

# Appendix VI

## Verification report

**Independent Limited Assurance Report on the Consolidated  
Non-Financial Statement for the year ended September 30, 2024**

**LOGISTA INTEGRAL, S.A. (previously referred to as COMPAÑÍA DE  
DISTRIBUCIÓN INTEGRAL LOGISTA HOLDINGS, S.A.) AND  
SUBSIDIARIES**

## **INDEPENDENT LIMITED ASSURANCE REPORT ON THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT**

Translation of a report originally issued in Spanish. In the event of discrepancy,  
the Spanish-language version prevails

To the shareholders of LOGISTA INTEGRAL, S.A. (previously referred to as COMPAÑÍA DE DISTRIBUCIÓN INTEGRAL LOGISTA HOLDINGS, S.A):

Pursuant to Article 49 of the Code of Commerce we have performed a verification, with a limited assurance scope, of the accompanying Integrated Annual Report for the year ended September 30, 2024, of LOGISTA INTEGRAL, and subsidiaries (hereinafter, the Group) that forms part of the accompanying Consolidated Directors' Report of the Group.

The content of the Integrated Annual Report includes additional information to that required by prevailing mercantile regulations in relation to non-financial information that has not been subject to our verification. In this regard, our assignment has been exclusively limited to the verification of the information shown in Appendix V "Contents required under act 11/2018 and GRI indicators and by EU regulation (2020/852) - Taxonomy" of the accompanying Integrated Annual Report.

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### **Responsibility of the Board of Directors**

The preparation of the Integrated Annual Report included in the Consolidated Directors' Report of the Group, and its content, is the responsibility of the Board of Directors of LOGISTA INTEGRAL, S.A. The Integrated Annual Report has been prepared in accordance with the content required by current mercantile regulations and in conformity with the criteria outlined in the selected *Sustainability Reporting Standards of Global Reporting Initiative (GRI standards)*, as well as other criteria described in accordance with that indicated for each subject in Appendix V "Contents required under act 11/2018 and GRI indicators and by the EU regulation (2020/852) -Taxonomy" of the mentioned Integrated Annual Report.

The Board of Directors are also responsible for the design, implementation and maintenance of such internal control as they determine as necessary to enable the preparation of an Integrated Annual Report that is free from material misstatement, whether due to fraud or error.

They are further responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the Integrated Annual Report is obtained.

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### **Our independence and quality management**

We have complied with independence and other ethical requirements of the International Code of Ethics for Accounting Professionals (including international independence standards) issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our Firm applies International Standard on Quality Management 1 (ISQM 1), which requires us to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of experts in the review of non-financial information and, specifically, information on economic, social, and environmental performance.

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## Our responsibility

Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed<sup>1</sup>. Our review has been performed in accordance with the requirements established in the current International Standard on Assurance Engagements 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and the guidelines for verifying Non-Financial Statement, issued by the Spanish Institute of Chartered Accountants (ICJCE).

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 is substantially lower.

Our work consisted in making enquiries of Management and the various Group units participating in the preparation of the 2024 Integrated Annual Report, reviewing the process for gathering and validating the information included in the Integrated Annual Report, and applying certain analytical procedures and selective tests by means of sampling as described below:

- ▶ Meetings with Group personnel to obtain an understanding of the business model, policies and management approaches applied, the main risks related to these matters and obtain the necessary information for our external review.
- ▶ Analysis of the scope, relevance and integrity of the content included in the Integrated Annual Report for the year 2024 based on the materiality analysis made by the Group and described in Appendix II "Materiality analysis", considering the content required by prevailing mercantile regulations.
- ▶ Analysis of the processes for gathering and validating the data included in the 2024 Integrated Annual Report.
- ▶ Review of the information on the risks, policies and management approaches applied in relation to the material aspects included in the 2024 Integrated Annual Report.
- ▶ Check, through tests, based on a selection of a sample, the information related to the content of the 2024 Integrated Annual Report and its correct compilation from the data provided by the information sources.
- ▶ Obtaining a representation letter from the Board of Directors and Management.

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<sup>1</sup> Para la primera vez que es obligatoria la verificación el párrafo sería como sigue:

"Our responsibility is to express our conclusions in an independent limited assurance report based on the work performed which exclusively refers to 20XX exercise. Data corresponding to previous exercises were not subject to the assurance provided for in the current Code of Commerce".



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#### Paragraph of emphasis

Pursuant to Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 on the establishment of a framework to facilitate sustainable investment, and pursuant to the Delegated Acts enacted in accordance with the provisions of that Regulation, undertakings shall disclose information on how and to what extent the undertaking's activities are associated with eligible economic activities in relation to the following environmental objectives: the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems (other environmental objectives). For certain new activities included in the climate change mitigation and adaptation objectives, undertakings shall disclose for the first time for the year additional information on eligible and aligned activities that was already required in 2022 in relation to the climate change mitigation and adaptation objectives. As a result, no comparative information on eligibility has been included in the accompanying Integrated Annual Report in relation to other environmental objectives listed above or to the new activities included in the climate change mitigation and adaptation objectives. Additionally, to the extent that the information relating to 2022 was not required with the same level of detail as in 2023, the information disclosed in the accompanying Integrated Annual Report is not strictly comparable, either. Furthermore, it should be noted that LOGISTA INTEGRAL, S.A.'s directors have included information on the criteria that, in their opinion, allow for better compliance with the aforementioned obligations. These criteria are defined in "Appendix IV - Taxonomy" of the accompanying Integrated Annual Report. Our conclusion is not modified in respect of this matter.

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#### Conclusion

Based on the limited assurance procedures conducted and the evidence obtained, nothing has come to our attention that causes us to believe that the Integrated Annual Report of LOGISTA INTEGRAL, S.A. for the year ended September 30, 2024 has not been prepared, in all material respects, in accordance with the contents required by current commercial regulation and the criteria of the selected GRI standards, as well as other criteria, described as explained for each subject matter in Appendix V "Contents required under act 11/2018 and GRI indicators and by the EU regulation (2020/852) -Taxonomy" of the aforementioned Integrated Annual Report.

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#### Use and distribution

This report has been prepared as required by current mercantile regulation in Spain, thus it may not be suitable for any other purpose or jurisdiction.

ERNST & YOUNG, S.L.

(Signature on the original in Spanish)

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Elena Fernández García

November 5th, 2024

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