



1.- Governance Dimension

Sustainability Reporting Boundaries (DJSI 1.1.1)

RIMAC SEGUROS Y REASEGUROS (hereinafter, “RIMAC”) is the leading insurance company in the Peruvian market, with over 127 years in business. Our organization is part of BRECA, a conglomerate created for the purpose of inspiring others to go above and beyond. Our company’s purpose is to protect the world and improve people’s wellbeing. Thus, we strive to remain easily accessible and straightforward, ensuring that we are always there for our team members, customers, suppliers, strategic partners, and the community.

Board Independence (DJSI 1.2.1)

Every independent director fulfills the independence requirements that we have established based on the criteria for the election of Independent Directors proposed by the Dow Jones Sustainability Index. Those requirements are as follows:

| # | Requirements of Independence |
|---|---|
| 1 | The director must not have been employed by the company in an executive capacity within the last year. |
| 2 | The director must not accept or have a “Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of \$60,000 during the current fiscal year”, other than those permitted by SEC Rule 4200 Definitions, including i) payments arising solely from investments in the company’s securities; or ii) payments under non-discretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed. |
| 3 | The director must not be a “Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer.” |
| 4 | The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company’s senior management. |

| # | Requirements of Independence |
|---|---|
| 5 | The director must not be affiliated with a significant customer or supplier of the company. |
| 6 | The director must have no personal services contract(s) with the company or a member of the company's senior management. |
| 7 | The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. |
| 8 | The director must not have been a partner or employee of the company's outside auditor during the past year. |
| 9 | The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent. |

Board Type (DJSI 1.2.2)

| Type of directors | Members |
|-------------------------------|---------|
| Executive directors | 0 |
| Independent directors | 4 |
| Other non-executive directors | 6 |
| Total board size | 10 |

Board Gender Diversity (DJSI 1.2.5)

| Gender Diversity | Members |
|------------------|---------|
| Male directors | 9 |
| Female directors | 1 |
| Total board size | 10 |

Board Effectiveness (DJSI 1.2.6)

| Director with 4 or less other mandates | Number of other mandates |
|--|--------------------------|
| Mariana Costa Checa | 2 |
| Robert Damian Priday | 3 |

Board Average Tenure (DJSI 1.2.7)

The average tenure on the board of directors is 15.4 years. Below is the year of entry to the board and the tenure of each of our directors.

| Director | Base year | Tenure |
|----------------------------|-----------|----------|
| Alex Fort Brescia | 1993 | 30 years |
| Pedro Brescia Moreyra | 1998 | 25 years |
| Jaime Araoz Medanic | 2015 | 8 years |
| Fortunato Brescia Moreyra | 1997 | 26 years |
| Mario Brescia Moreyra | 1995 | 28 years |
| Bernardo Fort Brescia | 2005 | 18 years |
| Ismael Benavides Ferreyros | 2018 | 5 years |
| Robert Damian Priday | 2019 | 4 years |
| Mariana Costa Checa | 2021 | 2 years |
| Carlos Kubrick Castro | 2020 | 8 years |

Board Industry Experience (DJSI 1.2.8)

| | |
|---|---|
| Number of independent or non-executive members with industry experience (e.g., excludes executives) | 3 |
| Please list the independent or non-executive directors included in the above count | Jaime Araoz, Ismael Benavides y Carlos Kubick |

| | |
|-------------------------|---|
| Jaime Araoz | CEO of Corporación Breca (Breca's Corporate Center) from 2009 to 2023 |
| Ismael Benavides | CEO of Interbank from 1993 to 2007 |
| Carlos Kubick | CEO of Banmedica from 1985 to 2015 |

Contributions & Other Spending (USD) (DJSI 1.6.1)

| Type of contribution | 2023 |
|---|---------|
| Lobbying, interest representation or similar | 0 |
| Local, regional or national political campaigns/organizations/candidates | 0 |
| Trade associations or tax-exempt groups (e.g think tanks) | 894,556 |
| Other (e.g spending related to ballot measures or referendums) | 0 |
| Total contributions and other spending | 894,556 |
| Data coverage (as % of denominator, indicating the organizational scope of the reported data) | 100% |

Largest Contributions & Expenditures (DJSI 1.6.2)

Issues and topics (USD)

| Issue or topic | Corporate Position | Description of Position/Engagement | Total spend in 2023 |
|----------------|--------------------|------------------------------------|---------------------|
| APESSEG | Support | Guild | 635,380 |

Other large expenditures

| Name of organization, candidate or topic | Type of organization | Description | Total amount paid in 2023 |
|--|----------------------|--|---------------------------|
| Peruvian Institute of Economy - IPE | Tax-exempt group | Independent and non-profit organization, which has more than 5,000 representatives of 580 associated companies between Peruvians, Americans and non American foreigners. It promotes the principles that encourage the economy, the market, investment and trade, all within a framework of social responsibility, values and business ethics. | 18,475 |
| Sociedad de Comercio Exterior - COMEX | Trade association | Commerce that promotes topics of interest to the business sector | 17,524 |
| AmCham | Trade association | Non-profit civil association officially recognized by the Spanish State and created in order to strengthen the development of economic and business relations between Spain and Peru, promoting investments and commercial exchange between both countries. Currently, it has created alliances with more than 250 associated companies and a network of contacts that allow both Peru and Spain to create spaces conducive to commercial and economic exchange. | 7,666 |

Tax Reporting (DJSI 1.7.2)

RIMAC Seguros has a financial benefit; however, according to local tax regulations, companies that market life insurance have a tax benefit that translates into a tax loss and therefore an income tax of 0 and an effective tax rate of 0%.

