

**Mallplaza S.A.**

# Independent Assurance of selected sustainability indicators in the 2021 sustainability reporting of Mallplaza S.A.

**ISAE 3000 Statement**

20<sup>th</sup> June 2022

# Independent Assurance of selected sustainability indicators in the 2021 sustainability reporting of Mallplaza S.A: ISAE 3000 statement

## The nature of the assurance

This is a report by Corporate Citizenship for the Head of Sustainability, Mallplaza S.A.

Corporate Citizenship has undertaken **limited** assurance of selected indicators related to Mallplaza's 2021 sustainability performance against the GRI principles for Defining Report Quality<sup>1</sup>. These indicators are reported in Mallplaza's 2021 Integrated Report and on the sustainability pages of their corporate website; see table below for location of each reported indicator. Our work has involved reviewing claims and data related to the following selected indicators of social and environmental performance:

Indicator	Published location	Chile	Peru	Colombia
Gender wage gap female vs male – managers and assistant managers (%)	Integrated Report 2021	-13%	-28%	
Gender wage gap female vs male – leaders and professionals (%)	Integrated Report 2021	-21%	20%	
Gender wage gap female vs male – administrative roles (%)	Integrated Report 2021	12%	31%	
Gender wage gap female vs male – managers and assistant managers (%)	Website (June 2022) <sup>2</sup>			-10%
Gender wage gap female vs male – leaders and professionals (%)	Website (June 2022) <sup>2</sup>			-1%
Gender wage gap female vs male – administrative roles (%)	Website (June 2022) <sup>2</sup>			23%
Lost-time injury frequency rate (employees)	Integrated Report 2021	0	0	0

The assurance covers the period from 1<sup>st</sup> January 2021 – 31<sup>st</sup> December 2021. The data relates to operations in Chile, Peru and Colombia where Mallplaza has a majority stake.

Mallplaza is entirely and solely responsible for the production and publication of the data assured, Corporate Citizenship for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

<sup>1</sup> Balance, Comparability, Accuracy, Timeliness, Clarity and Reliability.

<sup>2</sup> Published in the Sustainability section of Mall Plaza's corporate website (June 2022): <https://www.mallplaza.com/sustainability/city-networks/accessibility-diversity-and-inclusion>

Corporate Citizenship has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000.

## Assurance work performed

The assurance work was commissioned in April 2022 and was completed on 20<sup>th</sup> June 2022. Detailed records were kept of meetings, management interviews and correspondence relating to the assurance. The assurance process was carried out by an interdisciplinary team, including an Analyst, a Consultant, and a Director acting in a supervisory capacity.

The assurance engagement was undertaken to a **limited level**, and involved the following activities:

1. Management interviews and follow-up communications with employees responsible for the different areas of Mallplaza's sustainability performance included in the engagement (risk, human resources), to understand internal management processes, and the preparation, validation and reporting of the indicators.
2. Reviews of the procedures and systems used to record and analyse sustainability performance data in order to assess robustness.
3. Checks on a sample of underlying records and evidence to check for consistency and accuracy of the consolidated indicators.
4. A review of performance trends to identify any significant changes and investigate the reasons behind these.
5. Examination of the indicators published in the Integrated Report of Mallplaza to assess the reporting of the selected sustainability indicators, and associated claims, against the Global Reporting Initiative's Principles for Determining Report Quality.

## Our experience and independence

Corporate Citizenship is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assessor of corporate responsibility and sustainability reports.

This is the third year that Corporate Citizenship has provided independent assurance services in relation to Mallplaza's corporate sustainability reporting. During the period under review, Corporate Citizenship also provided support to Mallplaza with their 2021 submission to the Dow Jones Sustainability Index CSA questionnaire.

## Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the sustainability data described above is not prepared, in all material respects, in accordance with the GRI Principles for Defining Report Quality.

Corporate Citizenship Limited

Santiago, Chile

20<sup>th</sup> June 2022