



Barcelona, 8th April 2022

In relation to our 'Independent verification report' addressed to the shareholders of CaixaBank, S.A., and dated 18th February 2022, we detail the following.

In the aforementioned independent verification report it is specified that the subject matter of our review, with a scope of a limited assurance engagement, has been '[...] the Consolidated Non-Financial Information Statement ('NFIS') for the year ended 31 December 2021 of CaixaBank, S.A. (Parent company) and subsidiaries (hereinafter 'CaixaBank' or the Group) which forms part of the accompanying CaixaBank's Consolidated Management Report [...]' and that 'Based on the procedures performed in our verification and the evidence obtained, nothing has come to our attention that causes us to believe that NFIS of CaixaBank for the year ended 31 December 2021 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and in accordance with the criteria of the GRI Standards in accordance with the Exhaustive option as well as those other criteria described in accordance with the details provided for each matter in tables 'Table of contents Act 11/2018 and Taxonomy Regulation' and 'Global Reporting Initiative (GRI)' of the Consolidated Management Report.'

If you consult the aforementioned tables 'Table of contents Act 11/2018 and Taxonomy Regulation' and 'Global Reporting Initiative (GRI)' of the CaixaBank's Consolidated Management Report for 2021, it can be observed that the indicators associated with Greenhouse Gas (GHG) Emissions are included as subject matter of our review, which are reported in the following GRI Standards contents:

- 305-1: Direct (Scope 1) GHG emissions.
- 305-2: Energy indirect (Scope 2) GHG emissions.
- 305-3: Other indirect (Scope 3) GHG emissions.

Likewise, the aforementioned independent verification report details the procedures applied in our review, which include, among others:

- 'Analysis of the scope, relevance and integrity of the content of the NFIS for the year 2021, based on the materiality analysis carried out by CaixaBank and described in section 'Materiality', taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the NFIS for the year 2021.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2021 and that it was adequately compiled using data provided by the sources of the information.'

Thus, and as indicated above, in the case of contents 305-1, 305-2 and 305-3, the procedures for collecting and validating the reported data have been reviewed, their proper compilation from the data supplied by CaixaBank's sources of information, as well as its adaptation to what is stated in current mercantile legislation and in the GRI Standards.

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