



ARCACONTINENTAL

# DRIVING **TRANSFORMATION** IMPACTFUL **COMMITMENT**

2023 INTEGRATED ANNUAL REPORT

**REPORTING FRAMEWORKS**



# GRI Index

## Universal Standards

GRI 2: General Contents			
Content		Reference or response	Comments
<b>1. The organization and its reporting practices</b>			
2-1	Organizational details	Arca Continental S.A.B. of C.V. (AC) is a public company listed on the Mexican Stock Exchange with headquarters in the city of Monterrey, Nuevo León. Mexico and presence in 5 countries: Mexico, United States, Peru, Ecuador, and Argentina.	
2-2	Entities included in sustainability reporting	The entities included in the presentation of sustainability reports are presented in the Consolidated Financial Statements within the Integrated Annual Report 2023. To consolidate the information, the company has a corporate team that requests and collects information from all countries to analyze and report it. in a consolidated manner. The sustainability data reported in the Report and its Annexes cover AC's entire business, that is, they cover the same perimeter as the consolidated financial indicators.	
2-3	Period covered by the report, frequency and point of contact	The report is presented annually, the financial and non-financial information corresponding to the 2023 Integrated Annual Report covers a period from January 1, 2023 to December 31, 2023. The report was presented to the shareholders meeting on March 31, 2024. Contact for questions related to the report or the information presented click <a href="#">here</a> .	
2-4	Update of information	The scope of the information presented is described in the <a href="#">Integrated Annual Report</a> . Likewise, it is indicated if there is any change in the information previously reported.	
2-5	External verification	Indicators related to material issues of the organization are subject to an external verification process. The assurance or verification letter is presented to the <a href="#">ESG Resource Center</a> once the process is concluded.	
<b>2. Activities and associates</b>			
2-6	Activities, value chain and other commercial relationships	<a href="#">Integrated Annual Report</a> pages 3, 13	
2-7	Employees	The total number of collaborators broken down by country, gender, organizational level, and unionization can be found in the <a href="#">Integrated Annual Report</a> on page 56 and in the Talent section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
2-8	Workers who are not employees	The total number of collaborators broken down by country, gender, organizational level, and unionization can be found in the <a href="#">Integrated Annual Report</a> on page 56 and in the Talent section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	

### 3. Governance

2-9	Governance structure and composition	The description of the governance structure, the committees of the board of directors, their descriptions and the characteristics of their members are found in the <a href="#">Integrated Annual Report</a> on pages 26, 27 and 28.	
2-10	Appointment and selection of the highest governing body	The processes to designate and select the highest governing body and its committees are established in the <a href="#">Arca Continentals Bylaws</a> . Likewise, there is a <a href="#">Board Diversity Policy</a> that is considered within these processes.	
2-11	President of the highest governing body	The Chairman of the Board of Directors is a non-executive director. Integrated Annual Report page 26.	
2-12	Role of the highest governing body in supervising impact management	<a href="#">Integrated Annual Report</a> on pages 26, 27 and 28 <a href="#">Arca Continentals Bylaws</a>	
2-13	Delegation of responsibility for impact management	<a href="#">Integrated Annual Report</a> on pages 26, 27 and 28 <a href="#">Arca Continentals Bylaws</a>	
2-14	Role of the highest governance body in sustainability reporting	The Board of Directors reviews the report and approves its results before its presentation at the general meeting of shareholders.	
2-15	Conflicts of interest	<a href="#">Business Ethics Management Conflict of Interest Policy Report to the BMV</a> page 28, 185, 190	
2-16	Communication of critical concerns	Critical concerns are communicated through Board of Directors sessions to all board members.	
2-17	Collective knowledge of the highest governing body	The experience of AC's highest governing body and executive directors are described in the <a href="#">Integrated Annual Report</a> on pages 81, 81, 83, 84, 85, 86. Likewise, in the Indicator Annexes to the 2023 Integrated Annual Report in the Other economic and corporate governance aspects section, the experience is mentioned. This document is in the Annexes section of the <a href="#">ESG Resource Center</a> .	
2-18	Evaluation of the performance of the highest governing body	With the intention of guaranteeing the good performance of the Board of Directors, the participation of directors in all meetings is measured, achieving participation of close to 100% of the meetings in 2023.	
2-19	Remuneration policies	The Board of Directors approves the proposals generated by the Human Capital and Sustainability Committee so that the Company has adequate compensation policies. The functions related to human resources delegated to the committee are: <ul style="list-style-type: none"> <li>i. Evaluate and submit to the Board of Directors the guidelines so that the Company has adequate compensation and human resources policies.</li> <li>ii. Propose to the Board the criteria for the selection of the General Director and the main officials of the Company.</li> <li>iii. Make recommendations to the Board of Directors on the criteria for the evaluation of the General Director and high-level officials of the Company.</li> <li>iv. Periodically review executive compensation schemes and make recommendations regarding the structure and amount of remuneration of the Company's main executives.</li> <li>v. Review that the conditions for hiring high-level executives and that payments for separation from the Company adhere to the guidelines of the Board.</li> </ul>	

