

# INDEPENDENCE ASSURANCE REPORT

GRI: 102-56



Deloitte Asesoría en Riesgos, S.C.  
Av. Paseo de la Reforma No. 505, Piso 28  
Colonia Cuauhtémoc  
06500, Ciudad de México,  
México  
Tel: + 52 (55) 5080 6000  
Fax: + 52 (55) 5080 6001  
www.deloitte.com/mx

## LIMITED INDEPENDENT ASSURANCE REPORT ON THE 2021 SUSTAINABILITY REPORT

To management of Infraestructura Energética Nova, S.A.P.I. de C.V.

### Identification of the subject matter information

We have been engaged by Infraestructura Energética Nova, S.A.P.I. de C.V. to perform assurance procedures to provide limited assurance on certain information included in Sempra Infrastructure's (the Company) 2021 Sustainability Report corresponding to the year ended December 31, 2021.

Our work was carried out by an independent and multidisciplinary team that includes assurance professionals and sustainability specialists. We used the work of sustainability specialists, mainly, to determine the reasonableness and traceability of the Company's sustainability aspects within the indicators assured.

Our assurance commitment does not extend to the information related to prior periods or any other information included in the 2021 Sustainability Report or linked from sustainability information or the 2021 Sustainability Report, including images, audios or embedded videos.

### Criteria

The criteria used by the Company to prepare the information included in the 2021 Sustainability Report, subject of the limited assurance, were established considering the terms and conditions defined by the GRI (Global Reporting Initiative) Standards, which are detailed in the attached Appendix A.

### Company's responsibility regarding subject matter information

The Company is responsible of:

- The content of the 2021 Sustainability Report, which includes determining the coverage and the performance indicators to be included, and their relevance to the stakeholders to which it is directed;
- The selection and definition of the applicable criteria for the preparation of the Report. The criteria adopted by the Company are those defined in the GRI Standards;
- The availability of appropriate records to support the management process of the relevant information and the execution of the performance measurement based on the established criteria.
- The design, implementation and execution of internal controls to prepare the sustainability information free from material misstatement, due to fraud or error;
- The preparation and presentation of the 2021 Sustainability Report.

The Company's 2021 Sustainability Report is subject to inherent uncertainty due to the use of non-financial information, which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample or estimate such information. In preparing the 2021 Sustainability Report, the Company's Management makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgements.

### Independence and quality control

We have complied with the ethical and independence requirements defined by the Code of Professional Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence, diligence, confidentiality and professional behavior.

Our Firm applies the International Standard on Quality Control 1 (ISQC 1) and therefore maintains an integral quality control system that includes policies and procedures documented with regards to the compliance with ethical requirements, professional standards and applicable laws and regulations requirements.

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### Responsibility of the independent professionals regarding the assignment

Our responsibility is to express a limited assurance conclusion on certain information included in the Company's 2021 Sustainability Report based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance work in accordance with the "International Standard for Assurance Engagements, Other than Audits or Reviews of Historical Financial Information" ISAE 3000 - Revised issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires planning and performing work to obtain limited assurance as to whether the information in the 2021 Sustainability Report is free from material error.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the suitability of quantification methods and reporting policies, and agreement with the underlying records.

Due to the assignment circumstances, we have performed the following activities:

- Interview the Company's management and personnel responsible for collecting the information and preparing the selected performance indicators in order to obtain an understanding of the Company's policies on sustainability.
- Inquire to obtain a general understanding of the Company's control environment and information systems, without evaluating the design of particular control activities nor obtaining evidence of their implementation and effectiveness.
- Understand the tools used to generate and report non-financial information through inquiries with the personnel in charge.
- Carry out substantive tests on a random selective basis of sustainability information identified by the Company, to determine the standards and indicators subject to limited assurance and corroborate that the data has been adequately measured, recorded, compiled, and reported through:
  - Inspection
  - Observation
  - Confirmation
  - Recalculation
  - Analytical processes
- Comparison of the contents presented by the Administration with what is established in the criteria section of this report.

The Appendix A details the GRI indicators included in the assignment's scope.

Our limited assurance engagement was performed only regarding the sustainability standards and performance indicators included in the Appendix A, for the year ended December 31, 2021; and we have not performed any assurance procedure regarding prior years, future projections and goals, or any other items included in the 2021 Sustainability Report and, therefore, we do not express a conclusion in this regard.

