

### **RIMAC Seguros y Reaseguros**

Social indicators included in the 2023 Annual Memory as of December 31, 2023 together with the independent limited assurance report.

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 Standard on Assurance Engagements (hereinafter "the Engagement"), to report on the 13 social indicators (the "Subject Matter") detailed in Annex 1<sup>1</sup> and is contained in the 2023 Annual Memory of RIMAC Seguros y Reaseguros (the "Memory") for the period from January 1 to December 31, 2023.

Other than as described in the previous paragraph, which sets out the scope of our work, we do not perform assurance procedures on the remaining information included in the "Memory" 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 Memory, the Company applied the Standards of the Global Reporting Initiative in 11 indicators, and its own guidelines and criteria in 2 of its own indicators (the Criteria), which are detailed in Annex 2.

### *Company Responsibilities*

RIMAC Management is responsible for selecting the Criteria and presenting the Subject Matter in accordance with these Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, proper record keeping, and making estimates that are relevant to the preparation of the subject matter so that it is free from material misstatement, whether by fraud or error.

### *EY's Responsibilities*

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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<sup>1</sup> **GRI General Contents:** 2-7, **GRI Material Topics:** 3-3 (Occupational Safety and Health), **GRI Thematic Standards:** 401-1, 401-3, 403-9, 404-1, 404-2, 404-3, 413-1, 405-1, 405-2.

**Own indicators:** Non-GRI Financial Inclusion and Non-GRI Culture RIMAC and Organizational Climate.



We have conducted our engagement in accordance with International Standards on Assurance Engagements Other Than Audits or Review of Historical Financial Information (ISAE 3000) and the terms and conditions for this engagement agreed with RIMAC on February 11, 2022 in our contract. Those standards require us to plan and perform our work to obtain limited assurance as to whether material modifications must be made to the Subject Matter in order for it to be presented in accordance with the Criteria. The nature, timing and scope of the procedures selected depend on our judgment, including assessing the risk of material misstatement either due to fraud or error.

We consider the evidence obtained to be sufficient and adequate to support our limited assurance conclusions.

#### *Our Independence & Quality Control*

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

EY also applies International Quality Control Standard 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 quality control system that includes documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

#### *Description of Procedures Performed*

The procedures performed in limited assurance engagement vary in nature and timing and are less extensive than for reasonable assurance engagement. Consequently, the level of assurance obtained in limited assurance engagement is substantially lower than the level of assurance that would have been obtained if reasonable assurance work had been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance. As such, our review does not guarantee that we have become aware of all material matters that would be disclosed in a reasonable assurance.



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

Our procedures did not include testing of controls or performing procedures relating to checking aggregation or calculation of data within information systems.

A limited assurance engagement consists of consultations, mainly with the persons responsible for the preparation of the identified sustainability information detailed in Annex 1, and the implementation of analytical and other appropriate procedures.

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

- Execute interviews with the **Company's personnel** responsible for the preparation of the **Memory** to understand the process of compiling, consolidating and presenting the information on the **Subject Matter**.
- Conduct interviews with the persons responsible for the information of the **Subject Matter** in order to understand the activities carried out and the processes used for the collection of information.
- Obtain documented evidence, based on sampling, that supports the information of the reported contents.
- Review and analysis of the relevant quantitative and qualitative information of the information of the **Subject Matter** reported in the **Memory**.
- Conduct analytical review procedures to support the reasonableness of the data in the **Subject Matter**.
- Perform recalculations, based on sampling, to have greater certainty of the **Subject Matter** reported in the **Memory**.
- Verify that the issues identified during the assurance process have been adjusted.
- We have also carried out other procedures that we have deemed necessary under the circumstances.



### *Limitations of Our Assurance Engagement*

Our assurance engagement was limited to the **Subject Matter** contained in the **Memory** for the period between January 1 and December 31, 2023, it does not include information from previous years included in the **Memory**, nor is it related to future projections or goals.

Nor did it attempt to determine whether the technological tools used for the development of the **Memory** are the most appropriate and/or efficient.

### *Conclusion*

Based on our procedures and the evidence obtained, we are not aware of any material modification that must be made to the information of the **Subject Matter**, contained in the **Memory**, for the period from January 1 to December 31, 2023, so that it is in accordance with the provisions of the **Criteria**.

### *Use of this Assurance Report*

Our liability, in carrying out limited assurance procedures, is solely with the **Company's** Management, therefore, we do not accept or assume any liability for any other purpose or to any other person or organization.

Lima, Peru,  
April 29, 2024

Endorsed by:

A handwritten signature in black ink that reads 'V. Camarena'. The signature is written over a horizontal line.

Victor Camarena  
C.P.C.C. Registration No. 22566

A handwritten signature in black ink that reads 'Tanaka, Valdivia &amp; Asociados'. The signature is written in a cursive style.

# RIMAC Seguros y Reaseguros

## Annex 1

### Subject matter

The sustainability information identified in the indicators included in the **Memory** and included by the Company on its website<sup>2</sup> is presented in the following tables<sup>3</sup>:

GRI Standard	Content	Description
GRI 2: General Contents 2021	2-7	Employees
GRI 3: Material Topics 2021	3-3	Management of material issues (Occupational Health and Safety)
GRI 401: Employment 2016	401-1	New Employee Hires and Employee Turnover
	401-3	Parental leave
GRI 403: Occupational Health and Safety 2018	403-9	Work-related Injuries
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee
	404-2	Programs for upgrading employee skills and transition assistance programs
	404-3	Percentage of employees receiving regular performance and career development reviews
GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees.
	405-2	Ratio of basic salary and remuneration of women to men.
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs.

  

Own indicator	Description
Non-GRI: RIMAC Culture and Organizational Climate	Trend of Employee Engagement
Non-GRI: Financial Inclusion	Access to Insurance/Social Value Added

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

<sup>3</sup> Apart from what is described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, consequently, we do not express a conclusion on this information.

**EY** | Auditoría | Consultoría | Impuestos | Transacciones y Finanzas Corporativas

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# RIMAC Seguros y Reaseguros

## Annex 2

### GRI Content Criteria

The assurance criteria that are those applicable to the **Subject Matter** and the filing statement in accordance with GRI Standard 2: General Contents 2021, GRI Standard 3: Material Topics 2021 and GRI Thematic Standards, their thematic contents on page <https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

### Criteria for Own Indicators

Below are the assurance criteria that are applicable to the own indicators, objects of our limited assurance, which are listed in the GRI content index of the RIMAC Memory and this Report in order to make them available to stakeholders.

These evaluation criteria form an integral part of our independent accountant limited assurance report.

Indicator	Criteria
Non-GRI: RIMAC Culture and Organizational Climate	Percentage of employees who reported feeling "actively engaged" or simply "engaged" versus "disengaged," "passive," or "actively disengaged" of the total employees who participated in the survey.
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.