		<table><tr><th>Key Principle</th><th>Policy application</th><th>Actual implementation</th></tr><tr><td>Focus on strategy execution</td><td>Annual bonus aligned to business KPIs</td><td><b>Annual bonus metrics</b> EBITDA (20%), Net Income (7%), Net Revenue (9%), UAFIR / Operating Asset (14%)</td></tr><tr><td>Alignment of the interests of management and shareholders</td><td>Pay-for-performance approach Short and long-term variable remuneration</td><td><b>CEO compensation structure</b><table><tr><td>40%</td><td>40%</td><td>20%</td></tr><tr><td>Base Salary</td><td>Long term bonus</td><td>Annual Bonus</td></tr></table></td></tr><tr><td>Compensation structure permeable to the organization</td><td>The CEO compensation scheme is applied to the executive team (but with lower levels of incentives).</td><td>Fixed salary + Annual bonus + Long-term bonus <sup>2</sup></td></tr><tr><td>Objectives for variable remuneration with challenging thresholds</td><td>The goals are ambitious and are established considering the business plan and results forecasts.</td><td><ul style="list-style-type: none"><li>• Goals linked to the business plan.</li><li>• The maximum payout possible requires performance above established thresholds.</li></ul></td></tr></table>	Key Principle	Policy application	Actual implementation	Focus on strategy execution	Annual bonus aligned to business KPIs	<b>Annual bonus metrics</b> EBITDA (20%), Net Income (7%), Net Revenue (9%), UAFIR / Operating Asset (14%)	Alignment of the interests of management and shareholders	Pay-for-performance approach Short and long-term variable remuneration	<b>CEO compensation structure</b> <table><tr><td>40%</td><td>40%</td><td>20%</td></tr><tr><td>Base Salary</td><td>Long term bonus</td><td>Annual Bonus</td></tr></table>	40%	40%	20%	Base Salary	Long term bonus	Annual Bonus	Compensation structure permeable to the organization	The CEO compensation scheme is applied to the executive team (but with lower levels of incentives).	Fixed salary + Annual bonus + Long-term bonus <sup>2</sup>	Objectives for variable remuneration with challenging thresholds	The goals are ambitious and are established considering the business plan and results forecasts.	<ul style="list-style-type: none"><li>• Goals linked to the business plan.</li><li>• The maximum payout possible requires performance above established thresholds.</li></ul>	
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2-20	Process to determine remuneration	The remuneration of senior executives is defined through the Human Capital and Sustainability Committee and the process to achieve this is described in the <a href="#">Arca Continentals Bylaws</a> .																						
2-21	Annual Total Compensation Ratio	The ratio of the C-suite's total annual compensation to the median total annual compensation of all employees can be found in the Talent section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .																						

#### 4. Strategy, Policies and Practices

2-22	Declaration on sustainable development strategy	<a href="#">Integrated Annual Report</a> from pages 4 to 12.			
2-23	Commitments and policies	<a href="#">Integrated Annual Report</a> from pages 24 to 25. <a href="#">ESG Resource Center</a> in the Corporate Governance Resources section.			
2-24	Incorporation of commitments and policies	<a href="#">Business Ethics Management</a>			
2-25	Processes to remedy negative impacts	The company identifies priority issues for the business every two years, through which they deploy actions to manage and mitigate their significant impacts. Actions to mitigate these impacts are described throughout the <a href="#">Integrated Annual Report</a> . Additionally, through its <a href="#">Comprehensive Risk Management Model</a> , the main risks to which the organization is exposed are identified, prioritized and managed.			
2-26	Mechanisms to request advice and raise concerns	<a href="#">Integrated Annual Report</a> from pages 24-25. <a href="#">Business Ethics Management</a> .			Data verified by Deloitte
2-27	Compliance with laws and regulations	Annexes of Complementary Data to the 2023 Integrated Annual Report in the Other economic and corporate governance aspects section, the document is found in the Annexes section of the <a href="#">ESG Resource Center</a> .			
2-28	Membership in associations	Annexes of Indicators to the 2023 Integrated Annual Report in the Business Participation section, the document is found in the Annexes section of the <a href="#">ESG Resource Center</a> .			

#### 5. Participation of stakeholders

2-29	Approach to stakeholder engagement	Every two years, the company carries out a <a href="#">materiality analysis</a> , through which it seeks to identify the main concerns of its priority interest groups. Additionally, AC has proactive communication and engagement mechanisms with its stakeholders.			
2-30	Collective bargaining agreements	The total number of unionized employees broken down by country, gender, and organizational level can be found in the Talent section of the Indicator Annexes of the Report, within the <a href="#">ESG Resource Center</a> .			

# Material Topics

GRI 3: Material Topics		
Content		Reference or response
3-1	Process of determining material issues	The <a href="#">materiality analysis document</a> describes the process followed by the organization. A summary of this process is provided in the <a href="#">Integrated Annual Report</a> on page 23.
3-2	List of material topics	The list of topics is included in the <a href="#">Integrated Annual Report</a> on page 23.
3-3	Management of material issues	The <a href="#">Integrated Annual Report</a> describes the way in which each of these priority issues for the business is managed.

