



Independent Assurance Report

We have been engaged by the Management of Plaza S.A. (hereinafter the "Company"), to report and provide an independent limited assurance conclusion as to whether the assessment of the ESG Contents in Plaza S.A.'s 2023 Annual Report is in compliance with the preparation of the GRI Sustainability Reporting Standard and/or the Standard selected, in all material respects, under ISAE 3000 (hereinafter the "Report") for the year ended December 31, 2023.

The ESG Contents in the 2023 Integrated Annual Report covered by this limited assurance engagement are the following:

Indicators assured	Standard assured
302-1 Energy consumption within the organization	GRI
302-3 Energy intensity	GRI
303-5 Water consumption	GRI
306-3 Waste generated	GRI
403-9 Work-related injuries	GRI
5.4.2 Wage gap	General Standard No. 461
MP 10 Absenteeism rate	Own indicator
MP 15 and MP 16 Selection, Evaluation and Development of Suppliers	Own indicator

Responsibilities of the Company

The Company confirms that the Sustainability Management is the party responsible for the ESG Contents in the 2023 Integrated Annual Report and the information in such Contents.

Our engagement has been conducted on the basis that the Company recognizes and understands that the Area Management is responsible for:

- The presentation of the ESG Indicators in the 2023 Integrated Annual Report included in the engagement, complies with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected.
- The preparation and fair presentation of the assertion that states that the ESG Contents in the Integrated Annual Report included in the engagement comply with the GRI Sustainability Reporting Standard and/or the standard selected.
- The design, implementation and maintenance of the internal control that the General Management and the Area Management determine is necessary to allow compliance with the GRI standard and/or the standard selected and that it is free from non-compliance, whether due to fraud or error.



- d) Prevention and detection of fraud and for identifying and ensuring that the Company complies with laws and regulations applicable to its activities;
- e) The process to assure that the Sustainability Management, personnel involved with the preparation and presentation of the information of the Assurance Engagement are properly trained, systems are properly updated and that any changes to relevant Assurance Engagement information include all significant business units.
- f) This responsibility also includes informing us of any changes in the Company's operations from January 1, 2023 through the date of issuance of our conclusion.

Responsibility of the Assurance Practitioner

Our responsibility is to issue an independent limited assurance report as to whether the ESG Contents in the Integrated Annual Report included in the Assurance Engagement comply with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected, in all material respects, under ISAE 3000.

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 based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional conduct and implemented quality control procedures that are applicable to the individual engagement in accordance with the requirements of the International Standard on Quality Control 1 Quality Control for Companies that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements ("ISQM 1") and plan and perform our work to obtain an independent limited assurance conclusion. Based on that indicated in the preceding paragraphs, we confirm that we have performed this engagement for Plaza S.A. independently and free of conflicts of interest.

The scope of an independent limited assurance engagement is substantially lower than that of a reasonable assurance engagement, and accordingly, the assurance provided is also lower.

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

- We interviewed key personnel of the Plaza S.A.'s Sustainability Management, in order to assess the process for preparing and defining the contents and the information systems used for the Assurance Engagement.
- We verified the data included in the Assurance Engagement from 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 Plaza S.A.'s estimates.
- We analyzed the processes of gathering and internal control for the quantitative data reflected in the Assurance Engagement.



- We verified the reliability of the information using analytical procedures and review tests based on sampling and recalculations.
- We reviewed the wording and revised the composition of the Integrated Annual Report containing the Assurance Engagement.

The procedures performed on a limited assurance engagement vary in nature and timing, and are less extensive than those performed for a reasonable assurance engagement. Consequently, the level of safety obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Purpose of our report

In accordance with the terms of our engagement, this assurance report has been prepared for Plaza S.A. for the purpose of assisting the Sustainability Management in determining whether the ESG Indicators in the 2023 Integrated Annual Report included in the Assurance Engagement and, subject to limited assurance, are prepared and presented in accordance with the Global Reporting Initiative (GRI) for Sustainability Reporting Standard and/or the standard selected, in all material respects, under ISAE 3000.

Restrictions on use of the report

Plaza S.A. confirms that the users of its 2023 Integrated Annual Report and our assurance reports regarding the ESG indicators in the 2023 Integrated Annual Report are the Company's Management, Board of Directors, employees and suppliers, the local communities of the locations where the Company performs its activities, the investors and regulators of Plaza S.A., and the guild organizations to which the Company is affiliated, as support for their decision-making processes.

Any third party other than the Users indicated in the preceding paragraph, who obtains access to our Report or a copy thereof and determines to rely on it, or any part thereof, does so at its own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to parties other than "Users" for our work, for this limited assurance report, or for the conclusions we have reached.

This report is provided to Plaza S.A. on the basis that it may not be copied or referred to, in whole or in part, without our prior written consent. Furthermore, this report may only be disclosed, in its entirety and not in part, for the internal purposes of Plaza S.A. and to third parties in order to show that the contents reported have been verified by an independent third party.



Our conclusions

Our conclusion has been established based on and subject to the matters described in this report.

We believe that the evidence we have obtained is sufficient and appropriate to support the conclusion expressed below.

Based on the procedures performed and evidence obtained, described above, nothing has come to our attention that would indicate to us that the ESG Contents in the 2023 Integrated Annual Report listed included in the Assurance Engagement, for the year ended December 31, 2023, are not prepared and presented fairly, in all material respects, in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standard and/or the standard selected, under ISAE 3000, including the reliability of the data, the adequacy of the information presented and the absence of significant deviations and omissions.

The above translation of the report is provided as a free translation from the Spanish language original, which is the official and binding version. Such translation has been made solely for the convenience of non-Spanish readers.

Very truly yours,

KPMG Ltda.

Signed in the Spanish version

Karin Eggert G.
Head ESG Services, KPMG Chile
Co-Lead ESG, South American Cluster