

RIMAC Seguros y Reaseguros

Social indicators included in the 2024 Annual Report as of and for the period ended December 31, 2024, together with the independent limited assurance report.

Translation of the limited assurance report originally issued in Spanish



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Tanaka, Valdivia & Asociados
Sociedad Civil de R. L

To the Management of RIMAC Seguros y Reaseguros:

Scope

We have been engaged by RIMAC Seguros y Reaseguros (hereinafter "RIMAC" or "the Company") to develop a limited assurance engagement, as defined by the International Standards on Assurance Engagements (hereinafter "the Engagement"), to report on the 13 social indicators (the "Subject Matter") detailed in Annex 1 and contained in the 2024 Annual Report of RIMAC Seguros y Reaseguros (the "Report") for the period from January 1 to December 31, 2024.

Other than what is described in the previous paragraph, which establishes the scope of our work, we did not perform assurance procedures on the remaining information included in the "Report" and, consequently, we do not express a conclusion on this remaining information.

Criteria applied by RIMAC

In the preparation of the Subject Matter included in the Report, the Company applied the Global Reporting Initiative Standards to 9 indicators, and its own guidelines and criteria to 4 specific indicators (the Criteria), which are detailed in Annex 2.

Responsibilities of the Company

RIMAC Management is responsible for selecting the Criteria and presenting the Subject Matter in accordance with those Criteria, in all material respects. This responsibility includes establishing and maintaining internal control, maintaining proper records, and making estimates relevant to the preparation of the Subject Matter so that it is free from material misstatement, whether due to fraud or error.

Responsibilities of EY

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

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We conducted our engagement in accordance with the International Standards on Assurance Engagements Other Than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this engagement as agreed with RIMAC on **January 28, 2025**, in our contract. These standards require that we plan and perform our work to obtain limited assurance as to whether any material modifications should be made to the Subject Matter for it to be presented in accordance with the Criteria. The nature, timing, and extent of the procedures selected depend on our judgment, which includes the assessment of the risk of material misstatements, whether due to fraud or error.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our Independence and Quality Control

We have maintained our independence and confirm that we comply with the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and we have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Description of the Procedures Performed

The procedures performed in a limited assurance engagement vary in nature and timing and are less extensive than those performed in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would have been obtained in a reasonable assurance engagement. Our procedures were designed to obtain limited assurance as a basis for our conclusion and do not provide all the evidence that would be required for a reasonable assurance conclusion. As such, our review does not guarantee that all material matters would be identified as in a reasonable assurance engagement.

Although we considered the effectiveness of Management's internal controls in determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

Our procedures did not include testing of controls or procedures relating to assurance on the aggregation or calculation of data within the information systems.



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A limited assurance engagement involves making inquiries, primarily of individuals responsible for preparing the sustainability information identified in Annex 1¹, and applying analytical procedures and other appropriate procedures.

Our limited assurance procedures included, but were not limited to:

- Conducting interviews with **Company** personnel responsible for preparing the **Report** to understand the process of collecting, consolidating, and presenting the **Subject Matter** information.
- Conducting interviews with those responsible for the **Subject Matter** to understand the activities performed and the processes used for data collection.
- Obtaining documented evidence, on a sample basis, to support the reported content.
- Reviewing and analyzing the quantitative and qualitative information relevant to the **Subject Matter** disclosed in the **Report**.
- Performing analytical review procedures to support the reasonableness of the **Subject Matter** data.
- Performing recalculations, on a sample basis, to gain further assurance on the **Subject Matter** disclosed in the **Report**.
- Verifying that issues identified during the assurance process were addressed.
- We have also carried out other procedures that we considered necessary under the circumstances.

Conclusion

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that material modifications should be made to the **Subject Matter** information included in the **Report**, for the period from January 1 to December 31, 2024, in order for it to be in accordance with the established **Criteria**.

Other matters

Our responsibility in performing the limited assurance procedures is solely to the Management of the **Company**; therefore, we do not accept or assume any responsibility for any other purpose or to any other person or organization.

¹ **GRI Material Topics:** 3-3 (Occupational Health and Safety); **GRI Topic Standards:** 401-1, 401-3, 403-9, 404-1, 404-2, 404-3, 413-1, and 405-2; **Company-specific indicators:** Non-GRI Financial Inclusion and Non-GRI RIMAC Culture and Organizational Climate, 405-1, and 2-7.