# Topic-specific Standards

GRI 200: Economic Standards		
Content		Reference or response
<b>GRI 201: Economic Performance (2016)</b>		
201-1	Economic Value Generated and Distributed	<a href="#">Integrated Annual Report</a> page 29
201-2	Financial implications and other risks and opportunities arising from climate change	TCFD/S2 section of the Reporting Framework annexes.
201-4	Financial assistance received from the government	Arca Continental does not receive government assistance in any of the countries where it operates.
<b>GRI 202: Market Presence (2016)</b>		
202-2	Directors hired from the local community	70% <sup>1</sup> of executive directors come from the local community. 90% <sup>2</sup> of the board members come from the local community.
<b>GRI 203: Indirect Economic Impact (2016)</b>		
203-1	Investments in infrastructure	<a href="#">Integrated Annual Report</a> page 11 and 52
<b>GRI 204: Supply Practices (2016)</b>		
204-1	Proportion of spending on local suppliers	<a href="#">Integrated Annual Report</a> page 50
<b>GRI 205: Anticorruption (2016)</b>		
205-1	Operations assessed for risks related to corruption	Through the <a href="#">Comprehensive Risk Management Model</a> , the exposure of 100% of operations to risks related to corruption issues is evaluated.
205-2	Communication and training on anti-corruption policies and procedures	The company shares information about the Code of Ethics and Conduct Policies through its <a href="#">Business Ethics Management System</a> , which is communicated

<sup>1</sup> José Borda Noriega, Santiago Herrera Varon, Jean Claude Tissot Ruiz are foreigners.

<sup>2</sup> Brian Smith, Johnny Robinson, Lindley Suárez are foreigners.



		through the Code of Ethics, the Integrated Annual Report, recurring training programs and internal communications.	
205- 3	Confirmed corruption cases and measures taken	Cases of non-compliance with the Code of Ethics, including confirmed cases of corruption and the measures taken in this regard, are found in the Other economic and corporate governance aspects section of the Annexes of the Report, within the <a href="#">ESG Resource Center</a> .	

### GRI 206: Unfair Competition (2016)

206- 1	Legal actions related to unfair competition and monopolistic practices	During the year 2023, no legal actions related to unfair competition, monopolistic practices and against free competition were reported.	
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## GRI 300: Environmental Standards

Content	Reference or response	Comments
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### GRI 301: Materials (2016)

301-1	Materials used by weight or volume	The weight of the packaging materials purchased is reported in the Circular Economy section of the Indicator Annexes of the Report, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> on pages 71 and 72.	Data verified by Deloitte
301- 2	Recycled inputs	The weight of the recycled packaging materials purchased is reported in the Circular Economy section of the Indicator Annexes of the Report, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> on pages 71 and 72.	

### GRI 302: Energy (2016)

302- 1	Energy consumption within the organization	Energy consumption within the organization is reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a>	Data verified by Deloitte
302- 2	Energy consumption outside the organization	Energy consumption outside the organization is reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> on page 76.	
302-3	Energy intensity	Energy intensity (Mega Joules per Liter of Beverage Produced) is reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> on page 76.	
302-4	Reduction of energy consumption	<a href="#">Integrated Annual Report</a> page 64.	
302-5	Reduction of energy requirements of products and services	<a href="#">Integrated Annual Report</a> page 75,76,77,78 y 79.	

### GRI 303: Water (2016)

303- 1	Interaction with water as a shared resource	<a href="#">Integrated Annual Report</a> page 65, 66, 67, 68 y 69.	
303- 2	Management of impacts related to water discharges	<a href="#">Integrated Annual Report</a> page 65, 66, 67, 68 y 69.	
303- 3	Water extraction	Water withdrawal is reported in the Water Security section of the Report Indicator Annexes, within the ESG Resource Center and in the <a href="#">Integrated Annual Report</a> page 67.	Data verified by Deloitte

303- 4	water discharges	Water discharge is reported in the Water Security section of the Report Indicator Annexes, within the ESG Resource Center and in the <a href="#">Integrated Annual Report</a> page 67.	Data verified by Deloitte
303-5	Water consumption	Water consumption is reported in the Water Security section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
GRI 305: Emissions (2016)			
305-1	Direct GHG emissions (scope 1)	Scope 1 emissions are reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> page 75.	Data verified by Deloitte
305- 2	Indirect GHG emissions (scope 2)	Scope 2 emissions are reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> page 75.	Data verified by Deloitte
305- 3	Other indirect GHG emissions (scope 3)	Scope 3 emissions are reported in the Climate Action section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
305- 5	Reduction of GHG emissions	<a href="#">Integrated Annual Report</a> page 64	
GRI 306: Effluents and Waste (2016)			
306- 1	Waste generation and significant waste-related impacts	<a href="#">Integrated Annual Report</a> page 70.	
306- 2	Management of significant waste-related impacts	<a href="#">Integrated Annual Report</a> page 70.	
306- 3	Waste generated	Waste by type and disposal method is reported in the Circular Economy section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> page 70.	Data verified by Deloitte
306-4	Waste diverted from disposal		Data verified by Deloitte
306-5	Waste directed to disposal		Data verified by Deloitte
GRI 308: Supplier Environmental Assessment (2016)			
308-1	New suppliers that have passed selection filters in accordance with environmental criteria	New suppliers evaluated through the Sustainable Supply Program with the EcoVadis Platform are reported in the Sustainable Supply section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	

