive work environment.

As a young company, we recognize that we have a responsibility to lead by example and set the standard for sustainable business practices in our industry. We are constantly exploring new ways to innovate and improve our products and services, and we remain committed to driving positive change for the environment and society.

We would like to thank our clients, partners and employees for their support and commitment to sustainability. Together, we hope to continue making a significant impact on the planet and build a more sustainable future for all.

Sincerely,

Ravi Chidambaram Founder and CEO, Rimm

About Rimm

Founded in 2020, Rimm (Real Impact Matters Most) is an SaaS company offering full sustainability management solutions to SMEs. The team is made up of sustainability, technology, ESG and data science professionals across three offices in London, Singapore and Tokyo.

The main product is myCSO, an accessible, end-to-end suite of sustainability solutions to address the sustainability needs of companies, as a Chief Sustainability Officer would. Rimm aims to leverage science, technology and data to make sustainability accessible and actionable for all, providing SMEs with the tools to advance on their sustainability journey.

For further information, please visit https://www.rimm.io/

O2. Our Sustainability Approach

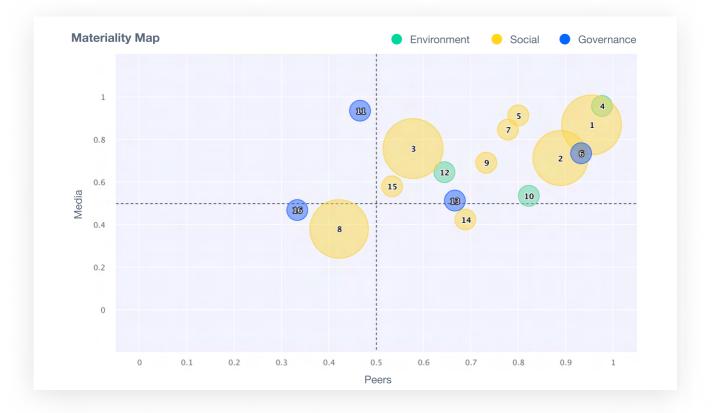
Materiality Assessment

We are committed to identifying the most important sustainability topics to report on via a materiality assessment. In determining materiality, we consider the environmental, social, and economic impacts relevant to our business and operations.

Our materiality assessment consists of three pillars: international sustainability standards guidance, industry peer disclosure research, and media materiality.

- 1. Refer to industry-specific guidance from a range of international standards such as the Sustainability Accounting Standards Board (SASB) and the Global Reporting Initiative (GRI).
- 2. Identify the most commonly disclosed topics in the sustainability reports of other companies in the same industry.
- 3. Derive a list of the most frequently mentioned sustainability topics in relation to our industry across various online media sources.

The results from the three pillars of research determine the final list of material issues for the Application Software industry.



The list of material topics covered in this report is as follows:

- 1. Employment
- 2. Diversity and Equal Opportunity
- 3. Data Privacy & Security
- 4. Energy
- 5. Responsible Marketing
- 6. Business Ethics
- 7. Occupational Health & Safety
- 8. Labor Relations

- 9. Customer Satisfaction & Engagement
- 10. Emissions
- 11. Business Resilience/Continuity
- 12. Climate Risks
- 13. Operational Management & Certifications
- 14. Human Rights
- 15. Product Safety & Quality
- 16. Anti-competitive Behavior

03. Impact Performance

At Rimm, we track and align our performance and impacts with the United Nations SDGs, a global framework designed as a universal call to action to end poverty, protect the planet, and ensure peace and prosperity.

Our impact performance is powered by Rimm's SDGs Impact Tracker, which aims to help companies measure and disclose their impact on the 17 SDG Goals and 169 SDG Targets. It identifies the SDGs most relevant to the company based on the industry's leading materiality factors.

The SDGs Impact Tracker maps every indicator of a company's sustainability performance against the SDGs, resulting in a score between 0 and 100 for each SDG Goal and Target. A higher score indicates a better performance.

This section provides an overview of our impacts aligned with the most relevant SDGs and benchmarked against our peers within the same region and industry and case studies on our efforts to contribute to the SDGs.

SDGs Impact Score

Our SDGs Impact Score is computed based on our performance on the SDGs most relevant to us.

