VIÑA CONCHA Y TORO
FAMILY OF NEW WORLD WINERIES

Empresa B Certificada

Viña Concha y Toro

2025 Greenhouse Gas Inventory Report

Gerencia de Sustentabilidad

22 de Julio - 2026

1. Executive Summary

This report presents Viña Concha y Toro's Greenhouse Gas (GHG) Emissions Inventory for the 2025 calendar year, prepared in accordance with the GHG Protocol's Corporate Standard. This exercise represents a significant step forward in the consolidation and transparency of the holding company's climate strategy, covering 100% of the production operations of the wine subsidiaries Concha y Toro, Cono Sur, Trivento, and Bonterra Organic Estates.

In total, the holding company's wine-related GHG emissions under the market-based approach amount to 344,258 metric tons of CO_2 equivalent (tCO_2e). The breakdown by scope allows for the identification of the main sources of impact. Scope 1, corresponding to the company's direct emissions, accounts for 10.6% of the total (36,374 tCO_2e). This figure includes the use of fossil fuels in agricultural, winemaking, logistics, and administrative activities, as well as fugitive emissions from refrigerants, fertilizer use, and soil emissions, among others.

Scope 2, which covers indirect emissions from electricity consumption, is reported as zero metric tons under the market-based approach, reflecting the company's commitment to using exclusively renewable electricity. This is achieved through three complementary approaches: renewable electricity supply contracts with generators (PPAs—Power Purchase Agreements), backed by certificates where applicable; a robust self-generation system comprising more than 30 photovoltaic plants installed at various holding company facilities; and the acquisition of international I-REC certificates to offset the difference in non-renewable electricity. However, under the location-based approach—which considers the average emissions of the local power grid in each country—Scope 2 emissions total 17,054 tCO_2e.

Scope 3, corresponding to indirect emissions throughout the value chain, accounts for the largest portion of the carbon footprint, representing 89.4% of the total (307,885 tCO_2e). The following nine categories were considered: purchase of goods and services, capital goods, upstream energy emissions, upstream transportation and distribution, waste generated from operations, business travel, employee commuting, downstream transportation and distribution, and end-of-life treatment of products sold. For all of these categories, methodologies consistent with the GHG Protocol were applied, prioritizing the use of primary data—such as volumes of purchased inputs, tonnage transported, distances traveled, and logistics records—and relying on adjusted economic data when necessary, particularly in cases such as business travel or the acquisition of capital goods.

High-quality, recently updated emission factor databases were used, notably DEFRA 2025 and USEEIO 2022. In addition, the FLAG (Forest, Land, and Agriculture) methodological approach was included, allowing for the separate identification of carbon emissions and removals associated with agricultural activities. At the holding company level, the organization recorded 306,509 tCO_2e of fossil emissions, along with 37,749 tCO_2e of emissions related to land use and management (9,747 tCO_2e of net CO_2 and 28,002 tCO_2e of non-CO_2 emissions). Carbon removals from the company's forest holdings totaled 14,902 tCO_2e.

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3. Introduction

The purpose of this report is to quantify and report the greenhouse gas (GHG) emissions from wine production generated by the Viña Concha y Toro holding company during the 2025 calendar year, from January 1 through December 31. The inventory was prepared in accordance with the GHG Protocol Corporate Accounting and Reporting Standard (Revised Edition 2004), Scope 2 Guidance (2015), and the GHG Protocol Land Sector and Removals Standard (2026).

The GHG Protocol is the internationally accepted framework for GHG accounting and reporting, covering the six gases regulated by the Kyoto Protocol: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF_6).

In addition, the inventory incorporates complementary methodological guidelines widely used in the global wine industry, such as the International Wine Carbon Calculator (IWCC, version 1.3), developed by the Wine Institute of California, New Zealand Winegrowers, the Winemakers Federation of Australia, and South Africa's Integrated Wine Production Program. These tools allow for a specific analysis of the unique characteristics of the wine life cycle, from the vineyard to bottling, taking into account agricultural practices, winemaking processes, inputs, logistics, and packaging.

Furthermore, the guidelines of the Intergovernmental Panel on Climate Change (IPCC) for the preparation of national GHG inventories and the principles of ISO standards 14064-1 through 14064-3:2006 have been followed, which reinforce the traceability, transparency, and verification of the reported information.

The measurement covers winemaking activities, including vineyard management, fertilizer application, irrigation, harvesting, internal transport of grapes and wine, winemaking, bottling, packaging, storage, and distribution, as well as auxiliary processes such as spending on services, energy consumption, and waste management. In addition, the upstream and downstream value chains are considered, including suppliers of raw materials and inputs (bottles, wine, and grapes), agricultural contractors, service providers, transportation, distribution, and final disposal, among others.

Emission sources are identified through a materiality analysis that considers their relevance, the availability and reliability of data, and the methodological feasibility of quantifying them. Additionally, potentially excluded sources were evaluated to verify that their omission does not affect the integrity, representativeness, or reliability of the inventory.

For this analysis, the company applied an internal methodological materiality criterion, ensuring that no estimated exclusion represents more than 1% of the inventory's total emissions and that the aggregate of all exclusions does not exceed 5% of the estimated emissions. These thresholds are used as an internal evaluation criterion, consistent with assurance and verification practices for GHG inventories under ISO 14064-3.

This report will be used as an internal management tool, as the basis for external verification processes by independent third parties, and as part of the holding company's commitments to transparency and external communication.

It is worth noting that the subsidiary Concha y Toro, which in 2025 accounted for approximately 63% of net sales, is committed to the Science Based Targets initiative (SBTi), having declared its goal of net-zero emissions by 2040, with 2022 as the base year and coverage of all three scopes. The holding company is currently working to expand this commitment at the corporate level.

This year's report includes wine-related emissions from all of the holding company's subsidiaries: Concha y Toro (Chile), Cono Sur (Chile), Trivento (Argentina), and Bonterra Organic Estates (United States), which together accounted for 94% of the company's net sales in 2025. It is worth noting that the Concha y Toro subsidiary includes a group of operations historically reported under its consolidated financial statements, such as Viña Maipo, Viña Palo Alto, Viña Don Melchor, Viña Maycas del Limarí, Viña Canepa, VCT Chile (distribution), and Viconto (wine transportation).

During the current fiscal year, improvements were made to the methodological approach with the aim of increasing the robustness, comparability, and completeness of the wine industry's GHG inventory. Key advances include improvements in information sources and data processing at the corporate level, along with the unification and standardization of the information sources used by subsidiaries in Chile. In addition, emission factors were updated and refined to better represent the company's operations; the methodological scope was expanded to include emissions associated with recycling and composting in relevant categories; and the granularity of information was improved for certain specific operations.

The application of the FLAG approach allows for an explicit distinction between emissions from fossil sources and those derived from agricultural biogenic sources, such as the use of nitrogen fertilizers, soil emissions, composting, grapes and wine purchased from third parties, as well as carbon removals from biomass and vegetation. This methodological distinction is particularly relevant for agro-industrial sectors such as the wine industry, and reinforces the inventory's alignment with the recommendations of the GHG Protocol and the emerging requirements of international initiatives and carbon accounting in the AFOLU/land sector.

Thus, this report not only establishes a robust technical foundation for meeting corporate climate commitments but also enables greater traceability and governance of emissions associated with the entire wine lifecycle. At the same time, it lays the groundwork for the development of integrated emission reduction targets at the holding company level, consistent with the "Uncork a Better Future" strategy, and in line with the expectations of consumers, investors, customers, and regulators in the more than 130 international markets where the company operates.

3.1. Methodological Changes Implemented

During this fiscal year, substantial improvements were incorporated into the methodological approach to increase the robustness, comparability, and completeness of the GHG inventory. Key advances include:

- Review and update of emission factors, prioritizing official and up-to-date sources such as the IPCC, DEFRA, EPA, and local factors where applicable.
- Strengthening the data collection system, improving the traceability of outsourced activities and promoting greater granularity in the information.

- Unification and standardization of information sources for subsidiaries in Chile, primarily using data from SAP.
- Methodological inclusions in Scope 3 categories:
  - Category 5 – Waste generated from operations: inclusion of emissions associated with recycling and composting, which were previously considered only for waste disposed of in landfills.
  - Category 12 – Treatment of products sold at the end of their useful life: inclusion of emissions associated with the recycling of post-consumer packaging.

These improvements enhance the consistency, representativeness, and comparability of the GHG inventory, strengthening certain methodological and data quality aspects for future reporting cycles. The update of data sources, emission factors, and calculation criteria contributes to a more consistent estimate aligned with international standards applicable to the wine industry, while also facilitating corporate monitoring of emissions and the identification of opportunities for improvement in the holding company's climate management.

4. Corporate Profile

Viña Concha y Toro is a wine holding company with over 140 years of history, recognized globally for the quality of its wines, the strength of its brands, and its commitment to sustainability. It currently operates its own facilities in Chile, Argentina, and the United States, consolidating a strategic international presence in the Americas and leading the production and export of fine wines to more than 130 markets.

The holding company's core wine business consists of the following subsidiaries: Concha y Toro (Chile), Cono Sur (Chile), Trivento (Argentina), and Bonterra Organic Estates (United States). These operations account for 94% of the group's net sales and are the primary focus of this GHG emissions report. Additionally, the holding company has non-wine business units in the consolidation phase—such as craft beers and spirits—which, because they do not yet have comparable integrated climate reporting and management systems, were not included in this inventory, although they are expected to be incorporated in the future as these businesses mature.

Viña Concha y Toro has a total of 12,441 hectares planted and a total area of 22,392 hectares across its three wine-growing regions, in line with its business model, which seeks to ensure grape quality for the production of premium wines. These hectares are distributed across 14 wine-growing valleys, with 79 company-owned vineyards, reflecting great geographic and oenological diversity.

Table 1: Distribution of Operations by Production Region

Country	Valleys	Hectares Planted	Vineyards	Wineries	Bottling Plants
Chile	9	10,655	57	12	3
Argentina	4	1,520	12	3	1
United States	1	266	10	1	1
Total	14	12,441	79	16	5

Source: Integrated Report 2025

In Chile, the vineyards are located in iconic valleys such as Maipo, Colchagua, Casablanca, Limarí, Maule, and Curicó; in Argentina, they are mainly located in Luján de Cuyo and the Uco Valley (Mendoza); and in the United States, in Mendocino County, California, where Bonterra leads the way in certified organic viticulture.

4.1. Corporate Purpose and Sustainability Strategy

Viña Concha y Toro's purpose is clear and cuts across all its operations: "We exist to transform every glass of wine and every gathering around the world into a memorable experience."

In line with this statement, the company has defined a vision of global, consumer-centric leadership, with a focus on developing premium wine brands and building sustainable relationships with its stakeholders.

At the strategic level, sustainability plays a structural role in the business model and is managed in an integrated manner through the corporate climate change and sustainability strategy called “Uncork a Better Future.” This strategy establishes a progressive roadmap to address the challenges of climate change, reduce environmental impacts, strengthen the resilience of production systems, and generate shared value with the communities where it operates.

In the area of climate action, the strategy takes the form of a series of key commitments and initiatives: the declaration of science-based targets (SBTi), the adoption of regenerative agriculture practices, the transition to renewable energy, the improvement of energy efficiency in wineries and plants, and the systematic reduction of emissions throughout the value chain, among others. Additionally, the company has made progress in consolidating a more robust and representative GHG inventory at the holding company level, which will enable it to set new integrated climate targets aligned with international standards and the Paris Agreement.

This approach enables Viña Concha y Toro to respond proactively to regulatory, market, and consumer demands, while positioning the company as a global leader in sustainability within the wine sector. The alignment of purpose, strategy, and climate action is now one of the company’s main strengths and a key enabler for the business’s future competitiveness.

5. Inventory Boundaries

5.1. Organizational Scope: Entities Included

This inventory is prepared using the operational control approach, as established by the GHG Protocol. In line with the objective of representing only activities associated with the holding company's wine business, the organizational scope includes production and support companies directly involved in the production, bottling, storage, transportation, and marketing of wines under the Viña Concha y Toro Holding's wine brands.

Under this criterion, the following subsidiaries are included:

- Concha y Toro (Chile), including its subsidiaries: Viña Maipo, Viña Palo Alto, Viña Maycas del Limarí, Viña Canepa, Viña Don Melchor, VCT Chile (national distribution), and Viconto (wine transportation).
- Cono Sur (Chile).
- Trivento (Argentina).
- Bonterra Organic Estates (United States).

Consequently, the activities, products, and services corresponding to the holding company's non-wine businesses are excluded from the scope of this wine inventory, as they do not fall within the organizational scope defined for this report. As a result, the inventory reflects exclusively the emissions associated with the value chain of wine products produced and marketed by the entities included within the established scope of consolidation.

This organizational scope allows the inventory to consistently and transparently represent the climate impacts associated with the holding company's wine business, ensuring the temporal comparability of the results and consistency with the operational control approach adopted in accordance with the GHG Protocol.

5.2. Operational and Geographic Scopes

The inventory covers the entire production and marketing cycle of the Viña Concha y Toro Holding's wine products in Chile, Argentina, and the United States, from grape cultivation to product delivery in the destination markets. Specifically, it includes the following stages:

- Agricultural production (own and third-party)
- Industrial processes (winemaking, stabilization, aging)
- Bottling and packaging (including external bottling)
- Storage and domestic distribution
- Domestic transportation and exports (bulk and bottled)
- Transportation to the end customer (retailer or point of sale)

5.3. Scopes and Categories Included

The inventory covers all three scopes of the GHG Protocol, applying the same categories consistently to all included subsidiaries:

Scope 1: Direct emissions

- Stationary sources: boilers, heat pumps, generators, cooling towers, etc.
- Mobile sources: agricultural, winemaking, and operational machinery, and the company's own logistics fleet.
- Fugitive emissions: refrigerant gas leaks.
- Process emissions: composting, treatment, and disposal of solid waste.
- Fertilizer use: direct N_2O emissions from nitrogen fertilizers.
- Soil emissions: emissions originating from agricultural soil.

Scope 2: Purchased electricity

- Electricity consumption at all facilities, calculated using location-based and market-based approaches.

Scope 3: Other indirect emissions

- Purchased goods and services (Category 1): includes inputs such as bottles, corks, labels, paper, boxes, and lumber, as well as external services (security, food, maintenance, etc.).
- Capital goods (Category 2): includes industrial machinery and equipment, infrastructure and new construction, electrical and electronic equipment, vehicles, technologies, and agricultural improvements.
- Energy-related activities (Category 3): Includes upstream emissions from fuel extraction and processing.
- Upstream transportation and distribution (Category 4): Includes the transport of glass, grapes, and wine between third-party facilities, vineyards, wineries, and plants, operated by third parties.
- Waste Generated from Operations (Category 5): includes the treatment and final disposal of solid and liquid waste through recycling, composting, and final disposal in landfills.
- Business travel (Category 6): Emissions from flights taken for business travel.
- Employee Commuting (Category 7): estimated emissions associated with commuting.
- Downstream Transportation and Distribution (Category 9): Covers transportation between facilities (farms, wineries, processing plants, and distribution centers), exports, deliveries to distribution centers, and transportation to retail outlets in destination markets.
- End-of-Life Treatment of Sold Products (Category 12): estimated emissions associated with the treatment and disposal of bottles, labels, corks, and boxes in destination markets.

Scope 3 exclusions were defined based on materiality and applicability criteria, in accordance with the GHG Protocol, and are detailed in Chapter 6.2Inventory Exclusions and Limitations .

5.4. Methodological Changes and Verification

The 2025 inventory incorporates a series of methodological improvements aimed at strengthening the quality, consistency, and representativeness of the reported information. These updates seek to increase the robustness of the calculations, improve the traceability of the data used, and move toward greater alignment with international best practices for the quantification and reporting of greenhouse gas emissions.

Among the main methodological changes implemented during this exercise are:

- The review and update of emission factors, prioritizing official and internationally recognized sources such as the IPCC, DEFRA, and the EPA, as well as local factors when they are more representative of operating conditions.
- The strengthening of data collection and management processes, improving the traceability of outsourced activities and increasing the granularity of the information used to estimate emissions.
- The unification and standardization of information sources for subsidiaries in Chile, primarily using data from SAP, with the aim of improving the consistency and comparability of results.
- The incorporation of methodological improvements in relevant Scope 3 categories, including:
    - Category 5 (Waste generated from operations): inclusion of emissions associated with recycling and composting processes, which were previously limited to waste sent to final disposal sites.
    - Category 12 (Treatment of products sold at the end of their useful life): inclusion of emissions associated with the treatment and recycling of post-consumer packaging.

These improvements advance the consistency, representativeness, and comparability of the GHG inventory, strengthening the quality of the data used and the transparency of the reported results. They also contribute to a more uniform estimate aligned with international standards applicable to the wine industry, facilitating corporate monitoring of emissions and the identification of opportunities for improvement in the holding company's climate management.

To ensure the quality and credibility of the inventory, this report undergoes a verification process conducted by an independent third party in accordance with the principles of the ISO 14064-3 standard. This process evaluates the traceability of the data, the correct methodological application of the standards used, and the integrity of the reported results. Verification is a fundamental tool for strengthening the organization's climate transparency and supporting strategic decision-making regarding emissions management and decarbonization.