## GRI 400: Social Standards

Content		Reference or Response	Comments
<b>GRI 401: Hiring (2016)</b>			
401- 1	New employee hires and staff turnover	Employee hires and staff turnover are reported in the Talent Management section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
<b>GRI 403: Occupational Health and Safety (2019)</b>			
403- 1	Occupational health and safety management system	<a href="#">Workplace Health and Safety Management Integrated Annual Report</a> page 61.	
403- 2	Hazard identification, risk assessment and incident investigation		
403- 3	Health services at work		
403-4	Worker participation, consultation and communication on health and safety at work		
403-5	Training workers on health and safety at work		
403-6	Promotion of workers' health		
403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to business relationships		
403-9	Work accident injuries	Workplace accident injuries are reported in the Talent Management section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> and in the <a href="#">Integrated Annual Report</a> on page 61.	Data verified by Deloitte
<b>GRI 404: Training (2016)</b>			
404- 1	Average training hours per year per employee	The training average is reported in the Talent Management section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	Data verified by Deloitte
404- 2	Programs to develop employee competencies and transition assistance programs	<a href="#">Integrated Annual Report</a> page 58	
404- 3	Percentage of employees who receive periodic evaluations of their performance and career development	The percentage of employees who receive periodic performance evaluations is reported in the Talent Management section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
<b>GRI 405: Diversity and equal opportunities (2016)</b>			
405-1	Diversity in governing bodies and employees	<a href="#">Integrated Annual Report</a> pages 26 and 56. The detail of employee diversity is reported in the Talent Management section of the Indicator Annexes of the Report, within the <a href="#">ESG Resource Center</a> .	
<b>GRI 406: Non discrimination(2016)</b>			
406- 1	Discrimination cases and corrective actions taken	Cases of discrimination are reported in the Other economic and corporate governance aspects section of the Report Indicator Annexes, within the <a href="#">ESG Resource Center</a> .	
<b>GRI 413: Local Communities (2016)</b>			



413- 1	Operations with implemented local community engagement programs, impact assessments and development programs	<a href="#">Integrated Annual Report</a> pages 36, 37, 52, 63, 68, 69, 73, 74.	
413- 2	Operations with significant negative impacts - actual or potential - on local communities	<a href="#">Integrated Annual Report</a> page 66.	
<b>GRI 414: Suppliers Social Assessment (2016)</b>			
414-1	Suppliers evaluated with social criteria	<a href="#">Integrated Annual Report</a> pages 49 and 50.	
<b>GRI 415: Public Policy(2016)</b>			
415- 1	Contributions to political parties and/or representatives	AC does not make contributions to political parties or representatives.	
<b>GRI 416: Customer health and safety (2016)</b>			
416- 1	Assessment of the impacts of product and service categories on health and safety	<a href="#">Integrated Annual Report</a> pages 39-45.	
416- 2	Cases of non-compliance relating to the health and safety impacts of product and service categories	During 2023 there were no cases of non-compliance related to the impacts on the health and safety of the categories of products and services.	
<b>GRI 417: Marketing and labeling (2016)</b>			
417- 2	Cases of non-compliance related to the information and labeling of products and services.	During 2023 there were no cases of non-compliance related to the information and labeling of products and services.	
<b>GRI 419: Socioeconomic compliance (2016)</b>			
419- 1	Non-compliance with laws and regulations in the social and economic spheres.	During 2023 there were no cases of non-compliance related to social and economic areas.	

# SASB Metrics

## SASB Industry – Non-Alcoholic Beverages<sup>3</sup>

### Activity Metrics

SASB Reference	Accountability Parameter	Units	Response 2023	Comments
FB-NB-000.A	Volume of products sold	MUC <sup>4</sup>	2,474	
FB-NB-000.B	Number of production plants	Number	39	Beverage Production Centers, includes Tonicorp
FB-NB-000.C	Miles traveled by road by the fleet	Miles	NA	The fuel consumed is reported

### Specific Disclosures

Topic	SASB Reference	Accountability Parameter	Units	Response 2023	Comments
Fleet fuel management	FB-NB-110a.1	Fleet fuel consumed	GJ	2,207,753.42	Total fuel consumption in the beverage business
		Renewable percentage	%	0	
Energy management	FB-NB-130a.1	Consumed operating energy	GJ	3,723,391.8	Energy consumed in the beverage business
		Percentage of electricity from the grid	%	41	Percentage of electrical energy of the total energy consumed in the beverage business
		Renewable percentage	%	42	AC Renewable Electrical Energy
Water management	FB-NB-140a.1	Total water extracted	thousand m <sup>3</sup>	19,157.93	Thousands of cubic meters extracted in the operational centers of the beverage business
		Total water consumed	thousand m <sup>3</sup>	13,849.93	Thousands of cubic meters consumed (extraction less discharge) in the beverage business operating centers
		Percentage of water extracted in areas of high-water stress	%	-	The details of water in areas of high water stress are reported in the Water Security section of the Report
		Percentage of water consumed in areas of high-water stress	%	-	Indicator Annexes, within the ESG Resource Center.
	FB-NB-140a.2	Description of water management risks and analysis of strategies and practices to mitigate them	n/a	Integrated Annual Report, pages from 65-68	Through the Comprehensive Risk Management Model, the company evaluates the risks related to the quality and availability of water in the future. The evaluations are based on a present and historical frequency (probability) of occurrence of said risks. This analysis identifies 18 risk modes in which water risk can materialize throughout the value chain, including the production phase, clients, consumers, suppliers, impact on communities, etc. Among the main risks related to water are the following: Contamination of aquifers, Droughts, Water stress, Water availability, Quality of water discharges.
Health and nutrition	FB-NB-260a.1	Revenue from 1) no-calorie and low-calorie, 2) no added sugar, 3) artificially sweetened beverages	%	25	Percentage of sales volume of low or non-caloric beverages

<sup>3</sup> This table considers information from Arca Continental's Beverages businesses in Mexico, Ecuador, Peru, Argentina and the United States.

