Verification of ESG indicators Sustainability Report

2024

Additional information

Index

Verification of Indicators for the Sustainability Report for InRetail 2024	03
Greenhouse Gas (GHG) Verification Statement of Food Retail (Supermercados Peruanos)	06
Greenhouse Gas (GHG) Verification Statement of Pharma Retail (Farmacias Peruanas)	11
Greenhouse Gas (GHG) Verification Statement of Pharma Distribution (Química Suiza)	16
Greenhouse Gas (GHG) Verification Statement of Shopping Malls (Real Plaza)	21
ISO 14001 Certification of Real Plaza	26
ISO 45001 Certification of Real Plaza	27
ISO 9001 Certification of Real Plaza	28

Independent Limited Assurance Report of InRetail

To the management of InRetail,

Scope

According to your request, we have been required to provide a limited level of assurance on the performance indicators selected by InRetail; included in the "Sustainability Report 2024" (hereinafter "Sustainability Report") and mentioned in "Annex A" for the fiscal year from January 1 to December 31, 2024.

InRetail Responsabilities

InRetail has been responsible for the preparation, content and presentation of the "Sustainability Report" taking as reference compliance with the contents proposed (criteria) in the *Global Reporting Initiative (GRI) Standards*.

This responsibility considers the design, implementation and maintenance of the internal control that is considered necessary to allow the information contained in the "Sustainability Report" to be free of material misstatement due to fraud or error.

Valora Consultores Responsibilities

Our responsibility was to express a conclusion of the presentation of indicators and information listed in Annex A, according to the GRI Standards.

Control and Independence

To ensure that the process of independent assurance accomplishes the ethical requirements necessary to ensure the independence of our work as non-financial information auditors. Our work was developed according with the ISAE 3000 Standard, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the *International Auditing and Assurance Standard Board (IAASB)* of the *International Federation of Accountants (IFAC)*.

Procedures performed

The scope of our independent assurance, as well as the evidence gathering procedures performed, was of limited assurance level, which is less than a reasonable security job and therefore also the level of security being provided. This Independent Assurance Report should in no way be understood as an audit report.

The procedures we perform are described below:

- Selection of information to review based on the materiality and prior knowledge of the company.
- Interviews with employees responsible for generating and providing the information contained in the Report to learn the principles, systems and applied management approaches.
- Review of data collection, internal control and consolidation processes.
- Review of the scope, relevance and integrity of the information included in the Report based on the operations and previously identified material aspects.
- Review of evidence based on a sampling of information according to a risk analysis.
- Review of the application of what is required in accordance with the GRI Standards.

Conclusion

Based on our review and the evidence presented by InRetail, we were not aware of any situation that causes us to believe that the indicators contained in the "Sustainability Report 2024" of InRetail, has not been reliably obtained, is not fairly presented, has significant deviations or omissions, or has not been prepared in accordance with the requirements established in the GRI Standards.

Gerardo Gustavo Torres Fernández
ESG LATAM Governance Director
Valora Sostenibilidad e Innovación S.A. de C.V.
August 11th, 2025. Mexico, City.

Annex A.

Details of the revised criteria for the organization:

Performance indicator

Name of the content or indicator	Scope of information [1]	Reported information	Unit
Non-renewable fuels purchased and consumed	All operations	10,863.60	MWh
Non-renewable electrical energy purchased and consumed	All operations	126,157	MWh
Total renewable energy consumed (generated or purchased)	All operations	188,841.80	MWh
Total energy consumed	All operations	325,991.10	MWh
Total municipal water withdrawal	All operations	2,313,427.20	m^3
Total waste recycled	All operations	14,776.70	Tn
Total waste disposed of in landfills	All operations	6,058.64	Tn
Total waste generated	All operations	20,835.31	Tn
Calculation of known shrinkage	All operations	22,940.32	Tn
Total calculation donated	All operations	12,444.97	Tn
Total amount donated	All operations	66,829,506.42	S/
Intensity (food shrinkage / food sales)	All operations	0.015	Total intensity of food shrinkage
Lost-Time Injury Frequency Rate (LTIFR) - Employees	All operations	1.28	Total frequency rate of injury for employees
Lost-Time Injury Frequency Rate (LTIFR) - Contractors	All operations	2.69	Total frequency rate of injury for contractors
Employee fatalities	All operations	0	Total employee fatalities
Contractors fatalities	All operations	0	Total contractor fatalities
Compensation ratio for management level	All operations	0.89	Total ratio of compensation for management level
Suppliers of Tier-1	All operations	7,717	Total number of Tier 1 suppliers
Significant suppliers	All operations	182	Total number of significant suppliers in Tier 1
Spending on significant suppliers	All operations	43.5	Percentage of total spent on significant suppliers in Tier 1
Significant suppliers	All operations	182	Total number of significant suppliers (Tier 1 and non-Tier 1)
Supplier evaluation	All operations	117	Total number of significant suppliers assessed
Suppliers assessed	All operations	64.3	Percentage of significant suppliers assessed
Suppliers with negative impact	All operations	2	Number of significant suppliers with substantial negative impacts
Suppliers with negative impact	All operations	100	Percentage of significant suppliers with substantial negative impacts with agreed corrective action/improved plan
Suppliers terminated	All operations	0	Number of suppliers with substantial negative impacts that were terminated
Suppliers supported in corrective action plan	All operations	2	Total number of significant suppliers supported in corrective action plan implementation

[1] The scope of information corresponds to the operations of Food Retail of Supermercados Peruanos, Makro, Oslo y Mass; Pharma of Farmacias Peruanas y Química Suiza; and Shopping Malls of Real Plaza.

Name of the content or indicator	Scope of information [1]	Reported information	Unit
Suppliers assessed in the implementation of the action plan	All operations	100	Percentage of significant suppliers assessed with negative impacts supported in corrective action plan implementation
Suppliers in capacity building programs	All operations	3	Total number of significant suppliers in capacity building programs
Suppliers in capacity building programs	All operations	1.7	Percentage of significant suppliers in capacity building programs

[1] The scope of information corresponds to the operations of Food Retail of Supermercados Peruanos, Makro, Oslo y Mass; Pharma of Farmacias Peruanas y Química Suiza; and Shopping Malls of Real Plaza.

Statement PE25/00000203

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2024 – 31/12/2024** of the organization

SUPERMERCADOS PERUANOS S.A.

Calle Morelli 181, San Borja

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"Retail".

Disclose a total emission of **3,796,187.7 metric tonnes of CO_2 equivalents for direct and indirect emissions.** Corresponding, **104,105.2 tCO_2e** for Categories 1 and 2 (Scope 1 y 2) and **3,692,082.5 tCO_{2eq}** for Categories 04 and 05 (other indirect emissions Scope 3).

Lead Auditor: Soledad Pereira
Co-auditor: Juan Pablo Saravia
Revisor Técnico: Pamela Castillo

Fecha de declaracion Issue 1: 19 de Junio del 2025

Authorized by
Julio Ubarnes Pinto
Certification Manager

SGS del Perú S.A.C.

Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima, Perú
t (511) 517-1900 – www.sgs.pe

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

SUPERMERCADOS PERUANOS S.A.

Brief description of the verification process
SGS has been contracted by SUPERMERCADOS PERUANOS S.A for the verification of the direct and indirect carbon dioxide equivalent (CO_2e) emissions of SUPERMERCADOS PERUANOS S.A in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Sustainability Management is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is the responsibility of SGS to express a GHG verification opinion independent of the GHG emissions given by SUPERMERCADOS PERUANOS S.A in its GHG assertion for 2024.

SGS performed a third-party verification against the requirements of ISO 14064-3:2019 of the given GHG assertion for 2024. The evaluation included review of documents and records, and interviewing personnel in person. The verification was based on the scope, objective, and verification criteria of the agreement between SUPERMERCADOS PERUANOS S.A and SGS with proposal PE.ESG.20250001114 V1 of 2025.

Level of Assurance
The agreed level of assurance is Limited.

Scope
SUPERMERCADOS PERUANOS S.A contracted an independent verification by SGS of its reported CO_2e emissions from its management of SUPERMERCADOS PERUANOS S.A to establish compliance with the requirements of ISO 14064-1:2018 within the verification scope detailed below. Data and information supporting the GHG assertion were historical, projected and hypothetical in nature, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the organization's boundaries and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Operational Limits: Calle Morelli No 181 San Borja, Lima, Perú.
- Operational Limits: 1 collection center, 1 manufacturing center, 1 warehouse in Punta Negra, 3 regional distribution centers, 2 transfer centers, 111 Plaza Vea stores, 7 Vivanda stores, 27 Makro stores, 1250 Mass stores
- Description of activities: "Retail".
- GHG sources included:
  Category 1 – Scope 1: Direct emissions
  Mobile combustion (own vehicles), Stationary combustion: electric generators, Fugitive emissions: refrigerant gas leakage.
  Category 2 – Scope 2: Indirect energy emissions
  Purchased electricity
  Category 4 – Scope 3: Indirect emissions by products used by the organization.
  Products purchased; inputs consumed from operations.
  Category 5- Scope 3: Use of Products Sold
  Resources consumed in products sold.
  GHGs included: CO_2, N_2O, CH_4, and HFC. There are not PFC, SF_6 ó NF3
- GHG information was verified for the following period: Calendar year 2024.
- Global Warming Potentials (GWPs): IPCC AR5, 2013
- Intended user of the verification statement: Internal and general public

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

SUPERMERCADOS PERUANOS S.A.

- Base year 2022
- **Directed actions:** In 2024, a project was implemented to enhance and optimize energy use, focusing on the replacement and upgrading of air conditioning systems in sales areas across the following locations: PVH (Cortijo, Risso, Universitaria, Guardia Civil, La Molina, and Santa Clara), PVS (Grifo Kio and Almeda Sur), and VIV (Pezet).
- **Significance Matrix:**
  The significance analysis has been prepared following the criteria of magnitude, level of influence, and data accuracy. Significant emissions sources: Purchased electricity, Products purchased; inputs consumed from operations, Resources consumed in products sold.

- **Exclusiones:**
  SUPERMERCADOS PERUANOS S.A For this GHG inventory, the use of fire extinguishers will be considered as they are not representative in the evaluation. In addition, bonuses granted to workers are considered exclusion because they are not part of the operational scope of the organizations and because workers can use fuel bonuses for the activities, they see fit without necessarily being linked to work activities. In addition, these emissions They were estimated for the year 2021 and turned out to be 0.288 tCO2eq, not being representative in the measurement.

Objective
The purpose of this verification was to independently review, with objective evidence:
- If all CO_2 equivalent emissions are those declared by the organization in its GHG declaration and materially compliant.
- Whether the data reported is accurate, complete, consistent, transparent, and free of material error or omission.
- If the declaration has been prepared in accordance with the ISO 14064-1:2018 standard.
- If the activity data entered in the HC Peru tool is consistent with the principles described above.

Criteria
The criteria against which the verification was carried out are the requirements of ISO 14064-1:2018 and the Peru Carbon Footprint program -MINAM.
Calculation tools used: "Peru Carbon Footprint Calculator".

Materiality
SGS considered a materiality of 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion
SUPERMERCADOS PERUANOS S.A provided the GHG assertion based on the requirements of ISO 14064-1:2018. The GHG information for the year **2024** for a total of **3,796,187.7** tons of CO2eq (Being 104,105.2 tons of CO_2e corresponding to category 1 and 2; and 3,692,082.5 tons of CO_2e corresponding to other indirect emissions).In addition, a total of 16.49 tCO_2e of emissions from biomass combustion was recorded. Furthermore, 39,818 tCO_2e of emissions were reported due to refrigerant gas (R-22) leakage.
This information was verified by SGS with a limited level of assurance, and is consistent with the objectives, criteria, and scope defined in the verification agreement.

Modified Opinion
The organization has implemented the requested modifications; therefore, there are currently no material misstatements and/or, if any limitations exist (as mentioned below), they do not impair the usefulness or materiality of the GHG statement.
This statement was verified by SGS with a limited level of assurance, and is consistent with the objectives, criteria, and scope defined in the verification agreement.

In SGS's opinion, based on the data and information provided, and the processes and procedures performed, we conclude with limited assurance that there is no evidence to suggest that:
- Not all CO_2 equivalent emissions have been reported, or that the inventory is materially inaccurate or not a fair representation of the GHG data and information.
- The GHG accounting methodology applied is not in conformance with ISO 14064-1:2018.
- The inventory is not accurate, complete, consistent, transparent, and free from material errors or omissions.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

Statement PE25/00000203, continued

SUPERMERCADOS PERUANOS S.A.

SGS has verified the activity data, to be used in the MINAM "HC Perú" Calculator and "Activity Data" and which reveals a total GHG assertion result for the year **2024** for a total of **3,796,187.74** tons of CO_2e (Being 104,105.24 tons of CO_2e corresponding to category 1 and 2; and 3,692,082.50 tons of CO_2e corresponding to other indirect categories). Likewise, there are 16.49 t CO_2eq from biomass combustion.

SGS concludes that the activity data entered into the HC Peru tool are accurate, complete, coherent, transparent, and free of material error or omission.
Said inventory was verified by SGS with a limited level of assurance, and is consistent with the objectives, criteria and scope of the verification agreement.

SGS's approach is risk-based, building on an understanding of the risks associated with modeling GHG emissions information and the controls in place to mitigate these risks. Our examination included the evaluation, based on sampling, of relevant evidence from the emissions information report.

SGS has planned and carried out the work to obtain the information, explanations and evidence that it has considered necessary to conclude with a limited level of assurance that GHG emissions for the year 2024 are fairly declared. The audit methods used were interviews and review of documentation and records.

Considerations

- For that matter; of the MINAM "HC Peru" tool; The electricity emission factor (EF) includes losses due to network transmission.
- The AR5 global warming potential (GWP) has been considered, instead of AR6, since the national HCP methodology is being used, which still uses said PCG.