6. GHG Inventory Methodology

6.1. Emission Factors and Methodological Assumptions

6.1.1. General Criteria for Selecting Emission Factors

The quantification of Viña Concha y Toro's wine industry greenhouse gas (GHG) inventory was conducted using emission factors derived primarily from official, methodologically recognized, and widely accepted international sources, in accordance with the guidelines established by the GHG Protocol, the Intergovernmental Panel on Climate Change (IPCC), and other applicable sector-specific methodologies.

To ensure methodological consistency, traceability, and temporal comparability of the inventory, the organization prioritized the use of emission factors representative of the specific geographic regions, technologies, and activities associated with its operations, striving to use the most specific information possible for each emission source.

A methodological hierarchy was applied in selecting emission factors, prioritizing:

1. Supplier-, facility-, or technology-specific factors, when verifiable data was available;
2. Official national factors representative of the geographic context where the emissions occur;
3. Methodologically recognized international factors from technical organizations and reference databases;
4. Proxy or sector-specific factors, only in the absence of more specific information.

This approach maximizes representativeness and consistency, minimizes methodological uncertainties, and ensures alignment with international best practices for GHG quantification.

Emission factors were selected based on the most up-to-date version available at the time the inventory was prepared. In cases where there were no recent methodological updates or where they were not applicable to the reporting period, the most recent official versions available were used.

A complete breakdown of the emission factors used—including application category, value, unit of measurement, methodological source, version, and applicable geography—is presented in Appendix0 Emission Factors Used.

6.1.2. Emission Factors by Scope and Category

a. Scope 1 – Direct Emissions

To quantify direct emissions associated with fossil fuel consumption from mobile and stationary sources, fugitive emissions of refrigerant gases, and composting processes, emission factors were used, primarily sourced from DEFRA (UK Government GHG Conversion Factors for Company Reporting), given their broad international acceptance, methodological coverage, and regular updates.

Emissions from nitrogen fertilization, agricultural soil emissions, agricultural management, and the treatment and discharge of liquid industrial waste (RILES) were quantified using methodologies and factors defined both by the IPCC 2006 Guidelines for National Greenhouse Gas Inventories and its corresponding 2019 Refinement, as well as by the International Wine Carbon Calculator Protocol (2008), taking into account the agricultural and viticultural nature of the holding company's operations.

b. Scope 2 – Indirect Emissions from Energy

Indirect emissions resulting from electricity consumption were quantified using both location-based and market-based approaches, in accordance with the guidelines of the GHG Protocol Scope 2 Guidance.

Under the location-based approach, official factors representative of the national or regional electricity matrices where the holding company's subsidiaries operate were used, including:

- Chile: national electricity system emission factor published by the National Electricity Coordinator.
- Argentina: factor published by the Compañía Administradora del Mercado Mayorista Eléctrico S.A.
- United States (WECC California): regional factor published by the Environmental Protection Agency (EPA) via the eGRID database.

Under the market-based approach, specific attributes of energy procurement and renewable supply mechanisms used by the company were considered, including power purchase agreements (PPAs), international renewable energy certificates (I-RECs), and self-consumption of electricity from the holding company's own photovoltaic plants.

This approach allows for the reflection of both performances associated with the regional power grid and the organization's specific efforts toward renewable energy procurement.

c. Scope 3 – Other Indirect Emissions

The quantification of Scope 3 emissions involved the use of different methodologies depending on the emission category and the availability of primary data.

For spend-based categories, emission factors from the USEEIO (U.S. Environmentally-Extended Input-Output Model) database were used.

Categories related to transportation, upstream fuels, waste, packaging materials, employee commuting, and business travel were quantified mostly using emission factors from DEFRA, given their methodological coverage and international applicability.

For certain specialized winemaking inputs, such as tartaric acid and bentonite, factors from the ADEME methodological database were used, given their sectoral representativeness and technical availability.

The selection of Scope 3 factors prioritized the use of methodologies consistent across geographic regions, ensuring comparability among subsidiaries and emission categories. Furthermore, when specific information was available from suppliers, products, or industries relevant to the wine business, the use of primary or specific emission factors was prioritized over generic sectoral factors.

In this context, specific emission factors were used for certain material categories in the inventory, including:

- Glass Chile: use of emission factors weighted by purchase volume from the main suppliers of glass bottles (Verallia and Cristalerías Chile), allowing for a more representative reflection of the footprint associated with the procurement of glass containers.
- Tetra Pak packaging: Use of specific emission factors obtained from Tetra Pak's technical platform for environmental product assessment, considering packaging configurations representative of the products marketed by the company.
- Natural corks: Use of product carbon footprints provided by Industria Corchera S.A., allowing for the incorporation of supplier-specific information for one of the wine sector's main packaging inputs.

The incorporation of supplier- or product-specific factors increases the representativeness and accuracy of the GHG inventory, reducing reliance on generic secondary factors and strengthening the methodological traceability of the most relevant Scope 3 categories.

d. FLAG Emissions and Biogenic Removals

Emissions and removals associated with the FLAG (Forest, Land, and Agriculture) components were quantified in accordance with the IPCC's 2006 Guidelines for National Greenhouse Gas Inventories, their corresponding 2019 Refinement, and the guidelines established by the GHG Protocol Land Sector and Removals Standard.

These methodologies were applied to quantify emissions resulting from agricultural management, fertilization, land-use-related carbon changes, and biogenic removals relevant to the holding company's agricultural and forestry operations.

6.1.3. Updating and Managing Emission Factors

Viña Concha y Toro recognizes that the methodological updating of emission factors is a fundamental element in ensuring the robustness, comparability, and accuracy of the GHG inventory.

In this context, the organization periodically reviews the methodological sources used, seeking to incorporate the most recent versions available and technically applicable to the reporting period, while safeguarding the inventory's temporal consistency and year-over-year comparability.

When significant changes occur in emission factors, methodologies, or official sources that could materially affect the historical comparability of the inventory, such changes are evaluated in accordance with the base-year recalculation procedure defined in this report.

6.2. Inventory Exclusions and Limitations

6.2.1. Exclusion Definition Criteria

In accordance with the principles of materiality, completeness, consistency, transparency, and accuracy established by the GHG Protocol, this inventory includes those emission sources that represent the most significant impacts associated with the Holding's wine business value chain. The scope and categories

considered were defined through a technical analysis that simultaneously assessed the potential materiality of emissions, the availability and quality of information, documentary traceability, the methodological feasibility of quantification, and the ability to maintain consistent and comparable criteria across reporting periods.

The completeness of a GHG inventory does not necessarily imply the inclusion of all activities, goods, or services used by an organization, but rather the adequate representation of those sources whose contribution is relevant to characterizing its emissions profile. Consequently, the inclusion of a given source must balance its relative importance with the availability of reliable information, the existence of consistent methodologies, and the possibility of applying technically representative emission factors.

Under this approach, the organization developed an Exclusion Materiality Assessment Matrix, included in Annex12.4 of this report, whose objective was to identify potential emission sources that are not currently part of the quantification process and to assess their potential impact on the inventory. For each category analyzed, the following aspects, among others, were considered:

- the nature of the activity within the wine value chain.
- the estimated relative volume of purchases or use.
- the expected emissions intensity.
- the availability of specific emission factors from public sources.
- the feasibility of obtaining traceable primary data.
- representativeness relative to equivalent categories currently included in the inventory; and
- the potential impact of their exclusion on the overall representativeness of the inventory.

The materiality assessment was conducted using a conservative approach, prioritizing an overestimation over an underestimation of potential emissions. Since these categories were not directly quantified, the estimates represent methodological approximations intended solely to evaluate their relative impact on the total inventory and not as a formal quantification of emissions.

As a result of this analysis, the organization concluded that no individual exclusion exceeds 1% of total reported emissions and that the sum of the exclusions identified for the wine business represents an estimated contribution of less than 3.1% of the inventory's total emissions, remaining significantly below the 5% materiality threshold used for this verification process. Consequently, these exclusions do not materially affect the representativeness, consistency, or usefulness of the inventory as a corporate climate management tool.

6.2.2. Categories Excluded from the Inventory

The materiality assessment conducted by the organization identified certain potential emission sources associated with the wine business that are not currently included in the quantification process. These exclusions primarily correspond to ancillary categories of goods and services whose expected contribution to the inventory is significantly lower than that of the main emission sources included, such as the purchase of glass, packaging materials, grapes, and wine; energy consumption; and transportation.

It is important to note that these exclusions do not stem from the absence of such activities within the operation, but rather from a technical assessment that simultaneously considered their low relative materiality, the limited

availability of specific emission factors, the heterogeneity of the products involved, and the cost-benefit ratio of including them in the inventory. Consequently, the organization prioritized the quantification of those categories that account for the largest proportion of emissions and demonstrate greater methodological robustness, in accordance with the principles of materiality and accuracy established by the GHG Protocol.

Among the main categories currently excluded are certain auxiliary agricultural inputs used in vineyard management. These include, for example, herbicides, fungicides, insecticides, growth regulators, adjuvants, non-nitrogen fertilizers, and various soil conditioners or amendments. Although these products are part of routine agricultural practices, they come in a wide variety of commercial formulations and from various manufacturers, for which uniform and comparable public emission factors are not always available. Additionally, their relative share is considerably smaller than that associated with categories currently included in the inventory, such as fuel consumption, glass purchases, or distribution logistics.

It is important to note that the inventory currently accounts for emissions associated with the application of nitrogen fertilizers, as this is the agricultural input that generates the highest emissions during application. This is because part of the nitrogen incorporated into the soil is converted through microbiological processes of nitrification and denitrification into nitrous oxide (N_2O), a greenhouse gas with a high global warming potential. In contrast, the application of non-nitrogen fertilizers, herbicides, fungicides, and other agrochemicals does not produce significant direct emissions of N_2O; therefore, their contribution during the application stage is considerably lower.

Similarly, the inventory does not currently include certain auxiliary winemaking inputs used during the winemaking process. These include yeasts, gelatins, albumin, caseinate, enzymes, fermentation nutrients, gum arabic, and other clarifying or stabilizing agents used at various stages of the winemaking process. In contrast, those winemaking inputs that are more representative and for which methodological data are more readily available—such as tartaric acid, bentonite, and certain wood-derived products used during winemaking—are quantified.

Likewise, certain auxiliary packaging and logistics materials are not currently included, such as wooden or plastic pallets, packaging films, strapping, corner protectors, dividers, and other items used to secure and protect the cargo during storage and transport. These materials serve a complementary function within the logistics chain and account for a considerably smaller share compared to the main packaging materials included in the inventory, such as glass bottles, cardboard boxes, capsules, corks, labels, and Tetra Pak containers.

Another identified category consists of certain operational support purchases, such as personal protective equipment, uniforms, work clothes, gloves, hard hats, safety goggles, safety footwear, minor spare parts, maintenance materials, lubricants, hoses, electrical components, and various industrial consumables. These purchases are essential for operational continuity and worker safety; however, they represent a wide variety of goods with relatively low emissions intensity and a reduced economic and environmental impact compared to the main inputs in the production process.

In the administrative sphere, certain consumption figures associated with leased commercial offices are not currently included, particularly those related to electricity, water consumption, and waste management. This exclusion is primarily due to the fact that these offices operate mainly in shared buildings managed by third

parties, where these services are managed centrally and there is not necessarily a verifiable individual allocation that allows for the specific consumption or quantification to be attributed to the organization. However, these facilities are primarily used for commercial and administrative functions, with no direct involvement in agricultural, winemaking, industrial, or logistical processes—which constitute the main sources of emissions for the wine business.

It should also be noted that a significant portion of the impacts associated with these administrative activities is already indirectly represented in the inventory through other Scope 3 categories, particularly through employee commuting, business travel, and various contracted services included in this quantification exercise.

A detailed assessment of these categories is presented in the Exclusion Materiality Assessment Matrix included in Appendix12.4 , which documents for each category its methodological justification, representative examples of inputs not considered, the basis used to estimate their materiality, and their potential contribution to the inventory. Based on this analysis, the organization concluded that no individual exclusion accounts for more than 1% of total reported emissions and that the sum of the exclusions from the wine business amounts to an estimated contribution of less than 3.1% of the GHG inventory. Consequently, these exclusions do not materially affect the representativeness, integrity, consistency, or usefulness of the inventory for the purposes of climate management, tracking corporate goals, and independent verification processes.

6.2.3. Excluded Scope 3 Categories

In accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard, the organization assessed the applicability of the fifteen categories of indirect Scope 3 emissions to determine which ones are relevant to the wine business model developed by the Holding Company. As a result of this analysis, those categories that represent material sources of emissions and whose quantification is consistent with the defined operational scope were included in the inventory.

Conversely, certain categories were deemed inapplicable or immaterial to the company's operations and, consequently, were not included in this inventory. This determination stems from the inherent nature of the wine business and does not constitute a methodological limitation of the quantification process.

Specifically:

- Category 8—Upstream Leased Assets: No assets leased from third parties were identified whose operation generates significant emissions not already accounted for in other categories of the inventory.
- Category 10 – Processing of products sold: The wine sold by the company is a finished product, ready for consumption, which does not require additional industrial processes after sale and, therefore, does not generate emissions attributable to a subsequent processing stage.
- Category 11 - Use of products sold: The consumption of wine does not require energy, fuels, or other inputs that generate significant emissions during use, unlike other goods whose use involves energy consumption over their useful life.
- Category 13 - Downstream Leased Assets: The organization does not maintain downstream leased assets that constitute a significant and independent source of emissions beyond those already considered in this inventory.

- Category 14 - Franchises: The company does not operate through a franchise model; therefore, this category does not apply to its business structure.
- Category 15 - Investments: Emissions associated with financial investments do not constitute a material source for the objectives, organizational boundaries, and operational scope defined for this inventory; therefore, their inclusion would not significantly alter the representativeness of the wine industry inventory.

Consequently, the assessment conducted leads to the conclusion that these categories do not represent material sources of emissions for the analyzed business model and that their exclusion is fully consistent with the principles of materiality, completeness, consistency, and transparency established by the GHG Protocol. The inventory thus maintains adequate coverage of the material emission sources associated with the Holding Company's wine business value chain and provides a robust, consistent, and verifiable representation of its climate performance.

6.3. GHG Inventory Quality Management and Quality Control

The quantification and reporting of Viña Concha y Toro's wine-related greenhouse gas (GHG) inventory are carried out using an approach focused on continuous improvement, document traceability, and quality assurance, in accordance with the principles of materiality, completeness, consistency, transparency, and accuracy established by the GHG Protocol, supplemented by the control and verifiability guidelines contained in ISO 14064.

With the aim of strengthening the methodological robustness of the inventory and ensuring its usefulness as a corporate climate management tool, the company has implemented an internal information management and quality assurance/quality control (QA/QC) system, designed to ensure methodological consistency, the integrity of the data used, and the early detection of errors or omissions prior to the external verification process.

6.3.1. GHG Inventory Governance

Ultimate responsibility for the preparation, approval, and reporting of the wine industry GHG inventory rests with Viña Concha y Toro's Corporate Sustainability Department, which serves as the methodological lead for the process and ensures the technical consistency of the holding company's consolidated inventory.

The collection, consolidation, and processing of information are led by the corporate sustainability team, which is responsible for applying the methodological criteria defined under the GHG Protocol, performing emissions calculations, and ensuring the consistent application of measurement criteria across subsidiaries and emissions categories.

For its part, each production subsidiary and functional area of the company is responsible for the quality, traceability, and consistency of the primary data used to quantify emissions, including energy consumption, operational activities, logistics operations, use of inputs, fertilizers, travel, waste, procurement, and other variables relevant to the inventory calculation. Furthermore, the expert departments are responsible for

providing background information and supporting documentation when inconsistencies, significant deviations, or requests for clarification are detected.

This governance model combines the technical expertise of the operational areas with centralized methodological oversight, ensuring uniform quantification criteria at the holding company level and strengthening the year-over-year comparability of the inventory.

6.3.2. Information Collection and Management System

The quantification of the GHG inventory is based primarily on the use of primary data from corporate systems, operational records, and supporting documentation from the various subsidiaries and functional areas.

The main source of information is the corporate SAP ERP system, from which records related to energy consumption, procurement of inputs, material purchases, logistics, capital assets, and other data relevant to emissions calculations are obtained. Since the extracted information is not always directly structured for GHG quantification, it undergoes processes of data cleansing, classification, standardization, and cross-checking by the corporate sustainability team.

Additionally, certain measurement categories require supplementary information provided directly by specialized departments, subsidiaries, or external suppliers, including, among others:

- specific consumption data not contained in corporate systems.
- logistics and transportation information.
- business travel consolidated by travel agencies.
- renewable energy certificates (I-REC).
- power purchase agreements (PPAs).
- photovoltaic generation records.
- records of waste, composting, and RILES treatment.
- agricultural data related to fertilization and productive land area.

Information processing and inventory consolidation are carried out using calculation models structured in controlled spreadsheets, stored in institutionally shared folders with corporate backup, ensuring traceability, version control, and access to supporting documentation.

6.3.3. Quality Control and Internal Review Procedures

To ensure the consistency and accuracy of the inventory, Viña Concha y Toro implements internal quality controls applied during the various stages of information collection, processing, and consolidation.

