



ENGIE Energía Perú S.A.

Independent Limited Assurance Report on the compliance of the information included in the “ENGIE Integrated Report 2023” of ENGIE Energía Perú S.A. for the year ended December 31, 2023

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Dear ENGIE Energía Perú S.A.:

June 4, 2024

We have been engaged by ENGIE Energía Perú S.A. (hereinafter the “Company”) to inform, verify, and deliver an independent limited assurance conclusion regarding the verification of 8 ESG Indicators of the 2023 Integrated Report and the complementary document titled “Detailed Environmental Indicators” of the Company, listed in the Annex. This verification, referencing the Global Reporting Initiative (GRI) Sustainability Standards (hereinafter “the Report”), is for the year ended December 31, 2023.

It should be noted that the scope outlined in the previous paragraph does not include the assurance of information other than the 8 ESG indicators included in the Report and the complementary document (Detailed Environmental Indicators). Consequently, we do not express opinions on information other than that provided by the Company for the purpose of evaluating the 8 ESG indicators included in the Report.

Responsibilities of the Company

Our work has been performed on the basis that the Company acknowledges and understands that it is responsible for:

- a) The declaration that the information on the 8 ESG Indicators of the 2023 Integrated Report, included within the scope of our evaluation, has been prepared with reference to the Global Reporting Initiative (GRI) Sustainability Standards.
- b) The design, implementation, and maintenance of internal control, which is necessary to enable the preparation of the Integrated Report in reference to the Global Reporting Initiative (GRI) Sustainability Standards.
- c) The prevention and detection of fraud, and for identifying and ensuring that the Company complies with the laws and regulations applicable to its activities.

Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. We also implemented quality control procedures applicable to individual assignments in accordance with the requirements of International Standard on Quality Control 1: “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements (ISQC 1)”. Additionally, we planned and performed our work to obtain an independent limited assurance conclusion. Based on the above, we confirm that we have performed this engagement for the Company independently and free from conflicts of interest.

Assurance Professional's Responsibility

Our responsibility is to issue an independent limited external assurance report on the 8 ESG Indicators of the 2023 Integrated Report that reference the Global Reporting Initiative (GRI) Sustainability Standards in all material respects, under ISAE 3000.

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

Description of procedures performed

The procedures we performed were based on our professional judgment and included consultations, observation of processes, analysis of documentation, analytical procedures, and review testing by sampling as described below:

- We interviewed the persons responsible for the ESG Indicators to assess the preparation process and the criteria that defined the contents.
- We verified the data included in our assurance work, based on supporting documentation provided by the Company.
- We analyzed the data collection and internal control processes for the quantitative data of the 8 indicators included within the scope of our work.
- We verified the reliability of the information using analytical procedures and review testing based on samples and recalculations.

Limitations of the report

The verification was limited to the initially mentioned scope, covering the information reported for the period from January 1 to December 31, 2023.

Information reported in prior years was not considered. Additionally, the assessment of the technological tools used to prepare the Report in terms of efficiency and/or adequacy was not included within the scope.

Restrictions on the use of the report

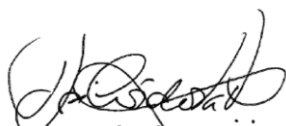
Our responsibility, in carrying out the verification activities, is solely to the Company; therefore, we do not accept or assume any responsibility for any other purpose..

This report, including the conclusion, has been prepared at the request of the Company to assist in reporting on the Company's performance and sustainable development activities. We authorize the publication of the Report on the Company's website to inform that the Company has commissioned an independent limited assurance report in connection with the 2023 Integrated Report.

Our conclusions

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the information on the 8 ESG Indicators of the 2023 Integrated Report is not prepared, in all material respects, with reference to the Global Reporting Initiative (GRI) Sustainability Standards.

KPMG Asesores S. Civil de R. L.



Juan José Córdova
Partner, KPMG in Perú

Annex

Indicators included in the scope of our assurance work

Below, we detail the indicators verified as part of the scope of our independent assurance report. The reported indicators are based on the Company's own indicators.

N°	Content	Assured Indicators
1	Supply Chain Management	Supplier Segmentation
2		Evaluation, Development, and Training of Suppliers
3	Emissions	Direct Emissions of Sulfur Oxides (SOx)
4		Emissions of Sulfur Hexafluoride (SF6) (Tons)
5		Direct Emissions of Mercury (Hg) (Kg)
6		Direct Emissions of Particulate Matter (Tons)
7	LTIFR	Lost-Time Injury Frequency Rate – Workers
8		Lost-Time Injury Frequency Rate – Contractors