A limited assurance engagement implies evaluating the Company's use of the criteria as a guideline for the preparation of the sustainability information included in the 2021 Sustainability Report; evaluating the risks of material misstatement in reporting due to fraud or error; responding to assessed risks if necessary; and evaluating the general presentation of the information in the 2021 Sustainability Report. The scope of a limited assurance engagement is substantially less than that of a reasonable assurance engagement regarding both risk assessment procedures, including an understanding of internal control, and procedures performed in response to assessed risks. Therefore, we do not express a reasonable assurance conclusion about whether the sustainability information in the Company's report has been prepared in all material respects, in accordance with what is established in the criteria section of this report.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

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## Conclusion

Based on the work performed, the procedures carried out, and the evidence obtained, no matter has come to our attention that would lead us to believe that the sustainability standards and performance indicators included in the Company's 2021 Sustainability Report for the year ended December 31, 2021, have not complied in all material aspects, in accordance with the criteria section of this report.

## Restrictions of the use of the assurance report

Our report is issued solely for the purpose defined in the first paragraph and is not to be used for any other purpose or distributed to other parties on its own. This report refers only to the matters mentioned in the preceding sections and to the sustainability information reviewed and does not extend to any other financial and non-financial information included in the 2021 Sustainability Report of the Company for the year ended December 31, 2021, nor to its financial statements, taken as a whole.



**Deloitte Asesoría en Riesgos, S.C.**  
Member Firm of Deloitte Touche Tohmatsu Limited  
Rocio Canal Garrido  
Partner of Deloitte Asesoría en Riesgos  
June 30, 2022

## APPENDIX A

Performance indicators assured for the Company:

Indicator	Description
GRI 102-8 (2016)	Information on employees and other workers
GRI 102-17 (2016)	Mechanisms for advice and concerns about ethics
GRI 204-1 (2016)	Proportion of spending on local suppliers
GRI 302-1 (2016)	Energy consumption within the organization
GRI 303-1 (2018)	Interactions with water as a shared resource
GRI 303-3 (2018)	Water withdrawal
GRI 303-4 (2018)	Water discharge
GRI 304-1 (2016)	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
GRI 304-2 (2016)	Significant impacts of activities, products, and services on biodiversity
GRI 304-3 (2016)	Habitats protected or restored
GRI 305-1 (2016)	Direct (Scope 1) GHG emissions
GRI 305-2 (2016)	Energy indirect (Scope 2) GHG emissions
GRI 305-3 (2016)	Other indirect (Scope 3) GHG emissions
GRI 305-5 (2016)	Reduction of GHG emissions
GRI 305-7 (2016)	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions
GRI 306-2 (2016)	Waste by type and disposal method
GRI 306-3 (2016)	Significant spills
GRI 307-1 (2016)	Non-compliance with environmental laws and regulations
GRI 401-1 (2016)	New employee hires and employee turnover
GRI 403-1 (2018)	Occupational health and safety management system
GRI 403-5 (2018)	Worker training on occupational health and safety
GRI 403-9 (2018)	Work-related injuries
GRI 404-1 (2016)	Average hours of training per year per employee
GRI 404-3 (2016)	Percentage of employees receiving regular performance and career development reviews
GRI 410-1 (2016)	Security personnel trained in human rights policies or procedures
GRI 411-1 (2016)	Incidents of violations involving rights of indigenous peoples
GRI 413-1 (2016)	Operations with local community engagement, impact assessments, and development programs
EU-G4-DMA	Disaster/Emergency Plans and Response
OG-3	Total amount of renewable energy generated by source
OG-10	Number and description of significant disputes with local communities and indigenous peoples



Performance indicators assured for Sempra LNG:

Indicator	Description
GRI 302-1 (2016)	Energy consumption within the organization
GRI 303-3 (2018)	Water withdrawal
GRI 303-4 (2018)	Water discharge
GRI 305-1 (2016)	Direct (Scope 1) GHG emissions
GRI 306-3 (2016)	Significant spills
GRI 307-1 (2016)	Non-compliance with environmental laws and regulations
GRI 403-9 (2018)	Work-related injuries
GRI 404-1 (2016)	Average hours of training per year per employee
GRI 413-1 (2016)	Operations with local community engagement, impact assessments, and development programs
EU-G4-DMA	Disaster/Emergency Plans and Response

This appendix is part of our Independent Assurance Report with date of June 30, 2022.

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