The control process considers, among other aspects:

a. Year-over-Year Consistency Review

The main emission categories are compared with previous years—particularly with the immediately preceding inventory—to identify significant variations, atypical patterns, or deviations requiring further review. When

relevant differences are detected, they are analyzed by considering operational changes, production variations, the inclusion of new sources, methodological modifications, or potential data errors.

b. Identification and Analysis of Outliers

In selected categories, specific analyses of outliers are conducted to identify inconsistent data, unusual values, data entry errors, or significant operational deviations. This control has made it possible, for example, to detect differences in units of measure, errors in the classification of inputs, or inconsistencies in purchase and consumption records.

c. Validation of Information with Data-Owning Departments

When inconsistencies, incomplete data, or results outside the expected range are identified, the Corporate Sustainability Management team conducts validation processes with the department or subsidiary that owns the information to confirm assumptions, correct errors, and strengthen the traceability of the data used in the calculation.

In this context, the corporate sustainability team acts as the first line of technical review for the GHG inventory, identifying potential inconsistencies prior to the annual external verification process.

d. Internal Review and Validation of the Inventory

Once the information has been consolidated and the emissions calculations completed, the inventory undergoes an internal technical review and managerial validation process prior to external verification.

This process includes:

1. consolidation and initial processing of information.
2. technical review of assumptions, inconsistencies, significant variations, and calculation criteria.
3. validation of consolidated results.
4. approval of the final version of the wine industry inventory prior to the independent verification process.

6.3.4. Handling of Errors, Omissions, and Inconsistencies

When errors, omissions, or methodological inconsistencies are detected during the calculation, internal review, or external verification process, the organization conducts review and correction procedures supported by documentary evidence.

Corrections may involve:

- validation of records with the responsible departments.
- adjustment of units of measurement.
- correction of conversion factors.
- reviewing activity classifications or categories.
- updating methodological assumptions.
- incorporation of additional supporting information.

All relevant modifications made to the inventory are documented in the corresponding calculation files, ensuring traceability of the adjustments made and their technical rationale.

6.3.5. Documentary Traceability and Record Keeping

To ensure the verifiability of the GHG inventory and facilitate independent audit and assurance processes, Viña Concha y Toro maintains supporting documentation associated with the main reported emission sources.

Supporting documentation may include, as applicable:

- invoices, receipts, and purchase orders.
- energy supply contracts.
- renewable energy certificates (I-REC).
- photovoltaic generation records.
- shipping and receiving orders for logistics activities.
- travel agency reports.
- records of agricultural and operational consumption.
- records from SAP.
- inventory consolidation and calculation files.

The records are stored digitally using corporate document management systems and institutional shared folders, ensuring traceability, historical records, and the availability of information for review and verification processes.

6.3.6. Internal Inventory Audit and Verification

As part of the ongoing strengthening of corporate climate management, the GHG inventory measurement and reporting process has been subject to formal evaluations by Corporate Audit and Internal Control.

During 2022 and 2025, internal audit processes were conducted to evaluate methodological robustness, documentation, traceability, standardization, and consistency of the GHG quantification process. These reviews considered aspects such as information collection and processing, methodological criteria, emission factors used, supporting documentation, consistency of assumptions, and mechanisms for storing evidence.

As a result of these evaluations, opportunities for improvement were identified, along with actions aimed at progressively strengthening the inventory management system, thereby increasing its technical robustness and readiness for independent verification processes.

6.4. Inventory Uncertainty

6.4.1. Uncertainty Assessment Methodology

The quantification of greenhouse gas (GHG) emissions inherently involves a degree of uncertainty associated with the quality, availability, accuracy, representativeness, and traceability of the information used to estimate

reported emissions. In accordance with the principles of accuracy and transparency established by the GHG Protocol, Viña Concha y Toro acknowledges the existence of uncertainties associated with this inventory and has developed mechanisms to assess, manage, and progressively reduce them through continuous improvement processes.

The uncertainty of a GHG inventory can be assessed using quantitative methodologies based on statistical propagation or through qualitative approaches aimed at evaluating the quality of the data used. Given the multinational nature of the inventory, the diversity of information sources used, the coexistence of methodologies based on physical activity, economic expenditure, third-party reported information, and sector-specific emission factors, as well as the absence of uniform statistical parameters for all evaluated categories, the organization adopted a structured qualitative approach for uncertainty assessment.

This approach is aligned with the data quality management principles established by the GHG Protocol and allows for a consistent assessment of the relative reliability of each emission category, identifies opportunities for improvement, and prioritizes actions aimed at increasing the methodological robustness of the inventory. It also facilitates the traceability of the criteria used and the reproducibility of the results obtained during the quantification process.

The assessment was conducted at the level of calculation inputs, considering the following independently:

- The uncertainty associated with the activity data used.
- The uncertainty associated with the emission factors applied.
- The resulting overall uncertainty for each input.
- The relative contribution of each input to the inventory's total emissions.

6.4.2. Assessment of the uncertainty associated with activity data

The uncertainty associated with activity data corresponds to the level of confidence attributed to the information used to quantify the magnitude of emission-generating activities. Activity data constitute the baseline variable for emissions calculations and represent the physical, energy, or economic quantification of a given activity, such as consumption of fuels, electricity, agricultural inputs, packaging materials, metric tons transported, kilometers traveled, trips made, or expenditures associated with goods and services.

The quality of activity data is one of the main determinants of the robustness of a GHG inventory, since errors, omissions, or estimates associated with the quantification of the activity can lead to significant deviations in the final results, regardless of the quality of the emission factors used. For this reason, the methodology adopted by Viña Concha y Toro gives top priority to the quality, representativeness, and traceability of activity data.

The uncertainty classification of activity data was performed by simultaneously considering the following criteria:

- source of the information.
- level of available documentary traceability.
- possibility of independent verification.
- degree of automation in data collection.

- the need to apply additional estimates or assumptions.
- involvement of third parties in the generation or consolidation of the information.
- the temporal and geographic representativeness of the records used.

Under this approach, data obtained directly from corporate systems, accounting records, invoices, contracts, official statements, meters, or operational management systems were classified as having low uncertainty because they offer high traceability, allow for documentary verification, and directly reflect the activity carried out during the reporting period.

Likewise, data generated and consolidated by specialized units within the organization were classified as having low uncertainty, provided they are supported by verifiable internal records and established corporate procedures. This criterion acknowledges that certain operational variables—particularly in agricultural, production, or environmental contexts—require internal consolidation processes without this necessarily implying a significant loss of reliability.

On the other hand, information reported by specialized third parties, such as travel agencies, logistics operators, or external managers, was classified as having medium uncertainty. Although this data is typically supported by documentation and defined methodologies, the organization has a lower level of direct control over the processes of generating, validating, and consolidating the information.

Similarly, those categories where it was necessary to supplement primary information with secondary parameters, technical literature, or public databases were classified as having medium uncertainty. In these cases, the main activity is adequately supported by verifiable records; however, the need to incorporate supplementary information introduces an additional source of uncertainty associated with the representativeness of those parameters.

Finally, categories based primarily on estimates, operational approximations, bibliographic parameters, or public information were classified as having high uncertainty. This classification reflects the fact that the reported activity cannot be directly observed or measured and requires the use of simplified assumptions to represent operational reality.

Table 2 presents the classification used for the uncertainty assessment of activity data. Additionally, a complete breakdown of the uncertainty level defined for each input—in terms of the source of the information, level of traceability, involvement of third parties, need for estimates or supplementary assumptions, and other relevant criteria—is provided in Appendix 12.5, Classification of Uncertainty in Activity Data.

Table 2 : Criteria for Classifying Uncertainty in Activity Data

Type of Activity Data	Description	Uncertainty Level
Primary	Information obtained directly from corporate systems, invoices, meters, official statements, or verifiable operational records.	Low
Primary, consolidated by expert area	Information generated and consolidated by the departments responsible for the operation using verifiable internal records.	Low
Information consolidated by supplier	Information generated and reported by specialized third parties, such as travel agencies or external operators.	Medium

Mixed data that is traceable with supplementary assumptions	Information based on verifiable primary records supplemented with secondary parameters or public information.	Medium
Estimate based on public information or operational assumptions	Information obtained through estimates, bibliographic parameters, operational assumptions, or representative approximations.	High

Source: Prepared by the author

6.4.3. Assessment of uncertainty associated with emission factors

The uncertainty associated with emission factors corresponds to the level of confidence attributed to the coefficients used to convert a unit of activity into GHG emissions. Emission factors represent a technical simplification of complex physical, chemical, or biological processes and, therefore, inherently incorporate a certain level of uncertainty associated with their methodological development.

Given the diversity of sources used in this inventory, the uncertainty assessment of emission factors was conducted using a multi-criteria analysis that simultaneously considered the following aspects:

- specificity with respect to the quantified activity.
- methodological currency of the source used.
- geographic representativeness.
- sectoral suitability for the wine and agro-industrial sectors.
- level of aggregation of the methodology used.
- the institutional source responsible for its development.

Specificity was considered one of the most relevant evaluation criteria. Generally speaking, the closer the emission factor used is to the activity actually carried out by the organization, the lower the associated uncertainty. For this reason, supplier- or product-specific factors were classified as having low uncertainty, since they directly represent the production processes used by the company's main suppliers and more accurately reflect the characteristics of the inputs actually purchased.

Likewise, official national factors were classified as having low uncertainty because they adequately represent the technological, regulatory, and operational conditions of the region where the assessed activity takes place. This criterion was applied, for example, to the factors used to quantify electricity under the location-based approach, where official factors published by agencies responsible for national or regional electricity systems were employed.

Activity-specific international factors from internationally recognized organizations, such as DEFRA, the IPCC, or ADEME, were classified as having medium uncertainty. Although these methodologies exhibit high technical robustness and broad international acceptance, they generally represent sectoral averages that may not fully capture the operational, technological, or geographic particularities of each specific supplier or facility.

In cases where methodologies were developed using the organization's own data and subsequently extrapolated to equivalent third-party operations, the uncertainty was classified as medium. This criterion acknowledges the

high sectoral representativeness of the information used but also considers potential differences between the organization's own processes and those actually carried out by third parties.

Similarly, certain sector-specific factors used in agricultural activities were classified as having medium uncertainty even though they correspond to methodologies developed more than a decade ago, because they remain highly relevant to the wine sector and continue to be widely used by the industry for this type of quantification.

Finally, input-output economic methodologies based on monetary expenditure were classified as having high uncertainty. These approaches allow for a significant expansion of the inventory's coverage, especially in certain Scope 3 categories; however, their aggregated nature and their reliance on sectoral economic relationships result in lower representativeness with respect to the physical processes actually involved in the production of specific goods and services.

Table 3 presents the classification used for the uncertainty assessment of emission factors. Likewise, the complete details of the uncertainty level defined for each input in terms of its specificity, methodological currency, geographic representativeness, sectoral suitability, and other relevant criteria are presented in Appendix 12.6, Classification of Uncertainty in Emission Factors.

Table 3 : Classification Criteria, Uncertainty, and Emission Factors

Activity Data Type	Description	Uncertainty Level
Supplier- or product-specific factor	Factors developed specifically for suppliers or products used by the company.	Low
Official National Factor	Factors published by official agencies representing the country or region where the activity takes place.	Low
Factor derived from the company's own operations and extrapolated to third parties	Factors developed based on the company's own data and applied to equivalent external operations.	Medium
Activity-specific international factor	Factors developed by recognized international organizations for specific activities.	Medium
Activity-specific international factor with less up-to-date methodology	Sector-specific factors that adequately represent the activity being evaluated, although their most recent available update predates the latest standards.	Medium
Input-output economic factor (spend-based)	Factors based on sectoral economic relationships and monetary expenditure.	High

Source: Prepared by the author

6.4.4. Determination of Input Uncertainty

Once the uncertainty associated with activity data and emission factors was assessed, the overall uncertainty of each input was determined using a qualitative assessment matrix developed specifically for this inventory.

The methodology adopted acknowledges that both activity data and emission factors contribute to the final uncertainty of the calculation. However, it establishes that the quality of the activity data has a predominant influence on the overall uncertainty of the input. This methodological decision is based on the fact that the magnitude of reported emissions depends primarily on the quality, completeness, and representativeness of the quantified activity.

For example, an incorrectly recorded fuel quantity or an unrepresentative estimate of kilometers traveled can lead to significant deviations in the final results, even when highly specific and technically robust emission factors are used. In contrast, when the activity is adequately measured and supported by verifiable records, the differences associated with the use of specific international activity factors generally remain within methodologically accepted ranges.

Based on this logic, the uncertainty of the activity data was considered the primary determinant of the input uncertainty. Consequently:

- Categories based on traceable primary data maintain low levels of uncertainty even when using international activity-specific factors.
- Categories based on mixed data or information reported by third parties exhibit moderate levels of uncertainty, unless they use highly aggregated emission factors or economic methodologies.
- Categories based primarily on estimates, proxies, or operational assumptions maintain high levels of uncertainty regardless of the quality of the emission factor used.

The two dimensions were combined using the following matrix:

Table 4 : Matrix for Determining Uncertainty by Input

Uncertainty Activity Data	Low Emission Factor	Medium Emission Factor	High Emission Factor
Low	Low	Low	Medium
Medium	Medium	Medium	High
High	High	High	High

Source: Prepared by the author

The systematic application of this matrix made it possible to individually classify all inputs considered in the inventory, ensuring methodological consistency, reproducibility of results, and comparability across emission categories (Appendix 12.5: Overall Inventory Uncertainty Assessment). Additionally, this approach facilitates the identification of opportunities for improvement, allowing future efforts to be focused on those categories that simultaneously account for a high share of corporate emissions and exhibit higher levels of uncertainty.

6.4.5. Results of the Uncertainty Assessment

The methodology described was applied to each of the inputs considered in the wine industry inventory, allowing for the individual classification of the uncertainty associated with each emission source. The complete details of the assessment are presented in Appendix 12.5, “Overall Inventory Uncertainty Assessment,” of this report.

Once the individual uncertainty for each input was determined, the overall uncertainty of the inventory was assessed by considering the relative contribution of each category to total reported emissions. This approach allows the analysis to focus on those categories that simultaneously account for a high share of the inventory and exhibit higher levels of uncertainty, thereby preventing insignificant categories from distorting the overall assessment.

The results obtained show the following distribution:

Table 5 : Estimated Share of Emissions by Inventory Uncertainty Level

Level of Uncertainty	Estimated Share of Emissions
Low	56.8%
Medium	40.6%
High	2.6%

Source: Prepared by the author

The largest proportion of emissions in the inventory is associated with categories classified as having low uncertainty. These categories primarily correspond to energy consumption, fuels, electricity, glass purchases, grape and wine purchases, fugitive emissions, and other sources based on primary information from corporate systems, verifiable operational records, financial documentation, and specific supplier factors or official sources.

Categories classified as having medium uncertainty primarily correspond to certain Scope 3 categories related to transportation, logistics, employee commuting, business travel, and specific methodologies applied to agricultural activities or service purchases, where it is necessary to supplement primary information with secondary parameters, information reported by third parties, or activity-specific international factors.

Meanwhile, the categories classified as having high uncertainty represent a small proportion of the total inventory and correspond primarily to simplified estimates associated with local distribution at the destination and the treatment of products at the end of their useful life, where the availability of primary information is limited and it is necessary to rely on operational assumptions or supplementary public information.

Considering the observed distribution and the predominance of categories classified as having low and medium uncertainty, the organization concludes that the 2025 GHG inventory exhibits an overall medium-to-low level of uncertainty, consistent with the level of maturity achieved by the environmental information management systems implemented by the company.

The uncertainty assessment should be interpreted as complementary to the quality assurance and quality control (QA/QC) procedures described in Section 6.3 of this report. Consequently, the uncertainty classification reflects not only the nature of the information sources used but also the effect of the review, validation, document traceability, and internal control mechanisms implemented by the organization to ensure the integrity and consistency of the inventory.

6.5. Base Year and Recalculation Procedure

6.5.1. Definition of the Base Year

Viña Concha y Toro has established 2022 as the base year for this wine industry greenhouse gas (GHG) inventory, in line with the evolution of its climate commitments and the progressive adoption of science-based international mitigation standards.

The designation of 2022 as the base year is the result of a process to strengthen the methodology and expand the scope of the company's emissions quantification, coinciding with the update of its climate commitments under the Science Based Targets initiative (SBTi).

In this context, the Concha y Toro subsidiary brought forward its carbon neutrality commitment from 2050 to 2040, resubmitting its reduction targets for the SBTi's international validation process. This process also coincided with an update to international methodological criteria that mandated the FLAG (Forest, Land, and Agriculture) standard for sectors with a significant impact on agriculture and land use, requiring an expansion of the measurement scope, the inclusion of new categories of emissions and removals, and greater methodological depth compared to previous years. As a result, the Concha y Toro subsidiary set a near-term emissions reduction target of 30.3% by 2030, along with a Net Zero commitment by 2040, both with 2022 as the base year and validated by the SBTi initiative.

It is important to note that the Concha y Toro subsidiary has been measuring and verifying its carbon footprint since 2007 and had previously established 2017 as the base year for its first SBTi-validated climate commitments. However, that scope employed a different methodological framework, including fewer Scope 3 categories and failing to incorporate the current requirements associated with the FLAG standard or the methodological coverage currently used by the holding company.

In this context, the year 2022 represents the methodologically most robust, consistent, and comparable starting point for Viña Concha y Toro's current corporate emissions measurement system, marking a milestone in methodological strengthening, increased climate ambition, and expanded emissions measurement scope.

6.5.2. Considerations for the Holding Company's Inventory

The wine industry emissions inventory at the holding company level was quantified on a cross-functional basis for the first time during the fiscal year corresponding to 2024, incorporating—under uniform criteria—the operations of Concha y Toro, Cono Sur, Trivento, and Bonterra Organic Estates, along with the measurement categories currently included in the inventory.

