



LRQA Independent Assurance Statement

Relating to **Familia Torres Penedès winery's** % Renewable Energy Report for the calendar year 2023

This Assurance Statement has been prepared for Miguel Torres, S.A. in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Miguel Torres, S.A. to provide independent assurance of its % Renewable Energy Report for the calendar year 2023 against the assurance criteria below to a limited *level of assurance and materiality of the professional judgement of the verifier* using LRQA's verification procedure and ISO 14064 - Part 3 for greenhouse gas emissions. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000.

Our assurance engagement covered Miguel Torres, S.A.'s operations and activities in grape production and wine making in **Familia Torres Penedès winery in Pacs del Penedés**, Spain, and specifically the following requirements:

- Verifying conformance with:
 - *Miguel Torres, S.A.'s reporting methodologies for the selected datasets.*
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below related to *Energy consumption*:
 - *Percentage of Solar electricity from on-site solar panels*
 - *Percentage of Energy from the on-site biomass boiler*
 - *Percentage of Green electricity purchased from the grid (with Guarantee of Renewable Origin)*
 - *Percentage of Energy from the natural gas boiler (as a back-up of the biomass boiler)*
 - *Percentage of on-site renewable energy vs total energy consumed at the winery*
 - *Percentage of renewable energy consumed (on-site produced + purchased) vs total energy consumed at the winery*
 - *Percentage of electricity generated from additional on-site solar panels installed at the winery, and sold to the electricity grid related to the total energy consumed at the winery.*

Our assurance engagement excluded the data and information of *Miguel Torres, S.A.'s* suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to *Miguel Torres, S.A.* . LRQA disclaims any liability or responsibility to others as explained in the end footnote. *Miguel Torres, S.A.'s* responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of *Miguel Torres, S.A.* .



LRQA’s Opinion

The opinion expressed is formed on the basis of a limited level of assurance and at the materiality of *the professional judgement of the verifier*.

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that *Miguel Torres, S.A.* has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance¹ and at the materiality of the professional judgement of the verifier.

Table 1. Summary of Familia Torres Penedès winery in Pacs del Penedès’s Key Data for calendar year 2023:

Scope of GHG emissions	Tonnes CO ₂ e
Percentage of Solar electricity from on-site solar panels	8%
Percentage of Energy from the on-site biomass boiler	34%
Percentage of Green electricity purchased from the grid (with Guarantee of Renewable Origin)	47%
Percentage of Energy from the natural gas boiler (as a back-up of the biomass boiler)	11%
Percentage of on-site renewable energy vs total energy consumed at the winery	41%
Percentage of renewable energy consumed (on-site produced + purchased) vs total energy consumed at the winery	89%
Percentage of electricity generated from additional on-site solar panels installed at the winery, and sold to the electricity grid related to the total energy consumed at the winery.	5.7%

¹ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- reviewing processes related to the control of GHG emissions data and records;
- interviewing relevant employees of the organization responsible for managing data and records; and
- assessing *Miguel Torres, S.A.*'s data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control.
- verifying historical GHG emissions data and records at an aggregated level for the calendar year 2023.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021 *Conformity audit – Requirements for bodies providing audit and certification of management systems* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification audits is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed

Dated: 22 April 2024

A handwritten signature in blue ink, appearing to read 'Silvia Matabuena', written over a horizontal blue line.

Silvia Matabuena
LRQA Lead Verifier
On behalf of LRQA
LRQA reference number: SGI00000193

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