Opportunities for Improvement
The organization should also take into account the FARs (Follow-up Action Requests) identified during the audit process

This Declaration must be interpreted together with the GHG inventory of SUPERMERCADOS PERUANOS S.A.

Note: This Declaration is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348. Callao. Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings here SUPERMERCADOS PERUANOS S.A. This declaration does not exempt the client from the legal compliance that applies in this regard. Statements to the contrary are not binding on SGS and, therefore, SGS declines all liability to parties other than its customer.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

SUPERMERCADOS PERUANOS S.A.

ANEX 1

		Metric tons of carbon dioxide equivalent [tCO_2e]						Total GHG
		CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	
Category 1 Direct GHG emissions	Mobile Combustion Stationary Combustion Fugitive Emissions	2,499.80	28.40	2.40	57,093.31	-	-	59,623.91
Category 1 Direct GHG removals	None	-	-	-	-	-	-	
Category 2 Indirect GHG emissions from energy	Energy Consumption* **Location Based**	44,481.28				-	-	44,481.28
Total (Categoría 1 y 2)	**Location Based**	46,981.08	28.4	2.4	57,093.31	-	-	104,105.19
Category 3 Indirect GHG emissions from transportation	None				-	-	-	
Category 4 Indirect GHG emissions from products used by the organization	Products purchased* inputs consumed from operations*	3,150,415.87			-	-	-	3,150,415.87
Category 5 Indirect GHG emissions associated with the use of the organization's products	Resources consumed in products sold*	541,666.67	-	-	-	-	-	541,666.67
Category 6 Indirect GHG emissions from other sources	None	-	-	-	-	-	-	
Total (Categoria 3.4.5.6)		3,692,082.54				-	-	3,692,082.54
Total GHG Emissions	**Location Based**	**3,739,063.63**	**28.4**	**2.4**	**57,093.31**	**-**	**-**	**3,796,187.74**

Biogenic Emissions	Emissions in metric tons of CO_2
Direct Biogenic Carbon Emissions (Category 1)	16.49

Emissions of Other GHGs Not Regulated by the Kyoto Protocol	Emissions in tCO_2e
Hydrochlorofluorocarbons HCFC-22 (R22)	39,818

*Note: Some emission sources have been considered as CO_2 only, due to the type of emission factor used, despite originally including CO_2, CH_4, and N_2O.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be to the limitation of liability. indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration. falsification or modification content or appearance is illegal.

Statement PE25/00000246

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2024 – 31/12/2024** of the organization

FARMACIAS PERUANAS S.A.C

Av. Víctor Alzamora 147, La Victoria, Lima-Perú

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"Pharmaceutical Retail"

Disclose a total emission of **280,315.57 metric tonnes of CO_2 equivalents for direct and indirect emissions.** Corresponding **11,375.01 tCO_{2eq}** for Categories 1 and 2 and **268,940.52 tCO_{2eq}** for Categories 03 and 04.

Lead Auditor: Pamela Castillo R
Auditor in Training: Nathaly Polanco
Technical Review: Maria Soledad Pereira

Verification declaration date:
Issue 1: 01 August 2025

Authorized by
Julio Ubarnes Pinto
Certification Manager

SGS del Perú S.A.C.

Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima, Perú
t (511) 517-1900 – www.sgs.pe

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

FARMACIAS PERUANAS S.A.C

Brief description of the verification process
SGS has been contracted by FARMACIAS PERUANAS S.A.C for the verification of the direct and indirect carbon dioxide equivalent (CO_{2eq}) emissions of FARMACIAS PERUANAS S.A.C in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Sustainability Management is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is the responsibility of SGS to express a GHG verification opinion independent of the GHG emissions given by FARMACIAS PERUANAS S.A.C in its GHG assertion for 2024.

SGS performed a third-party verification against the requirements of ISO 14064-3:2019 of the given GHG assertion for 2024. The evaluation included tour of the facilities of the Main Headquarters and the CD of Chorrillos review of documents and records, and interviewing personnel in person. The verification was based on the scope, objective, and verification criteria of the agreement between FARMACIAS PERUANAS S.A.C and SGS with proposal PE.ESG.20230001176

Assurance Level
The agreed level of assurance is Limited.

Scope
FARMACIAS PERUANAS S.A.C contracted an independent verification by SGS of its reported CO2eq emissions from its management of FARMACIAS PERUANAS S.A.C to establish compliance with the requirements of ISO 14064-1:2018 within the verification scope detailed below. Data and information supporting the GHG assertion were historical, projected and hypothetical in nature, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the organization's boundaries and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Location/Limits of Activities: At the end of the year - December 31, 2024
    - 1 administrative office en Víctor Alzamora 147, La Victoria, Lima
    - CD Chorrillos, Av. Defensores del Morro 1277, Chorrillos
    - Cappa Callao, Calle Capa 139, Callao
    - 1,176 sites of Mifarma
    - 1,193 sites of Inkafarma
- Description of activities: “Pharmaceutical Retail”
- GHG sources included:
  Category 1 – Scope 1: Direct emissions
  Stationary combustion: electric generators
  Fugitive emissions: refrigerant gas leakage
  Category 2 – Scope 2: Indirect energy emissions
  Purchased electricity.
  Category 3 – Scope 3: Indirect emissions from transport
  Upstream transport and home-to-work transport
  Category 4- Scope 3: Indirect emissions by products used by the organization.
  Products purchased.
  GHGs included: CO_2, N_2O, CH_4 y HFC. There are not PFC, SF_6 ó NF_3
- Información GEI fue verificada para el siguiente periodo: Año calendario 2024.
- Potenciales de Calentamiento Global (PCG): IPCC AR5, 2013.
- Intended user of the verification statement: Internal.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

FARMACIAS PERUANAS S.A.C

- Base year 2022
- **Significance Matrix:**
  The significance analysis has been prepared following the criteria of magnitude, level of influence, and data accuracy. Significant emissions sources: Purchased electricity, Upstream transport and home-to-work transport, Products purchased.
- **Exclusions:**
  FARMACIAS PERUANAS S.A.C For this GHG inventory, the use of fire extinguishers will be considered an exclusion.

Objective
The purpose of this verification was to independently review, with objective evidence:

- If all CO2 equivalent emissions are those declared by the organization in its GHG declaration and materially compliant.
- Whether the data reported is accurate, complete, consistent, transparent, and free of material error or omission.
- If the declaration has been prepared in accordance with the ISO 14064-1:2018 standard.
- If the activity data entered in the HC Peru tool is consistent with the principles described above.

Criteria
The criteria against which the verification was carried out are the requirements of ISO 14064-1:2018 and the Peru Carbon Footprint program -MINAM.
Calculation tools used: "Peru Carbon Footprint Calculator".

Materiality
SGS considered a materiality of 10% as a requirement for verification, based on the needs of the intended users of the GHG assertion.