In this context, although the base year is 2022, the organization acknowledges that the availability and level of maturity of historical data may vary among subsidiaries and geographic regions, particularly for fiscal years prior to the company-wide implementation of the quantification system.

For this reason, the company may progressively conduct retrospective reconstruction exercises of the baseline inventory when this is methodologically necessary to ensure comparability, consistency, and alignment with

corporate climate commitments. As this process evolves, the holding company's inventory will maintain direct operational comparability between fiscal years constructed using equivalent methodological criteria.

Furthermore, using 2022 as the base year allows for alignment with the currently valid climate commitments of the Concha y Toro subsidiary, the holding company's main operation and a historical leader in corporate climate management.

In the short and medium term, the company expects to move progressively toward greater integration of its wine subsidiaries within a common climate management framework, evaluating the incorporation of cross-cutting commitments at the holding company level as methodological maturity, the availability of comparable information, and operational alignment across geographies increase.

6.5.3. Procedure for Recalculating the Base Year

To ensure comparability over time and avoid distortions resulting from methodological or organizational changes, Viña Concha y Toro has established a formal procedure for the potential recalculation of the base year, in accordance with the principles set forth by the GHG Protocol.

The recalculation of the base year may be initiated when any of the following events occur:

a. Significant structural changes within the holding company

Significant changes in the organizational boundaries of the inventory, including acquisitions, mergers, asset sales, the inclusion or exclusion of subsidiaries, changes in operational control, or other modifications that materially alter the scope of emissions consolidation.

b. Significant methodological changes

Inclusion of new categories of material emissions, substantial methodological modifications, updates to international criteria, or adoption of new quantification standards that significantly affect the comparability of the inventory.

c. Correction of material errors

Identification of errors, omissions, or inconsistencies that have a significant impact on the GHG inventory and affect the comparability of climate performance relative to the base year.

d. Substantial improvement in data availability

Availability of primary data or significantly more robust methodologies for categories previously estimated using proxies or secondary factors, provided that such improvement results in a material change to the inventory.

e. Regulatory or international standards changes

Relevant updates derived from the GHG Protocol, SBTi, FLAG, or other applicable methodological frameworks that require adjustments to maintain methodological consistency and temporal comparability.

Normal business fluctuations, minor operational variations, routine updates to emission factors, or non-material methodological improvements will not be considered grounds for recalculating the base year.

6.5.4. Recalculation Methodologies

If a recalculation of the base year is required, the organization will prioritize the use of primary historical information and operational records equivalent to those used in the current inventory, striving to maintain methodological consistency, temporal comparability, and alignment with the principles established by the GHG Protocol.

To ensure technical consistency and methodological proportionality, Viña Concha y Toro will apply a methodological hierarchy approach to the base year recalculation, prioritizing information sources and estimation methods according to the following order of priority:

a. Reconstruction using primary historical data

Priority will be given to the use of verifiable historical information from operational records, corporate systems, financial documentation, consumption reports, logistics information, agricultural data, and other records equivalent to those used in the current inventory.

b. Partial reconstruction using available historical data

When historical information is not fully available, partial primary data may be used, supplemented by methodological assumptions that are technically reasonable and consistent with current quantification criteria.

c. Extrapolation Based on Emission Intensities

In the absence of sufficient historical data, retrospective extrapolation methodologies based on emission intensities per unit of activity may be used, prioritizing physical variables representative of the business.

Potentially applicable variables may include, as appropriate:

- volume produced.
- boxes sold.
- liters produced.
- metric tons of grapes processed.
- agricultural area.
- energy consumption.
- metric tons transported.
- kilometers traveled.
- other representative operational variables.

d. Use of Economic Proxies

Only when no representative physical variables are available may economic proxies such as net sales, operating expenses, or acquisition costs be used, acknowledging the higher level of uncertainty associated with this type of approximation.

e. Methodologically Justified Temporary Exclusion

When there is insufficient information to retrospectively reconstruct a category and its estimated impact is not material relative to the total inventory, the organization may temporarily exclude that source from the recalculation, explicitly documenting the corresponding technical justification.

The methodological approach applicable in each case will be evaluated by the Corporate Sustainability Management team, taking into account criteria of materiality, availability of information, representativeness, and methodological consistency.

Any retrospective estimate must explicitly document the assumptions used, the source of information, the associated level of uncertainty, and the estimated impact on the comparability of the inventory.

6.5.5. Transparency and Reportability of the Recalculation

In the event of a recalculation of the base year, Viña Concha y Toro will transparently document the reason for the adjustment, the categories affected, the organizational and operational boundaries impacted, the methodologies used, the assumptions applied, the estimated quantitative impact, and its implications for the historical comparability of the GHG inventory.

As part of the inventory governance process, any material modification associated with the base year will be evaluated and approved by the Corporate Sustainability Management team, and will be supported by technical documentation, calculation files, and supporting records that ensure traceability and verifiability in the face of independent audit and assurance processes.

Where applicable, the recalculated inventory will be incorporated as a new controlled version of the wine inventory, clearly specifying the scope of the adjustment, the period affected, and the change resulting from the originally reported baseline.

Likewise, any material change to the base year will be transparently reported in the GHG inventory report corresponding to the period in which the recalculation is performed, ensuring clarity regarding the nature of the change and preserving the temporal comparability of the company's climate performance.

7. Results of the 2025 GHG Emissions Inventory

During fiscal year 2025, the Viña Concha y Toro holding company recorded a total of 344,258 metric tons of carbon dioxide equivalent (tCO_2e) under the market-based approach, distributed across the three scopes established by the GHG Protocol's Corporate Accounting and Reporting Standard.

Table 6 : Market-Based GHG Emissions Inventory by Production Subsidiary and Holding Company, 2025 (tCO_2e)

Scope	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding	% Holding
Scope 1	1,241	28,837	3,241	3,056	36,374	10.6%
Scope 2	0	0	0	0	0	0.0%
Scope 3	43,016	219,661	24,404	20,804	307,885	89.4%
Total	44,257	248,498	27,644	23,860	344,258	100.0%

Source: Prepared by the author

The inventory was prepared using the market-based approach for calculating Scope 2 emissions, which allows for a more accurate reflection of the company's active energy management. While under the location-based approach, Scope 2 emissions would have reached 17,054 tCO_2e, the market-based approach reduces them to 0 tCO_2e, since 100% of the holding company's electricity consumption comes from certified renewable sources. This is achieved through a mix of power purchase agreements (PPAs), on-site photovoltaic generation, and the acquisition of international I-REC certificates that offset the remaining electricity consumption with renewable energy attributes.

The breakdown by scope shows that Scope 3, corresponding to indirect emissions generated in the value chain, accounts for 89.4% of the total carbon footprint, at 307,885 tCO_2e. This is followed by Scope 1, which includes direct emissions from mobile and stationary sources, fertilizer use, and emissions from processes such as composting or liquid waste treatment, among others, totaling 36,374 tCO_2e, equivalent to 10.6% of total emissions. As previously mentioned, Scope 2, thanks to the market-based approach, amounts to 0 tCO_2e.

From an organizational standpoint, the Concha y Toro subsidiary remains the holding company's largest emitter, accounting for 72.2% of total emissions (248,498 tCO_2e). It is followed by Bonterra Organic Estates, with 12.9% (44,257 tCO_2e), Cono Sur, with 8.0% (27,644 tCO_2e), and Trivento, with 6.9% (23,860 tCO_2e). This distribution is consistent with the operational volumes and production characteristics of each subsidiary.

7.1. Scope 1 Emissions – Direct Sources

During the 2025 calendar year, greenhouse gas emissions associated with Scope 1 for the Viña Concha y Toro holding company totaled 36,374 metric tons of CO_2 equivalent, representing 10.6% of the total corporate footprint. These emissions come exclusively from direct sources under operational control and are related to activities inherent to the wine production process, ranging from agricultural land use to the operation of wineries, bottling plants, distribution centers, and the internal transport of products and supplies.

The sources are grouped into six key categories, in accordance with the GHG Protocol: stationary sources, mobile sources, fugitive emissions, fertilizers, soil emissions, and process emissions.

Table 7 : Scope 1 Emissions by Production Subsidiary and Holding Company 2025 (tCO2e)

	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding	% Scope 1
Stationary Sources	466	3,036	429	357	4,287	12%
Mobile Sources	368	8,793	646	572	10,379	29%
Process Emissions	81	343	20	258	702	2%
Emissions from Soil	265	9,986	1,129	1,578	12,958	36%
Fugitive Emissions	11	4,691	333	68	5,103	14%
Fertilizers	50	1,988	685	222	2,944	8%
Total	1,241	28,837	3,241	3,056	36,374	100%

Source: Prepared by the author

7.1.1. Stationary Sources

These include emissions generated by boilers, electric generators, and anti-freeze towers powered primarily by diesel and LPG, used in bottling plants, wineries, distribution centers, and vineyards. Measurements are based on direct purchase data, and the emission factors used are from DEFRA, which allow for an accurate estimate by fuel type. This category reflects thermal energy not covered by renewable electricity, particularly in rural areas or during operational contingencies.

7.1.2. Mobile Sources

These include emissions from the consumption of fossil fuels in agricultural and industrial vehicles such as tractors, pickup trucks, forklifts, internal trucks, and heavy machinery. The data is based on purchase records for diesel, gasoline, LPG, and natural gas. The emission factors applied correspond to DEFRA 2025, differentiated by fuel type and operational efficiency. This category primarily captures intensive movement within agricultural properties and production facilities.

7.1.3. Fugitive Emissions

These emissions correspond to the release of refrigerants used in refrigeration and air conditioning equipment in warehouses, distribution centers, and manufacturing plants. Gases such as R-134a, R-404A, R-407C, R-410A, R-507, R-513A, and R-22 were considered, calculated based on annual replacement purchases. Emission factors are sourced from DEFRA, except for R-513A, for which supplier-specific information was used. Although these emissions are smaller in volume, they have high global warming potentials (GWPs).

7.1.4. Fertilizers

This includes direct nitrous oxide (N_2O) emissions resulting from the application of nitrogen fertilizers in vineyards, including products such as urea, potassium nitrate, and N23 solutions, among others. The estimate was calculated by converting purchased volumes to kilograms of nitrogen actually applied to the soil. Subsequently, the IPCC (2006) EF1 methodology was used, applying an emission factor of 0.01 kg N_2O-N/kg N, which represents the fraction of applied nitrogen that is emitted as N_2O as a result of nitrification and denitrification processes in agricultural soil. Finally, the emissions were converted to CO_2 equivalent using the global warming potential (GWP) of N_2O as defined by IPCC AR6 (2024). This category represents emissions specifically associated with nitrogen inputs incorporated into the agricultural system and constitutes a significant source of direct emissions in viticultural operations.

7.1.5. Process Emissions

These correspond to non-energy-related emissions from industrial composting and liquid waste treatment (RILES) processes. For composting, the on-site treatment of organic waste such as pomace and grape stalks was considered, using DEFRA factors for mixed organic waste. For RILES, emissions were estimated based on the average BOD load treated and discharged, following the IPCC 2006 methodology and considering the type of treatment and the discharge destination. This category is critical for regulatory compliance.

7.1.6. Soil Emissions

These correspond to direct nitrous oxide (N_2O) emissions associated with the general management and operation of agricultural soils used for vineyards in production. This category aims to represent baseline emissions derived from natural soil biogeochemical processes, including the mineralization of organic matter, microbial activity, and agricultural management of the vineyard. Emissions were estimated by multiplying the active agricultural area of each subsidiary by the emission factor EF2 (“Choice 3”) defined in the IPCC (2006)-based reference sectoral methodology, expressed in kg N_2O-N/ha·year. Subsequently, the emissions were converted to CO_2 equivalent using the global warming potential (GWP) of N_2O as defined by IPCC AR6 (2024). No adjustments were made for specific soil and climate conditions. In accordance with the methodology used, this category is reported separately and in addition to emissions from nitrogen fertilization, as it represents emissions associated with managed agricultural soil and not exclusively with the direct application of nitrogen.

7.2. Scope 2 GHG Emissions – Electricity Consumed

Scope 2 considers indirect emissions associated with the consumption of electricity purchased and used by the company’s operations, whether from the power grid or from contracted or self-generated renewable energy sources. In the case of Viña Concha y Toro, the calculation was performed in accordance with the GHG Protocol’s Scope 2 Guidance, applying both methodological approaches—location-based and market-based—although it is officially reported using the market-based approach, as it is more representative of the holding company’s climate commitment.

Under the location-based approach, Scope 2 emissions totaled 17,054 metric tons of CO_2e. This estimate is based on the average electricity grid emission factors for each country of operation: in Chile, 0.247 metric tons

CO_2e/MWh was used (National Electricity Coordinator, 2025); in Argentina, 0.220 metric tons CO_2e/MWh (CAMMESA); and in the United States (WECC California subregion), 0.199 metric tons CO_2e/MWh, according to the EPA's eGRID 2025.

Table 8 : Scope 2 Emissions by Operating Subsidiary and Holding Company, 2025 (tCO_2e)

	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
Location-Based	839	12,856	1,203	2,155	17,054
Market-Based	-	-	-	-	-

Source: Prepared by the author

However, under the market-based approach, Scope 2 emissions are zero, since 100% of the electricity consumed by the holding company is backed by renewable energy attributes. This is achieved through a combination of power purchase agreements (PPAs), self-generation via photovoltaic systems installed at farms, warehouses, and packaging plants, and the purchase of renewable energy certificates (I-RECs) for the remaining electricity consumption, which ensures the traceability and documentary support of the renewable attributes associated with the energy consumed.

In 2025, the holding company's electricity consumption totaled 77,373,787 kWh, of which 61.6% (47,669,538 kWh) came from renewable energy supplied through power purchase agreements (PPAs), 8.2% (6,337,277 kWh) came from on-site photovoltaic generation, and the remaining 30.2% (23,366,973 kWh) came from the grid. This latter consumption was covered through the purchase of International Renewable Energy Certificates (I-RECs), which also included a safety margin of 133 MWh. The traceability and documentary support for the renewable attributes associated with electricity consumption are underpinned by contracts signed with power generators and certificates issued as appropriate. In Chile, these contracts may be entered into only for facilities classified as "free customers" (consumption exceeding 500 kW).

From an operational standpoint, electricity consumption was allocated to each subsidiary based on direct measurements obtained from utility bills, thereby ensuring accurate and transparent traceability. The operations of Concha y Toro, Cono Sur, and Trivento rely on solar self-generation, while Bonterra operates exclusively under renewable electricity supply contracts. Collectively, the holding company maintains more than 30 photovoltaic plants distributed across vineyards, wineries, and bottling plants, with an installed capacity exceeding 7,000 kW. This allows the company to cover a significant portion of its energy demand with self-generated power and strengthens its corporate decarbonization strategy. In addition, subsidiaries that are unable to cover 100% of their consumption with contracted or self-generated renewable electricity supplement their needs with I-REC certificates, which were acquired for a total of 23,500 MWh in 2025, including a safety margin of 133 MWh to ensure total emissions neutralization under the market-based approach.

The traceability system for renewable energy sources is supported by contracts signed with power generators, which in some cases are also accompanied by formal certificates of renewable origin, depending on availability. It is important to note that, in Chile, renewable supply contracts are only available to facilities classified as "free customers"—that is, those with consumption exceeding 500 kW—which partially limits the application of this strategy to some smaller facilities.

Finally, it should be noted that electricity consumed in bottling processes outsourced outside the organization's control—as is the case in the United Kingdom and Denmark—is not included in Scope 2, since the bottling plants are leased and not directly operated by the company. However, in line with the best practices of the GHG Protocol, these emissions are accounted for under Scope 3, Category 1 (Purchased Goods and Services), which helps maintain the integrity of the inventory results and ensures a more comprehensive measurement of the final product's carbon footprint. It should also be noted that the methodology used to calculate Scope 2 emissions has undergone verification by independent third parties in previous years, which reinforces the robustness, consistency, and reliability of the results presented in this report.

7.3. Scope 3 Emissions – Indirect Sources

Scope 3 includes all indirect emissions generated throughout the Viña Concha y Toro holding company's value chain that are outside the company's direct operational control but result from its activities. For the 2025 inventory, nine of the fifteen categories defined by the GHG Protocol are included in a cross-cutting and uniform manner across all of the holding company's wine-producing subsidiaries (Concha y Toro, Cono Sur, Trivento, and Bonterra Organic Estates), thereby providing a comprehensive and robust view of the company's climate impact beyond its organizational boundaries.

In total, Scope 3 emissions amounted to 307,885 metric tons of CO_2e, representing 89.4% of the holding company's total emissions. This reaffirms that the majority of Viña Concha y Toro's climate impact lies in its supply chain, distribution, and post-consumer phases—a common trend in production sectors such as the wine industry.