MOST RELEVANT APPLICATION SOFTWARE INDUSTRY SDGs

*See Appendix for the full mapping between disclosures and SDGs

| | iaix for the full mapping be | tween disclosules and SDGS | |
|---|---|--|------------------|
| UN SDGs | | Sample Mapped Disclosures | Impact Score (%) |
| 1 ^{no} ₽dverty ⋔ ¥ क़ैक़ऀग़ऀ | End poverty in all its forms everywhere | Employee Minimum Wage Local Community Investment Operations with Human Rights Reviews Climate Change Mitigation and Adaptation Strategies | 36 |
| 3 GOOD HEALTH AND WELL-BEING | Ensure healthy lives and promote well-being for all at all ages | Covid-19 Risk Mitigation Measures Total Number of Accidents Occupational Health and Safety Standard ISO Certification | 71 |
| 5 GENDER EQUALITY | Achieve gender equality and empower all women and girls | Employment Benefits Racial/Ethnic Group Representation | 98 |
| 6 CLEAN WATER AND SANTATION | Ensure availability and sustainable management of water and sanitation for all | Water Consumption Total Waste Generated E-Waste Management Policy | 100 |
| 7 AFFORDABLE AND CLEAN ENERGY | Ensure access to affordable, reliable, sustainable and modern energy for all | Energy Consumption Energy Efficiency Policy Energy Indirect (Scope 2) GHG Emissions Renewable Sources Of Energy | 56 |
| 8 ECONOMIC GROWTH | Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all | Local Hiring Practices Percentage of Employees in Employee Engagement Programs Product Innovation and/or Technological Transformation | 81 |
| 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation | Clean Tech Innovation Capacity Expenditure on Research & Development Net Revenue | 100 |
| 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | Ensure sustainable consumption and production patterns | Supply Chain Management (Environmental) Stakeholder Identification and Engagement Waste Recycled | 51 |
| 16 PEACE JUSTICE AND STRONG INSTITUTIONS | Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels | Corruption Risk Assessment Identifying and Addressing Data Security Risks Sustainability Governance Non-compliance with Anti-competitive Behavior | 93 |

LEGEND FOR UN SUSTAINABLE DEVELOPMENT GOALS

| Weak | < 25 |
|-----------|----------|
| Average | 26 to 50 |
| Good | 51 to 75 |
| Excellent | > 75 |
| | |

04. Corporate Governance

Stakeholder Identification and Engagement

We directly engaged the following stakeholders in sustainability-related issues:

- · Employees and workers
- · Shareholders and providers of capital

We engaged our selected stakeholders using the following forms of engagement methods:

- · Customer service relations (e.g. surveys, online forms, hotline, emails)
- · Meetings and consultations (e.g. with employees, government and regulators)
- · Annual general meetings (with shareholders)
- Annual reports, ESG reports, company/corporate website

We engaged with them on a quarterly basis.

05. Economic Performance

Business Division's Lines of Business, Primary Brands, Products and/or Services

Rimm has the following lines of business, primary brands, products, and/or services:

In 2022, our leading product was myCSO, our SaaS solution designed to operate as a digital, customizable Chief Sustainability Officer. Targeted at SMEs looking to integrate sustainability in their business operations, we offer three different tiers for myCSO:

MyCSO Starter

Our Starter toolkit allows customers to gain access to some of our core sustainability features to gain a basic understanding of their sustainability performance. These features include a simplified sustainability assessment, a performance dashboard with peer benchmarking, a materiality map, an AI-based stakeholder sentiment analysis, and an introductory course on sustainability.

MyCSO Essential

Our Essential package helps organizations dive deeper into their performance. In addition to the features of myCSO Starter, it includes an autoconfigured industry-specific assessment, data input assistance, cross team collaboration on data collection, an auto-generated report, a carbon calculator, and a broader range of sustainability education courses.

My**CS⁽⁾** Premium

Our Premium package is our most advanced, helping organizations stay ahead of the curve with additional features beyond our Starter and Essential packages. It includes unlimited reporting for all business units, sophisticated data collection and management, reporting alignment with key sustainability standards and frameworks such as GRI and SASB, customizable setting, risks and recommendations, and a UN SDG impact dashboard.

Our other core product is Manage+, is an end-to-end sustainability solution designed to help asset and fund managers evaluate and manage their portfolio companies' performances. Manage+ enables asset managers to invite their portfolio companies to complete international ESG assessments through myCSO. They can then use the data to complete their own reporting requirements for LPs and regulators.

In addition to myCSO and Manage+, we offered co-development projects to larger clients and MNCs, tailoring our solutions to their specific ESG and compliance needs. We utilize our existing technological and data infrastructure to deliver solutions quickly and efficiently.

06. Sustainability Governance

Sustainability Governance

At Rimm, sustainability is at the core of our identity and operations. With our overarching goal of democratizing sustainability, we understand the significance of walking the talk and setting a benchmark for responsible business practices. Our commitment to sustainability governance reflects our deep-rooted belief that sustainability should be accessible to organizations of all sizes.

