



▶ INDEPENDENT ASSURANCE REPORT



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Independent assurance report on the 2020 Sustainability Report to Infraestructura Energética Nova, S.A.B. de C.V., (IEnova) to the Management of IEnova.

Responsibilities of IENOVA and independent reviewer

The Management of IEnova is responsible for the elaboration of the 2020 Sustainability Report (SR) for the period from January 1st to December 31st, 2020, as well as ensuring its content, definition, adaptation and maintenance of the management systems and internal control from which the information is obtained, and which is also free of material misstatement due to fraud or error. Our responsibility is to issue an independent report based on the procedures applied during our review.

This report has been prepared exclusively in the interest of IEnova in accordance with the terms of our agreement letter dated October 29th, 2020, therefore we do not assume any responsibility to third parties and is not intended to be nor should it be used by someone other than the Management of IEnova.

Scope of our work

The scope of our assurance was limited which is substantially lower than a reasonable assurance scope, therefore the assurance provided is also lower. This report in no case can be understood as an audit report.

We conducted the 2020 SR review under the following conditions and/or criteria:

- a) The adaptation on the 2020 SR disclosures to the Sustainability Reporting Standards Guidelines of the Global Reporting Initiative (GRI) and according to the materiality study provided by IEnova.
- b) The review of the GRI Standards disclosures in accordance with the reporting requirements as specified in the GRI Content Index of the 2020 SR.
- c) The data consistency between the information included in the 2020 SR with supporting evidence provided by the Management.

We have complied with the independence and ethics requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code) based on integrity, objectivity, professional competence and due care, confidentiality and professional behavior principles.

Assurance standards and procedures

We have performed our work in accordance with the International Auditing Standard ISAE 3000 Revised Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Boards (IAASB) del International Federation of Accountants (IFAC).

Our review work included the formulation of questions to the Management as well as various departments of IEnova that have participated in the elaboration of the 2020 SR and the application of certain analytical and sample screening tests procedures that are described below:

- a) Meetings with staff of IEnova to learn the principles, systems and applied management approaches.
- b) Analysis of the process to collect, validate and consolidate the data presented in the 2020 SR.
- c) Analysis of scope, relevance and integrity of the information included in the 2020 SR in terms of the understanding of IEnova and of the requirements that stakeholders have identified as material topics.
- d) Selected sample review from the evidence that supports the information included on the 2020 SR.
- e) Quality assurance by an independent partner of the project that verifies consistency between this report and the proposal, as well as work process quality and deliverables.

The following table details the revised contents according with the GRI Standards Guide

102-8	102-16	102-17	102-31	102-36	102-41	102-42	102-44
102-46	201-1	203-1	204-1	205-2	302-1	303-1	303-3
303-4	304-1	304-2	304-3	305-1	305-2	305-3	305-5
305-7	306-2	306-3	307-1	401-1	403-1	403-9	404-1
404-3	408-1	410-1	411-1	413-1	EU-DMA	OG3	OG-10

These contents were selected for the independent review in accordance with the following criteria:

- a) Materiality of IEnova referred in the 2020 SR.
- b) Information provided during the meetings with the interviewed staff.
- c) Review of the evidence provided by IEnova staff of this project.

Conclusions

Based on our work described in this report, the performed procedures and the evidence obtained, nothing comes to our attention that could make us believe that the contents and disclosures reviewed in the 2020 SR contain significant errors or have not been prepared in accordance with the reporting requirements established in the GRI Standards. For those GRI Standards disclosures where IEnova did not report in quantitative terms (numeric) the independent reviewer only reviewed the qualitative information, which includes procedures, policies, evidence of the activities performed, among others.

Action alternatives

Deloitte has provided IEnova a report with the most significant action alternatives for future reporting, which do not modify the conclusions expressed in this independent review report.

Deloitte Asesoría en Riesgos, S.C.
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Rocío Canal Garrido
 Partner of Deloitte Asesoría en Riesgos, S.C.
 May 28th, 2021