



# External Auditor Report

Santiago, June, 2023

Ms.  
Valentina Lira  
Sustainable Development Manager.  
Concha y Toro  
Present.

Of our Consideration:

We have reviewed the following aspects of the Concha y Toro Corporate Water Footprint Inventory for the 2022 period.

## Scope

Viña Concha y Toro has requested Deloitte to verify the Inventory of the Concha y Toro Corporate Water Footprint Inventory for the for the 2022 period.

The report includes the calculation of the Corporate Water Footprint for Viña Concha y Toro and its associated branches, for the period from January 1, 2022 to December 31, 2022.

The total number of water footprint reported in the report amounts to a large total of 101,982,058 cubic meter ( $m^3$ ), of which 32.779,724,  $m^3$  belong to Blue Water Footprint, 59,609,549  $m^3$  belong to Green Water footprint and 9,592,785  $m^3$  belong to Grey Water Footprint.

## Standards and Assurance Process

Our review of the report is conducted in accordance with the Water Footprint Network (WFN) guidelines and the Guidelines for calculating crop water requirements according to FAO. It should be noted that this verification does not constitute an audit, and as such we do not express an audit opinion on this statement.

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

- In meeting with professional representing the area related to the Corporate Water Footprint Inventory and the collection of information.
- Reception of the 2022 Corporate Water Footprint Inventory, folders with information covering agricultural, operational, meteorological and agrochemical data.
- Review of the consistency and coherence of the calculations and assumptions regarding the consumption of blue, green and gray waters included in the 2022 Water Footprint. These values were verified using random samples.
- Request and receipt of evidence not covered by the Water Footprint calculation process 2022.

- Review of the consistency of information and data in the Viña Concha y Toro Corporate Water Footprint Inventory for the 2022 period.

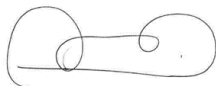
## **Conclusions**

- No aspect has been revealed that would lead us to believe that the Corporate Water Footprint Inventory carried out by Concha y Toro has not been prepared in accordance with applicable international standards.
- All the inconsistencies found were clarified and improved, therefore, no aspect has been revealed that would lead us to believe that the information provided about the Corporate Water Footprint Inventory contains significant errors.

## **Responsibilities of Viña Concha y Toro and Deloitte**

- The preparation of the 2022 Corporate Water Footprint Inventory as well as its content under the responsibility of Viña Concha y Toro, which is in charge of the definition, adaptation and maintenance of the management and internal control systems from which the information is obtained.
- Our responsibility is to emit an independent report based on the applied procedures in our review.
- This report has been prepared exclusively in the benefit of Viña Concha y Toro, in accordance with the terms established in the Engagement Letter.
- The conclusions of the verification carried out by Deloitte are valid for the Viña Concha y Toro Water Footprint Report, period 2022.
- 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 Viña Concha y Toro Corporate Water Footprint Inventory, period 2022.

Sincerely,



**David Falcón**

**Partner**



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