Conclusion
FARMACIAS PERUANAS S.A.C provided the GHG assertion based on the requirements of ISO 14064-1:2018. The GHG information for the year **2024** for a total of of **280,315.57 metric tonnes of CO_2 equivalents for direct and indirect emissions.** Corresponding 11,375.01 **tCO_{2eq}** for Categories 1 and 2 and **268,940.52 tCO_{2eq}** for Categories 03 and 04.

The organization has made requested modifications so there are currently no material misstatements and/or if there are any limitations; mentioned at the end, does not impair the usefulness of the GHG declaration or the materiality.

Said inventory was verified by SGS with a limited level of assurance, and is consistent with the objectives, criteria and scope of the verification agreement.

In the opinion of SGS, based on the data and information given and the processes and procedures carried out, we conclude with limited assurance that there is no evidence that:

- Not all CO2 equivalent emissions were those declared, the inventory is not materially correct and is not a fair representation of the GHG data and information.
- The GHG accounting methodology applied does not comply with ISO 14064:2018; using the MINAM HC Peru tool.
- The Declaration is not accurate, complete, coherent, transparent and free of material errors or omissions.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

FARMACIAS PERUANAS S.A.C

SGS concludes that the activity data entered into the **HC Peru** tool is accurate, complete, consistent, transparent and free of error or material omission. Likewise, SGS has verified the data of the activity, according to the above, to be used in the **"HC Peru" Calculator of MINAM,** and which reveals a total result within the materiality of 10% with respect to the calculation with the calculator of Farmacias Peruanas SAC.

SGS's approach is risk-based, building on an understanding of the risks associated with modeling GHG emissions information and the controls in place to mitigate these risks. Our examination included the evaluation, based on sampling, of relevant evidence from the emissions information report.

SGS has planned and carried out the work to obtain the information, explanations and evidence that it has considered necessary to conclude with a limited level of assurance that GHG emissions for the year 2024 are fairly declared.

Considerations

- For that matter; of the MINAM "HC Peru" tool; The electricity emission factor (EF) includes losses due to network transmission.
- The AR5 global warming potential (GWP) has been considered, instead of AR6, since the national HCP methodology is being used, which still uses said PCG.

This Declaration must be interpreted together with the GHG inventory of FARMACIAS PERUANAS S.A.C.

Note: This Declaration is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348. Callao. Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings here FARMACIAS PERUANAS S.A.C. This declaration does not exempt the client from the legal compliance that applies in this regard. Statements to the contrary are not binding on SGS and, therefore, SGS declines all liability to parties other than its customer.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

FARMACIAS PERUANAS S.A.C

ANEX 1:

Fuente de emisión	Emisiones (tCO2eq)	Emisiones CH4 (tCO2eq)	Emisiones N2O (tCO2eq)	Emisiones HFC (tCO2eq)	Total CO2eq	Contribución general
Categoría 1	3.0	0.0	0.0	2,683.3	2,686.34	0.96%
Combustión estacionaria - Energía	3.0	0.0	0.0	0.0	3.06	0.00%
Combustión móvil	0.0	0.0	0.0	0.0	0.00	0.00%
Refrigerantes	0.0	0.0	0.0	2,683.3	2,683.28	0.96%
Categoría 2	8,688.7	0.0	0.0	0.0	8,688.67	3.10%
Energía eléctrica	8,688.7	0.0	0.0	0.0	8,688.67	3.10%
Categoría 3	27,103.0	0.0	0.0	0.0	27,103.0	9.67%
Transporte aguas arriba	17,475.1	0.0	0.0	0.0	17,475.10	6.23%
Transporte casa - trabajo	9,627.9	0.0	0.0	0.0	9,627.94	3.43%
Categoría 4	241,837.52	0.00	0.00	0.00	241,837.52	86.27%
Productos comprados para comercialización	241,837.5	0.0	0.0	0.0	241,837.52	86.27%
Emisiones totales	277,632.3	0.0	0.0	2,683.3	280,315.57	100.00%

Emisiones Biogénicas	Emisiones en tCO2
Emisiones Biogénicas de Carbon (Categorías directas e indirectas)	0.0961

Emisiones de otros GEI no regulados por el Protocolo de Kioto	Emisiones en tCO2e
Hidroclorofluorocarbonos HCFC-22 (R22)	346.3

Note: This statement is issued on behalf of the customer by **SGS del Perú SAC ("SGS")** in accordance with its General Greenhouse Gas Verification Conditions available at http://www.sgs.com/terms_and_conditions.htm . Recorded results are based on audit performed by SGS. A complete copy of this s tatement, the results and the supporting GHG statement can be obtained from the Client FARMACIAS PERUANAS S.A.C. This statement does not release the customer from compliance with any federal, national or regional statutes and regulations or any directive issued pursuant to said regulations Definitions to the contrary are not binding on SGS and SGS shall have no liability vis-à-vis its Customer.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

Statement PE25/00000252

Greenhouse Gas (GHG) Verification Statement

The inventory of greenhouse gas emissions
From **01/01/2024 – 31/12/2024** of the organization

QUÍMICA SUIZA S.A.C

Victor Alzamora 147, La Victoria.

Has been verified with ISO 14064-3:2019 in compliance with the requirements of

ISO 14064-1:2018

For the following activities
"**Wholesale and distribution"**

Disclose a total emission of **35,982.0 metric tonnes of CO_2 equivalents for direct and indirect emissions.** Corresponding **945.6 tCO_2eq** for Categories 1 and 2 (Scope 1 y 2) and **35,036.43 tCO_2eq** for Categories 3 and 4 (other indirect emissions Scope 3).

Lead Auditor: Soledad Pereira
Co-auditor: Miguel A. Cruz Huaranga
Technical Review: Pamela Castillo

Verification declaration date:
Issue 1: 12 August, 2025

Authorized by
Julio Ubarnes Pinto

SGS del Perú S.A.C.

Av. Elmer Faucett N° 3348 - Urb. Bocanegra, Callao, Lima, Perú
t (511) 517-1900 – www.sgs.pe

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

QUÍMICA SUIZA S.A.C

Brief description of the verification process
SGS has been contracted by QUÍMICA SUIZA S.A.C for the verification of the direct and indirect carbon dioxide equivalent (CO_2e) emissions of QUÍMICA SUIZA S.A.C in its GHG assertion given in its GHG Report.

Roles and Responsibilities
The Sustainability Management is responsible for the organization's GHG information system, the development and maintenance of records and the reporting procedure in accordance with this system, including the calculation, information and reported GHG emissions. It is the responsibility of SGS to express a GHG verification opinion independent of the GHG emissions given by QUÍMICA SUIZA S.A.C in its GHG assertion for 2024.

SGS performed a third-party verification against the requirements of ISO 14064-3:2019 of the given GHG assertion for 2024. The evaluation included review of documents and records, and interviewing personnel in person. The verification was based on the scope, objective, and verification criteria of the agreement between QUÍMICA SUIZA S.A.C and SGS with proposal PE.ESG.20250001177 V0 of 2025.

Nivel de Aseguramiento
The agreed level of assurance is Limited.

