

Deloitte
Auditores y Consultores Limitada
Rosario Norte 407
Rut: 80.276.200-3
Las Condes, Santiago
Chile
Fono: (56) 227 297 000
Fax: (56) 223 749 177
deloittechile@deloitte.com
www.deloitte.cl

August 8, 2024

To: The Board of Directors of Concha y Toro S.A. Present

We have performed a limited assurance engagement review of the key performance indicator associated to the Greenhouse Gas Emissions for the period from January 01 to December 31 of 2023 of the Concha y Toro S.A. (hereinafter "the Company"), in accordance with the NCh-ISO 14064:2019 (Part 1) (hereinafter "Standars").

#### Standards and Assurance Process

Our responsibility is to express a limited assurance conclusion on the key performance indicator associated to Greenhouse Gas Emissions for the period from January 01 to December 31 of 2023 based on the procedures that we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements on Greenhouse Gas Statemeents (ISAE 3410), issued by the International Auditing and Assurance Standard Board (IAASB). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the key performance indicator associated to Greenhouse Gas Emissions for the period from January 01 to December 31 of 2023 is free from material misstatement.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical and other procedures) and evaluating the evidence obtained. The procedures also include assessing the suitability in the circumstances of the Company's use of the applicable criteria as the basis for the preparation of the key performance indicators associated to Greenhouse Gas Emissions for the period from January 01 to December 31 of 2023.

Our review included the following procedures:

- Meeting with the team that led the process of preparing the key performance indicator Greenhouse Gas Emissions.
- Obtained the spreadsheet with the key performance indicators as well as the information and evidence that support the key performance indicators.

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/acercade la descripción detallada de la estructura legal de Deloitte Touche Tohmatsu Limited y sus firmas miembro.

• Review of key performance indicator consistency for Scope 1, 2 and 3 of the Greenhouse Gas Emissions. These were verified through random samples, clarifying the differences, if any, with the Company's Management.

The details of the total emissions declared in the Company's 2023 Corporate Carbon Footprint Report are presented below:

## Carbon Footprint of Concha y Toro S.A., year 2023

Scope	Unit	Market Based	Location Based
Direct Emissions (Scope 1)	tCO2e	31.571	31.571
Indirect Emissions (Scope 2)	tCO2e	-	13.171
Indirect Emissions (Scope 3)	tCO2e	125.547	125.547
Category 1: Purchased goods and services	tCO2e	81.482	81.482
Category 4: Upstream transportation and distribution	tCO2e	5.161	5.161
Category 6: Business travel	tCO2e	679	679
Category 9: Downstream transportation and distribution	tCO2e	38.225	38.225
Footprint Corporate (Scope 1, 2 y 3)	tCO2e	157.117	170.289

### Our independence and quality control

We have complied with the relevant rules of professional conduct and code of ethics applicable to the practice of accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

#### Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the key performance indicators associated to the Greenhouse Gas Emissions for the period ended as of December 2023 of the Concha y Toro S.A., is not prepared, in all material respects, in accordance with the applicable criteria.

August 8, 2024 Mrs. Concha y Toro S.A. Page 3

# Other responsibilities

- Management is responsible for the internal control as management determines necessary to
  enable the preparation of the key performance indicator associated to the Greenhouse Gas
  Emissions that is free from material misstatement, whether due to fraud or error.
- Our responsibility is to issue an independent letter based on the procedures performed.
- This report has been prepared exclusively by the Company, in accordance with the terms established in the engagement letter.

Sincerely,

Delaitte.