Table 9: Scope 3 Emissions by Production Subsidiary and Holding Company 2025 (tCO_2e)

	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding	% Scope 3
1 - Purchased Goods and Services	14,753	141,506	11,356	11,919	179,533	58.3%
2 - Capital Goods	682	13,281	961	1,686	16,610	5.4%
3 - Fuel and Energy-Related Activities	163	2,395	195	185	2,938	1.0%
4 - Transportation and Distribution Upstream	832	6,616	791	519	8,759	2.8%
5 - Waste Generated in Operations	1	614	72	188	875	0.3%
6 - Business Travel	233	943	122	47	1,346	0.4%
7 - Employee Commuting	374	2,214	106	295	2,990	1.0%
9 - Downstream Transportation and Distribution	25,718	47,957	10,255	5,656	89,587	29.1%
12 - End-of-Life Treatment of Sold Products	258	4,133	546	310	5,247	1.7%
Total	43,016	219,661	24,404	20,804	307,885	100.0%

Source: Prepared by the author

From a more detailed perspective, the largest contribution comes from Category 1—Purchased Goods and Services—with 179,533 metric tons of CO_2e, representing 58.3% of the total Scope 3 emissions. This category includes a wide range of goods used in the company's production operations, such as glass bottles, labels, cardboard boxes, capsules, and winemaking supplies. It also includes services contracted from third parties, such as technical consulting, security, and laboratory services, among others.

Second is Category 9—Downstream Transportation and Distribution—with 89,587 metric tons of CO_2e, representing 29.1% of total Scope 3 emissions. Other relevant categories, though with a lower relative weight, include Category 2—Capital Goods, which totals 16,610 metric tons of CO_2e (5.4% of the total Scope 3 emissions), associated with the construction of wineries, the purchase of machinery, agricultural equipment, technology, and other long-lived assets. Category 4—Upstream Transportation and Distribution, with 8,759 metric tons of CO_2e (2.8%), includes the transportation of key raw materials such as glass, grapes, and bulk wine from suppliers to production facilities. Category 12—End-of-Life Treatment of Sold Products, with 5,247 metric tons of CO_2e (1.7%), accounts for the estimated treatment of solid waste generated by glass, cardboard, and plastic containers discarded by consumers, based on recycling or final disposal rates in each country.

Below is a more detailed look at each of the Scope 3 categories.

7.3.1. Category 1: Purchased Goods and Services

Scope 3 Category 1 accounts for greenhouse gas emissions associated with the extraction, processing, manufacturing, and initial transportation of goods and services purchased by Viña Concha y Toro. In the wine sector, this category is particularly significant due to the importance of packaging, especially glass, in the final product's carbon footprint.

Data collection was based on the consolidated purchase records of each subsidiary, using information from platforms such as SAP and accounting databases, as available. For goods, a physical volume-based approach was applied: materials were converted to kilograms by multiplying the specific weight of each input by the quantities purchased. Services, on the other hand, were accounted for based on their monetary value in dollars (USD 2025).

Emission factors for goods were obtained from the latest available version of the DEFRA database (2025), prioritizing the most recent and internationally recognized source whenever possible. In the case of glass produced in Chile, a weighted emission factor was generated based on information reported by the most relevant local suppliers (Cristalerías Chile and Verallia), which allowed for a more context-specific and robust estimate. For winemaking inputs such as tartaric acid and bentonite, the French ADEME Base Carbone database was used. In the specific case of Tetra Pak, the company's own online reporting tool was used. Contracted services were estimated based on the U.S. government's USEEIO (U.S. Environmentally-Extended Input-Output) model, applying the factor corresponding to "Facilities Support Services."

The following were included as primary goods: glass bottles, capsules (aluminum and tin), technical and natural corks, cardboard and wooden boxes, adhesive and paper labels, cardboard partitions, Tetra Pak, plastic

components, tartaric acid, bentonite, wine purchased from third parties, and grapes acquired from third parties, among others.

Regarding services, a proactive approach was adopted to avoid double-counting of emissions. Thus, only those services not represented in other categories of the carbon inventory were included, such as electricity (Scope 2), transportation contracted from third parties (Categories 4 and 9), or waste (Category 5). This allowed for a more precise identification of emissions associated with services not already captured by other means.

As in other categories, reasonable exclusion criteria were applied to ensure the relevance of the data. Consequently, certain low-materiality inputs—such as tertiary packaging materials or promotional items—were excluded from the analysis. In the future, we expect to increase the granularity of the inventory by collecting primary data directly from strategic suppliers, as well as by developing specific emission factors based on life cycle assessment (LCA).

7.3.2. Category 2: Capital Goods

The estimation of emissions associated with capital goods included all additions to Property, Plant, and Equipment (PPE) recorded during the year at the holding company's various subsidiaries, without applying value or useful life thresholds, thereby ensuring comprehensive and representative coverage of total investments in physical assets made during the period. These acquisitions comprise assets with a long useful life that form part of the company's production or support processes, such as industrial equipment, agricultural facilities, or infrastructure.

Capital assets were grouped into six main categories: machinery and equipment, construction, electrical and electronic equipment, vehicles, and the purchase of land and plantations. This classification reflects the nature of the assets and their connection to the wine business. For example, machinery and equipment includes valves, pumps, tanks, automated irrigation systems, lighting, and automation systems used in wineries; the construction category encompasses buildings and infrastructure; while plantations refer to crop rotation, plantings, and grafting, among others.

Emissions were calculated using an economic expenditure approach, applying emission factors from the USEEIO (U.S. Environmentally-Extended Input-Output Model) database, which is recognized by the GHG Protocol. Each asset subcategory was mapped to a representative economic sector within USEEIO, such as:

- Machinery and equipment: manufacturing of general-purpose machinery.
- Construction: construction of commercial and institutional buildings.
- Vehicles: manufacturing of heavy trucks.
- Plantations: vineyard production.

It should be noted that the USEEIO factors are expressed in 2022 U.S. dollars (USD 2022). Therefore, it was necessary to adjust the investment amounts reported in USD 2025 to the 2022 base by applying a deflator that accounted for cumulative inflation of 10.0% between the two years. This ensured methodological consistency in the application of the factors.

Emissions were accounted for in full in the year of asset acquisition, without applying multi-year amortization criteria, in line with the GHG Protocol's guidelines. This decision reflects data availability and the need to maintain traceability and consistency with other inventory categories.

No relevant exclusions or significant methodological limitations were identified. Although no immediate improvements are currently projected for this category, it is recognized that more direct integration with asset management platforms could enable even more accurate and automated tracking in the future.

7.3.3. Category 3: Fuel and Energy-Related Activities

This category includes indirect emissions associated with the activities necessary to extract, refine, process, transport, and distribute the fossil fuels used by the company in its direct operations. Specifically, it covers the pre-end-use life cycle impacts (well-to-tank, WTT) of the fuels used in all activities covered under Scope 1, such as agricultural operations, internal wine transportation, treatment plant operations, winemaking machinery, anti-freeze towers, and corporate vehicles, among others.

The following fuels were considered in this calculation: diesel, gasoline, liquefied petroleum gas (LPG), and natural gas. Emissions associated with these fuels were estimated separately by type and by subsidiary, using the same consumption basis as that employed in Scope 1, but applying different emission factors corresponding to the indirect emissions from the fuel's life cycle. For this purpose, the emission factors published by the UK Department for Environment, Food, and Rural Affairs (DEFRA, 2025 version) were used, specifically those defined as "Well-to-Tank," which include the stages prior to the final combustion of the fuel.

It was decided not to consider emissions associated with the electricity supply chain (Scope 3, Category 3), since all of the electricity consumed by the holding company comes from renewable sources under the market-based approach of Scope 2, through PPAs, on-site photovoltaic generation, and I-REC certificates. Although there may be residual emissions associated with the life cycle and transmission of this energy, it was determined that their contribution to the total GHG inventory is not material, given the relatively low energy intensity of the wine business and the expected low magnitude of such emissions.

To ensure accurate accounting and avoid double counting, the exact same consumption database used for Scope 1 (i.e., direct fuel consumption records by subsidiary) was used, but with specific factors applied for this category. This methodological consistency ensures traceability and transparency in the measurement.

This category has no significant exclusions, and since it is a well-established and digitized practice within the company's emissions reporting system, no substantial changes are anticipated in future reporting cycles.

7.3.4. Category 4: Upstream Transportation and Distribution

Category 4 of Scope 3 considers indirect emissions generated by the transportation of goods and materials from suppliers or the company's own properties to the holding company's production facilities. In the case of Viña Concha y Toro, this primarily includes the transport of grapes and wine from vineyards to wineries or bottling plants, as well as the transport of glass to the plants. All these movements occur prior to the final bottling of the

product; therefore, they are classified as "upstream," as opposed to the distribution of the finished product, which is covered in Category 9.

To estimate emissions, a methodology based on physical data was used, calculating ton-kilometers (ton·km). The weight transported was obtained from operational records, while distances were estimated using Google Maps, taking the shortest route between points of origin and destination. This approach accurately reflects logistics emissions, which are particularly relevant in the wine industry, where operations can span large geographic areas.

The modes of transport considered were trucks (primarily heavy freight) and a small proportion of maritime shipments. DEFRA 2025 emission factors were applied, differentiated by vehicle type and capacity, which allows for capturing significant variations in emission intensity by mode of transport.

In-house wine transportation was excluded when carried out by a fleet directly controlled by the company, as those emissions are already included in Scope 1 as mobile sources. The transportation of packaging materials other than glass was also excluded, either because it was considered to have low materiality or because it lacked sufficient traceability. These criteria aim to maintain the robustness of the inventory, avoiding duplication and focusing efforts on significant and traceable sources.

This category accounts for a significant share of Scope 3 emissions, particularly due to the volume of bulk wine and glass shipments. In future cycles, we will evaluate incorporating other logistics flows, such as the transport of cardboard or capsules, and expand the use of technological tools that enable greater automation and precision in logistics data, with the aim of strengthening traceability and moving toward more efficient, low-emission logistics.

7.3.5. Category 5: Waste Generated from Operations

This Scope 3 category covers indirect emissions resulting from the final treatment of solid waste generated by the company's direct operations, including vineyards, wineries, bottling plants, and other facilities. For the year 2025, the estimate incorporated emissions associated with both disposal in landfills and recovery treatments, including recycling and composting, in accordance with the final treatment reported for each waste stream managed by third parties. The waste considered includes pomace, grape stalks, lees, sludge, plastics, glass, paper, and cardboard, among others. Quantification was performed using DEFRA 2025 emission factors differentiated by waste type and final disposal method.

The information comes from internal waste management records supported by documentation. In Chile, for example, waste generated must be reported through the National Waste Declaration System (SINADER). Weight (kg) was used as the base unit, and waste was classified by type and final destination.

Emissions were estimated using emission factors from the DEFRA 2025 database. Different factors were applied depending on waste type: "Commercial and industrial waste" for municipal waste, "Organic: mixed food and garden waste" for non-recovered organic waste, and specific factors for glass, metals, and other materials. On-site composting of waste such as pomace, brushwood, and coffee grounds was not included in this category but was instead included in Scope 1.

A conservative approach, combined with comprehensive and traceable waste management, ensures that this category is properly defined and that there are no overestimates. Currently, the company recycles a significant portion of its operational waste, and its improvement efforts focus on eco-design, with the goal of reducing post-consumer impacts starting at the design stage.

7.3.6. Category 6: Business Travel

Category 6 covers emissions associated with business travel undertaken by employees of Viña Concha y Toro and its subsidiaries during the year 2025. For this category, only air travel has been considered, since other modes of transportation or complementary services (such as rental cars, buses, hotels, etc.) are already covered under Category 1, under the heading of service expenses.

Data was collected primarily through reports generated by the travel agencies that manage corporate reservations in each country. In the case of Chile, for example, detailed tracking was available by route and distance, identifying origin, destination, and, in some cases, stopovers. This made it possible to calculate emissions based on the total distance traveled (passenger-kilometers), taking into account that virtually all trips were made in economy class. In the specific case of Bonterra in the United States, the monetary approach was used due to the lack of disaggregated data by trip, applying USEEIO factors.

In terms of methodology, two different sources of emission factors were used. For subsidiaries in Chile and Argentina, where physical data was available, DEFRA 2025 factors for economy-class flights, expressed in $kgCO_2e$/passenger-kilometer, were used. For this exercise, the radiative forcing factor was also incorporated, which accounts for additional climate effects of aviation at high altitudes—such as the formation of contrails and other atmospheric impacts beyond CO_2—allowing for a more comprehensive representation of the climate impact associated with air travel. In the case of Bonterra, the "Scheduled Passenger Air Transportation" category from the USEEIO database was used, whose factors are expressed in 2022 USD. Therefore, the amounts recorded in 2025 USD were deflated by 10.0% to adjust them to the required base year, ensuring the correct application of the emission factor.

All subsidiaries of the holding company are included in this category. Indirect emissions associated with reimbursed personal travel or travel without sufficient traceability were not considered because they did not meet the criteria for materiality or verifiability. However, it is acknowledged that the exclusion of this type of travel may represent a slight, non-material underestimation within the total for this category.

In line with the continuous improvement of data quality and the strengthening of the emissions inventory, it is expected that in the coming years the calculation approach will be standardized across all subsidiaries, particularly by promoting distance-based measurement to replace the monetary approach where it is still used. This will increase the accuracy, robustness, and year-over-year comparability of the results.

7.3.7. Category 7: Employee Commuting

The estimation of greenhouse gas (GHG) emissions associated with employee commuting to and from their workplaces was addressed using a methodology based on secondary data and reasonable assumptions, due to the lack of disaggregated primary information. The objective was to obtain a representative estimate at the

holding company level that took into account the geographic diversity of operations and mobility patterns in each country where Viña Concha y Toro has significant production or commercial operations.

To estimate these emissions, all employees were considered, broken down by subsidiary: Concha y Toro (1,704), Cono Sur (130), Trivento (352), Bonterra (195), and commercial offices (715). An average work year of 247 days was assumed, based on 249 days for Chile, 250 days for the U.S., and 243 days for Argentina. The average one-way travel distance was estimated at 15 km for Chile and Mendoza, and 28 km for California, with a weighted average of 19 km for commercial offices in other countries.

The modal split of transportation modes used was obtained from official sources and technical reports for each country:

- Chile: National Environmental Survey (2018) by the Ministry of the Environment.
- Argentina (Mendoza): World Bank Study on Mobility in Mid-Sized Cities (2023).
- United States (California): Statistics from the Bureau of Transportation Statistics (2023).
- For commercial offices, an average of the distribution across the three countries with production operations was used.

The modes of transportation considered were: private car, public transportation (bus and subway), taxi, bicycle, walking, telework, and a residual category labeled "other." The proportion of use for each mode was adjusted to reflect local conditions based on the modal split from the sources and reports considered. Emissions were calculated using emission factors from the DEFRA 2025 database, differentiated by mode of transportation—such as "Average car," "Average local bus," or "Regular taxi"—taking into account the number of employees, workdays, average distance, modal split, and corresponding emission factor.

Despite the estimative approach, the adopted methodology ensures consistency and representative coverage. No significant exclusions were identified within the wine industry. Regarding improvement plans, internal mobility surveys are planned for the future to collect primary data.

7.3.8. Category 9: Downstream Transportation and Distribution

Category 9 of the greenhouse gas emissions inventory covers the transportation and distribution of finished products, primarily bottled wine and bulk wine—from wineries and bottling plants to distribution centers, domestic and international customers, and, in some cases, directly to points of sale. This analysis also includes intermediate movements between internal facilities, such as the transfer of products between wineries and bottling plants, as well as logistics movements to and from leased distribution centers or external facilities used by the company.

The methodology applied in this category is based on a physical quantification of emissions, using tons transported per kilometer traveled (ton·km) as the unit of analysis. This approach provides a robust calculation, consistent with the GHG Protocol guidelines, by directly reflecting the distances traveled and the volumes transported according to the different modes of transportation. To estimate distances, a combination of digital tools such as Google Maps and the sea-distances.org platform was used, considering in each case the shortest

route between the points of origin and destination. This includes both land and sea transport and was applied to each logistics flow recorded by the Supply Chain and Exports departments of each subsidiary.

The emission factors used correspond to the 2025 version of the DEFRA standard, differentiated by mode of transport: trucks of various capacities (3.5–7.5 metric tons, 7.5–17 metric tons, and over 17 metric tons), rail freight, container ships of more than 8,000 TEU, and air transport for exceptional shipments of samples. It was assumed that trucks operate at full capacity, which is considered standard practice in the wine industry, particularly in export and domestic distribution operations. However, it is acknowledged that this assumption may not accurately represent all cases, so it is expected to be reviewed and adjusted in future updates.

To adequately represent the final leg of international distribution, an estimate of 100 kilometers of ground transportation from the port of destination to the end customer or point of sale was included. This distance is intended to conservatively reflect the logistics emissions associated with the "last mile" in international markets, where access to detailed data by customer and specific location is not always possible. Given the global scope of the holding company's operations, this inclusion is key to ensuring a representative measurement of the downstream logistics impact.

The volumes transported were assigned directly from internal logistics records, such as shipping documents, export reports, and operations department databases. This detailed traceability allows for precise allocation by product type, mode of transport, and final destination, while also avoiding double counting with Scope 1, which already accounts for movements carried out by the company's own fleet—primarily associated with the transport of bulk wine between facilities.

Overall, this category comprehensively reflects the carbon footprint generated by product distribution logistics, standing out for its use of primary data, the updating of emission factors, and differentiation by mode of transport. Its implementation enables the identification of significant mitigation opportunities, such as a modal shift to rail transport, improvements in route efficiency, or the integration of logistics criteria into the export strategy.

7.3.9. Category 12: Treatment of Products Sold at the End of Their Useful Life

In estimating emissions for Category 12, the most relevant packaging materials placed on the market by Viña Concha y Toro and its wine-producing subsidiaries during the year 2025 were considered, including both domestic sales and exports. The materials with the greatest weight and potential impact were included: cardboard and paper, glass, wood, aluminum, plastic, and Tetra Pak containers. Tertiary packaging was excluded from the analysis due to its low materiality.