<sup>4</sup> Million Unit Cases

	FB-NB-260a.2	Analysis of the identification and management process of products and ingredients related to consumer nutritional and health concerns	n/a	Integrated Annual Report pages 39-41	
Product labeling and marketing	FB-NB-270a.1	Percentage of advertisements (1) made for children	%	0	
		(2) made for children that promote products that meet dietary recommendations	%	0	
	FB-NB-270a.2	Revenue from products labeled as containing genetically modified organisms (GMOs) and Revenue from products labeled non-GMO	%	NA	Not reported
	FB-NB-270a.3	Number of incidents of non-conformity with regulatory or industry codes for labeling or marketing	#	0	
	FB-NB-270a.4	Total amount of monetary losses because of legal proceedings related to labeling or marketing practices	MXN	0	During 2023 there were no significant monetary losses related to labeling or marketing practices
Packaging life cycle management	FB-NB-410a.1	(1) Total weight of the containers,	ton	Integrated Annual Report page 71	
		(2) percentage made from recycled or renewable materials and	%	27.04	Percentage of plastic packaging of recycled origin
		(3) percentage that is recyclable, reusable or compostable	%	100	Nearly 100% of packaging can be recycled
	FB-NB-410a.2	Analysis of strategies to reduce the environmental effect of packaging throughout its life cycle	n/a	Integrated Annual Report page 70-4	
Environmental and social impacts of the ingredient supply chain	FB-NB-430a.1	Audit of social and environmental responsibility of suppliers: (1) non-conformity rate	%	39	Percentage of suppliers that did not have an improvement in their EcoVadis evaluation
		(2) rate of corresponding corrective actions for cases of a) major and b) minor non-conformity	%	29	Percentage of critical suppliers evaluated in EcoVadis that deployed corrective action plans in 2023
Ingredient supply	FB-NB-440a.1	Percentage of beverage ingredients that come from regions with high or extremely high initial water stress	%	NA	Not reported
	FB-NB-440a.2	List of priority beverage ingredients and description of sourcing risks due to environmental and social considerations	n/a	Report to the Mexican Stock Exchange pages 43-46.	

# Sustainable Business Management

The information presented below constitutes an initial step in aligning Arca Continental's reporting practices with the requirements of the IFRS Sustainability Standards, specifically S2 Climate-related Disclosures, in preparation for their future adoption.

## Governance

a. Describe the board's oversight of risks and opportunities related to business sustainability

b. Describe management's role in assessing and managing risks and opportunities related to business sustainability

Sustainability is integrated from the highest management of the company to each of the business units in the countries where the company operates, through a structure headed by the Human Capital and Sustainability Committee, made up of members of the Board of Directors, which guides and directs the Sustainability Steering Committee.

The guidelines of the Human Capital and Sustainability Committee are executed by the Sustainability Steering Committee, led by the CEO and with the participation of all Executive Directors who report directly to him. This committee is responsible for designing strategies and implementing actions to ensure the achievement of objectives related to priority issues of the organization.

Directors establish guidelines, manage resources, and define strategies for correct risk management aligned with the organization's priorities:

1. **Adapt** the product portfolio to meet consumer trends with new categories and excellent commercial execution.
2. **Advance** in the digitalization of operations, clients, and processes, generalizing the use of analytics for decision making, with a focus on the traditional channel.
3. **Strengthen** the supply chain.
4. **Optimize** operating expenses.
5. **Prioritize** the safety of collaborators, suppliers, clients, and communities surrounding work centers.
6. **Expand** direct-to-consumer business.
7. **Attract**, develop, and retain high-performance talent, through a culture of total respect.

With the intention of complementing the committee structure from the

operation, in 2022 sustainability committees were established for each country, led by the Country Director and his direct reports, thus strengthening the integration of sustainability at all levels of the organization, adapted to the local reality and aligned with the general goals of the company.



With the objective of proactively addressing the potential risks faced by the operation, the company uses its Comprehensive Risk Management Model, a methodology focused on transforming threats into competitive advantages, through an identification, mitigation, and attention system.

This protects business continuity, enables value creation, and strengthens the

company's reputation. To achieve the above, it not only carries out risk assessments that the business could face, but also pays attention to trends in regulatory, market and technological advances.

In addition to traditional risk identification and mitigation efforts, the company carries out a materiality analysis to identify priority issues and guarantee business continuity, considering the impact that the company has on various fronts and the influence that the environment has or could have. get to have on Arca Continental.

Starting from this exercise, the company adjusts the focus of its sustainability actions, evaluates the specific objectives in the matter, strengthens its indicators, and confirms the priority programs and initiatives with the identification of pillars that encompass the priorities that seek to promote growth. sustainability of the organization, as shown in the following graph:



In 2023, there were variable compensation schemes aligned to sustainability in 1,241 employee objectives in positions ranging from coordination to executive

management. These schemes are 100% linked to our sustainability model and the increase in variable compensation is calculated based on performance and the achievement of goals related to 5 priority initiatives:

1. Manage and mitigate transformational risks (water, waste, value chain and portfolio) through a comprehensive plan (operational, reputational and regulatory) in each of the territories we serve, as well as its appropriate management in case of incidents or crisis (IMCR).
2. Improve our sustainability performance through the deployment of a sustainability framework of operational committees per country, which allows us to execute priority projects detected in international certifications (GAP and materiality analysis) to improve our performance, promote community development and environmental Protection.
3. Mitigate reputational and regulatory threats detected in institutional water and waste platforms, through community projects in priority sites according to the risk matrix, as well as establishing alliances with priority interest groups and ensuring their positioning before key audiences.
4. Strengthen the corporate reputation strategy and framework with an emphasis on sustainability communication, both in the digital space and with specialized audiences, through an approved annual communication plan per country to address local priorities and total positioning of AC.
5. Protect the social license to operate and avoid discriminatory regulations through the execution of a comprehensive Public Affairs strategy (team tracker, objectives, relationships and metrics), in coordination with external organizations, community alliances and local plans, which generate an open dialogue with different sectors of society.

