



Independent Audit Report

Santiago, march, 2023

Sirs of
CAP S.A.
Present.

Of our consideration:

We have reviewed the following aspects of the Greenhouse Gas Emissions Inventory for the 2022 period, of CAP Group.

Scope

CAP Group has requested Deloitte a revision of their 2022 Greenhouse Gas Emissions Inventory.

This report includes an estimation of the Corporate Carbon Footprint of the operations over which CAP Group performs full control for the period between January 1, 2022 and December 31, 2022, considering Grupo Cintac, Aguas CAP, PLL, Tecnocap, Tubos Argentinos, CMP, CSH and the Corporate Building. The process was conducted considering GHG emissions from fuel consumption, refrigerant gases, electricity consumption, purchased goods and services, fuel and energy related activities, upstream and downstream freight transportation, processing of sold products, use of sold products, waste disposal and treatment, business travel, employee commuting and upstream leased assets.

The total emissions declared in the 2022 Greenhouse Gas Emissions Inventory for CAP Group are presented in Table 1.

Table 1: Verified GHG emissions results for period 2022 for CAP Group.

Method	Scope 1 (tCO ₂ e)	Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total (tCO ₂ e)
Location	1,870,828	349,998	24,398,235	26,619,061
Market	1,870,828	618,058	24,456,005	26,944,891

Methodology

Our review of the Greenhouse Gas Emissions Inventory, period 2022, was carried out in accordance with the guidelines of GHG Protocol. It should be noted that this verification does not constitute an audit and, therefore, we don't express an audit opinion about this statement.

The reviewed process considered an official information receipt, in addition to the verification activities carried out through analytical procedures and review tests described below:

- Meetings with the representatives of the areas involved in carrying out the CAP Group's Greenhouse Gas Emissions Quantification.
- Reception of calculation tool for each of the CAP Group divisions, analysis and improvement report and consolidated emissions Excel.
- Compilation of information and evidence for samples taken from the facilities and scopes associated with the review of data traceability.

- Review of the consistency and coherence of the calculations for each of the scopes of the Greenhouse Gas Emissions Quantification.

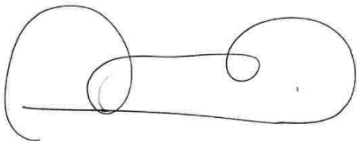
Conclusions

- No aspect has been revealed that would lead us to believe that the Inventory of Greenhouse Gas Emissions carried out by CAP Group has not been prepared in accordance with applicable international standards.
- All the inconsistencies found were clarified and improved, therefore, there is no evidence to suggest that the information provided about the 2022 Inventory of Greenhouse Gas Emissions contains significant errors.

Responsibilities of CAP Group and Deloitte

- The preparation of the 2022 Inventory of Greenhouse Gas Emissions, as well as the content, is CAP Group's responsibility, who is also responsible for defining, adapting and maintaining the internal management and control systems to obtain the information.
- Our responsibility is to emit an independent report based on the applied procedures in our review.
- This report has been prepared exclusively in the interest of CAP Group, regarding the terms established in the Engagement Letter. We do not assume any liability to third parties other than the Company's Management.
- The conclusions of the verification carried out by Deloitte are valid for the CAP Group Greenhouse Gas Emissions Inventory, period 2022, received on June 7.
- The scope of a limited security review is substantially less than that of a reasonable security audit or review. Therefore, we do not provide an audit opinion on the CAP Group 2022 Inventory of Greenhouse Gas Emissions.

Sincerely,

A handwritten signature in black ink, appearing to read 'David Falcon', with a stylized, cursive flourish.

David Falcon
Partner



www.deloitte.cl

Deloitte presta servicios profesionales de auditoría, impuestos, consultoría y asesoría financiera, a organizaciones públicas y privadas de diversas industrias. Con una red global de firmas miembro en cerca de 164 países, Deloitte brinda su experiencia y profesionalismo de clase mundial para ayudar a que sus clientes alcancen el éxito desde cualquier lugar del mundo en donde operen. Los aproximadamente 240.000 profesionales de la firma están comprometidos con la visión de ser el modelo de excelencia.

Esta publicación sólo contiene información general y ni Deloitte Touche Tohmatsu Limited, ni sus firmas miembro, ni ninguna de sus respectivas afiliadas (en conjunto la "Red Deloitte"), presta asesoría o servicios por medio de esta publicación. Antes de tomar cualquier decisión o medida que pueda afectar sus finanzas o negocio, debe consultar a un asesor profesional calificado. Ninguna entidad de la Red Deloitte será responsable de alguna pérdida sufrida por alguna persona que utilice esta publicación.

Deloitte © se refiere a Deloitte Touche Tohmatsu Limited, una compañía privada limitada por garantía, de Reino Unido, y a su red de firmas miembro, cada una de las cuales es una entidad legal separada e independiente. Por favor, vea en www.deloitte.com/cl acerca de la descripción detallada de la estructura legal de Deloitte Touche Tohmatsu Limited y sus firmas miembro.

Deloitte Touche Tohmatsu Limited es una compañía privada limitada por garantía constituida en Inglaterra & Gales bajo el número 07271800, y su domicilio registrado: Hill House, 1 Little New Street, London, EC4A 3TR, Reino Unido.

© 2023 Deloitte. Todos los derechos reservados.