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Lima, Peru,
April 24, 2025

Endorsed by:

Tanaka, Valdivia & Asociados

V. Camarena

Victor Camarena

C.P.C.C. Registration No. 22566

RIMAC Seguros y Reaseguros

Annex 1

Subject matter

The sustainability information identified in the indicators included in the printed **Report** and included by the Company on its website² is presented in the following tables³:

N°	Standard	Indicator	Clauses / Breakdown to be reviewed for the indicator	Criteria type
1	GRI 2: General Disclosures	GRI 2-7: Employees	a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region ii. temporary employees, and a breakdown by gender and by region	Custom criteria
2	GRI 401: Employment	GRI 401-1: New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region. b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	GRI 2021 Standard
3		GRI 401-3: Parental leave	a. Total number of employees that were entitled to parental leave, by gender. b. Total number of employees that took parental leave, by gender. c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender. d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender. e. Return to work and retention rates of employees that took parental leave, by gender.	GRI 2021 Standard

² The maintenance and integrity of the Company's website (<https://www.rimac.com/sostenibilidad?rfid=publica:institucional-sostenibilidad:footer:link>), which serves as the repository for the Report, is the responsibility of RIMAC's Management. The work performed by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any discrepancies between the information presented on that website and the Subject Matter contained in the Report, on which the Engagement was performed and the conclusion issued.

³ Apart from what is described in the table, which outlines the scope of our work, we did not perform assurance procedures on the remaining information included in the Report and, accordingly, we do not express a conclusion on this information.

Annex 1 (continued)

N°	Standard	Indicator	Clauses / Breakdown to be reviewed for the indicator	Criteria type
4	GRI 403: Occupational Health and Safety	GRI 403-9: Work-related injuries	<p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> i. how these hazards have been determined; ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	GRI 2021 Standard
5	GRI 3: Material Topics	GRI 3-3: Management of material topics (Occupational Health and Safety)	<ul style="list-style-type: none"> a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e). 	GRI 2021 Standard

Annex 1 (continued)

N°	Standard	Indicator	Clauses / Breakdown to be reviewed for the indicator	Criteria type
6	GRI 404: Training and Education	GRI 404-1: Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	GRI 2021 Standard
7		GRI 404-2: Programs for upgrading employee skills and transition assistance programs	a. Type and scope of programs implemented and assistance provided to upgrade employee skills. b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.	GRI 2021 Standard
8		GRI 404-3: Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	GRI 2021 Standard
9	GRI 405: Diversity and Equal Opportunity	GRI 405-1: Diversity of governance bodies and employees	b. Percentage of employees per employee category in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old; iii. other indicators of diversity where relevant (such as minority or vulnerable groups).	Custom criteria
10		GRI 405-2: Ratio of basic salary and remuneration of women to men	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. b. The definition used for 'significant locations of operation'.	GRI 2021 Standard
11	GRI 413: Local Communities	GRI 413-1: Operations with local community engagement, impact assessments, and development programs	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of: i. social impact assessments, including gender impact assessments, based on participatory processes; ii. environmental impact assessments and ongoing monitoring; iii. public disclosure of results of environmental and social impact assessments; iv. local community development programs based on local communities' needs; v. stakeholder engagement plans based on stakeholder mapping; vi. broad based local community consultation committees and processes that include vulnerable groups; vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; viii. formal local community grievance processes.	GRI 2021 Standard
12	NON-GRI	RIMAC Culture and Organizational Climate	Percentage of actively engaged employees according to company-wide employee engagement surveys.	Custom criteria
13	NON-GRI	Financial Inclusion	Description of whether the company offers affordable insurance plans and/or other special services to low-income social groups in developed and/or developing countries.	Custom criteria

RIMAC Seguros y Reaseguros

Annex 2

GRI Content Criteria

The assurance criteria applicable to the **Subject Matter** and the statement of presentation in accordance with GRI Standard 2: General Disclosures 2021, GRI Standard 3: Material Topics 2021, and the GRI Topic Standards, along with their thematic content, are available at the following website: <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

Custom criteria

Below are the assurance criteria applicable to the custom indicators subject to limited assurance, which are referenced in the GRI content index of RIMAC's Annual Report and this Assurance Report in order to be accessible to stakeholders.

These evaluation criteria are an integral part of our independent accountant's limited assurance report.

Indicator	Criteria
Non-GRI: RIMAC Culture and Organizational Climate	Percentage of actively engaged employees according to company-wide employee engagement surveys.
Non-GRI: Financial Inclusion	Description of whether the company offers affordable insurance plans and/or other special services to low-income social groups in developed and/or developing countries.
GRI 405-1: Diversity of governance bodies and employees	b. Percentage of employees per employee category in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old; iii. other indicators of diversity where relevant (such as minority or vulnerable groups).
GRI 2-7: Employees	a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: i. permanent employees, and a breakdown by gender and by region ii. temporary employees, and a breakdown by gender and by region

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