

Presentation of Professional Services of the Firm 2023



1297 Majesty Terrace
Weston, FL 33327
United States of America

*The next level
of service*

Tel: (954) 213-6501
www.uhy-bsa.com

We are pleased to send you the Statement of qualifications of our tax, accounting and consulting firm for your company's consideration. We look forward to offering you our services by becoming your strategic partner and providing you with all the necessary support so that the operations of your branch in Peru are carried out in the most efficient manner and with the least tax impact and operating costs.

Our Commitment:

Our commitment is to provide the necessary support and help you outsource the functions of accounting, tax and legal advice, so that you can focus on the operation of the main business operations

Our service plan is designed to ensure that we give top management advice in an efficient and timely manner.

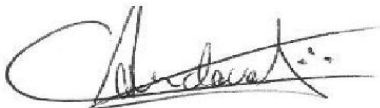
Our firm has a team of professionals with experience working in Peru and abroad.

We are confident that we can provide you with the quality and care that your organization seeks and deserves.

We hope to have the opportunity to offer you a proposal to meet your expectations and we are at your disposal for any inquiries. You can communicate directly to **(954) 213-6501**.

Sincerely,

UHY BSA GROUP



Carlos Sandoval, MBA
Managing Partner



Susana Blancas, Abogado
Legal Partner



Carlos Carrasco, Mag.
Partner

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About UHY – The Network and Member Firms

Executive Summary - The Right Firm

We bring the industry expertise, the client experience, and the depth in skills of the “Big 4” to the middle market. UHY International (“UHY” or “we”, “us”, “our”) specializes in providing high quality, value-added services with superior technical capabilities. We offer an exceptional competitive advantage – national capabilities enhanced by global resources and attentive personal service.

The Right Size

We serve clients through a global approach, delivering solutions and bringing unparalleled industry experience to bear in all geographic markets. UHY is a global organization with over 7,300 professionals in more than 270 offices in over 80 countries.

The Right Choice

At UHY, we have the resources to serve local, national, and multinational corporations. Benefits to hiring us include:

- A commitment to identify and resolve issues in a timely and efficient manner;
- A focus on developing new ideas that address your most difficult challenges and facilitate long-term growth;
- A service model that ensures timely responses from UHY management on all technical and operational decisions;
- Executive professionals with an average of 20 years’ experience in their specialty areas; and
- Professionals who understand your industry and business model.

Why UHY?

Benefits to Our Clients Include:

- A service model that ensures timely responses from senior team members on all technical and operational decisions.
- A collaborative approach with management to identify and resolve issues in a timely and efficient manner.
- Partners with an average of 20 years’ experience in their specialty areas.

The next level of service

UHY's commitment to client service is personal, value-added and cost-effective – *The Next Level of Service*. Our goal is to exceed our clients' expectations on every engagement. These fundamentals are the organization of our practice:

- Global network of transaction services professionals, coordinating internationally to deliver focused service;
- Partner involvement;
- Up front discussion of issues to get it right the first time;
- Partners with significant experience in their specialty areas;
- Staff and resources of a large full-service professional services firm;
- In-depth technical and industry-specific expertise; and
- Dedicated client-focused engagement teams.

Setting Ourselves Apart

We set ourselves apart from other service providers by doing the following:

- Tailoring our scope to the needs of the transaction, including a focus on earnings, working capital, liquidity and covenant analysis;
- Ensuring executive level attention on each transaction, which enables us to identify key deal issues quickly, saving our clients time and money;
- Dedicating a team of professionals with strong technical and industry expertise (most with “Big 4” experience), providing a flexible approach and seamless coordination with your team and other advisors;
- Proposing competitive fees that are lower in comparison to the “Big 4”, as we do not have the same overhead costs; and
- Offering superior analysis that highlights potential risk at a lower cost resulting in increased value.

Global Reach, Local Presence

UHY provides consistently, superior quality of service around the world. We build strong relationships by providing services based on quality, integrity and transparency. We have the capability to serve clients of various scale and scope across the globe as well as on a local level or a multi-discipline basis. Our local capabilities in each country are enhanced by our global resources and attentive personal service. UHY drives to provide clients with quality services, coupled with an active participation in independent quality assurance programs enabling the delivery of a competitive advantage for our clients. We provide in-country expertise where

required and when those clients, as well as established multinationals, seek our services, we are able to provide cohesive, cross border teams to deliver customized and timely services to help entities make the right decisions. We have offices in key geographic areas across the globe which mirrors the more relevant locations of Peru Target operations.