Organizational level	Goals aligned to sustainability	Associates with goals aligned to sustainability
Entry-level	55	28
Coordinators	700	336
Heads of departments	295	151
Managers	146	54
Directors/Executive Directors	45	17
<b>Total</b>	<b>1,241</b>	<b>586</b>

## Strategy

*Reveal the current and potential impacts of climate risks and opportunities on the Company's business, strategies and financial planning.*

a. Describes the climate-related risks and opportunities that the organization has identified in the short, medium and long term.

b. Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning.

c. Describe the resilience of the organization's strategy, considering different climate-related scenarios, such as a 2°C or lower scenario

Arca Continental's Comprehensive Risk Management Model allows us to identify and evaluate the risks and opportunities related to aspects of sustainability and climate change in each of the geographies where we operate. Physical and transitory risks related to climate were identified to prioritize and proactively address them:

### Physical Risks

Through FM Global, insurer of the company's facilities, it carried out a qualitative and quantitative analysis of physical risks related to climate in which it evaluated the level of exposure of operations in financial terms to chronic and acute risks related to climate. in the short term (2030) and long term (2050) with the intention of promoting a resilient future for Arca Continental.

In this analysis, three main scenarios were considered to determine the level of exposure of the company's properties:

- **Low Impact:** Based on the RCP 2.6 scenario, this scenario is considered the best case to limit the impacts of climate change. It requires a major shift in climate policies and concerted global action to dramatically reduce greenhouse gas emissions.
- **Intermediate Impact:** Based on the RCP 4.5 scenario, this scenario assumes a stabilization of greenhouse gas emissions by 2050 and a subsequent decrease.
- **High Impact:** based on the RCP 8.5 scenario, this scenario represents the worst possible case with a continuous increase in greenhouse gas emissions.

### Acute physical risks:

- **Extreme rainfall:** Extreme rainfall regularly leads to flooding. These events are increasingly frequent in some regions of the world. The increase in the intensity of rainfall may make flooding of Arca Continental facilities more likely. The materialization of these risks could reach disruptions worth close to 300 million dollars.
- **Winds:** the presence of strong winds can damage the winds or roof installations such as solar panels and compromise the coverage of production centers. Wind damage can come from atmospheric phenomena such as cyclones, wind storms, tornadoes, among others. Changes in the frequency and intensity of extreme winds due to climate change depend on how these types of storms evolve in the future. The materialization of these risks could reach disruptions worth more than 300 million dollars.

### Chronic physical risks:

- **Variations in temperature:** temperatures are increasing in the world and heat waves have increased their frequency and intensity. The presence of intense heat sensation causes thermal stress for outdoor equipment, increasing the cooling demand, which can in turn stress the electrical infrastructure. The materialization of these risks could reach disruptions worth more than 600 million dollars.
- **Drought:** climate change has contributed to increasing drought in some areas of the world. More intense or prolonged droughts can lead to a limitation of water resources, increased operational risks and the presence of more fires. The materialization of these risks could reach disruptions worth more than 2 BDD.
- **Sea level rise:** average sea levels are rising due to climate change, which accelerates the melting of the poles, thus increasing the water level in the



oceans. Rising sea levels along with the potential for more severe rainfall increases the risk of flooding in coastal areas. The materialization of these risks could reach disruptions worth more than 80 million dollars.

### Management and impact on the business

To understand the impacts of climate-related risks and opportunities in AC, FM Global analyzes the overall context to promote organizational resilience by identifying the percentage of visited operating plants exposed to extreme weather events, ranging from collapses, lightning, hail, frost, winds, fires, floods, among others. In this initial understanding where 104 sites were visited, 53 sites exposed to climate risks were recorded with a total insured value of approximately 4 BDD. The plan includes a target to implement relevant adaptation measures within the following 5 years for existing operations:

Through a loss prevention program in conjunction with FM Global, sites with the greatest exposure to physical climate risks are monitored promptly and action plans are determined to strengthen the organization's resilience. These action plans consider making adaptations to infrastructure to prevent the main risks from materializing.

In addition, a report is prepared on the quality of climate risks where risk management is analyzed. The metrics used in this analysis demonstrate the potential outcome Arca Continental could achieve if it completes climate risk mitigation recommendations, called actionable risks.

According to FM Global's risk quality analysis, Arca Continental has significant improvement potential, with a score of 56 that could be achieved by implementing the proposed corrective actions. Furthermore, it is observed that 66% of the sites have risks that are susceptible to corrective actions.

### Climate Resilience

A parameter to evaluate the reduction of achievable risks is the sum of loss expectations for climate risks in the CEPROS and CEDIS visited by FM Global, as Arca Continental implements actions to shield its operation, the loss expectation decreases.

In 2023, positive results were obtained since 4 sites were classified as "Highly Protected Risk", for having good management of climate risks with expectations of minimal losses.

As part of the collaboration efforts with FM Global, an improvement plan has

been proposed that seeks to close all recommendations, both physical and human element. To date, an achievable climate risk reduction of up to \$253.8 million has been achieved.

These efforts have allowed for continuous improvement of the company with the mitigation of current impacts and potential risks, as well as opportunities. Within the Corporate Governance of Arca Continental, the Financial Risk Committee and the Risk Management Committee are in charge of the strategy used with FM Global.