The methodology implemented was based on actual sales volumes by destination country. Based on these figures, average material content coefficients (expressed in grams per functional unit) were applied to estimate the total kilograms of each type of waste generated by consumers at the end of the product's useful life. It was assumed that all packaging associated with the products sold becomes waste, which is subsequently distributed according to the recycling and final disposal rates available for each country and material.

Specific recycling rates were obtained from official sources and up-to-date statistics for the company's major markets, including Chile, Brazil, the United States, Mexico, the United Kingdom, and Japan. For operations in

other countries, differentiated global rates were applied for Europe and the rest of the world. This approach allowed for a more realistic estimation of the final disposition of packaging sold globally, taking into account structural differences in recycling infrastructure and culture among the major countries.

To quantify emissions, DEFRA 2025 emission factors were used, differentiated by both material type and end-of-life treatment method. In particular, specific factors were considered for recycling and final disposal in landfills. Thus, emissions associated with each waste stream were estimated separately based on their expected final destination.

8. Emission Factors and Methodological Assumptions

The 2025 greenhouse gas (GHG) emissions inventory for the Viña Concha y Toro Holding Company was prepared in accordance with the guidelines of the GHG Protocol – Corporate Accounting and Reporting Standard. Emissions were estimated using emission factors from internationally recognized sources, prioritizing those with the greatest sectoral, geographic, and methodological relevance. This section presents the sources used, the units of analysis, the key assumptions, and the treatment applied to each of the categories considered.

The most relevant databases used were DEFRA 2025 and USEEIO 2022. The former was applied to categories related to fossil fuels, packaging, waste, travel, and transportation, while the latter was used for estimates based on economic expenditure, particularly in categories 1, 2, and 6. In addition, specific sources were consulted, such as Tetra Pak's environmental reporting tool, emission factors provided by national suppliers such as Cristalerías Chile and Verallia (glass), ADEME databases (for winemaking inputs such as tartaric acid and bentonite), and data from the cork industry.

For the USEEIO factors, expressed in 2022 U.S. dollars (USD 2022), it was necessary to adjust the amounts reported in USD 2025 through deflation based on the cumulative inflation between the two years (10.0%), ensuring methodological consistency in the application of economic factors.

Throughout the inventory, priority was given to the use of primary data from internal sources such as SAP, travel agencies, logistics records, energy monitoring systems, accounting reports, and government platforms (e.g., SINADER for waste). In cases where specific information by country or subsidiary was not available, estimates based on weighted averages—calculated according to headcount, sales volume, or cost structure—were used, always applying a conservative approach and avoiding double counting.

For Category 1 (purchased goods and services), physical factors (kg CO_2e/kg) were used for material inputs such as glass, cardboard, Tetra Pak, labels, plastics, and wood, mostly derived from DEFRA 2025. Services were estimated based on economic expenditure using USEEIO factors. Services already included in other categories—such as electricity, transportation, and travel—were excluded. To quantify emissions associated with the purchase of grapes and wine, emission factors from the 2023 Life Cycle Assessment (LCA) of the Australian Wine Industry (AWRI) study were used.

In Category 2 (capital goods), USEEIO factors were applied to additions to Property, Plant, and Equipment (PPE), grouped into six categories: machinery, construction, electrical equipment, vehicles, plantations, and land. The values were converted to 2022 USD using the aforementioned deflation factor.

Category 3 (upstream energy) included indirect emissions associated with the extraction, processing, and transportation of directly used fossil fuels (diesel, gasoline, liquefied gas, and natural gas). DEFRA 2025 "well-to-tank" (WTT) factors were applied to the consumption volumes reported under Scope 1. WTT emissions associated with electricity were not considered, as the company uses exclusively certified renewable electricity, which is low-carbon and has limited materiality in total emissions.

For Category 4 (upstream transportation and distribution), a physical methodology based on metric tons per kilometer traveled (ton·km) was used, with actual distances estimated using Google Maps. Truck and rail modes

were considered, applying DEFRA 2025 factors differentiated by vehicle capacity. The transportation of non-glass packaging materials was excluded as it was deemed immaterial, and the company's own transportation was excluded as it was already accounted for in Scope 1.

Category 5 (waste generated from operations) considered emissions associated with the various waste treatment methods managed by third parties, including landfill disposal, recycling, and composting. To quantify emissions, DEFRA 2025 emission factors were used, differentiated both by waste type (glass, organic, metals, paper, among others) and by treatment method. The estimate was based on weight data from internal records and the SINADER system.

In Category 6 (business travel), a mixed methodology was applied. For Concha y Toro, Cono Sur, and Trivento, emissions were calculated based on flight distances by origin and destination, applying DEFRA 2025 factors under the Economy Class category. For this exercise, these factors also incorporate the radiative forcing effect associated with aviation, which had not been considered in the previous year's calculation. This adjustment allows for a more comprehensive representation of the climate impacts generated by emissions at high altitudes. For Bonterra, the calculation was based on economic expenditures and USEEIO factors adjusted for inflation. Taxis, buses, and hotels were excluded, as they are already accounted for in Category 1.

For Category 7 (employee mobility), the impact of daily commutes to work was estimated based on the distribution of modes of transportation by country (Chile, Mendoza, California), using official sources. Cars, buses, the subway, bicycles, walking, and telecommuting were considered. The average daily distance and the number of annual workdays were used to estimate emissions, applying DEFRA factors according to mode of transportation.

In Category 9 (downstream transportation and distribution), the transport of bottled and bulk wine to ports, distribution centers, and end customers was evaluated. Estimated distances and actual export volumes were used. The DEFRA factors distinguished between land transport (trucks by size), rail, and maritime transport (containers of 8,000+ TEU). A conservative estimate of 100 km was also included for final distribution from the port to the point of sale.

Finally, Category 12 (treatment of sold products) estimated the treatment of packaging at the end of its useful life. To do this, the estimated mass of cardboard, glass, plastic, Tetra Pak, aluminum, and wood per unit sold was used, multiplied by the 2025 sales volume per country. For each material, specific recycling rates were applied based on the major markets (Chile, Brazil, the United States, Japan, Mexico, and the United Kingdom), with the remaining fraction assigned to final disposal in landfills. The quantification of emissions considered both emissions associated with recycling and those associated with landfill disposal, using DEFRA 2025 emission factors differentiated by material and type of treatment.

9. FLAG (Forest, Land, and Agriculture) Footprint

9.1. Introduction to the FLAG Footprint

FLAG (Forest, Land, and Agriculture) is a methodology developed by the Science Based Targets initiative (SBTi) that enables the identification, classification, and differentiated reporting of greenhouse gas (GHG) emissions and removals associated with land use, agricultural activities, and forestry. This approach addresses the need to improve the traceability, transparency, and accuracy of emissions inventories for sectors that interact heavily with natural systems, such as agriculture, forestry, and food production.

The main objective of the FLAG approach is to enable companies in the agri-food sector to set emissions reduction targets aligned with 1.5 °C global warming scenarios, taking into account the sector's specific characteristics, including non-fossil sources such as soil N_2O or biogenic removals. FLAG provides a methodological framework for disaggregating the existing GHG inventory, allowing flows to be classified into four broad categories:

- Land use change emissions
- Net CO_2 emissions from land management
- Land management non-CO_2 emissions
- Biogenic CO_2 removals

The FLAG approach does not result in double-counting of emissions; rather, it allows for a more precise reorganization and attribution within the total GHG inventory, as well as the inclusion of biogenic CO_2 removals. Emissions identified as FLAG are integrated into the traditional Scope 1, 2, and 3 categories but are classified according to their biogenic origin or link to land management. In the case of Viña Concha y Toro, its role as an agricultural and wine-producing company with operations in vineyards, forests, and agricultural procurement justifies the application of the FLAG approach to its wine-making inventory.

This FLAG analysis complements the Holding's 2025 GHG inventory and represents a further step toward more accurate accounting of emissions from agricultural and forestry sources. It should be noted that, in accordance with the definitions of the GHG Protocol and the IPCC, no land-use change activities—such as deforestation, conversion of forests to other uses, drainage of wetlands, or urbanization of agricultural land—were identified during 2025. Therefore, the "Land Use Change Emissions" category does not report any associated emissions.

9.2. Distinction Between FLAG and Fossil Emissions

The FLAG approach distinguishes between emissions resulting from natural or biogenic processes related to land and ecosystem management—such as agriculture, afforestation, or composting—and those emissions arising from the burning of fossil fuels, industrial activities, or logistics.

In practical terms, many agricultural activities simultaneously generate both FLAG and non-FLAG fluxes. For example, a vineyard operation may emit CO_2 from the use of diesel-powered machinery (fossil emission, non-FLAG) and also N_2O from the application of fertilizers (biogenic emission, FLAG). At the input level, cardboard

for packaging has a component of forest origin (FLAG) and another associated with its industrial processing (non-FLAG).

To avoid double-counting errors or inaccurate classification in the Holding's FLAG inventory, all relevant categories of the 2025 GHG inventory were reviewed, and for each one, it was determined whether:

- It is entirely FLAG (e.g., fertilizer emissions)
- It has both a FLAG and a non-FLAG component (e.g., cardboard)
- It is entirely non-FLAG (e.g., transportation and distribution)

The classification criteria were based on the nature of the source, its direct relationship to land use or agricultural processes, and the type of gases involved (CO_2 or non-CO_2).

9.3. Categories Included in the FLAG Approach

The following categories from Viña Concha y Toro's 2025 GHG inventory were identified as partially or entirely FLAG:

- Agricultural stationary sources (Scope 1): A portion of the emissions from fossil fuel consumption (diesel, LPG) in stationary machinery used in vineyards, such as anti-frost towers or generators, was classified as FLAG in the subcategory "Net CO_2 emissions from soil management." Only those sources directly associated with agricultural activities were considered.
- Agricultural mobile sources (Scope 1): Emissions from the use of tractors, sprayers, and other mobile equipment in vineyards were also classified as FLAG in the same subcategory. Logistics and administrative vehicles were not included.
- Soil emissions (Scope 1): N_2O emissions resulting from microbiological activity in agricultural soil were classified entirely as FLAG under "Non-CO_2 emissions from soil management."
- Fertilizers (Scope 1): All emissions resulting from the application of nitrogen fertilizers are considered FLAG under the non-CO_2 emissions category, given their direct relationship to agricultural production.
- Composting (Scope 1): A FLAG fraction corresponding to 53.5% of emissions from composting was identified, attributable to agricultural and soil management activities, according to information in the Ecoinvent 3.8 database. This fraction was classified as "Non-CO_2 emissions from land management," while the remaining 46.5% was considered non-FLAG.
- Cardboard (Scope 3, Category 1): It was estimated that 13.92% of the emissions associated with the cardboard used by the company correspond to forestry and land-use activities (FLAG), according to information in the Ecoinvent 3.8 database. The remaining percentage was attributed to industrial and manufacturing processes. This classification was applied exclusively to cardboard purchased under Category 1.
- Grapes purchased from third parties (Scope 3, Category 1): At the holding company level, 79% of the emissions from this input were allocated to FLAG, based on the agricultural proportion of emissions from the grape production process, as estimated from the holding company's internal inventory.

- Wine purchased from third parties (Scope 3, Category 1): The portion of emissions from bulk wine corresponding to the agricultural component (grape production) was considered FLAG, applying the same allocation approach as in the previous case.

9.4. FLAG Quantification Methodology

The methodology used to quantify FLAG emissions is detailed below, distinguishing between emissions associated with agricultural activities, emissions unrelated to land use, and biogenic removals. This approach applies primarily to companies in the agri-food sector that have agricultural operations or procure products of agricultural and forestry origin, as is the case with Viña Concha y Toro.

9.4.1. Stationary and Mobile Sources Associated with Agricultural Activities

For this category, the use of fossil fuels in agricultural activities was identified by breaking down energy consumption by cost center across the Holding's three production subsidiaries (Chile, Argentina, and the United States). The information was obtained primarily from internal SAP records.

Stationary sources primarily include anti-frost towers, generators, and other minor facilities used on agricultural properties. Mobile sources include tractors, forklifts, ATVs, and support vehicles used in cultivation, harvesting, and the application of inputs, among other tasks.

Table 10: Emissions from Stationary and Mobile Agricultural Sources by Production Subsidiary and Holding Company, 2025 (tCO2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
Stationary Sources	466	3,036	429	357	4,287
Mobile Sources	368	8,793	646	572	10,379

Source: Prepared by the author

A technical allocation criterion (cost centers) was used to determine which portion of energy consumption corresponded exclusively to agricultural activities. Only this portion was included as FLAG emissions under the category "Land management net CO_2 emissions," as these emissions are directly linked to the management of productive land.

The remainder of energy consumption—corresponding to winemaking, bottling, refrigeration, transportation, or administrative operations—was retained in the traditional inventory as "Emissions (non-land)," as these are not directly associated with agricultural activities.

9.4.2. Emissions from Soil and Fertilizers

This category includes two sources closely linked to agricultural management: emissions resulting from the use of nitrogen fertilizers and soil emissions resulting from the natural cycles of nitrification and denitrification. Both are considered non-CO_2 emissions (primarily N_2O) and are fully classified within the FLAG framework as "Land management non-CO_2 emissions."

Table10 : Soil and Fertilizer Emissions by Operating Subsidiary and Holding Company, 2025 (tCO_2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
Soil Emissions	265	9,986	1,129	1,578	12,958
Fertilizers	50	1,988	685	222	2,944

Source: Prepared by the author

The full inclusion of these emissions within the FLAG framework is justified by their direct and inseparable relationship with the agricultural practices implemented on the Holding's properties. The application of fertilizers, whether synthetic or organic, generates both direct and indirect N_2O emissions, which were estimated in accordance with the IPCC 2006 methodology, using global warming potential (GWP) factors updated according to the Sixth Assessment Report (IPCC AR6).

Unlike other sources that require segmentation, all emissions in this category are considered to be of agricultural origin, with no fossil fuel components, which facilitates their exclusive allocation to FLAG.

9.4.3. Composting (Process Emissions)

The composting process generates emissions of methane (CH_4) and, to a lesser extent, carbon dioxide (CO_2), as a result of the biological decomposition of organic waste. Within the Holding, composted materials come primarily from agricultural waste such as pomace, grape stems, and lees from the winemaking process.

The allocation of these emissions within the FLAG framework was carried out in a phased manner, recognizing that only a portion of the emissions from composting directly corresponds to land use or agricultural activities.

Table11 : FLAG Allocation of Land and Fertilizer Emissions by Production Subsidiary and Holding Company, 2025 (tCO_2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
FLAG Composting	20	59	10	12	101
Fossil Composting	18	51	8	11	88

Source: Prepared by the author

The FLAG fraction represents biogenic emissions resulting from the decomposition of agricultural organic waste. These emissions are closely linked to the agricultural production system and are therefore included as "Non-CO_2 emissions from land management." The non-FLAG fraction corresponds to emissions that do not come directly from agricultural organic matter, but rather from auxiliary processes involved in composting (use of machinery, transportation, logistics operations, or inputs with a fossil component) and are therefore classified as "Emissions (non-land)."

To estimate this breakdown, information from the Ecoinvent 3.8 database was used, which allows for the decomposition of emissions associated with composting into their various sources. According to this source, 53.5% of emissions from the composting process can be attributed to FLAG components, while the remaining 46.5% are considered non-FLAG.

9.4.4. Cardboard

Within the category of purchased goods and services, cardboard is a significant input used primarily in boxes, packaging, and partitions. Due to its forest origin, this material includes a component associated with FLAG emissions, as it derives from plant biomass and is linked to forest land management, even though a significant portion of its content comes from recycled material.

Table12 : FLAG Emissions Allocation for Cardboard by Operating Subsidiary and Holding Company 2025 (tCO2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
FLAG Cardboard	86	1,357	145	62	1,649
Fossil-Based Cardboard	531	8,392	895	383	10,201

Source: Prepared by the author

For inclusion in the FLAG approach, the proportion of emissions attributable to the biogenic component (i.e., those directly linked to land use) was considered, based on the Ecoinvent 3.8 database. This source allows for the disaggregation of total cardboard emissions into a FLAG fraction (14%) and a non-FLAG fraction (86%), associated primarily with industrial processes, fossil fuel use, transportation, and other downstream activities not related to land management.

9.4.5. Grapes Purchased from Third Parties

Emissions associated with the purchase of grapes from external agricultural producers represent a significant portion of Scope 3 Category 1, given that approximately 40% of the grapes processed by the Holding come from external suppliers. This category was partially assigned to the FLAG approach, as it involves an agricultural input whose primary production entails direct emissions from land management, fertilizer use, and energy consumption in agricultural activities.

However, not all emissions attributable to purchased grapes were considered to fall under FLAG. Instead of using secondary sources such as global databases, an approach based on the Holding's own operational data was chosen.

Table13 : FLAG Allocation of Emissions from Grapes Purchased from Third Parties by Production Subsidiary and Holding Company, 2025 (tCO2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
FLAG Grape	721.99	7,995.53	526.16	1,043.36	10,248.97
Fossil Grape	26.81	1,963.01	78.63	671.42	2,777.93

Source: Prepared by the author

To this end, a FLAG allocation coefficient specific to grape production was calculated. This coefficient was obtained by dividing the agricultural emissions considered FLAG (fixed and mobile sources assigned to agricultural activities, soil emissions, and fertilizer emissions) by the total operational emissions from the agricultural area (Scope 1 and Scope 2) of each subsidiary. This coefficient was applied to the total estimated emissions per kilogram of grapes purchased, allowing the FLAG portion to be separated from the non-FLAG portion in a manner that is representative and consistent with the company's actual production reality.