We serve clients through a global approach, delivering solutions and bringing unparalleled industry experience to all geographic markets.

- Local leaders and expertise with a combination of international capabilities and firsthand knowledge of service and process industries from both public accounting and industry experience;
- Utilizing UHY member firms, to the appropriate degree we are fully trained in industry issues and trends, yet locally focused on matters which impact a client’s business operations; and

International Presence

We are able to call upon the resources of professional service firms throughout the world. UHY is an international network of accounting and consulting firms, established to serve clients with a variety of international and domestic financial and business consulting needs. UHY International and its firms collaborate to help clients achieve their global objectives. UHY International operates in over 70 countries with over 7,000 staff providing services in over 200 business centers throughout the world.



Our Commitment to Quality

Each independent member firm of UHY has signed a 'Quality Charter' committing to the adoption and achievement of performance and service objectives considered as essential to deliver this quality promise to clients.

The expectations UHY has of its member firms are benchmarked to recognized international professional standards. UHY sets specific quality goals and expectations for its independent member firms to meet, covering areas such as client service efficiency and relationship management, professional work standards, depth and breadth of products, services and geographical coverage. Collectively, they represent UHY's aim to provide clients with consistent, seamless, professional and timely cross-border services.

We are evaluated annually against UHY's quality expectations, allowing us to assess our performance and outcomes, and look for new ways to improve further. We focus on quality through:

- Leadership
- Compliance with ethical obligations set out by the International Federation of Accountants in its global standard, **Code of Ethics for Professional Accountants**
- Full membership of the **Forum of Firms**. The Forum's goal is to promote consistent and high quality standards of cross-border financial reporting and auditing practices worldwide, and the adoption of international auditing standards.
- Client acceptance procedures
- Human resources policies and procedures, such as education and training
- And, of course, quality control procedures in accordance with internationally-recognized standards.
- It is our belief in quality as a value and the successful implementation of that value across all our service areas that make our network even more dedicated to quality than other networks.

UHY Blancas Sandoval & Asociados – Services Provided

- Audits: including the services of Implementation of quality control audits, Special audits, Verification of credit status, Audits in accordance with the regulations for real estate agents and builders, Audits of the credits of public funds, Audits for capital increases and non-monetary donations, Restructuring and merger audits, Corporate evaluations, Education and training of auditors, Forensic accounting, Due Diligence, Feasibility studies and subsidy certification
- Corporate Finance we offer multidisciplinary services such as: Mergers and Acquisitions, Business Plan, Feasibility Analysis, Financial Risk Analysis, Advising strategic businesses, Transactions, Financial Planning, Alternative Investment Market - AIM, London, UK.
- Tax Assessments where advice is provided on services such as: Individual tax returns, Corporate tax returns, Taxation of inheritance and tax matters, Regulations related to the successions of companies and consulting as part of the company's founding company or sales, Representation before agencies and Management of tax audits
- Business Services: we offer the following services: Business consulting, Financial Consulting, credit status checks, Analysis of improvement of results, Creation and formation of information and reporting systems, Financial planning, success planning, and planning of liquidity, Consulting business plan, accounting controls, Inheritance regulations, Accounting, Tax Compliance, Risk advisory services, Cash flow and forecast profit, Business process outsourcing, Account management.
- Administrative Law: They offer clients legal advice covering all areas of administrative law such as: Urban Planning, Expropriation, Government Employment, Government Contracts, Pharmaceutical Law, General Administrative Procedure
- Labor Law: We offer as: Labor Contracts Human Resources, Collective Bargaining & Labor Relations, Labor Reorganization & Decentralization, Litigation, Administrative Procedures, Social Security & Pension Systems, Expatriates & Teaching
- Commercial Law: Our legal advisory service will cover your legal needs: Corporate, Financial & banking, Insurance, Insolvency, Commercial contracts
- Internationalization of Companies UHY can advise and help your company throughout the internationalization process through a comprehensive service that guarantees maximum confidentiality and the commitment to preserve your interest and generate value for the business.
- Compliance with money laundering regulations: includes services such as: Identification of customers, Request information about customers and verify their accuracy, Examination of all suspicious transactions, Preservation of documents (6 years), Compulsory monthly statement, Comply with the supply of the information requested by the executive service, Report of suspicious transactions, Refusal to carry out suspicious transactions without making a report, Total confidentiality, Creation of control and communication bodies, Training of employees, Exemption from liability in relation to foreign affiliates
- Human Resources Provides a process that allows us to focus on the client's needs and provide quality candidates for the human resources director while providing the best candidate experience.
- Financial Planning: including: Investment Management, Cash Flow and Debt Management, Family Risk Management, Retirement Planning, University Planning, Wills Planning, Business Plan, Special Planning Situations