Effective Tax Rate (DJSI 1.7.3)

| Financial reporting | 2022 | 2023 |
|------------------------|------------|------------|
| Earnings before Tax | 80,636,034 | 113,532,15 |
| Reporting taxes | 0 | 0 |
| Effective Tax Rate (%) | 0 | 0 |

| Financial reporting | 2022 | 2023 |
|---------------------|------|------|
| Cash Tax Rate (%) | 0 | 0 |

IT Security/ Cybersecurity Process & Infrastructure (DJSI 1.8.3)

| Cybersecurity breaches | 2021 | 2022 | 2023 |
|---|------|------|------|
| Total number of information security breaches | 31 | 10 | 5 |
| Total number of clients, customers and employees affected by the breaches | 0 | 0 | 0 |

Sustainable Insurance Underwriting Policy (DJSI 1.9.3)

RIMAC integrates ESG aspects into its insurance underwriting processes. As part of the insurance underwriting process, our RIMAC Team of Inspectors performs on-site verification to primarily assess the following risk categories:

1. Fire
2. Machinery breakdown
3. Natural Hazards
4. Theft

In order to measure the level of each of these risks, we have the INSPAT application, which consists of a questionnaire that inspectors answer during the inspection. The rating indicates the identified risk level, so that the higher the rating, the better the risk and therefore means that the probability of materialization is low as well as the severity.

2.- Environmental Dimension

Direct Greenhouse Gas Emissions - Scope 1 (DJSI 2.4.1)

| Direct GHG (Scope 1) | Unit | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Target FY 2023 |
|--------------------------------------|-------------------------------|---------|---------|---------|---------|----------------|
| Total direct GHG emissions (Scope 1) | metric tonnes CO2 equivalents | 352.97 | 324.71 | 308.48 | 638.16 | 600 |
| Data coverage (as % of denominator) | % of operations | 100 | 100 | 100 | 100 | |

Note: The increase in the generation of emissions in 2023 was greater, since that year there was a return to presential work, so the permanence and operations of collaborators in each headquarters increased. The goal was set considering the FY 2019 generation.

Indirect Greenhouse Gas Emissions - Scope 2 (DJSI 2.4.2)

| Indirect GHG (Scope 2) | Unit | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Target FY 2023 |
|-------------------------------------|-------------------------------|---------|---------|---------|---------|----------------|
| Location-based | metric tonnes CO2 equivalents | | | | 600.40 | 600 |
| Data coverage (as % of denominator) | % of operations | | | | 100 | |
| Market-based | metric tonnes CO2 equivalents | 468.24 | 376.54 | 706.36 | 899 | 800 |
| Data coverage (as % of denominator) | % of operations | 100 | 100 | 100 | 100 | |

Note: The increase in energy consumption in 2023 was greater, since that year there was a return to presential work, so the permanence and operations of collaborators in each headquarters increased. Likewise, the purchase of renewable energy was considered in the Market Based methodology.

3.- Social Dimension

Workforce Breakdown: Gender (DJSI 3.1.2)

| Diversity indicator | Percentage (0 - 100 %) |
|--|------------------------|
| Share of women in total workforce (as % of total workforce) | 54.7 % |
| Share of women in all management positions, including junior, middle and top management (as % of total management positions) | 37.2% |
| Share of women in junior management positions, i.e. first level of management (as % of total junior management positions) | 35.9% |
| Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions (as % of total top management positions) | 25% |
| Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.) | 56% |
| Share of women in STEM-related positions (as % of total STEM positions) | 21% |

Workforce Breakdown: Race/ Ethnicity & Nationality (DJSI 3.1.3)

| Breakdown of Nationality | 2022 | | 2023 | |
|--------------------------|--|---|--|---|
| Nationality | Share of total workforce (as % of total workforce) | Share of all management positions, including junior, middle, and top management | Share of total workforce (as % of total workforce) | Share of all management positions, including junior, middle, and top management |
| Peruvian | 99.01% | 94.20% | 98.84% | 96.39% |
| Venezuelan | 0.51% | 0.72% | 0.72% | 1.90% |
| Colombian | 0.11% | 1.45% | 0.16% | 0.57% |
| Chilean | 0.07% | 0.72% | 0.12% | 0.38% |
| Argentinean | 0.07% | 0.72% | 0.04% | 0.19% |
| Spanish | 0.07% | 0.72% | 0.04% | 0.19% |
| Mexican | 0.07% | 1.45% | 0.08% | 0.38% |
| U.S. American | 0% | 0% | 0% | 0% |
| Bolivian | 0% | 0% | 0% | 0% |
| Honduran | 0.04% | 0% | 0% | 0% |
| Dominican | 0.04% | 0% | 0% | 0% |

Freedom of association (DJSI 3.1.5)

% of employees represented by an independent trade union:

0.77%

In RIMAC there has been a union since 2014 and it is registered with the Ministry of Labor. In 2023, 0.77% of our employees were members.