Sustainability is a standing agenda item in all our board meetings. This top-down approach ensures that sustainability remains an integral part of our decision-making process and aligns with our long-term vision for our solutions. Through offering automated sustainability reporting and ESG performance analytics tools, we ensure that our products and services reflect our commitment to sustainability. We continually innovate our offerings to ensure they remain accessible, user-friendly and impactful for organizations.

We view every client engagement as an opportunity to promote sustainability. Our customer success team works closely with clients to help them understand and implement sustainable practices using our tools effectively. We go the extra mile to empower our clients with the knowledge and resources they need to succeed in their sustainability journeys.

We also believe in leading by example, which is why we have begun to publish Sustainability Reports that track our progress, challenges and future objectives. Transparency is at the heart of our sustainability governance. By openly sharing our sustainability journey, we hope to inspire other organizations to embark on their path towards sustainability.

We recognize the immense potential we have to catalyze positive change and help to facilitate the transition towards sustainability. Our sustainability governance is a reflection of our passion and dedication to creating a more sustainable future for all. Through our solutions, we aim to empower organizations, regardless of their size or resources, to join us on this transformative journey towards a more sustainable and prosperous future.

07. Business Ethics

Corruption Risk Assessment

We were **not** involved in any confirmed incidents of corruption.

08. Anti-competitive Behavior

Monetary Losses as a Result of Legal Proceedings Associated with Anti-competitive Behavior Regulations

We did not incur losses as a result of legal proceedings associated with anti-competitive behavior regulations.

We incurred losses of US\$0 as a result of legal proceedings associated with anti-competitive behavior regulations.

Non-compliance with Anti-competitive Behavior

We did not receive any warnings, fines and other penalties due to non-compliance with laws and/or regulations on anti-competitive behavior.

We experienced 0 incidences of non-compliance with laws and/or regulations on anti trust and antimonopolistic behavior.

Pandemic Preparedness and/or Emergency Plan

We have a pandemic preparedness and/or emergency plan. Our pandemic preparedness and/or emergency plan is as follows:

• Introduce hybrid working arrangements so that company can stay operational.

Risks Related to Disruptions of Operations

We did not identify and assess business continuity risks related to the disruption of our operations.

Approach to Risk and Crisis Management

All of Rimm's activities operate on cloud services with 99.5% availability and are fully backed-up with redundancy.

We have also developed a Risk Management Policy, a set of guiding principles for managing risks related to the delegation of authority by the board to the management of operations, fraud prevention and detection, management of conflicts of interests, anti-bribery and corruption, as well as anti-money laundering and counter-terrorism financing. This policy will be applicable across our organization, entities, subsidiaries, and ventures and to all Rimm directors, employees, or consultants.

Covid-19 Risk Mitigation Measures

We have risk mitigation measures in place to ensure the health and safety of employees during the COVID-19 pandemic. The following risk mitigation measures were implemented to ensure the health and safety of our employees during the COVID-19 pandemic:

• Allow employees hybrid working schedule post pandemic, provide masks, sanitizer and testing kit should employee choose to return to office to work. Evacuation plan if covid were to happen in the working space.

10. Operational Management & Certifications

ISO Certification

We are certified with **none** of the above.

Issues and Disruptions

We faced **4 performance issues** and **3 service disruptions**. The customer downtime related to performance issues and service disruptions was **0** Hours.

11. Governance (General)

Policy (Governance)

Rimm's policies in regards to managing governance-related matters are as follows:

In 2022, Rimm set in place policies with the Board to manage governance. There is a data room for the Executive Board, where all policies are shared.

We have the following policies in place:



We have a policy in regard to managing governance-related matters.

Targets (Governance)

We do not have targets set in relation to governance-related topics material to our business division.

Initiatives (Governance)

We have governance-related initiatives in place. The following outlines the governance-related initiatives in place:

In late 2022, Rimm initiated communications with all employees to apprise them of new governance policies that are to be rolled out in the following year. Our employees were provided with a timeline of development for the governance policies and their potential implications. In 2023, Rimm will continue to proactively communicate with employees on governance matters and update governance policies to best reflect the needs of the company and its stakeholders.

12. Emissions

Direct (Scope 1) GHG Emissions

Our total Scope 1 greenhouse gas emissions was 0 t. Our Scope 1 emissions intensity by revenue was 0 t/Million \$.

Energy Indirect (Scope 2) GHG Emissions

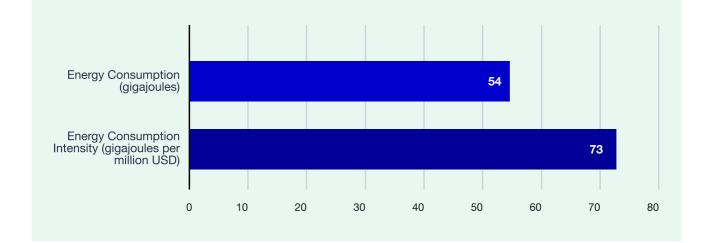
Our total Scope 2 Greenhouse Gas (GHG) emissions was 6 t. Our Scope 2 emissions intensity by revenue was 8 t/Million \$.