An independent member of UHY International

Tax Services

As companies manage current cost structures and expand into new markets, UHY Blancas Sandoval & Asociados can be a powerful ally. We offer one of the broadest spectra of tax planning and compliance services within firms of our size.

Many of our directors bring experience from the Big Four and the industry, and are experts in working closely with individuals and businesses to ensure they pay their "fair share" of taxes.

For companies with few shareholders, personal taxes and corporate tax matters can be closely related. We have advised these companies and families on these issues for more than 25 years, in some cases for several generations.

UHY Blancas Sandoval & Asociados also brings a unique experience in the industry and a vision for large corporations that face unique tax opportunities. And for companies with national or foreign expansion plans, our extensive local tax and international tax capabilities can identify tax opportunities and provide planning services that can mitigate unexpected tax consequences before they occur.

Seizing opportunities to minimize tax obligations can provide significant financial benefits for your business.

In-depth knowledge and understanding of areas, such as the treatment of capital allocations and the use of R&D credits, can ensure that your company can invest to grow more efficiently in terms of taxes. Advice on methods to defer taxes can also help prevent or treat cash flow problems.

UHY member firms provide corporate tax services to clients ranging from major international taxpayers to local merchant businesses.

The services cover all aspects of taxes, from the preparation and presentation of tax returns to tax planning to minimize procurement and sales responsibilities.

Specialized tax investigation services are provided to clients with experts from the entire UHY network who have experience in the most complex cases.

INTERNATIONAL TAX PLANNING

Through UHY's global network, customers benefit from the expert knowledge of different tax regimes worldwide.

Our member firms work with many clients to ensure that they are optimizing the structure of their international operations so that they are as efficient as possible regarding their taxes.

In addition to ensuring compliance with local legislation, our specialists offer informed guidance on possible future changes to tax regimes to help with longer-term planning.

UHY MEMBERS CAN ADVISE YOU ABOUT:

- Preparing and sending monthly, quarterly and annual affidavits
- Advice on SUNAT audits
- Evaluation of capital allocations
- Tax impact of the purchase or sale of companies
- Loss Relief Planning
- Capital gains tax
- Review of expenses on intangible assets
- International tax planning
- Tax issues on mergers and acquisitions
- VAT and customs planning
- Tax planning for foreign executives
- Certification of Technical Assistance Contracts

HIGH PATRIMONIAL VALUE

We offer an attentive service and expert advice, and we have are a professional firm that will help families of high patrimonial value, family offices (Family Office) and people with things as complex as the planning of investment in goods to the simplest, like paying a bill.

The members of Blancas Sandoval & Asociados have experience serving local businesses, executives of public and private companies; High Net Worth Families; as well as high-income professionals, athletes and animators.

Income tax

- Quarterly and annual tax planning to help avoid unforeseen tax taxes.
- Coordination with other financial activities.
- Compliance and presentation of local and international taxes.

Administrative Management Services

- Payment of invoices, ledger and financial statements
- Budget and cash flow planning
- Review of life and accident insurance
- Accounting records management
- Purchase, sale or lease of private air, land or water transportation
- Domestic employment issues

Planning and wealth transfer

- Retirement planning
- Estate planning and wealth transfer
- Lifetime gifts (LIFE GIFT) and charitable planning
- Asset Protection
- Family Office Government and family affairs
- Due diligence of investment

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Investment Review Services

- Investment management review
- Review of asset allocation
- Quarterly review of the investment portfolio

SERVICES FOR PRIVATE CUSTOMERS

As an individual of high heritage value, you need personalized professional services with a high level of personal attention. For more than 25 years, we have cultivated a reputation for attentive service, conservative advice and professional behavior that stimulates customer confidence. From sophisticated planning to routine bill payment, our private customer service group is uniquely positioned to provide a full range of planning and compliance services to families and family offices (Family Offices)

Our team approach is what distinguishes us. We recognize that sophisticated clients have relationships with numerous professional advisors. We value these third party relationships and believe that your best interests are served by working with a collaborative team. Our private customer service group has no products to sell, no commissions to earn, no fees for assets under management.