Although this proportion varies among each subsidiary and its respective suppliers, the analysis at the holding company level suggests that, on average, 79% of the emissions associated with purchased grapes can be classified as FLAG, while the remaining 21% corresponds to non-FLAG emissions derived primarily from non-agricultural support processes or from the use of fossil fuels not attributable to land management.

9.4.6. Wine Purchased from Third Parties

The wine purchased from third parties by the Holding consists exclusively of bulk wine. To estimate the emissions associated with this input, emission factors from the Life Cycle Assessment (LCA) of the Australian Wine Industry (AWRI) study were used, corresponding to the grape growing and winemaking stages. These factors account for emissions generated throughout the production chain, including the production and transport of agricultural inputs, fuel and electricity consumption, soil emissions, the transport of grapes to the winery, winemaking operations, the use of oenological inputs, and waste and wastewater management.

Table14 : FLAG Allocation of Emissions from Wine Purchased from Third Parties by Production Subsidiary and Holding Company 2025 (tCO2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
FLAG Wine	192.70	3,913.88	127.48	64.71	4,277.33
Fossil Wine	111.75	3,430.61	73.97	67.48	3,705.24

Source: Prepared by the author

To identify the FLAG fraction of these emissions, the following procedure was followed: first, the emission factor for purchased grapes (originally expressed per kilogram) was converted to a value per liter of wine using the average yield observed at the wineries. Next, the proportion of emissions from the purchased wine attributable to grape production was estimated. The FLAG percentage previously determined for the purchased grapes was then applied to this proportion, yielding the final FLAG fraction for the purchased wine.

9.4.7. Removals

In accordance with the guidelines established by the FLAG approach, this report incorporates biogenic CO_2 removals with land storage as an integral part of the emissions inventory. These removals correspond to estimated net removals of stored carbon generated by natural assets managed by the company itself and are reported separately and transparently from gross emissions. Consequently, they do not constitute carbon

credits, offsets, or emissions neutralization mechanisms, but rather biogenic removals quantified in accordance with the criteria defined by the GHG Protocol Land Sector and Removals Standard.

In 2025, Concha y Toro accounted for carbon removals originating from 4,272 hectares of vegetation cover certified under the FSC standard for sustainable forest management, which include more than 3,300 hectares of forest (plantations, native forest, and mixed forest) and more than 900 hectares of grasslands and shrublands. These areas comply with the international definition of forest established by the FAO and are georeferenced within the company's agricultural and natural assets.

Table15 : Biogenic CO_2 Removals by Production Subsidiary and Holding Company 2025 (tCO_2e)

Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Holding
Bosques Removals	-	14,902	-	-	14,902

Source: Prepared by the author

Internationally recognized methodologies were applied to quantify removals. For forests, annual growth rates by forest type, biomass expansion factors, root-to-above-ground biomass ratios, and carbon fractions were used, in accordance with the national parameters of Chile's National GHG Inventory 1990–2022 (INGEI, published in December 2024) and the 2006 IPCC Guidelines (Volume 4, Chapter 4). For shrublands and grasslands, the INGEI methodology was supplemented with information from the Agricultural Research Institute (INIA) from 2023, using the guide for estimating the farm-level carbon balance, and the estimates were adjusted to conservative values relative to the national inventory.

The calculation considers the annual net carbon sequestration in living biomass (above-ground and below-ground) and is expressed in metric tons of CO_2, applying the corresponding stoichiometric conversion. Losses, uncertainties, and additional correction factors were not considered, given that the approach was conservative in terms of the sequestration parameters applied.

These removals meet FLAG criteria in that they involve verifiable biogenic sequestration with on-land storage under direct management, without being associated with land-use changes or market transactions. Going forward, Viña Concha y Toro plans to expand the number of hectares of sustainably managed forests and improve quantification by developing methodologies to also estimate carbon sequestration in agricultural soils.

9.5. FLAG Holding's Carbon Footprint Results

	Emissions (tCO2e)				Removals (tCO2e)
	Emissions (non-land use)	Emissions from land-use changes	Net CO2 emissions from land management	Non-CO2 emissions from land management	Net removals due to land management
Scope 1: Direct Emissions	14,799	-	5,571	16,003	14,902
Fixed Sources	4,206	-	82	-	-
Mobile Fountains	4,890	-	5,489	-	-
Fugitive Emissions	5,103	-	-	-	-
Soil Emissions	-	-	-	12,958	-
Fertilizers	-	-	-	2,944	-
Process Emissions	601	-	-	101	-
Land Use Change	-	-	-	-	-
CO2 Emissions	-	-	-	-	14,902
Scope 2: Indirect Emissions from Electricity Use	-	-	-	-	-
Power Consumption	-				
Scope 3: Indirect Value Chain Emissions (Upstream)	196,875	-	4,177	11,999	-
Cat 1 - Goods and Services	163,358	-	4,177	11,999	
Cat 2 - Capital Assets	16,610				
Cat 3 - Fuel and Energy-Related Activities	2,938				
Cat 4 - Upstream Transportation and Distribution	8,759				NA
Cat 5 - Waste Generated by Operations	875		NA		NA
Cat 6 - Business Travel	1,346				NA
Cat 7 - Employee Relocation	2,990				NA
Cat 8 - Leased Assets Upstream	-				
Other	-				
Scope 3: Indirect Value Chain Emissions (Downstream)	94,834	-	-	-	-
Cat 9 - Downstream Transportation and Distribution	89,587				NA
Cat 10 - Processing of Sold Products	-		NA		NA
Cat 11 - Use of Products Sold	-				
Cat 12 - End-of-Life Product Treatment	5,247		NA		NA
Cat 13 - Leased Assets Downstream	-				
Cat 14 - Franchises	-				
Cat 15 - Investments	-				
Other	-				
Total	306,509	-	9,747	28,002	14,902

10. Glossary

Scope 1: Direct GHG emissions from sources owned or controlled by the company, such as the use of fossil fuels in machinery, transportation, thermal power generation, and internal processes.

Scope 2: Indirect emissions associated with the generation of electricity purchased and consumed by the organization. These can be calculated using two approaches: market-based (based on energy contracts) and location-based (based on the average of the local power grid).

Scope 3: Indirect emissions occurring throughout the organization's value chain, both upstream and downstream. This includes categories such as supplier transportation, purchased goods, business travel, and post-consumer waste, among others.

GHG Protocol (Greenhouse Gas Protocol): The most widely used international standard for measuring and reporting greenhouse gases. It provides methodological guidelines for companies and organizations.

DEFRA (Department for Environment, Food & Rural Affairs): A UK government department that publishes annual emission factors widely used in GHG inventories.

USEEIO (U.S. Environmentally-Extended Input-Output Model): A database developed by the U.S. Environmental Protection Agency (EPA) that provides emission factors by economic activity based on input-output models.

I-REC (International Renewable Energy Certificate): A certificate that verifies the consumption of electricity from renewable sources in accordance with internationally recognized standards.

PPA (Power Purchase Agreement): A long-term power purchase agreement between a renewable energy producer and a consumer organization.

tCO_2e (metric tons of carbon dioxide equivalent): A standard unit that expresses different greenhouse gases in terms of their global warming potential relative to CO_2.

Ton·km (metric ton-kilometer): A unit that combines the mass transported (metric tons) with the distance traveled (kilometers), commonly used to calculate transportation emissions.

11. Sources Consulted

GHG Protocol – Corporate Standard, WRI & WBCSD

https://ghgprotocol.org/corporate-standard

GHG Protocol – Technical Guidance for Scope 3 Accounting and Reporting, WRI

https://ghgprotocol.org/scope-3-technical-calculation-guidance

GHG Protocol – IPCC Global Warming Potential Values

https://ghgprotocol.org/sites/default/files/2024-08/Global-Warming-Potential-Values%20%28August%202024%29.pdf

Science Based Targets - Forest, Land, and Agriculture Science Based Target-Setting Guidance

https://files.sciencebasedtargets.org/production/files/SBTiFLAGGuidance.pdf

DEFRA Emission Factors for Company Reporting 2025, UK Government

https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2025

USEEIO Model Documentation, U.S. Environmental Protection Agency (EPA)

https://cfpub.epa.gov/si/si_public_record_Report.cfm?dirEntryId=349324&Lab=CESER

ADEME – Base Carbone®

https://data.europa.eu/data/datasets/5db1a0f46f444104866d1b43?locale=en

National Electricity Coordinator – Chile

https://www.coordinador.cl

Wholesale Electricity Market Management Company S.A. – 2025 Emission Factor

https://cammesaweb.cammesa.com/estadistica-informe-sintesis-mem/

U.S. EPA – eGRID 2025 Emission Factors

https://www.epa.gov/climateleadership/ghg-emission-factors-hub

Tetra Pak Platform – Environmental Calculator

https://productxplorer.tetrapak.com/packages

International Wine Carbon Calculator Protocol v1.2 – Winemakers Federation of Australia

https://www.ipw.co.za/content/pdfs/ghg/eng/International_Wine_Carbon_Calculator_Protocol_V1.2.pdf

2006 IPCC Guidelines for National Greenhouse Gas Inventories – Volume 5: Chapter 6

https://www.ipcc-nggip.iges.or.jp/public/2019rf/pdf/5_Volume5/19R_V5_6_Ch06_Wastewater.pdf

12. Appendices

12.1. Consolidated Emissions (tCO2e)

Scope	Category	Bonterra	Concha y Toro	Cono Sur	Trivento	Total Location-based	Total Market-based
Scope 1	Fixed Sources	466	3,036	429	357	4,287	4,287
	Mobile Fountains	368	8,793	646	572	10,379	10,379
	Process Emissions	81	343	20	258	702	702
	Soil Emissions	265	9,986	1,129	1,578	12,958	12,958
	Fugitive Emissions	11	4,691	333	68	5,103	5,103
	Fertilizers	50	1,988	685	222	2,944	2,944
Range 2	Electricity Consumption	839	12,856	1,203	2,155	17,054	0
Scope 3	Cat 1 - Goods and Services	14,753	141,506	11,356	11,919	179,533	179,533
	Cat 2 - Capital Assets	682	13,281	961	1,686	16,610	16,610
	Cat 3 - Fuel and Energy-Related Activities	163	2,395	195	185	2,938	2,938
	Cat 4 - Upstream Water Transportation and Distribution	832	6,616	791	519	8,759	8,759
	Cat 5 - Waste Generated Operations	1	614	72	188	875	875
	Cat 6 - Business Travel	233	943	122	47	1,346	1,346
	Cat 7 - Employee Relocation	374	2,214	106	295	2,990	2,990
	Cat 9 - Downstream Transportation and Distribution	25,718	47,957	10,255	5,656	89,587	89,587
	Cat 12 - End-of-Life Product Treatment	258	4,133	546	310	5,247	5,247
Grand total		**45,095**	**261,354**	**28,848**	**26,015**	**361,312**	**344,258**

12.2. Breakdown of the Holding's Wine Production GHG Emissions Inventory by Gas – Scopes 1 and 2

Scope	Category	tCO2	tCH4	tN2O	tHFC
Scope 1	Stationary Sources	4,281	0	0	0
	Mobile Sources	10,264	0	0	0
	Process Emissions	0	26	0	0
	Soil Emissions	0	0	47	0
	Fugitive Emissions	0	0	0	2
	Fertilizers	0	0	11	0
Scope 2	Location-Based Electricity Consumption	17,051	0	0	0
	Market-Based Electricity Consumption	0	0	0	0
Total Scope 1 and 2 Location-Based		**31,596**	**26**	**59**	**2**
Total Scope 1 and 2 Market-Based		**14,545**	**26**	**59**	**2**

12.3. Emission Factors Used

Category	Name	Reference 2025	Unit 2025	FE 2025 (kg CO2e/Unit)
Fuels	Mobility Gasoline	DEFRA	Liters	2,340
	Mobile Diesel	DEFRA	Liters	2,662
	LPG (Mobile)	DEFRA	Liters	1,557
	Stationary Gasoline	DEFRA	Liters	2,340
	Fixed Diesel	DEFRA	Liters	2,662
	LPG (Fixed)	DEFRA	Liters	1,557
	Natural Gas (Fixed)	DEFRA	Cubic meters	2,067
Refrigerants	R-134A	DEFRA	kg	1,300,000
	R-404A	DEFRA	kg	3,943,000
	R-407C	DEFRA	kg	1,624.000
	R-410A	DEFRA	kg	1,924.000
	R-507A	DEFRA	kg	3,985,000
	R-513A	Kaltra	kg	573,000
	R-22	DEFRA	kg	1,760,000
Waste	Waste Composting	DEFRA	kg	0.009
	Landfill Pomace and Pomace Residue	DEFRA	kg	0.700
	Coffee Grounds Landfill	DEFRA	kg	0.700

	Municipal Landfill	DEFRA	kg	0.521
	Glass Landfill	DEFRA	kg	0.009
	Metal Landfill	DEFRA	kg	0.009
	Plastic Landfill	DEFRA	kg	0.009
	Paper and Cardboard Landfill	DEFRA	kg	1.164
	Landfill Sludge	DEFRA	kg	0.656
	Tetra Pak Landfill	DEFRA	kg	1.164
	Wood Landfill	DEFRA	kg	0.925
	Landfill Food Waste	DEFRA	kg	0.700
	Glass Recycling	DEFRA	kg	0.005
	Metal Recycling	DEFRA	kg	0.005
	Plastic Recycling	DEFRA	kg	0.005
	Paper and Cardboard Recycling	DEFRA	kg	0.005
	Tetra Pak Recycling	DEFRA	kg	0.005
	Wood Recycling	DEFRA	kg	0.005
	Tire Recycling	DEFRA	kg	0.005
Packaging Materials	Glass	DEFRA	kg	1.403
	Aluminum	DEFRA	kg	9.116
	Plastic (Average)	DEFRA	kg	3.172
	HDPE Plastic	DEFRA	kg	3.095
	LDPE plastic	DEFRA	kg	2.965
	PET plastic	DEFRA	kg	3.864
	PP plastic	DEFRA	kg	2,578
	PS plastic	DEFRA	kg	4.377
	PVC plastic	DEFRA	kg	2,945
	Cardboard	DEFRA	kg	1,200
	Paper	DEFRA	kg	1,345
	Wood	DEFRA	kg	0.270
	Glass Chile	Weighting: Cristalerías and Verallia	kg	0.784
	Tetra 500	Tetra Pak	Unit	0.027
	Tetra 1000	Tetra Pak	Unit	0.040
	Tetra 1500	Tetra Pak	Unit	0.066
	Tetra 2000	Tetra Pak	Unit	0.099
	Natural Cork	Cork Industry	Unit	0.010
	Agglomerated Cork	Cork Industry	Unit	0.017
	Technical Cork	Cork Industry	Unit	0.015
	Technical Cork UK	Cork Industry	Unit	0.013
	Paper Label	DEFRA	kg	1,345

	Adhesive Label	DEFRA	kg	2.965
	Tetra Plastic PP Lid	DEFRA	kg	2,578
Vineyard	Nitrogen Fertilizers	IPCC - Wine Carbon Calculator Protocol V1.2.	Kilograms of Nitrogen	4,290
	Nitrogen Fertilizers Scope 3	Ecoinvent 3.8	-	0.000
	Soil Emissions	IPCC - Wine Carbon Calculator Protocol V1.2.	Hectares	1,287,000
Scope 3 Fuels	Scope 3 Gasoline	DEFRA	Liters	0.607
	Scope 3 Diesel	DEFRA	Liters	0.624
	LPG Range 3	DEFRA	Liters	0.186
	Natural Gas Scope 3	DEFRA	Cubic meters	0.337
Transport	3.5–7.5-Ton Truck Transport	DEFRA	ton-km	0.248
	Truck Transport 7.5–17 metric tons	DEFRA	ton-km	0.148
	Truck Transport >17 metric tons	DEFRA	ton-km	0.124
	Air Transport	DEFRA	ton-km	0.899
	Rail Freight Transport	DEFRA	ton-km	0.028
	Maritime Transport (Containers 8,000+ TEU)	DEFRA	ton-km	0.013
Travel	Business Travel by Plane	DEFRA	passenger-km	0.109
	Business Air Travel Dollar	USEEIO	USD 2,025	0.664
Transfers	Car Transfer	DEFRA	km	0.173
	Bus Transfer	DEFRA	km	0.104
	Taxi Transfer	DEFRA	km	0.149
	Subway Transfer	DEFRA	km	0.028
	Walking Transfer	No factor	km	0.000
	Bicycle Transfer	No factor	km	0.000
	Other Transportation	DEFRA	km	0.114
	Commuting for Remote Work	No factor	km	0.000
Winemaking Supplies	Tartaric Acid	ADEME	kg	3,300
	Bentonite	ADEME	kg	1,100
Capital Goods	Machinery and Equipment	USEEIO	USD 2,025	0.249
	Construction	USEEIO	USD 2,025	0.224
	Other non-metallic products	USEEIO	USD 2,025	0.195
	Electrical and electronic equipment	USEEIO	USD 2,025	0.128
	Vehicles	USEEIO	USD 2,025	0.272

