



Report of the Independent Limited Assurance Auditor

We were engaged by the Management of Interconexión Eléctrica S.A. E.S.P. (hereinafter ISA), to deliver an independent limited assurance conclusion regarding whether the assessment of the Corporate Carbon Footprint Calculation of ISA and its subsidiaries is in compliance with the following standards: Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the IPCC documents Guidelines for national greenhouse gas inventories (2006), the ISO 14064 Greenhouse Gas Standard and the Global Reporting Initiative (GRI) standards in all their significant aspects under ISAE 3410 for the year ended December 31, 2023.

The Carbon Footprint Calculation indicators covered by this limited Assurance Work are:

Standard	GRI content
GRI 305	305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions 305-3 Other indirect (Scope 3) GHG emissions

Management's responsibilities

Our work has been carried out on the basis that ISA recognizes and understands that it is responsible for:

- The presentation of the information from the Calculation of the Corporate Carbon Footprint of ISA and its subsidiaries in compliance with the guidelines established in the Corporate Carbon Footprint Calculation of ISA and its subsidiaries is in compliance with the following standards: Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the IPCC documents Guidelines for national greenhouse gas inventories (2006), the ISO 14064 Greenhouse Gas Standard and the Global Reporting Initiative (GRI) standards.
- The design, implementation and maintenance of the internal control that Management determines is necessary to allow compliance with the guidelines established in the Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the IPCC documents Guidelines for national greenhouse gas inventories (2006), the ISO 14064 Greenhouse Gas Standard and the Global Reporting Initiative (GRI) standards, which is free of non-compliance, whether caused by fraud or error.
- The preparation and reasonable presentation of the statement that indicates that the Calculation of the Corporate Carbon Footprint of ISA and its subsidiaries is in compliance with the guidelines established in the Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the documents of the IPCC Guidelines for National Greenhouse Gas Inventories (2006), the ISO 14064 Greenhouse Gas Standard and the Global Reporting Initiative (GRI) standards.



- The process to ensure that Management, personnel involved in the preparation and presentation of Assurance Engagement information have adequate training, systems are adequately updated and that any changes to relevant information on Assurance Engagement include all significant business units. This responsibility also includes informing us of any changes in the Company's operations between January 1, 2023 and the date of issuance of our conclusion.

KPMG responsibilities

Our responsibility is to issue an independent limited assurance report on whether the Corporate Carbon Footprint Calculation is in compliance with the guidelines established in the Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the IPCC Guidelines for National Greenhouse Gas Inventories (2006), the ISO 14064 Greenhouse Gas Standard and the standards of the Global Reporting Initiative, in all their significant aspects, under ISAE 3410.

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.

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 performed are based on our professional judgment and included consultations, process observation, documentation analysis, analytical procedures and sample review tests described below:

- We interviewed key personnel from ISA and its subsidiaries, in order to evaluate the preparation process, definition of its content and the information systems used.
- We verify the data included in the Assurance Work based on the supporting documentation provided by management. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate those of ISA and its subsidiaries.
- We analyze the collection and internal control processes of the quantitative data reflected in the Assurance Work.
- We verify the reliability of the information using analytical procedures and review tests based on sampling and review of calculations through re-calculations.



Restriction of use of our report

This Report should not be considered appropriate for use or reliance by any third party seeking to acquire rights against KPMG other than ISA, for any purpose or in any other context. Any third party other than ISA that obtains access to our report or a copy of it and determines to rely on it, does so at its own risk.

To the fullest extent possible, as permitted by law, we do not accept or assume liability to third parties other than Users, for our work, for this limited assurance report, or for the conclusions we have reached.

Our Report is provided to ISA on the basis that it must not be copied, referred to or disclosed, in whole (except for the internal purposes of ISA and its affiliates) or in part, without our prior written consent.

Our Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We consider that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusions that we express below:

Based on the procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Corporate Carbon Footprint Calculation of ISA and its subsidiaries for the year ended December 31, 2023 is not presented, in all material respects, in accordance with Corporate Accounting and Reporting Standard – Revised Edition of the GHG Protocol, the IPCC documents Guidelines for national greenhouse gas inventories (2006), the ISO 14064 Greenhouse Gas Standard and the Global Reporting Initiative (GRI) standards, which includes the reliability of the data, the adequacy of the information presented and the absence of significant deviations and omissions.

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Partner
KPMG Advisory, Tax & Legal S.A.S.
July 04th, 2024