If you are planning for retirement, investments, estate planning, long-term care or insurance needs - each requires experience to solve complex tax situations and financial planning

With decades of experience serving a variety of people of high heritage value, business owners and others, we have specialized service offerings that adapt to your specific needs.

Our Core Team

PEOPLE MAKE THE DIFFERENCE

People are our most important resource. That is why we have selected an engagement team that have years of experience working for both privately-held companies and non-for profits organizations. The engagement team selected to service Performance Labs is excellent at providing high quality service. With their exceptional communication skills, they will communicate with your team at all times. This allows us to understand the ongoing business issues and challenges that you face and enable us to provide timely advice regarding solutions and alternatives.



Carlos Sandoval, MBA Carlos is the managing partner in the Peruvian member firm of UHY International. In addition to his role as business consulting partner on a number of engagements in the Lima office and throughout Peru, he has experience in mergers and acquisitions, especially cross-border investments. Carlos graduated from the global MBA program at University of North Carolina at Chapel Hill and also holds an Accounting Bachelor from the Florida International University. Mr. Sandoval has more than 20 years of professional experience working in financial institutions and corporate functions. He has conducted business valuations, M&A transactions and due diligence processes in Peru and internationally. He is also associate professor of corporate finance at Universidad ESAN in Lima, Peru.



Susana is the partner in charge of the legal and tax areas. Susana has a law degree from Universidad de Lima with experience in tax and corporate law. Susana is also a public accountant graduated from the University of North Carolina, Charlotte, North Carolina. She has worked with financial institutions such as Wells Fargo Advisors and Morgan Stanley dealing with complex investment portfolios. Some of her recent projects has been conducting the legal due diligence for a company from Chile acquiring the Peruvian subsidiary of an American IT company. She currently advices American (such as Spartan Motors, Inc. (NASDAQ: SPAR) and European companies (Marken Global Supply Chain, UK) with operations in Peru and USA on legal and tax matters. She is a registered attorney with the Peruvian Bar Association.



Lawyer, Master in Finance and Corporate Law from ESAN, Specialized in corporate legal advice and non-profit entities. Advice on business reorganization and crisis scenario management. Ability to identify and analyze risks and their appropriate administration and mitigation. He has designed and executed foreign investment strategies in Peru for foreign corporations and advised their development in Peru. Professor of the Business Contracts course in the Master of Business Law at San Ignacio de Loyola University.

Audit Service Team



MAB CCPC Cesar Urbano Ventocilla.

Public Accountant, founder of the UHY Urbano Ventocilla & Asociados firm, with a doctorate degree in Accounting and Business Studies, and a Master's Degree in Business Administration and completed studies in Management Accounting. With several specialization studies in audit, IFRS, Business Administration and Organization, among which the Senior Management Program of the University of Piura, the Management and Leadership Program of the University of Applicable Sciences and International Standards of Financial Information - IFRS by the University of Chile.



Rafael Sandoval Zapata, Mag. CCPC.

Public Accountant, with completed studies of Doctorate in Accounting and Business Sciences, and with Master in Business Administration and completed studies in Management Accounting. With various studies specializing in audit, IFRS, Business Administration and Organization. He has had experience in auditing important private and public companies in Peru. He has also worked in international firms leading audit teams in national coverage projects.

Some of Our Clients

Industries represented include:

- Automotive
- Agriculture & forestry
- Banking, financial services & insurance
- Chemicals
- Construction & real estate
- Distribution & franchising
- Education & services
- Energy & utilities
- Engineering & industrial
- Transportation
- Health sciences & care, pharmaceuticals & biotech
- High-tech, life sciences, electronics & IT