13. Energy

Energy Efficiency Policy

We do not have a policy to improve our energy efficiency.

Energy Consumption



Renewable Sources Of Energy

0% aside from what is provided by default from the country utilities (2% in Singapore).

14. Waste

E-Waste Management Policy

We do not have an e-waste management policy.

Total Waste Generated

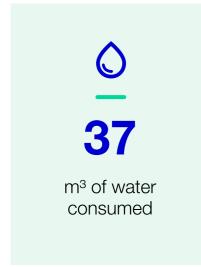
NA

Waste Recycled

NA

15. Water and Effluents

Water Consumption



Water Withdrawal

Our total water withdrawal from all areas at Rimm was 0 m³ s.

16. Climate Risks

Climate Targets

We do not have any climate targets.

Climate Risks

We did not identify and assess the climate risks we face or may face in the future.

Climate Change Mitigation and Adaptation Strategies

We have not put in place any climate change mitigation and adaptation strategies.

17. Environmental Opportunities

Clean Tech Innovation Capacity

0% of our total expenditure was spent on clean technology innovation.

18. Environment (General)

Policy (Environment)

We do not have a policy in regards to managing environmental matters.

Initiatives (Environment)

In 2022, we distributed reusable water bottles and food containers to our employees to promote sustainability and reduce disposable waste.

Targets (Environment)

We do not have targets set in relation to material environmental issues.

19. Employment

Number of Employees Total



Employment Benefits

We provided the following benefits to our employees:



Average Hours of Training Per Employee

N.A

Employee Minimum Wage

We met the employee minimum wage in all of our countries of operation.

Employee Turnover Rate

Our total employee turnover rate was **20%**. Our voluntary employee turnover rate was **20%**, while our involuntary employee turnover rate was **0%**.

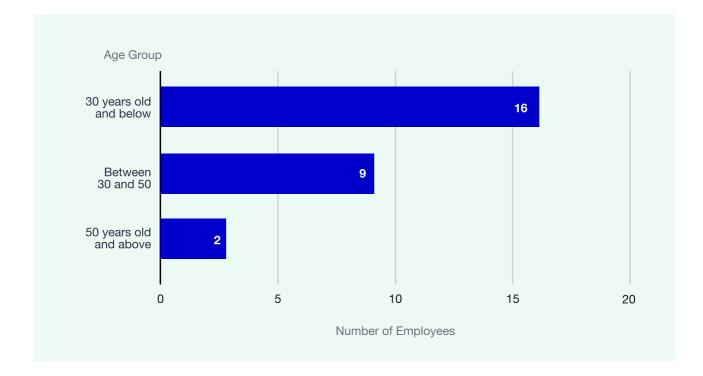
20. Diversity & Equal Opportunity

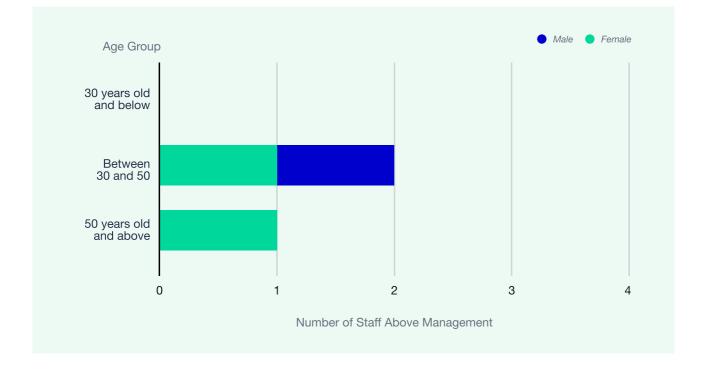
Number of Employees by Gender



0 of our employees identify as non-binary.

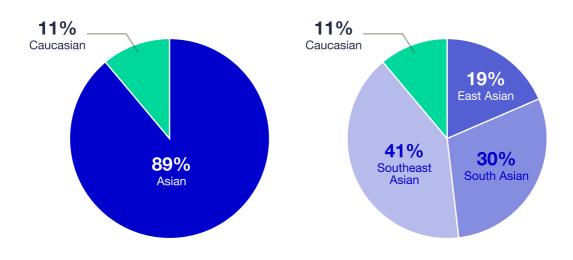
Number of Employees by Age Group





Number of Staff Above Management by Age Group and Gender

Racial/Ethnic Group Representation





Minimum Notice Periods Regarding Operational Changes

Rimm typically notified employees at least 4 weeks before implementing significant operational changes that could substantially affect them.