To this date, Rimac has not signed any collective agreement because the Union does not have the legal capacity to negotiate, a fact that was ratified by the Supreme Court of the Judiciary. However, there is a formal interaction between the Company and the union organization in strict compliance with labor standards.

Training & Development Inputs (DJSI 3.3.1)

| | FY 2022 | | FY 2023 | |
|--|---------|--------------------|---------|--------------------|
| Average hours of training and development per FTE | 27.02 | | 8.97 | |
| Average amount invested in training and development per FTE | 629.75 | USD (US Dollar) | 205.45 | USD (US Dollar) |

Human Capital Return on Investment (DJSI 3.3.3)

| | 2020 | 2021 | 2022 | 2023 |
|---|---------------|---------------|---------------|---------------|
| a) Total Revenue, as specified in the "Denominator" question Currency: USD - US Dollar | 1,231,688,057 | 1,347,754,660 | 1,440,478,316 | 1,587,564,334 |
| b) Total Operating Expenses Currency: USD - US Dollar | 1,347,754,661 | 193,307,855 | 182,850,893 | 169,091,580 |
| c) Total employee-related expenses (salaries + benefits) Currency: USD - US Dollar | 89,423,601 | 82,248,015 | 84,094,030 | 84,153,750 |

| | 2020 | 2021 | 2022 | 2023 |
|--|----------|----------|----------|----------|
| Resulting HC ROI (a - (b-c)) / c | -0.29794 | 15.03617 | 15.95501 | 17.85573 |
| Total Employees, as specified in the "Denominator" question. | 2,506 | 2,318 | 2,727 | 2,490 |

Hiring (DJSI 3.3.4)

| | 2021 | 2022 | 2023 |
|--|-------|--------|------|
| Percentage of new openings covered by internal candidates (internal hires) | 9.52% | 22.97% | 18% |
| Average hiring cost/FTE (USD) | 75.4 | 69.9 | 63.5 |

Employee Turnover Rate (DJSI 3.3.8)

| | 2021 | 2022 | 2023 |
|---|-------|-------|-------|
| Turnover rate | 37.00 | 40.00 | 43.62 |
| Voluntary turnover rate | 19.00 | 25.00 | 25.27 |
| Data coverage (% FTE team members globally) | 100 | 100 | 100 |

Note: Information includes total new team members who joined the company in 2023, not including interns.

Privacy Policy: Systems/ Procedures (DJSI 3.7.1)

In January 2023, the Task Force was activated as a result of the need to avoid incurring in risks related to non-compliance with the Personal Data Protection Law, by not requesting consent from our customers/users and retaining evidence of the delivery thereof. The Task Force is integrated by the areas of Risk, Audit,

Legal, Tribe Data, Processes and the support of the sales channels, for the start of the AS-IS mapping of the consent capture process.

In addition, an internal audit was conducted in 2023, identifying gaps in compliance with the data privacy policy and the client's data protection law. To carry it out, interviews were conducted with the involved areas, the available documentation was reviewed, and the platforms responsible for managing personal data consents were verified. The methodology applied in this audit complies with the International Standards for the Professional Practice of Internal Auditing. Based on the results obtained, corrective actions were implemented to ensure compliance and strengthen the privacy system. In this way, RIMAC improves its internal processes and controls.

Customer Privacy Information (DJSI 3.7.2)

In January 2023, a Working Group was activated as a result of the need to avoid incurring risks related to non-compliance with the Personal Data Protection Law by not requesting the consent of our clients/users and keeping evidence of the delivery of the same. This working group is made up of the areas of Risks, Audit, Legal, Tribe Data, Processes and the support of the sales channels for the start of the mapping of the consent capture process.

Likewise, we monitor the percentage of users whose data is used for secondary purposes:

| | |
|---|--------|
| % of users whose customer data is used for secondary purposes: | 35.61% |
|---|--------|

Customer Satisfaction Measurement (DJSI 3.6.1)

| Satisfaction Measurement | Unit (Please select the unit of measurement) | FY 2020 | FY 2021 | FY 2022 | FY 2023 | What was your target for 2023? |
|--------------------------|---|---------|---------|---------|---------|--------------------------------|
| Satisfaction Measurement | Satisfaction measurement methodology: Net promoter score of similar | 35 | 53 | 60 | 64 | 60 |
| Data Coverage | Percentage of Customers | 100 | 100 | 100 | 100 | |