Alcance
QUÍMICA SUIZA S.A.C contracted an independent verification by SGS of its reported CO2eq emissions from its management of QUÍMICA SUIZA S.A.C to establish compliance with the requirements of ISO 14064-1:2018 within the verification scope detailed below. Data and information supporting the GHG assertion were historical, projected and hypothetical in nature, and demonstrated with evidence. This agreement covers the verification of emissions from anthropogenic GHG sources included within the organization's boundaries and meets the requirements of ISO 14064-1:2018.

- Organizational Boundaries: Operational Control Approach.
- Operational Limits:
- Lima Warehouse: Carretera Central 1115 Santa Anita.
- Chiclayo Warehouse: Calle Coricancha 270 Chiclayo- Lambayeque
- Arequipa Warehouse: Av. Alfonso Ugarte 521, Cercado- Arequipa
- Description of activities: "Wholesale and distribution"
- GHG sources included:

Category 1 – Scope 1: Direct emissions
Stationary combustion: electric generators. Fugitive emissions: refrigerant gas leakage

Category 2 – Scope 2: Indirect energy emissions
Purchased electricity

Category 3 – Scope 3: Indirect emissions from transport
Upstream and downstream transport

Category 4- Scope 3: Indirect emissions by products used by the organization
Products purchased. Inputs purchased for operations.
GHGs included: CO_2, N_2O, CH_4 y HFC. There are not HCFCs, PFC, SF_6 ó NF_3. Anthropogenic biogenic CO_2 emissions are reported separately.

- GHG information was verified for the following period: Calendar year 2024.
- Global Warming Potentials (GWP): IPCC AR5, 2013.
- Intended user of the verification statement: Internal and general public

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

QUÍMICA SUIZA S.A.C

- Base year 2022
- **Exclusions:** QUÍMICA SUIZA S.A.C For this GHG inventory, the use of fire extinguishers will be considered as they are not representative in the evaluation.
- **Mitigation activities:** Complete replacement of halogen luminaires with LED technology. Scheduled shutdown during non-operational hours. Refrigeration management – Shutdown of inactive containers.
- **Significance Matrix:**
  The significance analysis has been prepared following the criteria of magnitude, level of influence, and data accuracy. Significant emissions sources: Purchased electricity, Upstream and downstream transport, Products purchased. Inputs purchased for operations.

Objective
The purpose of this verification was to independently review, with objective evidence:
- If all CO2 equivalent emissions are those declared by the organization in its GHG declaration and materially compliant.
- Whether the data reported is accurate, complete, consistent, transparent, and free of material error or omission.
- If the declaration has been prepared in accordance with the ISO 14064-1:2018 standard.
- If the activity data entered in the HC Peru tool is consistent with the principles described above.

Criteria
The criteria against which the verification was carried out are the requirements of ISO 14064-1:2018 and the Peru Carbon Footprint program -MINAM.
Calculation tools used: "Peru Carbon Footprint Calculator".

Materiality
SGS considered a materiality of 10% as a requirement for verification, based on the needs of the intended users of the declaration of GHG.

Conclusion
QUÍMICA SUIZA S.A.C provided the GHG assertion based on the requirements of ISO 14064-1:2018. The GHG information for the year **2024** for a total of **35,982.0** tons of CO_2eq (Being 945.6 tons of CO_2eq corresponding to category 1 and 2; and 35,036.43 tons of CO_2eq corresponding to other indirect emissions).
In addition, there is a total of 0.2107 tCO_2eq from direct biomass burning. Details of GHG emissions are expressed in Annex 1.

The organization has made requested modifications so there are currently no material misstatements and/or if there are any limitations; mentioned at the end, does not impair the usefulness of the GHG declaration or the materiality.

Said inventory was verified by SGS with a limited level of assurance, and is consistent with the objectives, criteria and scope of the verification agreement.

Modified opinion:
In the opinion of SGS, based on the data and information given and the processes and procedures carried out, we conclude with limited assurance that there is no evidence that:
-Not all CO_2 equivalent emissions were those declared, the inventory is not materially correct and is not a fair representation of the GHG data and information.
-The GHG accounting methodology applied does not comply with ISO 14064:2018; using the MINAM HC Peru tool.
-The Declaration is not accurate, complete, consistent, transparent and free of material errors or omissions.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

QUÍMICA SUIZA S.A.C

SGS has also verified the activity data for its use in the MINAM 'HC Perú' Calculator and in the 'Activity Data' section. The total GHG emissions reported for the year 2024 fall within the established materiality threshold of 10%.
SGS concludes that the activity data entered into the HC Peru tool are accurate, complete, coherent, transparent, and free of material error or omission.

SGS's approach is risk-based, building on an understanding of the risks associated with modeling GHG emissions information and the controls in place to mitigate these risks. Our examination included the evaluation, based on sampling, of relevant evidence from the emissions information report.

SGS has planned and carried out the work to obtain the information, explanations and evidence that we have considered necessary to conclude with a limited level of assurance that the GHG emissions for the year 2024 are fairly declared. The audit methods used were interviews and a face-to-face tour; as well as the review of documentation and records.

Considerations

- For that matter; of the MINAM "HC Peru" tool; The electricity emission factor (EF) includes losses due to network transmission.
- The AR5 global warming potential (GWP) has been considered, instead of AR6, since the national HCP methodology is being used, which still uses said PCG.
- For the next year, an on-site visit should be scheduled at a location other than the Santa Anita facility, in order to broaden the verification scope and assess other sites of the organization.

This Declaration must be interpreted together with the GHG inventory of QUÍMICA SUIZA S.A.C.

Note: This Declaration is issued, on behalf of the client, by SGS del Perú S.A.C., Av. Elmer Faucett 3348. Callao. Peru ("SGS") under the general conditions for GHG Validation and Verification Services. The findings here QUÍMICA SUIZA S.A.C. This declaration does not exempt the client from the legal compliance that applies in this regard. Statements to the contrary are not binding on SGS and, therefore, SGS declines all liability to parties other than its customer.

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid to the limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its content or appearance is illegal.

QUÍMICA SUIZA S.A.C

ANEXO 1:

Fuente de emisión	Emisiones (tCO2eq)	Emisiones CH4 (tCO2eq)	Emisiones N2O (tCO2eq)	Emisiones HFC (tCO2eq)	Total CO2eq	Contribución general
Categoría 1	6.6	0.0	0.0	261.6	268.2	0.75%
Combustión estacionaria - Energía	6.6	0.0	0.0	0.0	6.6	0.02%
Refrigerantes	0.0	0.0	0.0	261.6	261.6	0.73%
Categoría 2	677.4	0.0	0.0	0.0	677.4	1.88%
Energía eléctrica	677.4	0.0	0.0	0.0	677.4	1.88%
Categoría 3	765.9	0.0	0.0	0.0	765.9	2.13%
Transporte aguas arriba	728.3	0.0	0.0	0.0	728.3	2.02%
Transporte aguas abajo	37.6	0.0	0.0	0.0	37.6	0.10%
Categoría 4	34,270.57	0.00	0.00	0.00	34,270.57	95.24%
Productos comprados para comercialización	33,501.9	0.0	0.0	0.0	33,501.9	93.11%
Insumos comprados para las operaciones	768.7	0.0	0.0	0.0	768.7	2.14%
Emisiones totales	35,720.4	0.0	0.0	261.6	35,982.0	100.00%

Emisiones Biogénicas	Emisiones en tCO2
Emisiones Biogénicas de Carbon (Categorías directas e indirectas)	0.2107

This document is an authentic electronic certificate for the commercial use of the Client only. The printed version of the electronic certificate is permitted and will be considered as a This document is issued by the Company subject to SGS's General Conditions of Certification Services available in the terms and conditions | SGS. Special attention will be paid limitation of liability, indemnification and jurisdiction clauses it contains. This document is protected by copyright and any unauthorized alteration, falsification or modification of its cont appearance is illegal.

