



Independent Limited Assurance Report to Directorate of Interconexión Eléctrica S.A. E.S.P.

We were engaged by the Management of Interconexión Eléctrica S.A. E.S.P. (hereinafter **ISA**) to report and deliver an independent limited assurance conclusion regarding the contents of non-financial information related to the Global Reporting Initiative (GRI) indicators contained in the 2023 Integrated Management Report of **ISA and its subsidiaries** for the year ended December 31, 2023.

The sustainability indicators covered by this limited assurance engagement are:

Standard	Assured Standards/ indicators
GRI 3	Material topics
GRI 302	302-1 Energy consumption within the organization
GRI 303	303-1 Interactions with water as a shared resource 303-5 Water consumption
GRI 306	306-3 Waste generated
GRI 405	405-2 Ratio of basic salary and remuneration of women to men
Own	Emissions SF6

Management's responsibilities

ISA is responsible for the preparation and presentation of the Report, being also responsible for the information and the affirmations contained therein; of the adequate establishment and maintenance of the control and performance management systems from which the reported information is obtained. This responsibility also includes designing, implementing, and maintaining the internal control necessary to allow the preparation of sustainability assured parameters and indicators free of material errors due to fraud or error. The Management is also responsible for preventing and detecting fraud and for identifying and ensuring that Company complies with laws and regulations applicable to its activities.

KPMG responsibilities

Our responsibility is to issue an independent limited assurance report on the contents of non-financial information related to the Global Reporting Initiative (GRI) indicators contained in the 2023 Integrated Management Report of ISA and its subsidiaries for the year ended 31 December 2023, described in the table above.

Our work has been done in accordance with International Standard on Assurance Engagements (ISAE) 3000, other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board.



We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, confidentiality and professional behavior and competence. Based on the above, we confirm that we have carried out this assignment for **ISA** independently and free of conflict of interest.

Contents and information presented on 2023 Integrated Management Report of **ISA and its subsidiaries** were reviewed putting in consideration criteria described in the Standards for the Preparation of Sustainability Reports of GRI and **ISA's** internal guideline:

- Determine that information and data presented in the “2023 Integrated Management Report of **ISA and its subsidiaries**” are properly supported with sufficient evidence.
- Determine that **ISA** has prepared contents and data of the Integrated Management Report 2023 of **ISA and its subsidiaries** in accordance with the Content and Quality principles of the GRI Standard and **ISA's** internal guidelines.
- Confirm the “essential” compliance option declared by **ISA** in its 2023 Integrated Management Report in accordance with GRI standard.

The scope of an independent limited assurance engagement is substantially less than that of a reasonable assurance engagement, and therefore the assurance provided is also less. The procedures we carry out are based on our professional judgment and considered the formulation of questions to the Management, Management and Business Units of ISA and its subsidiaries involved in the process of preparing the Report, as well as in the performance of other analytical procedures and tests. as described below:

- Interviews with key personnel of ISA and its subsidiaries with the aim of evaluating the process of preparing the information and data content presented in the 2023 Integrated Management Report, the definition of its content and the information systems used.
- Verification of the information and data contents presented in the 2023 Integrated Management Report based on the supporting documentation provided by **ISA and its subsidiaries**. However, our procedures did not include testing the data on which the estimates considered by **ISA and its subsidiaries** are based.
- Analysis of the processes of compilation and internal control of the information and data presented in the 2023 Integrated Management Report of **ISA and its subsidiaries**.
- Verification of the reliability of the information using analytical procedures and review tests based on sampling and review of calculations through re-calculations.
- Videoconference interviews with those responsible for the process of preparing the 2023 Integrated Management Report of **ISA and its subsidiaries**.



Restriction of use of our report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against KPMG other than **ISA** for any purpose or in any other context. Any party other than **ISA** who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than **ISA** for our work, for this independent limited assurance report, or for the conclusions we have reached. Our report is released to **ISA** on the basis that it shall not be copied, referred to or disclosed, in whole (save for **ISA** own internal purposes) or in part, without our prior written consent.

Our Conclusion

Our conclusion has been stated, based on and subject to the matters described in this report. We consider that the evidence we have obtained is sufficient and appropriate to support the conclusion expressed below:

Based on the procedures described above and the evidence obtained, nothing has come to our attention that indicates that **ISA's** sustainability indicators, described in the table above, for the year ended December 31, 2023 are not prepared and presented appropriately, in all its significant aspects, in accordance with the GRI standard for the preparation of Sustainability Reports of the Global Reporting Initiative and in the case of its own indicators in accordance with the **ISA** calculation methodology.

In another document, we will provide **ISA** management with an internal report containing our findings and areas for improvement.

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Partner
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July 04th, 2024