

# INDEPENDENT PUBLIC ACCOUNTANTS' LIMITED ASSURANCE REPORT (on the Sustainability Report)

External Evaluation Report

To Grupo Lucci's Board of Directors<sup>1</sup>

## 1. Identification of the Subject Matter Information

We have been hired to produce a limited assurance report on the information included in the 2022 Sustainability Report for the period beginning January 1, 2022 and ending December 31, 2022 and on Grupo Lucci's statement that they have complied with the basic contents recommended by the Global Reporting Initiative (GRI) Standards for preparing Sustainability Reports.

## 2. Grupo Lucci's Responsibility Regarding the Subject Matter Information

Grupo Lucci's Board of Directors is responsible for:

- The content of the Sustainability Report attached hereto, which implies defining the scope and the performance indicators to be included and that are relevant to the stakeholders to which the report is addressed;
- Defining the criteria to be applied when preparing the report, based on the criteria established in the GRI Standards;
- Keeping suitable records to support the process of managing the information that is relevant to the purposes stated herein and measuring performance based on the established criteria;
- Preparing and presenting the attached Sustainability Report.

## 3. Public Accountants' Responsibility

We are responsible for presenting an independent report based on our procedures of information analysis. For such purpose, we use the procedures established in the technical resolution (RT37) of the Argentine Federation of Professional Councils of Economic Sciences (FACPCE), which provides a framework for the evaluation tasks to be performed on other assessment processes such as this kind of reports. Our scope has been defined as limited assurance report.

Such regulations require that we comply with the ethical requirements, plan and carry out the assigned task in order to produce an independent limited assurance report on the Sustainability Report with the scope established herein.

The external audit is conducted as a Limited Review, based on the International Standard on Assurance Engagement 3000 (ISAE -3000 -Reviewed version) of the International Auditing and Assurance Standard Board (IAASB), which sets forth a series of procedures to express an opinion on aspects other than financial information, together with the Accountability 1000 Assurance Standard (AA1000AS).

In a limited assurance process, we get evidence, based on selective testing, related to the sustainability information included in our report. It also includes an evaluation of the estimations and questions to the people in charge of preparing the information presented, and other similar procedures. Its scope is more limited in comparison with an audit, and thus it does not guarantee that we have been informed of all the relevant issues that may be included in an audit or a reasonable assurance report. To obtain limited assurance, our work consisted in:

- Interviewing the company's Board of Directors and staff in charge of collecting the information and preparing the performance indicators selected in order to comprehend the company's policies in terms of sustainability, the implemented activities and the systems to collect information and assess the application of the GRI Standards.
- Performing selective tests to verify the accuracy of the presented information in terms of the selected indicators.
- Analysing the information systems and the methodology employed to collect quantitative data regarding the company's performance indicators.
- Carrying out a selective review of the existing documentation in order to verify the statements made by the Management in our interviews.

We believe the evidence and the supporting evidence we have obtained can serve as a sufficient and adequate basis for our conclusion on limited assurance. The non-financial information is subject to inherent limitations based on its nature and the methods used to calculate, select a sample or estimate values, which are subject to individual assumptions and criteria. We have not performed any other work that was not included in the agreed scope; thus our conclusion is limited to the sustainability information selected and reviewed.

## 4. Conclusion

Based on the work described in this report, no matter has come to our attention that causes us to believe that Grupo Lucci's Sustainability Report for the period beginning January 1, 2022 and ending December 31, 2022 has not been prepared, in all significant respects, in accordance with the GRI Standards or that the information and performance indicators included therein have wrong elements that are relevant to the records and files used as basis for its preparation.

Rosario, May 17, 2023



**CP Marcelo Navone**  
Partner

<sup>1</sup> This report refers generically to Grupo Lucci to include all its business activities in Argentina, conducted through the following companies: Citrusvil S.A.; Viluco S.A.; Engordar S.A.; Fundación Vicente Lucci and Nueces de Catamarca S.A.