Statement PE25/00000251

Greenhouse Gas Verification Statement Opinion

The Greenhouse Gas Emissions Inventory
of the **01/01/2024 – 31/12/2024** of the company

REAL PLAZA S.R.L.

Av. Punta del Este N°2403, Jesús Maria, Lima, Peru.

was verified with ISO 14064-3:2019 in compliance with the requirements of the

ISO 14064-1:2018

For the following activities
"Real estate activities carried out with own or leased property"

Revealing a total of **41,422.6 metric tons of CO_2 equivalent**. **(Location Based)**
For category 1 and 2, a total of 9,385.8 tCO_2e and for category 3,4,5 a total of 32,036.8 tCO_2e.

Lead Auditor Issue 1: Nathaly Polanco Correa
Auditor: Pamela Castillo
Auditor: Catalina Quiroz
Technical review: Maria Soledad Pereira
Date of Verification Statement
Issue 1: Date: 21/05/2025

Authorized by
Julio Ubarnes Pinto
Certification Manager

SGS del Perú S.A.C.

This document is an authentic electronic certificate for the Customer's commercial use only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Terms and Conditions of certification services available under the terms and conditions | SGS. Particular attention will be paid to the limitation of liability, indemnification and jurisdiction clauses contained therein. This document is protected by copyright and any alteration, falsification or unauthorized modification of its content or appearance is illegal.

REAL PLAZA S.R.L.

Brief description of the verification process
SGS has been contracted by of REAL PLAZA S.R.L. for the verification of carbon dioxide equivalent (CO_2e) direct and indirect (energy consumption) and other indirect emissions in its GHG statement in the "Real Plaza 2024 Final Carbon Footprint Report"

Roles and Responsibilities
REAL PLAZA S.R.L.'s Environmental Management is responsible for the organization's GHG information system, the development and maintenance of records, and the reporting procedure in accordance with this system, including the calculation, information, and reported GHG emissions.
It is SGS's responsibility to express an independent opinion of the GHG statement of the GHG emissions given by REAL PLAZA S.R.L. in its GHG statement for 2024.

SGS executed a third-party verification as per the requirements of ISO 14064-3:2019 of the GHG statement given for 2024. This International Standard requires us to meet ethical requirements and plan and conduct verification to obtain reasonable assurance that on-site GHG emissions, removals, and storage are free from material misstatements. The evaluation included reviewing documents and records, and interviewing staff on site. The verification was based on the scope, objective and verification criteria of the agreement between REAL PLAZA S.R.L. and SGS with a proposal for 2024.

Level of Assurance
The agreed level of assurance is **Limited**.

Scope
REAL PLAZA S.R.L. Hired independent verification by SGS of your CO_2 emissions and reported from their management, to establish compliance with the requirements of ISO 14064-1:2018 within the scope of verification detailed below. Data and information supporting the GHG statement opinion were historical, projected, and hypothetical in nature, and evidence-demonstrated.

This agreement covers the verification of emissions from anthropogenic sources of GHGs included within the organization's boundaries and meets the requirements of ISO 14064-1:2018.

- Organizational Limits: Operational Control Approach
- Description of activities: Real estate activities carried out with own or leased property
- Location/Limits of activities: At the end of the year - December 31, 2024: 20 shopping centers (Arequipa; Cajamarca; Centro Cívico; Chiclayo; Cusco; Guardia Civil; Huancayo; Huánuco; Juliaca; Nuevo Chimbote; Piura; Primavera; Pro; Pucallpa; Puruchuco; Salaverry; Santa Clara; Sullana; Trujillo; Villa María).
- Physical infrastructure, activities, technologies and processes of the organization: Mall-Shopping centers.
- Sources of GHG included:
  Category 1 - Scope 1 – Direct Emissions
  Stationary Combustion (Electric Generators) and Mobile Combustion (Own Vehicles), Refrigerants
  Category 2 - Scope 2 - Indirect emissions from energy: Electricity purchased from SEIN
  Category 3 – Scope 3 - Indirect GHG Emissions from Transport: Air travel and hired taxis in Lima
  Category 4 – Scope 3 – Indirect GHG emissions caused by products used by the organization. Energy emissions not included, General consumables, Water consumption, Waste, Fixed assets.
  Category 5 – Scope 3 – Indirect GHG emissions associated with the use of the organization's products Downstream leased assets (Electricity, GN, GLP for the Tenants)
  Separately, CO_2 emissions by burning Biomass and HCFCs refrigerants.
- GHG included: CO_2, N_2O, CH_4, HFCs. Anthropogenic biogenic CO_2 emissions and HCFCs are reported separately. No PFCs, SF_6 or NF_3.
- GHG information was verified for the following period: Calendar year 2024 (01/01/2024 – 31/12/2024)
- Global Warming Potentials (GWPs): IPCC AR5 – 2013
- Intended user of the verification statement view: Internal and general public.

This document is an authentic electronic certificate for the Customer's commercial use only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Terms and Conditions of certification services available under the terms and conditions | SGS. Particular attention will be paid to the limitation of liability, indemnification and jurisdiction clauses contained therein. This document is protected by copyright and any alteration, falsification or unauthorized modification of its content or appearance is illegal.

REAL PLAZA S.R.L.

- **Base Year**: 2023
- **Exclusions:**
  - **Category 1:** Fugitive emissions (gas from fire extinguishers) because it is non-material.
  - **Category 3,4,5: Significant emissions:** There are no exclusions for Significant emission. Non-significant exclude is Taxi in province.
- **Changes:** Not applicable.
- **Mitigation Activities:** Energy efficiency activities have been carried out through the replacement of lighting fixtures with LED lights at Real Plaza Salaverry, in basements S1, S2, and on platform S2, thus avoiding the emission of 21.1 tons of CO_2 during the evaluated period.
  Initiatives to reduce emissions and increase GHG removals: Not applicable.
  Emission reduction targets: Not applicable.
- **Significance Matrix:** The significance matrix has been carried out, with criteria of magnitude, influence and accuracy, and high and moderate level emissions are included in the inventory.

Objective
The purpose of this check was to independently review, with objective evidence:
- If all CO_2 emissions are those declared by the organization in its statement of GHG and materially compliant.
- If the data reported are accurate, complete, consistent, transparent and free of error or material omission.
- If the claim has been prepared in accordance with ISO 14064-1:2018.
- If the activity data entered in the HC Peru tool is consistent with the principles described above.