AC's climate resilience plan covers 100% of current operations and new operations and the objective is to implement adaptation measures within the next 5 years.

### Transitory Risks

Similarly, a qualitative analysis was carried out to identify the main risks of climate transition in the short (0-2 years), medium (2-5 years) and long term (more than 5 years).

In this analysis, three main scenarios were considered to determine the company's transition risks:

- STEPS Stated Policies Scenario
- APS Announced Pledges Scenario
- NZE Net Zero Emissions Scenario

Some examples of transition risks are below.

- **Political and legal:** Disruption of the operation, removal of operating permits, impact on local sales and the reputation of the business due to pressures derived from political or social movements. Likewise, the disruption of the operation, removal of operating permits, due to non-compliance with possible modifications of the social or environmental legal framework is considered.
- **Market:** Volatility of prices, interest rates and raw materials, affected by climate change. As well as the changing consumer trends of our products, whether due to the low-sugar preference or their environmental footprint.
- **Reputation:** The transition towards a low-carbon economy and an ESG commitment could increase the demands of investors, which may be regulatory, operational or administrative. Also, maintain a solid reputation with its stakeholders, including clients, consumers and suppliers, as well as any group interested in climate action.

### Examples of risks driven by changes in regulation

AC use various packaging materials, including plastic bottles, glass bottles and aluminum cans. Packaging accounted for approximately one third of the GHG emissions across scope 3 in the last years. Implementing regulations related to the use of recycled materials, such as rPET or bPET, may increase costs (including costs related to the packaging they utilize, and fines related to lack of compliance) across their value chain. In Ecuador, a nation that represents approximately 8% of their total sales per country, AC has faced regulations that decree the use of some recycled materials. This phenomenon is expanding through Latin America with the increasing establishment of regulations and prohibitions on single-use plastics and the inclusion of Extended Producer Responsibility in local and national laws. For instance, the recent regulation in Chile has established goals of recovery and valorization of certain products, including all packaging material. In all their markets, AC promotes adequate incentives to generate a recycling industry that is based on principles of circular economy, waste valorization and extended and shared responsibility.

In order to reduce environmental pollution and stimulate the recycling process, Ecuador promoted the Plastics Reduction Law, a law in which within its Regulations, Article No. 9, establishes that beverage bottling companies must incorporate 5% of recycled resin in their containers through a stepped progressivity. By December 2022, AC must incorporate 5% of food grade rPET in the manufacture of non-returnable plastic bottles, by December 2023 the amount should increase to 15%, and by January 2024, to 25%. The noncompliance after December 2022, the penalties may reach the following amounts.

- The first time a fine of 75 unified basic remunerations \$ 30,000 USD.
- The recidivism a fine of 200 unified basic remunerations \$ 80,000 USD.

In any of the cases, the regulations empower the Authority to issue precautionary measures to stop the conduct; Therefore, it could also order the seizure of the containers that do not comply with the norm or the suspension of activities, until the regulations are complied with.

If we consider the development and implementation of a similar policy in each of the 5 countries where Arca Continental operates during the following years, we can multiply the maximum and minimum amount associated with the Ecuadorian Law as a possible risk for non-compliance with this emerging regulation

As a sign of their leadership and commitment, Arca Continental is also part of the Global Commitment Package for the New Plastic Economy led by the Ellen McArthur Foundation and UN Environment. This agreement seeks to curb plastic pollution and promote the creation of solutions for the production and handling of plastic containers – such contract was signed by PetStar, ECOCE and Coca-Cola.

Annually money is invested in all the countries in which they operate with the objective of achieving a higher % content of rPET and bPet in each of their bottles. AC has been able to reach an of average 23.6% content of rPET.

In addition to the current investment destined to the purchase of rPET in each country, AC has established a goal that by 2030 all their packaging must contain at least 50% recycled material – as part of the Coca-Cola Company goal of World Without Waste (WWW) initiative. To achieve such a goal, an additional investment to the current one will be necessary for the purchase of rPET and bPet in each country.

Considering the current rPET material upcharge over virgin PET, getting to 50% in the company's multiple territories would mean almost 50 MMUSD. However, this number does not consider collection costs. The latter contribute to an overall upcharge of 53% when comparing rPET to virgin PET. Arca Continental has analyzed multiple scenarios regarding collection schemes throughout different economies and the estimate gives a potential cost that ranges from 70 to 226 MMUSD. Such calculation considers multiple variables included but not limited to the type of collection scheme per country (i.e., deposit system), volume per operation, commodity prices, handling fees, tax, etc.

### Examples of risks driven by changes in regulation

Acute changes in precipitation patterns and extreme weather could increase maintenance and repair costs for sites where these events occur. For example, Arca Continental's La Paz Plant and distribution center in Los Cabos, both located in the north-western part of Mexico, are exposed to frequent tropical storms and hurricanes. During 2021, there were 8 hurricanes in Mexico. The loss from activity stoppages from power outages linked to these events came at an estimated \$ 490,632 USD. During 2022, there were 9 hurricanes in the Pacific Ocean's coast of Mexico. The loss associated to activity stoppages arose from power outages linked to these events came at an estimated \$ 590,598 USD.

Likewise, the facilities located in the United States, are also impacted by these phenomena. Heavy rains in their Beaumont, Texas, distribution center suffered damage with high repair costs in 2018. The 2018-2019 estimated repair costs for this facility were \$4,155,000 USD. During 2021 and 2022, plants in both Mexico and that part of the United States once again had problems related to tropical storms and hurricanes.