United States
NASDAQ: SPAR



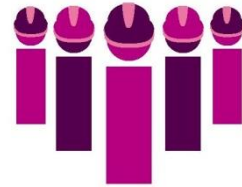
United Kingdom
NYSE: UPS



Spain



Brazil



Spain



United Kingdom
London: SHP



Chile



Colombia



Some of our clients – Commercial - Services

- Grupo Tecnológico del Perú S.A.
- Tecnoimagen del Perú S.A.
- Rey Export Internacional S.A.C.
- Empresa Nacional de Comercialización e Insumos S.A. – ENCI
- Mercados del Pueblo S.A. en Liquidación – MESA
- Sociedad Paramonga S.A. en Liquidación
- Equipos y Suministros de Cómputo S.A., EQUICOMP
- Equipos y Suministros Médicos S.A., ESMEDIC
- Servicios Complementarios Especializados S.A.,
SERCOMPE
- Instrumentación para la Ciencia e Industria S.A.,
INSTRUMENTA
- Nahuelco S.A.
- Piscopza S.A.
- Inversiones Mored S.A.
- Café Export. S.A.
- Distribuidora de Productos y Servicios S.A.
- Santillana S. A.
- Marilú S.A. Botica 24 Horas
- Fintrade Perú S.A.
- Distribuidora Don Bosco S.A.
- Grupo Vial S.A.
- Unicel S.A.
- Equipos y Servicios de Cómputo S.A.
- Tracker S. A.
- SIGNO S.A.
- ACCUATECH S. A.
- VIAL S. A.
- SEDAC S. A.
- Cía. Administradora del Parque S. A.
- Jardines de la Paz
- Servicios Exequiales S. A.
- EASY SOFT S. A.
- Enlace Correos S. A.
- Portuaria Taylor S. A.
- Mediterranean Shipping Co.
- Calidad & Excelencia Ltda.
- Sociedad San Gabriel S. A.
- Intergrupo Perú S.A.C.
- Organo Gold Enterprises Perú S.A.C
- Albur S.A.
- Nahuelco S.A.
- Intertrade Perú S.A.
- Organizational Learning Center SAC
- El Fin S.A.
- Samonti Trading S.A.
- Clínica San Pablo y Sociedad San Gabriel S. A.
- Internacional de Inmuebles S.A.
- International Card Sistem S. A.

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Some of Our Clients - Financial, Nonprofit, Fisheries and Mining Organizations

- Banco de la Vivienda, BANVIP
- Banco Hipotecario del Perú
- Banco Industrial del Perú
- Banco Agrario del Perú
- Sociedad Anónima Financiera Operativa
- Acciones y Valores Agente de Bolsa S. A. – ACCVAL
- EAFC MAXIPLAN S. A.
- Huando Holding S.A.
- Colegio América
- Colegio Concordia Universal
- Colegio CAFAE - IPSS
- Colegio San Andrés
- Promotora Educativa Los Granados S.A. – Colegio Monterrico
- Cooperativa de Servicios Educativos Abraham Lincoln Ltda.
- Colegio Abraham Lincoln
- Escuela Superior Privada de Tecnología SENATI
- Universidad Católica de Santa María de Arequipa
- Universidad Inca Garcilaso de la Vega
- Universidad José Carlos Mariátegui de Moquegua
- Sociedad Nacional de Pesquería
- Federación Odontológica del Perú
- Touring y Automóvil Club del Perú
- Club Alianza Lima
- Electrocentro S.A.
- Hidrandina S.A.
- Bisso Lufesa Contratistas Marítimos S.R.L.
- MSL del Perú S.A.C.
- Autoridad Nacional del Servicio Civil – SERVIR
- Instituto Nacional de Salud
- Instituto Geológico Minero y Metalúrgico – INGEMMET
- Empresa de Transporte Decápolis S.A.C.
- Inversiones Numerá S.A.C.
- Inversiones Punta Tur S.A.C.
- Mecánicos del Plástico S.A.C.
- Servicios de Moldes Plásticos S.A.C.
- Telemedia Perú S.A.
- Ministerio de Vivienda
- Instituto Nacional de Defensa de la Competencia y de la Protección de la Propiedad Intelectual – INDECOPI
- Ministerio de Justicia
- Municipalidad de la Victoria
- Municipalidad de Lima Metropolitana
- Organismo Supervisor de la Inversión Privada en Telecomunicaciones – OSIPTEL
- Ministerio de Agricultura
- Empresa de Transmisión Eléctrica del Sur S.A. – ETESUR
- ELECTRONOROESTE S.A.
- ELECTRONORTE S.A.
- Pesca Perú Callao Sur S.A.
- Productos Pesqueros Peruanos S.A.
- Procesadora de Productos Marinos
- Pesquera Marbella S.A.
- Pesquera San Terenzo S.A.
- Pesquera Liguria S.A.
- Pesquera San Remo S.A.
- Pesquera Portofino S.A.
- Pesquera Ondina S.A.
- Alimentos Americanos S.A.
- Maquinarias Pesqueras S.A.
- Negociación Pesquera del Sur S.A.
- Pesca Perú Supe Norte
- Negociación Pesquera Continental
- Pesquera María del Mar S.A.
- Industrial Pesquera Ilo S. A.
- CASAMAR S. A.
- Pesquera Portovenere S. A.
- Minas Arirahua S.A. – MINARSA
- Empresas-Comercializadoras-de Producto Mineros, MINPECO
- Compañía Minera Argento S.R. Ltda.
- Compañía Minera Paco S.R. Ltda.
- Kandeo Funds
- Neo Gas do Brasil