Criteria
The criteria against which the verification was carried out are the requirements of the **ISO 14064-1:2018 and the Peru Carbon Footprint program - MINAM.**

Materiality
SGS considered materiality below 10% to be a requirement for verification, based on the needs of the intended users of the opinion of the statement of GHG.

Conclusion
The organization provided its statement of GHG based on the requirements of ISO 14064-1:2018.
The GHG information for 2024, using the organization's own tool "Real Plaza 2024 Calculation Tool" in a total of:
- Location Based: **41,422.6 tons of CO_2 equivalent; being 9,385.8 tons of CO_2 equivalent for Categories 1 and 2** (Scope 1 and 2), In addition, you have a total of **32,036.8 tons of CO_2 equivalent for category 3 to 5** (Scope 03)

In addition, direct emissions of CO_2 for burning Direct Biomass of 2.81 tCO_2 and HCFC-22 of 12.14 tCO_2e and. Details of GHG emissions are expressed in Annex 1.

This document is an authentic electronic certificate for the Customer's commercial use only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Terms and Conditions of certification services available under the terms and conditions | SGS. Particular attention will be paid to the limitation of liability, indemnification and jurisdiction clauses contained therein. This document is protected by copyright and any alteration, falsification or unauthorized modification of its content or appearance is illegal.

REAL PLAZA S.R.L.

Modified opinion:
The organization has made requested modifications so there are currently no material misstatements and/or if there are any limitations; mentioned at the end, does not impair the usefulness of the GHG statement or materiality.
This statement was verified by SGS with a limited level of assurance and is consistent with the objectives, criteria and scope of the verification agreement.

In the opinion of SGS, based on the data and information given and the processes and procedures carried out, we conclude with limited assurance that there is no evidence that:
-Not all CO_2 equivalent emissions were those declared, that the Statement is not materially correct and is not a fair representation of GHG data and information.
-The GHG accounting methodology applied is not in accordance with ISO 14064:2018.
- The Statement is not accurate, complete, consistent, transparent and free of material errors or omissions.

SGS concludes that the activity data entered into the **HC Peru** tool is accurate, complete, coherent, transparent, and free from material error or omission. Likewise, SGS has performed verification of the activity data, in accordance with the above, for use in MINAM's "HC Peru" Calculator, whose difference is within the 10% materiality threshold.

SGS concludes that the activity data entered into the HC Peru tool is accurate, complete, coherent, transparent, and free from material error or omission.

SGS's approach is risk-based, founded on understanding the risks associated with modeling GHG emissions information and the existing controls to mitigate these risks. Our examination included the assessment, based on sampling, of relevant evidence from the emissions information reporting.

Considerations

- In the case of the company's own calculator, the HC Peru Emission Factor of MINAM has been used (that this electricity FE includes losses due to transmission from the grid)
- The global warming potential (GWP) has been considered at AR5 to be aligned with the national HCP methodology; that still uses that GWP.
- In the case of Real Plaza Puruchuco, natural gas is used to generate its own electricity, in addition to electricity supplied by the SEIN interconnected grid.
- In the case of the source of emission of "Fixed assets" and "consumables – soap", the ecoinvent 3.10 data emission factors have been used with the OpenLCA 2.0 software. In the case of "Consumables – paper" of EPD from the company Futura Line Industry; "Water consumption" from DEFRA 2024; and "residues" of HC Peru of MINAM".
- There have been changes in the allocation of electricity consumption between tenants and common areas.

The organization is in the process of determining reduction targets and implementing new mitigation activities to reduce its carbon footprint.

Improvement Opportunities

- The organization is in the process of determining reduction objectives and implementing new mitigation activities to reduce i ts carbon footprint.
- The organization must take into account the FARs identified during the audit process.

This Opinion should be interpreted in conjunction with the GHG statement of REAL PLAZA S.R.L.

This document is an authentic electronic certificate for the Customer's commercial use only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Terms and Conditions of certification services available under the terms and conditions | SGS. Particular attention will be paid to the limitation of liability, indemnification and jurisdiction clauses contained therein. This document is protected by copyright and any alteration, falsification or unauthorized modification of its content or appearance is illegal.

REAL PLAZA S.R.L.

ANNEX 1: ABSOLUTE EMISSIONS – 2024

Fuente de emisión	Emisiones (tCO2eq)	Emisiones CH4 (tCO2eq)	Emisiones N2O (tCO2eq)	Emisiones HFC (tCO2eq)	Total CO2eq	Contribución general
Categoría 1	88.2	0.4	0.2	73.2	162.0	0.39%
Combustión estacionaria - Energía	88.0	0.4	0.2	0.0	88.58	0.21%
Combustión móvil	0.2	0.0	0.0	0.0	0.17	0.00%
Refrigerantes	0.0	0.0	0.0	73.2	73.2	0.18%
Categoría 2	9,223.8	0.0	0.0	0.0	9,223.8	22.27%
Energía eléctrica	9,223.8	0.0	0.0	0.0	9,223.8	22.27%
Categoría 3	461.8	0.0	0.0	0.0	461.8	1.11%
Viajes aèreos	441.3	0.0	0.0	0.0	441.3	1.07%
Taxis contratados	20.5	0.0	0.0	0.0	20.5	0.05%
Categoría 4	4,442.92	0.00	0.00	0.00	4,442.92	10.73%
Emisiones relacionadas con energía no incluidas en Categoría 1 y 2	1,227.4	0.0	0.0	0.0	1,227.4	2.96%
Consumibles	365.5	0.0	0.0	0.0	365.5	0.88%
Consumo de agua	367.1	0.0	0.0	0.0	367.1	0.89%
Activos fijos	918.7	0.0	0.0	0.0	918.7	2.22%
Residuos generados	1,564.2	0.0	0.0	0.0	1,564.2	3.78%
Categoría 5	27,132.2	0.0	0.0	0.0	27,132.2	65.50%
Activos arrendados aguas abajo	27,132.2	0.0	0.0	0.0	27,132.2	65.50%
Emisiones totales	40,887.1	0.4	0.2	73.2	41,422.6	100.00%

Biogenic Emissions	Emissions in tCO2
Biogenic Carbon Emissions (Category 1)	2.81

Emissions of other GHGs not regulated by the Kyoto Protocol	Emissions in tCO2
Hydrochlorofluorocarbons HCFC-22 (R22 R123)	12.144

Note: This Statement is issued, on behalf of the customer, by SGS del Peru S.A.C., Av. Elmer Faucett 3348. Callao. Peru ("SGS") under the General Terms and Conditions for GHG Validation and Verification Services. The findings recorded here are based on the audit carried out by SGS. A full copy of this Statement, conclusions and GHG statement can be found in REAL PLAZA S.R.L.. This statement does not exempt the customer from the legal compliance that applies to him in this regard. Provisions to the contrary are not binding on SGS and SGS therefore disclaims all liability to parties other than its customer

This document is an authentic electronic certificate for the Customer's commercial use only. The printed version of the electronic certificate is permitted and will be considered as a copy. This document is issued by the Company subject to SGS's General Terms and Conditions of certification services available under the terms and conditions | SGS. Particular attention will be paid to the limitation of liability, indemnification and jurisdiction clauses contained therein. This document is protected by copyright and any alteration, falsification or unauthorized modification of its content or appearance is illegal.