Percentage of Employees in Employee Engagement Programs

0% of our employees participated in our employee engagement programs.



Operations with Human Rights Reviews

Our operations were not subjected to human rights reviews or human rights impact assessments. 0% of our operations were subjected to human rights reviews or human rights impact assessments.

23. Occupational Health & Safety

Accidents Total

The total number of operational accidents reported at Rimm was 0% of our total employees. We identified 0.00 work-related injuries and fatalities from employees and contractors.

Occupational Health and Safety Standard

We are not certified with occupational health and safety standards OHSAS 18001 or ISO 45001.

24. Product Safety & Quality

Penalties for Non-Compliance with Product Safety & Quality

We incurred 0 incidences, warnings, fines, and other penalties for non-compliance with regulations and/or voluntary codes concerning product safety & quality.

25. Customer Satisfaction & Engagement

Managing Customer Complaints

We have strategies to manage customer complaints and improve customer satisfaction and engagement. Our strategies to manage customer complaints and improve customer satisfaction and engagement are as follows:

Customer satisfaction and lifetime value are key priorities for Rimm. We strive to respond proactively and quickly to our customer's voices, and we take customer feedback as an opportunity to improve each aspect of the customer's experience. From start to end, we have implemented systems to ensure that our customer voices are heard and addressed with utmost attention.

These systems include:

Live Chat Support:

We respond to customers' real-time messages through our CRM platform. Our average response time to live messages is less than an hour, thanks to our global team that covers most time zones across the world. Knowledge Base: Users can access the Rimm Knowledge Base, which is designed to support users in finding answers to the most common questions and offer easy solutions. We have embedded definitions, explanations, tips for data collection information and methodologies to help our users. In alignment with our goal to simplify sustainability for all, our platform offers a streamlined, easy-to-navigate user experience with guidance at each step of the way.

Ticketing System:

Aside from using the Rimm Knowledge Base, our users can also contact the Customer Service team by email or through the "Contact Us" form available on our platform. Sending an email automatically creates a ticket, which is then queued and answered by our Customer Service team. Tickets are also prioritized based on the level of criticalness. For the most critical issues, our team responds within 2 hours.

Feedback System:

During or immediately after an issue resolution, our Success team logs the information of the ticket, including customer name, issue type, date and issue details to track all issues and feedback received. The feedback data also provides analytics that we use to improve product and service experience.

Product Improvement:

Using different inputs from our sales, onboarding and feedback systems, our team identifies improvement opportunities for products and services. These opportunities are regularly discussed in wider team meetings, and a dedicated Customer Success team member follows up with customers to provide progress updates. Customer Satisfaction Surveys: We implement a variety of customer surveys to gauge customer satisfaction and identify opportunities to improve the customer experience. Our surveys are tailored to the specific user plan and user journey stage. Survey results are regularly monitored, and our team engages customers in order to address complaints or opportunities for improvement.

Customer Satisfaction

We engaged with our customers. 71% of the customers we engaged with were satisfied with our services.

26. Data Privacy & Security

Behavioral Advertising and User Privacy Policy

We do not have a policy on behavioral advertising and user privacy.

Identifying and Addressing Data Security Risks

We used the following process to identify and address data security risks:

To identify and address data security risks, Rimm conducted an internal overall risk review in May 2022. As part of the process, our Chief Operating Officer proposed a plan to the board outlining several processes that included the following:

- · Identification of all assets and data and their level of exposure to a possible data breach.
- An action plan to address these risks based on an analysis of the sensitivity level to protect data.
- Identification of any gaps or liabilities on proposed plans, including further improvement to the proposed plans.

In practice, Rimm established a SaaS policy for data protection and IT security management. We also implemented a data breach protocol that is communicated to all staff and relevant data providers, and periodically updated. We conduct extensive regular reviews on the possibility of data security breaches, and breaches are reviewed internally and followed by plans to enhance security levels. Our data breach protocol is complemented by an Incident Response Team, comprising senior executives, that leads any incident management in accordance with our breach protocol document. We are committed to notifying affected data subjects without undue delay.

Given our extensive client database, Rimm has put in place policies to govern actions and implement measures that pertain to the safety and security of client data. Our overarching data policy ensures the security of our assets, and we outsource our platform security to trusted organizations, including Outsystems, Google Clouds and Snowflake.

In Q4 2022, Rimm discussed ramping up data privacy and security through an in-depth review of code security and maintenance. We have processes in place for identifying and addressing data security risks.