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Some of Our Clients - Industrial and Funds

- Empresa Agroindustrial Huando S.A.
- EMAGRIN HUANDO S.A.
- Compañía Internacional del Café S.A.C. – COINCA S.A.C.
- Café Export S.A.
- Cooperativa Agraria de Producción Andahuasi Ltda.
- Cooperativa Agraria Industrial Naranjillo Ltda.
- Geokinetics Exploration Perú S.A.C.
- Globenatural Internacional S.A.
- Wurth Perú S.A.C.
- Inversiones San Gabriel S.A.
- Nadiplast S.A.
- CARBOLAN S.A., Fábrica de Productos ...
- Servicios Industriales de la Marina S.A. - SIMA PERU
- SIMA IQUITOS S.R.LTDA.
- Metal Art S.A.C.
- Reova S.R.L.
- Wir Industrial S.A.
- Industrias Militares del Perú S.A. – INDUMIL S.A.
- Cemento Sur S.A.
- Sociedad Paramonga Ltda. S.A.
- Empresas Promotora BAYOVAR S.A., “PROBAYOVAR”
- Cooperativa de Ahorro y Crédito “La Rehabilitadora”
- Prelim del Perú S.A.
- Compresoras Andina S.A.
- Distribuidora de Productos y Servicios S.A.
- Fundación Ventanilla S.A. “FUNVESA”
- Graña y Montero S.A. - Constructora Upaca S.A.
- Industrias Electrónicas CROWN DEL PERU S.A.
- Unicel S.A.
- Celimsa S.A.
- RR Industrias S. A. Fábrica de Productos Comodoy
- INTERDENIM S. A. Consultoría
- Yef Etiquetas S.A.
- Cia. Industrial Trujillo S.A. Productos LIBER
- Vidrios Industriales S.A.
- United Pharmaceutical del Perú
- EBEC. S. A. Fab. de Camisas ROBIN HOOD
- LYMAN S. A. Distribuidora de Camisas ROBIN HOOD
- Fábrica de Aguas Gaseosas Santa Teresa S.A.
- La Papelera Peruana S.A.
- Compañía Celulósica y Papelera del Norte S.A.
- Banco Hipotecario en Liquidación
- Asociación Mutualista de Oficiales de la Policía Nacional del Perú – AMOF PNP
- Microrate Latin America S.A.
- Perú Services Courier S.R.L.
- Transacciones Especiales S.A.
- Club Náutico de Punta Hermosa
- Comité de Damas de la Policía Nacional del Perú
- Fondo para Enfermedades, Seguros y Pensiones de Empleados del Banco Central de Reserva del Perú
- Asociación de Cesantes y Jubilados D.L. 20530 – PETROPERU
- Asociación Las Manos de Dios
- Financiera Internacional S.A., INTERFIP
- Corporación Nacional de Desarrollo, CONADE
- Corporación Financiera de Desarrollo S.A., COFIDE S.A.
- Inversiones Cofide S. A., ICSA
- Caja Municipal de Crédito Popular de Lima, CMCPL
- Caja Municipal de Ahorro y Crédito de Ica
- Caja Rural de Ahorro y Crédito “Chavin” S. A.
- Caja de Ahorro y Préstamos para Vivienda AMCV Mutual Naval
- EAF Promasa S.A.
- Cooperativa de Ahorro y Crédito “Santo Cristo de Bagazán” Ltda.
- Cooperativa de Ahorro y Crédito “San Martín de Porres” Ltda.

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