

This version of our limited assurance report was carried out based on the Spanish version of the Integrated Annual Report. This is a translation from the original in Spanish, in the event of a discrepancy in this version, the Spanish language version prevails.



Independent practitioner's limited assurance report on the 2022 Sustainability Indicators Identified in the **Integrated Annual Report 2022 of El Puerto de Liverpool, S.A.B. de C.V.**

To the Directors of El Puerto de Liverpool, S.A.B. de C.V.

We have undertaken a limited assurance engagement in respect of the Sustainability Indicators listed below and identified with a ✓ in the "GRI Index Content" of the Integrated Annual Report 2022 (the "Sustainability Indicators"), which were prepared by El Puerto de Liverpool, S.A.B. de C.V. ("El Puerto de Liverpool") for the year ended December 31st 2022.

Sustainability Indicators

The Sustainability Indicators for the year ended December 31, 2022 are summarized below:

Indicator	GRI Description
2-7	Employees
205-2	Communication and training about anti-corruption policies and procedures
205-3	Confirmed incidents of corruption and actions taken
302-1	Energy consumption within the organization
302-3	Energy intensity
302-4	Reduction of energy consumption
303-3	Water withdrawal
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
306-3	Significant spills
306-4	Transport of hazardous waste
306-5	Water bodies affected by water discharges and/or runoff
401-1	New employee hires and employee turnover
403-9	Health and Safety at Work
404-3	Percentage of employees receiving regular performance and career development reviews
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
406-1	Incidents of discrimination and corrective actions taken
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
417-2	Incidents of non-compliance concerning product and service information and labeling
417-3	Incidents of non-compliance concerning marketing communications
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.
FS16	Initiatives to enhance financial literacy by type of beneficiary.

Our assurance was with respect to the Sustainability Indicators for the year ended December 31, 2022 only and we have not performed any procedures with respect to earlier periods or any other indicators or elements included in the Integrated Annual Report 2022 and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by El Puerto de Liverpool to prepare the identified Sustainability Indicators are the Global Reporting Initiative (GRI) Standards (the "Criteria") and are set out in the section "GRI Index Content" on page 78 of the Integrated Annual Report 2022.

El Puerto de Liverpool's Responsibility on the Sustainability Indicators

El Puerto de Liverpool is responsible for the preparation of the identified Sustainability Indicators in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of identified Sustainability Indicators that are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of Independent Professionals in Relation to Assurance Work

Our responsibility is to express a limited assurance conclusion on the identified Sustainability Indicators in accordance with the Criteria, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants. These standards require that we plan and perform this engagement to obtain limited assurance about whether the identified Sustainability Indicators are free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for the preparation of the identified Sustainability Indicators, assessing the risks of material misstatement whether due to fraud or error of the identified Sustainability Indicators, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the identified Sustainability Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included interviews, review of the processes executed, inspection of documents, analytical procedures, tests on selective bases, and agreeing or reconciling with underlying records.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether El Puerto de Liverpool's identified Sustainability Indicators have been prepared, in all material respects, in accordance with the Criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that El Puerto de Liverpool identified Sustainability Indicators for the year ended December 31, 2022 is not prepared, in all material respects, in accordance with the Criteria¹.

PricewaterhouseCoopers, S.C.



C.P.C. José Vicente Güendulain

Mexico City, Mexico

June 27, 2023

¹ The maintenance and integrity of the El Puerto de Liverpool, S.A.B. de C.V. website is the responsibility of its directors. Our work does not involve consideration of these matters and, accordingly, we do not assume any responsibility for any difference between the El Puerto de Liverpool Sustainability Indicators on which the assurance report was issued or the assurance report that was issued and the information presented on the website.

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Independent practitioner's limited assurance report on the 2022 Sustainability Indicators Identified in the **Integrated Annual Report 2022 of El Puerto de Liverpool, S.A.B. de C.V.**

To the Directors of El Puerto de Liverpool, S.A.B. de C.V.

We have undertaken a limited assurance engagement in respect of the Sustainability Indicators listed below and identified with a ✓ in the "SASB Topics Index" of the Integrated Annual Report 2022 (the "Sustainability Indicators"), which were prepared by El Puerto de Liverpool, S.A.B. de C.V. ("El Puerto de Liverpool") for the year ended December 31st, 2022.

Sustainability Indicators

The Sustainability Indicators for the year ended December 31, 2022 are summarized below:

SASB Standard	SASB Standard	SASB Standard
E-Commerce	CG-EC-130a.1	Hardware Infrastructure Energy & Water Management
E-Commerce	CG-EC-130a.2	Hardware Infrastructure Energy & Water Management
E-Commerce	CG-EC-330a.2	Employee Recruitment, Inclusion & Performance
E-Commerce	CG-EC-330a.3	Employee Recruitment, Inclusion & Performance
E-Commerce	CG-EC-410a.2	Product Packaging & Distribution
Multiline and Specialty Retailers Distributors	CG-MR-130a.1	Energy Management in Retail & Distribution
Multiline and Specialty Retailers Distributors	CG-MR-310a.2	Labor Practices
Multiline and Specialty Retailers Distributors	CG-MR-330a.1	Workforce Diversity & Inclusion
Multiline and Specialty Retailers Distributors	CG-MR-410a.3	Product Sourcing, Packaging & Marketing
Consumer Finance	FN-CF-270a.5	Selling Practices

Our assurance was with respect to the Sustainability Indicators for the year ended December 31, 2022 only and we have not performed any procedures with respect to earlier periods or any other indicators or elements included in the Integrated Annual Report 2022 and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by El Puerto de Liverpool to prepare the identified Sustainability Indicators are the Sustainability Accounting Standards Board (SASB) Standards of the industries: E-Commerce, Multiline and Specialty Retailers Distributors and Consumer Finance 2018 version (the "Criteria") and are set out in the section "SASB Topics Index" on page 98 of the Integrated Annual Report 2022.

El Puerto de Liverpool's Responsibility on the Sustainability Indicators

El Puerto de Liverpool is responsible for the preparation of the identified Sustainability Indicators in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of identified Sustainability Indicators that are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of Independent Professionals in Relation to Assurance Work

Our responsibility is to express a limited assurance conclusion on the identified Sustainability Indicators in accordance with the Criteria, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants. These standards require that we plan and perform this engagement to obtain limited assurance about whether the identified Sustainability Indicators are free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for the preparation of the identified Sustainability Indicators, assessing the risks of material misstatement whether due to fraud or error of the identified Sustainability Indicators, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the identified Sustainability Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included interviews, review of the processes executed, inspection of documents, analytical procedures, tests on selective bases, and agreeing or reconciling with underlying records.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether El Puerto de Liverpool's identified Sustainability Indicators have been prepared, in all material respects, in accordance with the Criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that El Puerto de Liverpool identified Sustainability Indicators for the year ended December 31, 2022 are not prepared, in all material respects, in accordance with the Criteria¹.

PricewaterhouseCoopers, S.C.



C.P.C José Vicente Güendulain

Mexico City, Mexico

June 27, 2023

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