Monetary Losses Associated with Customer/User Privacy

We did not incur losses as a result of legal proceedings associated with customer/user privacy. We incurred losses of US\$0 as a result of legal proceedings associated with customer/user privacy.

Data Breaches

0 data breaches were identified,0 customers/clients were affected by data breaches.

27. Accessibility & Affordability

Affordability of Products and Services

At Rimm, in alignment with our vision and mission to democratize sustainability, we use responsible pricing models to ensure the affordability of our products and services.

Accessibility of Products and Services

We have a strategy in place to ensure that our products and services are easily accessible to our customers. We utilize SaaS (software distribution model in which a cloud provider hosts applications and makes them available to end users over the internet) is the most accessible provided internet connection.

28. Responsible Marketing

Non-compliance Concerning Product and Service Information and Labeling

0 incidents were in non-compliance with regulations and/or voluntary codes concerning product and service information and labeling.

Incidents of Non-compliance Concerning Product and Service Information and Labeling

There was a total of 0 incidents of non-compliance with regulations concerning product and service information and labeling resulting in a fine, penalty or warning.

There was a total of 0 incidents of non-compliance with voluntary codes concerning product and service information and labeling.

29. Supply Chain Management (Social)

Supply Chain Management (Social)

We did not screen, assess, or audit our suppliers using any social criteria. 0% of our business division's suppliers were screened, assessed or audited using social criteria.

30. Local Communities

Local Hiring Practices

We have a policy or initiatives to hire from local communities. 20 of our employees were hired from the local community.

Local Community Investment

We have not invested in the local community or given charitable/voluntary donations to the local community. The total amount of charitable/voluntary donations and investments of funds (both capital expenditure and operating ones) in the local community was US\$0.



Product Innovation and/or Technological Transformation

We subjected our products and/or services to innovation and/or technological transformation. The product and business areas that underwent innovation and/or technological transformation are as follows:

Our myCSO and Manage+ products underwent significant technological transformations in 2022.

For myCSO, we included additional membership tiers, developed a Carbon Calculator, Stakeholder Sentiment Analyzer, and Materiality Map, and gave users the ability to auto-generate sustainability reports from our sustainability performance assessments. We also added Stripe and XERO integration for payments, multiple currency standards, and functionality for discounts and coupons. Throughout the year, we continued to enhance data management, user flows, and various performance dashboards.

For Manage+, we developed and refined the Portfolio Dashboard and configured assessments for users and their portfolio companies. We streamlined team management within the platform and added functionality for users to invite partners and portfolio companies. Finally, based on inputs from our sales team, we integrated automated payments for our users.

Expenditure on Product Innovation and/or Technological Transformation

We spent US\$1.37Mn on product innovation and technological transformation.

32. Research & Development

Expenditure on Research & Development

We spent US\$152K on research & development.

33. Social (General)

Policy (Social)

We do not have a policy in regard to managing social matters.

Initiatives (Social)

We have social initiatives in place. Our social initiatives entail:

In 2022, Rimm set up a social committee and began developing social initiatives for the benefit of our employees. We organized bi-weekly meditation sessions led by our own team members that were aimed at promoting healthy lifestyles among our employees. We also hosted wellness sessions on stress management and burn-out prevention to help our employees better manage their mental health and work-life balance.

In 2023, Rimm hopes to continue expanding its social initiatives and ensuring employee welfare every step of the way.

Targets (Social)

We do not have targets set in relation to social topics material to our business unit.

OUR VISION

Rimm empowers all organizations to create positive impact and generate sustainable value.

Appendix

Rimm has reported the information cited in this GRI content index for the period 2022-01-01 to 2022-12-31 with reference to the GRI Standards.

GRI Index

| This material references: GRI | Disclosure |
|--|--|
| GRI 303: WATER AND EFFLUENTS 2018 | Water Withdrawal |
| GRI 402: LABOR/MANAGEMENT RELATIONS 2016 | Minimum Notice Periods Regarding Operational Changes |
| GRI 417: MARKETING AND LABELING 2016 | Incidents of Non-compliance Concerning Product and Service Information and Labeling |