	Land Purchase	USEEIO	USD 2,025	0.041
	Plantations	USEEIO	USD 2,025	0.488
Service Expenses	Services	USEEIO	USD 2,025	0.199
Electricity Consumption	Open Market Customer, Chile	Colbún PPA	kWh	0.000
	Regulated Customer, Chile	SEN - 2025 FE Average	kWh	0.247
	Self-Consumption, Chile	Self-Generation	kWh	0.000
	Regulated Customer, Argentina	CAMMESA - 2025 FE Average	kWh	0.220
	Self-Consumption, Argentina	Self-Generation	kWh	0.000
	Unlocked Phone (U.S.)	EPA 2025	kWh	0.199
	Self-Consumption, USA	Self-Generation	kWh	0.000
Treatment and Discharge of Industrial Wastewater	River Sewer System	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	0.000
	Stagnant Sewer System	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	8,100
	Discharge to the ground	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	0.405
	Discharge to aquatic environments (Tier 1)	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	1.836
	Constructed wetland	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	1,620
	Deep anaerobic lagoon	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	12,960
	Facultative pond	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	3,240
	Anaerobic reactor	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	12,960
	Untreated	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	0.000
	Centralized aerobic treatment plant	IPCC - Volume 5, Chapter 6: Wastewater	Kilograms of BOD	0.486
Purchase of Grapes and Wine	Purchase of Grapes from Third Parties	AWRI	kg	0.096
	Purchase of Wine (Contract Manufacturing)	AWRI	Liters	0.139
	Purchase of Wine from Third Parties	AWRI	Liters	0.276

12.4. Materiality Assessment Matrix for Exclusions

Exclusion Category	Inputs / Sources Not Included	GHG Protocol Category	Technical Justification	Basis for Materiality Estimate	Estimated % of inventory
Electricity for commercial offices	International commercial offices	Scope 2	Consumption managed by third parties, without necessarily verifiable individual metering. Offices do not participate in agricultural, winemaking, industrial, or logistics processes.	Estimate based on the lower energy intensity of offices compared to warehouses, plants, logistics centers, and farms included.	<0.2%
Phytosanitary and agrochemical inputs	Herbicides, fungicides, insecticides, growth regulators, adjuvants	Scope 3 Cat. 1	Not included due to limited availability of specific emission factors for the wide variety of products used. Their use is limited to agricultural management and does not constitute an intensive source compared to glass, transportation, purchased grapes/wine, and energy.	Conservative estimate based on the expected relative share of auxiliary agricultural purchases versus the main inputs included in Cat. 1. A value of less than 1% is assigned due to low relative mass and lower intensity compared to packaging.	<0.5%
Fertilizers and soil amendments	Non-nitrogen fertilizers, soil conditioners, lime, agricultural gypsum, organic amendments	Scope 3 Cat. 1	The inventory includes emissions from the application of nitrogen fertilizers but not the upstream footprint of fertilizer or soil amendment purchases. These are considered auxiliary in relation to the total inventory.	Estimate based on the fact that direct emissions from fertilizers account for <1% of the inventory; the excluded upstream purchases are estimated to be less than that value and below 1%.	<0.4%
Auxiliary winemaking inputs	Yeasts, gelatins, enzymes, nutrients, PVPP, gum arabic, albumin, caseinate	Scope 3 Cat. 1	These were not included due to low individual materiality, product diversity, and limited availability of emission factors. The inventory does include more representative winemaking inputs, such as tartaric acid, bentonite, wood, and wood derivatives.	Conservative estimate, considering that tartaric acid and bentonite account for 0.3% of the inventory; the remaining auxiliary inputs are estimated to be smaller in volume.	<0.3%

Operational cleaning and sanitizing products	Detergents, sanitizers, CIP products, and chemicals used for cleaning cellars and plants	Scope 3 Cat. 1	These correspond to auxiliary inputs for the industrial process, with a low relative share compared to packaging materials, purchased grapes/wine, and transportation.	Conservative estimate due to a lower share than the included winemaking inputs and lower material intensity compared to packaging.	<0.2%
Auxiliary packaging and consolidation materials	Stretch film, strapping, corner protectors, logistics labels, plastic dividers	Scope 3 Cat. 1	These are not part of the primary or secondary packaging reported as the product sold. They are logistics support materials with low relative mass.	Estimate based on comparison with included packaging (glass and dry goods). Due to their low mass and auxiliary use, they are estimated to be less than 1%.	<0.3%
Pallets and logistics supports	Wooden pallets, plastic pallets, storage supports	Scope 3 Cat. 1	Ancillary logistics materials not currently included in the packaging matrix. Their contribution is lower than that of included transportation and primary materials.	Conservative estimate due to lower volumes of direct purchases and auxiliary use related to exports and distribution, which are included in Cat. 9.	<0.4%
PPE, uniforms, and work clothing	Gloves, helmets, safety shoes, goggles, uniforms, work clothing	Scope 3 Cat. 1	Purchases for safe operations, but not directly associated with product transformation or GHG-intensive sources.	Estimated based on the relatively low share of operational purchases compared to production inputs and capital goods.	<0.1%
Spare parts and minor maintenance materials	Lubricants, hoses, small parts, bearings, tires, electrical components	Scope 3 Cat. 1	High diversity of materials and low availability of specific, homogeneous items. These are considered auxiliary to operational continuity.	Conservative estimate due to expected lower share compared to included capital goods; minor spare parts are estimated at less than 1%.	<0.5%
Office supplies and administrative consumables	Paper, stationery, toner, office supplies	Scope 3 Cat. 1	Low-emission administrative activities not related to agricultural, winemaking, industrial, or logistics processes.	Estimated based on low relative share compared to the total inventory and compared to service expenses already included in Cat. 1.	<0.1%
Water and office waste	Potable water, administrative waste, office recycling	Scope 3 Cat. 1 / Cat. 5	Centralized management by administrators, without necessarily tracking individual offices.	Estimate based on low intensity and relative mass compared to other operational waste.	<0.1%

Investments in affiliated companies	Emissions associated with Viña Almaviva S.A. (50% ownership)	Scope 3 Cat. 15	Lack of primary emissions data from entities for which the company has neither reporting capacity nor systematic access to data.	Estimate based on Almaviva's 2025 revenue and VCT's wine-related emissions intensity, weighted by equity stake percentage.	<0.8%

12.5. Uncertainty Classification: Activity Data

Scope	Category	Inputs	Activity Data Type	Description of Activity Data Type	Level of Uncertainty in Activity Data
Scope 1	Stationary Sources	Gasoline, Diesel, LPG, and Natural Gas	Primary	ERP record traceable to invoice	Low
Scope 1	Mobile Sources	Gasoline, Diesel, LPG, and Natural Gas	Primary	ERP record traceable to invoice	Low
Scope 1	Process Emissions	Composting of Pomace and Prunings	Primary	Report to the National Waste Reporting System (SINADER)	Low
Scope 1	Process Emissions	Treatment and Disposal of Industrial Liquid Waste	Primary, consolidated by expert area	Internal flow meter log managed by the responsible department	Low
Scope 1	Soil Emissions	Productive Hectares	Primary, consolidated by expert area	Internal registry of productive agricultural land	Low
Scope 1	Fugitive Emissions	Refrigerant Gases	Primary	ERP record traceable to invoice	Low
Scope 1	Fertilizers	Nitrogen Fertilizers	Primary	ERP record traceable to invoice	Low
Scope 2	Electricity Consumption	Electricity Consumption and PV Self-Consumption	Primary	ERP records traceable to bills and PV generation records	Low
Scope 3	Cat 1 - Goods and Services	Vidrio Chile	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 1 - Goods and Services	Non-Chilean glass and dry packaging materials	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 1 - Goods and Services	Winemaking Supplies: Wood	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 1 - Goods and Services	Winemaking Supplies: Tartaric Acid and Bentonite	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 1 - Goods and Services	Purchase of Grapes and Wine	Primary	Traceable ERP entry linked to the receiving manifest	Low
Scope 3	Cat 1 - Goods and Services	Service Expenses	Primary	ERP record traceable to invoice	Low

Scope 3	Cat 2 - Capital Assets	Additions to Property, Plant, and Equipment	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 3 - Activities Related to Fuels and Energy	Gasoline, Diesel, LPG, and Natural Gas	Primary	ERP record traceable to invoice	Low
Scope 3	Cat 4 - Upstream Water Transportation and Distribution	Transportation of Grapes, Wine, and Glass	Traceable mixed data with supplementary assumptions	ERP traceable to invoice or delivery receipt, supplemented with distances obtained from public platforms	Medium
Scope 3	Cat 5 - Waste Generated in Operations	Composting, Recycling, and Landfill	Primary	Report to the National Waste Reporting System	Low
Scope 3	Cat 6 - Business Travel	Corporate Flights	Information Consolidated by Supplier	Information Consolidated and Reported by Corporate Travel Agency	Medium
Scope 3	Cat 7 - Employee Travel	Commuting	Traceable mixed data with supplementary assumptions	Number of employees obtained from the ERP, supplemented with bibliographic parameters by country	Medium
Scope 3	Cat 9 - Downstream Transportation and Distribution	Product Exports and Production Links	Traceable mixed data with supplementary assumptions	Traceable ERP to dispatch guide supplemented with distances obtained from public platforms	Medium
Scope 3	Cat 9 - Downstream Transportation and Distribution	Local Distribution at Destination	Estimate based on operational assumptions	Sales ERP supplemented with a corporate assumption of an average distribution distance of 100 km at the destination	High
Scope 3	Cat 12 - End-of-Life Product Management	Processing of glass, cardboard, paper, and other packaging materials	Estimate based on publicly available information	Sales ERP supplemented with public recycling and final disposal rates by country	High

12.6. Uncertainty Classification of Emission Factors

Scope	Category	Inputs	Type of Factor	Emission Factor Source	EF Year	Emission Factor Uncertainty Level
Scope 1	Stationary Sources	Gasoline, Diesel, LPG, and Natural Gas	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 1	Mobile Sources	Gasoline, Diesel, LPG, and Natural Gas	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 1	Process Emissions	Composting of Pomace and Prunings	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 1	Process Emissions	Treatment and Discharge of Industrial Liquid Waste	Activity-Specific International Factor	IPCC Vol. 5, Chapter 6: Wastewater	2019	Medium
Scope 1	Emissions from Soil	Productive Hectares	Activity-Specific International Factor	International Wine Carbon Calculator Protocol	2008	Medium
Scope 1	Fugitive Emissions	Refrigerant Gases	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 1	Fertilizers	Nitrogen Fertilizers	Activity-Specific International Factor	International Wine Carbon Calculator Protocol	2008	Medium
Scope 2	Electricity Consumption	Electricity Consumption and PV Self-Consumption	Official National Factor	National Electricity Coordinator, CAMMESA, and EPA eGRID	2025	Low
Scope 3	Cat 1 - Goods and Services	Vidrio Chile	Supplier- or product-specific factor	Cristalerías Chile and Verallia	2025	Low
Scope 3	Cat 1 - Goods and Services	Glass in Chile and dry packaging materials	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 1 - Goods and Services	Winemaking Inputs: Wood	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 1 - Goods and Services	Winemaking Inputs: Tartaric Acid and Bentonite	Activity-Specific International Factor	ADEME Full Carbon Base	2020	Medium

Scope 3	Cat 1 - Goods and Services	Purchase of Grapes and Wine	Activity-Specific International Factor	AWRI (Australian Wine Research Institute)	2023	Medium
Scope 3	Cat 1 - Goods and Services	Spending on Services	Activity-Specific International Factor (Spend-Based)	USEEIO EPA	2022	High
Scope 3	Cat 2 - Capital Assets	Additions to Property, Plant, and Equipment	Activity-Specific International Factor (Spend-Based)	USEEIO EPA	2022	High
Scope 3	Cat 3 - Fuel and Energy-Related Activities	Gasoline, Diesel, LPG, and Natural Gas	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 4 - Upstream Transportation and Distribution	Transportation of Grapes, Wine, and Glass	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 5 - Waste Generated from Operations	Composting, Recycling, and Landfill	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 6 - Business Travel	Corporate Flights	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 7 - Employee Commuting	Commuting	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 9 - Downstream Transportation and Distribution	Export of Products and Production Links	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 9 - Downstream Transportation and Distribution	Local Distribution at Destination	Activity-Specific International Factor	DEFRA	2025	Medium
Scope 3	Cat 12 - End-of-Life Product Treatment	Treatment of glass, cardboard, paper, and other packaging materials	Activity-Specific International Factor	DEFRA	2025	Medium

12.7. Global Inventory Uncertainty Assessment

Scope	Category	Inputs	Data Type Activity	Uncertainty Level			% of Emissions
				Activity Data	Emission Factor	Input	
Scope 1	Fixed Sources	Gasoline, Diesel, LPG, and Natural Gas	Primary	Low	Medium	Low	1.20%
Scope 1	Mobile Sources	Gasoline, Diesel, LPG, and Natural Gas	Primary	Low	Medium	Low	2.80%
Scope 1	Process Emissions	Composting of Pomace and Grape Stems	Primary	Low	Medium	Low	0.10%
Scope 1	Process Emissions	Treatment and Disposal of Industrial Liquid Waste	Primary, consolidated by area of expertise	Low	Medium	Low	0.10%
Scope 1	Soil Emissions	Productive Hectares	Primary, consolidated by area of expertise	Low	Medium	Low	3.50%
Scope 1	Fugitive Emissions	Refrigerant Gases	Primary	Low	Medium	Low	1.40%
Scope 1	Fertilizers	Nitrogen Fertilizers	Primary	Low	Medium	Low	0.80%
Range 2	Electricity Consumptio n	Electricity Consumption and PV Self-Consumption	Primary	Low	Low	Low	4.60%
Scope 3	Cat 1 - Goods and Services	Glass Chile	Primary	Low	Low	Low	26.50%
Scope 3	Cat 1 - Goods and Services	Non-Chilean glass and dry packaging materials	Primary	Low	Medium	Low	11.00%
Scope 3	Cat 1 - Goods and Services	Winemaking Supplies: Wood	Primary	Low	Medium	Low	0.00%
Scope 3	Cat 1 - Goods and Services	Winemaking Supplies: Tartaric Acid and Bentonite	Primary	Low	Medium	Low	0.30%
Scope 3	Cat 1 - Goods and Services	Purchase of Grapes and Wine	Primary	Low	Medium	Low	7.80%

Scope 3	Cat 1 - Goods and Services	Spending on Services	Primary	Low	High	Medium	5.10%
Scope 3	Cat 2 - Capital Assets	Additions to Property, Plant, and Equipment	Primary	Low	High	Medium	4.50%
Scope 3	Cat 3 - Fuel and Energy-Related Activities	Gasoline, Diesel, LPG, and Natural Gas	Primary	Low	Medium	Low	0.80%
Scope 3	Cat 4 - Upstream Water Transportation and Distribution	Transportation of Grapes, Wine, and Glass	Traceable mixed data with supplementary assumptions	Medium	Medium	Medium	2.40%
Scope 3	Cat 5 - Waste Generated from Operations	Composting, Recycling, and Landfill	Primary	Low	Medium	Low	0.20%
Scope 3	Cat 6 - Business Travel	Corporate Flights	Consolidated Information by Provider	Medium	Medium	Medium	0.40%
Scope 3	Cat 7 - Employee Relocation	Commuting	Traceable mixed data with supplementary assumptions	Medium	Medium	Medium	0.80%
Scope 3	Cat 9 - Downstream Transportation and Distribution	Exports of Products and Production Links	Traceable mixed data with supplementary assumptions	Medium	Medium	Medium	23.10%
Scope 3	Cat 9 - Downstream Transportation and Distribution	Local Distribution at Destination	Estimate based on operational assumptions	High	Medium	High	1.20%
Scope 3	Cat 12 - End-of-Life Product Processing	Processing of glass, cardboard, paper, and other packaging materials	Estimate based on publicly available information	High	Medium	High	1.40%

12.8. Historical Trends in GHG Emissions for the Wine Holding Company, 2022–2025 (tCO2e)

Scope	Category	2022	2023	2024	2025
Scope 1	Fixed Sources	6,411	5,142	5,498	4,287
	Mobile Sources	10,983	11,057	9,913	10,379
	Process Emissions	6,098	4,546	852	702
	Soil Emissions	16,538	14,155	13,153	12,958
	Fugitive Emissions	8,982	11,378	6,133	5,103
	Fertilizers	1,924	2,061	3,737	2,944
Scope 2	Location-Based Electricity Consumption	22,116	18,270	17,867	17,054
	Market-Based Electricity Consumption	0	0	0	0
Scope 3	Cat 1 - Goods and Services	173,579	178,194	191,972	179,533
	Cat 2 - Capital Assets	32,183	24,135	13,590	16,610
	Cat 3 - Fuel and Energy-Related Activities	3,252	3,148	3,029	2,938
	Cat 4 - Upstream Transportation and Distribution	14,150	7,159	10,063	8,759
	Cat 5 - Waste Generated by Operations	1,728	969	742	875
	Cat 6 - Business Travel	1,046	941	1,045	1,346
	Cat 7 - Employee Relocation	2,901	3,814	3,213	2,990
	Cat 9 - Downstream Transportation and Distribution	81,586	53,023	80,866	89,587
	Cat 12 - End-of-Life Product Treatment	4,211	3,037	4,903	5,247
Total Location-Based		**387,688**	**341,030**	**366,577**	**361,312**
Total Market-Based		**365,572**	**322,760**	**348,710**	**344,258**