

Translation of the independent limited assurance report originally issued in Spanish

RIMAC Seguros y Reaseguros

Social indicators included reported on the Company's Annual Report 2021 as of December 31st, 2021 together with the independent limited assurance report

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Independent limited assurance report

To the Management of RIMAC Seguros y Reaseguros

Scope

We have been engaged by RIMAC Seguros y Reaseguros (the “Company”) to perform an independent ‘limited assurance engagement,’ on social indicators reported on the Company’s Annual Report 2021 attached in this report, as of December 31st for the year ended 2021, which the Company Management declares that it has been prepared in accordance with the criteria established in the Global Reporting Initiative Standards (“GRI) and the Company’s own guidelines specified by them.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Annual Report 2021, and accordingly, we do not express a conclusion on the remaining information.

Criteria applied by the Company

In preparing the limited assurance on the 17 social indicators from their Annual Report 2021, the Company applied the Global Reporting Initiative Standards in 15 indicators and their own guidelines and criteria in 2 indicators, attached to this assurance report.

The Company’s responsibilities

The Company’s management is responsible for selecting the Criteria, and for presenting the 17 social indicators from their Annual Report 2021 in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

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EY's responsibilities

Our responsibility is to express a conclusion on the presentation of each one of the 17 social indicators the Company selected for our limited assurance engagement, based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company on February 11th, 2022. Those standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the social indicators selected for the Company are presented in accordance with the Criteria. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence 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 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 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.



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Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in this engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement 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.

Although we considered the effectiveness of management's internal controls when 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 controls or performing procedures relating to checking aggregation or calculation of data within IT systems. Our limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the 17 social indicators RIMAC Seguros y Reaseguros' Annual Report 2021 and related information and applying analytical and other appropriate procedures.

Our procedures mainly included:

Execute interviews with the people responsible for the information/indicators to understand the activities carried out and the processes used to collect information.

Obtain documented evidence that supports the information reported.

Review and analysis of the relevant quantitative and qualitative information of the 17 social indicators reported in the Annual Report 2021.

Perform recalculations, based on samples, to have greater certainty of the reported indicators. Identify and report material errors and/or discrepancies that would prevent a statement of assurance.

Verify that discrepancies have been adjusted.



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Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the 17 social indicators selected by the Company, for our limited assurance engagement and reported on the Company's Annual Report 2021 as of December 31st, 2021, in order for it to be in accordance with the Criteria established in the Global Reporting Initiative Standards ("GRI) and the Company's own guidelines specified by them.

Lima, Perú,
May 10, 2022

Countersigned by:

A handwritten signature in black ink, appearing to read 'Carlos Ruiz', written over a horizontal line.

Carlos Ruiz
C.P.C.C. Register N°8016

A handwritten signature in black ink, appearing to read 'Tanaka, Valderrama y Asociados', written over a horizontal line.

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Social indicators verified

Topic	Subtopic	Indicators	Criteria
Labor practice indicators	Workforce	GRI 102-7: Scale of the organization	a. Scale of the organization, including: i. total number of employees
		GRI 102-8: Information on employees and other workers	a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region. c. Total number of employees by employment contract (full-time or part-time) by gender.
		GRI 405-1: Diversity of governance bodies and employees	a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. Gender b. Percentage of employees per employee category in each of the following diversity categories: i. Gender ii Age group: under 30, between 30 and 50, over 50; iii. other indicators of diversity, where appropriate (such as minority groups or vulnerable groups).
	Gender Breakdown	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.
Human Capital Development	Training & Development Inputs	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
	Employee Development Programs	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.
Talent Attraction & Retention	Type of Individual Performance Appraisal	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.
	Employee Turnover Rate	GRI 401-1: New employee hires and employee turnover	a. Total number 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.

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Social indicators verified (continue)

Topic	Subtopic	Indicators	Criteria
	Trend of Employee Engagement	Not GRI: RIMAC Culture and Organizational Climate	The requirements have been aligned to the public information requested by the DJSI MILA: "Trend of Employee Engagement: Please indicate in the following table the percentage of actively engaged employees based on your company's scaled employee engagement surveys. Considering provide supporting evidence or web link."
Corporate Citizenship & Philanthropy	Corporate Citizenship Strategy	GRI 413-1: Operations with local community engagement, impact assessments, and development programs	iv. local community development programs based on local communities' needs
Occupational Health & Safety	OHS Governance Oversight	GRI 103-1: Explanation of the material topic and its Boundary	a. An explanation of why the topic is material.
		GRI 103-2: The management approach and its components	a. An explanation of how the organization manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments Responsibilities v. Resources vii. Specific actions, such as processes, projects, programs and initiatives
		GRI 103-3: Evaluation of the management approach	a. An explanation of how the organization evaluates the management approach, including: i. the mechanisms for evaluating the effectiveness of the management approach; ii. the results of the evaluation of the management approach
	Absentee Rate	GRI 403-2: Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	a. Types of injury, injury rate (IR), occupational disease rate (ODR), lost day rate (LDR), absentee rate (AR), and work-related fatalities, for all employees
	Health & Well-Being	GRI 401-3: Parental leave GRI 404-2: Programs for upgrading employee skills and	b. Total number of employees that took parental leave, 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

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Social indicators verified (continue)

Topic	Subtopic	Indicators	Criteria
		transition assistance programs	management of career endings resulting from retirement or termination of employment.
Financial Inclusion	Access to Insurance/ Social Value Added	Not GRI: Financial inclusion	The requirements have been aligned to the public information requested by the DJSI MILA: "Access to insurance / added social value: Indicate whether the company offers affordable insurance plans and/or other special services to low-income social groups in developed and/or developing countries."
Collective bargaining agreements	Collective bargaining agreements	GRI 102-41: Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.