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|---|------------------------|------------------|---------------------------------|------------------------|----------------------|---------------------------------|----------------------------------|--------------------------------------|--|------------|-----------------------|---|-------------------|------------------------|--------------------|---|----------------------------------|
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| Stakeholder Identification and Engagement | | | | | | | | | | | | ٠ | | | | • | |
| Net Revenue | | | | | | | | • | ٠ | | | | | | | | |
| Sustainability Governance | | | | | | | | | | | | | | | | • | |
| Corruption Risk Assessment | | | | | | | | | | | | | | | | • | |
| Monetary Losses as a Result of Legal Proceedings Associated with Advertising, Marketing, and Mandatory Disclosures | | | | | | | | | | | | | | | | • | |
| Non-compliance with Anti- competitive Behavior | | | | | | | | | | | | | | | | • | |
| Pandemic Preparedness and/or Emergency Plan | | | • | | | | | • | | | | | | | | | |
| Approach to Risk and Crisis Management | • | | | | | • | | ٠ | | | ٠ | | ٠ | | | | |
| Covid-19 Risk Mitigation Measures | | | ٠ | | | | | ٠ | | | | | | | | | |
| ISO Certification | • | | ٠ | ٠ | | ٠ | ٠ | ٠ | ٠ | ٠ | | ٠ | ٠ | ٠ | ٠ | | |
| Direct (Scope 1) GHG Emissions | | | • | | | | | | ٠ | | | ٠ | • | • | • | | |
| Energy Indirect (Scope 2) GHG Emissions | | | ٠ | | | | • | | ٠ | | | ٠ | ٠ | • | ٠ | | |
| Energy Efficiency Policy | | | | | | | • | • | | | | ٠ | ٠ | | | | |
| Energy Consumption | | | | | | | • | • | | | | ٠ | ٠ | | | | |
| Renewable Sources of Energy | | | | | | | • | • | | | | ٠ | ٠ | | | | |
| Water Consumption | | | | | | ٠ | | | | | | | | | | | |
| Water Withdrawal | | | | | | • | | | | | | | | | | | |
| Climate Targets | | | | | | | | | | | | | • | | | | |
| Climate Risks | | | | | | | | | | | ٠ | | ٠ | | | | |
| Climate Change Mitigation and Adaptation Strategies | • | | | | | | | | | | | • | • | • | | | |
| Clean Tech Innovation Capacity | | | | | | | • | | • | | | • | | | | | |
| Average Hours of Training per Employee | | | | • | • | | | • | | • | | | | | | | |
| Employee Minimum Wage | • | | • | • | • | | | • | | • | | | | | | | • |
| Employee Turnover Rate | | | | | • | | | • | | • | | | | | | | |
| Employment Benefits | • | | ٠ | | • | | | • | | | | | | | | | |

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|---|-----------------|------------------|---------------------------------|------------------------|----------------------|---------------------------------|----------------------------------|--------------------------------------|--|--------------------------------|--|---|-------------------|-----------------------------------|--------------------|---|----------------------------------|
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| Number of Employees Total | | | | | • | | | • | | | | | | | | | |
| Number of Employees by Age Group | | | | | • | | | • | | | | | | | | | |
| Number of Employees by Gender | | | | | ٠ | | | • | | | | | | | | | |
| Number of Staff Above Management by Age Group | | | | | • | | | • | | | | | | | | | |
| Number of Staff Above Management by Gender | | | | | • | | | • | | | | | | | | | |
| Racial/Ethnic Group Representation | | | | | • | | | • | | • | | | | | | | |
| Foreign and Offshore Employees | | | | | | | | • | | | | | | | | | |
| Minimum Notice Periods Regarding Operational Changes | | | | | | | | • | | | | | | | | | |
| Percentage of Employees in Employee Engagement Programs | | | | | | | | • | | | | | | | | | |
| Operations with Human Rights Reviews | • | | | | | | | • | | | | | | | | | |
| Accidents Total | | | • | | | | | • | | | | | | | | • | |
| Occupational Health and Safety Standard | | | | | | | | • | | | | | | | | | |
| Penalties for Non-compliance with Product Safety & Quality | | | | | | | | | | | | | | | | • | |
| Identifying and Addressing Data Security Risks | | | | | | | | | | | | | | | | ٠ | |
| Monetary Losses Associated with Customer/User Priv | | | | | | | | | | | | | | | | • | |
| Data Breaches | | | | | | | | | | | | | | | | ٠ | |
| Non-compliance Concerning Product and Service Information | | | | | | | | | | | | | | | | • | |
| Incidents of Non-compliance Concerning Product and | | | | | | | | | | | | | | | | • | |
| Supply Chain Management (Social) | • | | • | • | • | | | • | | ٠ | | | | | | • | |
| Local Hiring Practices | | | | | | | | • | | | | | | | | | |
| Local Community Investment | • | | | | | | | | | | | | | | | | |
| Product Innovation and/or Technological Transforma | | | | | | | | • | ٠ | | | | | | | | |
| Expenditure on Product Innovation and/or Technolog | | | | | | | | • | ٠ | | | | | | | | |
| Expenditure on Research & Development | | | | | | | | | ٠ | | | | | | | | 44 |

About Rimm

At Rimm (<u>www.rimm.io</u>), sustainability management is believed to be best understood and practiced like any other critical business function such as CRM, operations or finance. Born from the founder's prior experience as an investment banker, board member and university lecturer, Rimm meets the market's need for accessible and impactful sustainability solutions.