THE INTERNATIONAL CERTIFICATION NETWORK

CERTIFICATE

ICONTEC has issued an IQNet recognized certificate that the organization:

REAL PLAZA S.R.L.

Av. Punta del Este N° 2403 (Puerta 4 - Piso 2) Lima - Lima - Jesús María - Perú.

Véase el alcance del sistema de gestión para cada una de las sedes diferentes a la sede principal cubiertas por la certificación en el anexo

has implemented and maintains a

Environmental Management System

for the following scope:

Prestación de servicios de gestión operacional a los centros comerciales de REAL PLAZA S.R.L. para las actividades de: Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.

Provision of operational management services to the shopping centers of REAL PLAZA S.R.L. for the activities of: Management of special municipal solid waste. Safet management of people and infrastructure. Operational management of prevention and response to emergencies. The anchor stores of each shopping center are excepted.

which fulfils the requirements of the following standard

ISO 14001: 2015

Issued on: 2022 11 24
Expires on: 2025 11 23

This attestation is directly linked to the IQNet Partner's original certificate and shall not be used as a stand-alone document

Registration Number: CO- SA-CER967120

Alex Stoichitoiu
President of IQNet

Roberto Enrique Montoya Villa
CEO of ICONTEC

IQNet Partners*:
AENOR Spain AFNOR Certification France APCER Portugal CCC Cyprus CISQ Italy
CQC China CQM China CQS Czech Republic Cro Cert Croatia DQS Holding GmbH Germany EAGLE Certification Group USAFCAV Brazil
FONDONORMA Venezuela ICONTEC Colombia Inspecta Sertifiointi Oy Finland INTECO Costa Rica
IRAM Argentina JQA Japan KFQ Korea MIRTEC Greece MSZT Hungary Nemko AS Norway NSAI IrelandNYCE-SIGE
México PCBC Poland Quality Austria Austria RR Russia SII Israel SIQ Slovenia
SIRIM QAS International Malaysia SQS Switzerland SRAC Romania TEST St Petersburg Russia TSE Turkey YUQS Serbia

* The list of IQNet partners is valid at the time of issue of this certificate. Updated information is available under www.iqnet-certification.com

THE INTERNATIONAL CERTIFICATION NETWORK

CERTIFICATE

ICONTEC has issued an IQNet recognized certificate that the organization:

REAL PLAZA S.R.L.

Av. Punta del Este N° 2403 (Puerta 4 - Piso 2) Lima - Lima - Jesús María - Perú.

Véase el alcance del sistema de gestión para cada una de las sedes diferentes a la sede principal cubiertas por la certificación en el anexo

has implemented and maintains a

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM

for the following scope:

Prestación de servicios de gestión operacional a los centros comerciales de REAL PLAZA S.R.L. para las actividades de: Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.

Provision of operational management services to the shopping centers of REAL PLAZA S.R.L. for the activities of: Management of special municipal solid waste. Safet management of people and infrastructure. Operational management of prevention and response to emergencies. The anchor stores of each shopping center are excepted.

which fulfils the requirements of the following standard

ISO 45001:2018

Issued on: 2022 11 24
Expires on: 2025 11 23

This attestation is directly linked to the IQNet Partner's original certificate and shall not be used as a stand-alone document

Registration Number: CO- ST-CER967118

Alex Stoichitoiu
President of IQNet

Roberto Enrique Montoya Villa
CEO of ICONTEC

IQNet Partners*:
AENOR Spain AFNOR Certification France APCER Portugal CCC Cyprus CISQ Italy
CQC China CQM China CQS Czech Republic Cro Cert Croatia DQS Holding GmbH Germany EAGLE Certification Group USA
FCAV Brazil FONDONORMA Venezuela ICONTEC Colombia Inspecta Sertifiointi Oy Finland INTECO Costa Rica
IRAM Argentina JQA Japan KFQ Korea MIRTEC Greece MSZT Hungary Nemko AS Norway NSAI Ireland
NYCE-SIGE México PCBC Poland Quality Austria Austria RR Russia SII Israel SIQ Slovenia
SIRIM QAS International Malaysia SQS Switzerland SRAC Romania TEST St Petersburg Russia TSE Turkey YUQS Serbia

* The list of IQNet partners is valid at the time of issue of this certificate. Updated information is available under www.iqnet-certification.com

THE INTERNATIONAL CERTIFICATION NETWORK

CERTIFICATE

ICONTEC has issued an IQNet recognized certificate that the organization:

REAL PLAZA S.R.L.

Av. Punta del Este N° 2403 (Puerta 4 - Piso 2) Lima - Lima - Jesús María - Perú.

Véase el alcance del sistema de gestión para cada una de las sedes diferentes a la sede principal cubiertas por la certificación en el anexo

has implemented and maintains a

Quality Management System

for the following scope:

Prestación de servicios de gestión operacional a los centros comerciales de REAL PLAZA S.R.L. para las actividades de: Gestión de residuos sólidos municipales especiales. Gestión de Seguridad de las personas e infraestructura. Gestión operativa de prevención y respuesta ante emergencias. Se exceptúan las tiendas anclas de cada centro comercial.

Provision of operational management services to the shopping centers of REAL PLAZA S.R.L. for the activities of: Management of special municipal solid waste. Safet management of people and infrastructure. Operational management of prevention and response to emergencies. The anchor stores of each shopping center are excepted.

which fulfils the requirements of the following standard

ISO 9001:2015

Issued on: 2022 11 24
Expires on: 2025 11 23

This attestation is directly linked to the IQNet Partner's original certificate and shall not be used as a stand-alone document

Registration Number: CO- SC-CER967121

Alex Stoichitoiu
President of IQNet

Roberto Enrique Montoya Villa
CEO of ICONTEC

IQNet Partners*:
AENOR Spain AFNOR Certification France APCER Portugal CCC Cyprus CISQ Italy CQC China CQM China CQS Czech Republic Cro Cert Croatia DQS Holding GmbH Germany EAGLE Certification Group USA FCAV Brazil FONDONORMA Venezuela ICONTEC Colombia Inspecta Sertifiointi Oy Finland INTECO Costa Rica IRAM Argentina JQA Japan KFQ Korea MIRTEC Greece MSZT Hungary Nemko AS Norway NSAI Ireland NYCE-SIGE México PCBC Poland Quality Austria Austria RR Russia SII Israel SIQ Slovenia SIRIM QAS International Malaysia SQS Switzerland SRAC Romania TEST St Petersburg Russia TSE Turkey YUQS Serbia
* The list of IQNet partners is valid at the time of issue of this certificate. Updated information is available under www.iqnet-certification.com