This led to the creation of Rimm (Real Impact Matters Most) and its flagship product, myCSO, an accessible, end-to-end suite of sustainability tools and solutions that will appeal to any type of sustainability practitioner with its utility, simplicity, productivity and affordability. Rimm aims to address any sustainability needs that companies have, just like how a Chief Sustainability Officer would.

Rimm's SDG Impact Tracker

Rimm's SDGs Impact Tracker aims to help companies measure and disclose their impact on the 17 SDG Goals and 169 SDG Targets. It identifies the SDGs most relevant to the company based on the industry's leading materiality factors and quantifies the impact by scoring the company's performance on both Goal and Target levels to encourage better impact management and performance.

Rimm maps every indicator of a company's sustainability performance against the SDGs, resulting in a score between 0 and 100 for each SDG Goal and Target. A higher score indicates a better performance.

Rimm's Materiality Methodology

We are committed to identifying the most important sustainability topics to report on via a materiality assessment. In determining materiality, we consider the environmental, social, and economic impacts relevant to our business and operations.

Our materiality assessment is powered by Rimm and consists of three pillars: international sustainability standards guidance, industry peer disclosure research, and media materiality.

- 1. Rimm refers to industry-specific guidance from a range of international standards such as the Sustainability Accounting Standards Board (SASB) and the Global Reporting Initiative (GRI).
- 2. Rimm identifies the most commonly disclosed topics in the sustainability reports of other companies in the same industry.
- 3. Finally, Rimm derives a list of the most frequently mentioned sustainability topics in relation to our industry across various online media sources.

The results from the three pillars of research determine the final list of material issues for the company.

Rimm uses the Global Industry Classification Standard (GICS) by MSCI to define and classify industries. Each company is assigned a single GICS classification at the sub-industry level according to its principal business activity.

Rimm's Scoring Methodology

The Rimm Score reflects the user's performance on the material questions from the Assessment, combining both relative and absolute performance. The Rimm Score is an equally weighted average of individual question scores, and each question is scored depending on its type. We use the concept of 'polarity' to score answers, depending on whether a lower or higher value indicates a better performance:

1. Quantitative

Where there is available peer data, these questions are scored based on percentile performance against peers. The peer data is taken from the most recent available year that the peer companies disclosed.

If the question has a Positive Polarity (where a larger number is indicative of better performance), the percentile score is: (number of peers with disclosed values below or equal to users' value + 1) \div (total number of peer data points + 1) x 100

If the question has a Negative Polarity (where a smaller number is indicative of better performance), the percentile score is: (number of peers with disclosed values above or equal to users' value + 1) \div (total number of peers + 1) x 100

2. Multiple Choice

The question score is calculated as (number of options selected) ÷ (total number of options) x 100. Options like "none of the above" are not included in the total.

3. Single Choice

If the question has Positive Polarity and the user answered Yes, the question score is 100. For a question that has Negative Polarity and the user answered Yes, the question score is 0.

4. All Questions

If the user answered 'Data Unavailable", to any question, the question score is 0.

Forward Filling Exercise

The objective of using this methodology is to increase the robustness of scoring and to increase the data points used for benchmarking. Forward-filling uses a naive forecasting where Value at t-1 is equal to Value at t=0 when there is no available data at t=0.

Rimm's Peer Selection Methodology

Peer groups for benchmarking are selected using Rimm's proprietary database of sustainability data from over 12,500 companies globally, ranging across 158 sub-industries based on the GICS classification. The database is sourced from public information, such as published sustainability reports, company websites, or company annual and financial reports.

The algorithm curates available data from companies in the same industry (e.g. Food Products) and region (e.g. Europe, Asia) as the Rimm customer. The algorithm takes into account the level of available data across peer groups in the same reporting period. Where the data is insufficient in the reporting period, Rimm searches for available data from the most recent year to the Rimm customer's reporting period.

How to interpret your data

Beyond comparison to direct competitors within the same sub-industry, Rimm provides our customers with a broader perspective of their sustainability performance and impact at the industry level where various sub-industries are correlated. This process provides a very robust analytical view that is statistically sound given the methodology for GICS industry classification.

Rimm: Peer Benchmarking

Peer Groups: Software in Asia with available ESG data. Around **17 companies**.

Example of Peers:

Access Co Ltd Shanghai 2345 Network Holding Group Co Ltd CooTek (Cayman) Inc Logo Yazilim Sanayi ve Ticaret AS Newgen Software Technologies Ltd