AC cannot neglect that these phenomena do not affect them directly but also indirectly, as supply and business disruptions, which lead to increased operational costs, also play a role.

The financial impact figure was calculated considering three variables:

1. Hurricane Odile 2014 damage to Arca Continental Plant La Paz and distribution center in Los Cabos. The hurricane made landfall in Los Cabos causing various damages to the local infrastructure - leaving various areas of the city, including AC's plant, without electricity and communication. This situation caused the stoppage of production of water and soft drinks at the La Paz plant for seven straight days incurred losses. Additionally, theft of products in the distribution center of Los Cabos affected parts of the population. The overall damage caused by such a hurricane meant a loss of \$9,783,206 MXN

2. Heavy Rains in Beaumont Texas during 2018. The Beaumont, Texas, distribution center suffered damage with high repair costs in 2018. The 2018-2019 estimated repair costs for this facility were \$77,983,948 MXN.

3. 2022's hurricane seasons estimated impact. The loss associated to activity stoppages arose from power outages linked to these events came at an estimated \$ 11,084,756

The sum of the three impacts gives the following total: \$ 490,632 USD + \$4,155,000 USD + \$ 590,598 USD = \$5,236,230 USD

Based on this understanding, more attention was given to security issues to anticipate this type of events and is thus carried out through the Incident Management and Crisis Resolution (IMCR) in follow-up meetings during the threat of a meteorological phenomenon of this type. As part of such

response plans, an insurance plan of \$8,000,000 USD was considered in 2021.

## Opportunities

Among the main business opportunities derived from climate change are:

- **Technological:** Derived from technological improvement or innovation that support the transition to a low-carbon and energy-efficient economy. For example: all projects related to the implementation of new technologies to reduce energy consumption in operations.
- **Resource efficiency:** Actions that can bring direct cost savings to the organization and that contribute to global efforts to reduce emissions. For example: promotion of the returnability of primary packaging and lightening programs for our bottles.
- **Energy source:** Transition from fossil sources to low-emission energy sources such as wind, solar, tidal, biofuels, among others, to help meet global emissions reduction goals. For example: the transition towards the consumption of electrical energy from renewable sources
- **Products and services:** Capitalization of changing consumer preferences and their satisfaction with our product portfolio and the service we provide. For example: increase in the mix of low and zero calorie products.
- **Resilience:** Development of the organization's capabilities to respond, adapt to climate change and take advantage of supply opportunities, innovation in processes and product life cycle. For example: acquisition of recycled PET from the PetStar Inclusive Recycling Model

# Risk Management

*Disclose how the company identifies, assesses, and manages climate-related risks and opportunities.*

- a. Describe the organization's processes to identify and evaluate risks related to priority issues
- b. Describe the organization's processes to manage risks related to priority issues.
- c. Describe how processes to identify, assess and manage risks are integrated into the organization's overall risk management.

Arca Continental is a company that has grown over the years based on the best practices of business ethics and social responsibility in the industry and in the countries it has reached. Its continuity as a company is based on the permanent identification of social, economic, political, environmental, and commercial situations that surround operations and on acting to prevent and manage the risks they represent. In this sense, the [Comprehensive Risk Management Model](#) is a central part of the strategy since it allows identifying, evaluating, and mitigating the potential risks that are immersed in the operation and in different phases of the value chain<sup>5</sup>, as well as protecting and creating long term value.

At Arca Continental, risks are defined as real or potential damage to people, material and financial assets, the company's reputation and, in general, the business. Through the Comprehensive Risk Management Model, they are divided into three levels that range from minor to major impact, starting with operational, tactical and strategic risks.

Starting with the least impact risks, which are the **operational** ones that stand out for existing in any part of the organization due to its daily activity. Next are the **tactical** risks that encompass those risks that may impact the income statement or actions to meet the **strategic** objectives of the current year. Lastly and most importantly, there are strategic risks that threaten to generate disruption in the assumptions of the total or partial organization's strategy. To facilitate the identification of risks, this taxonomy proposes a classification structure according to 4 categories: Transformational, Business, Circumstantial and Local.

These risks are identified and evaluated locally through conversations with

those responsible for managing the operation. These teams, together with the Corporate Risk team, evaluate the identified risks with the intention of identifying the organization's exposure to risk and defining measures to prevent its materialization.

The risk management system is made up of a three lines of defense model, in which all operational, functional, and administrative areas play a role in risk management, directly or indirectly. These lines of defense have the following functions.

**1st line of defense:** Measure and control risks.

**2nd line of defense:** Identify threats and define controls.

**3rd line of defense:** Audit compliance with control processes.

## The risk management process at Arca Continental

The risk management process at Arca Continental seeks to address complex and dynamic environments that present latent threats and potential risks to the continuity of the operation. The comprehensive risk management model used at Arca Continental is based on ISO 31000, which seeks to ensure business continuity through risk and crisis management plans from a more predictive and less reactive perspective and operation. Through this model, business threats are transformed into opportunities.

Comprehensive risk management methodology and tools are essential to transform business regulatory and reputational threats into opportunities for

<sup>5</sup> Supply of materials and raw materials, relationship with clients, communities and other interest groups, consumer safety, employee well-being, development of new products, among others.

competitive advantage. This model emphasizes the following 3 approaches.

**Early risk mitigation:** Methodology and management of incidents and/or risks that have already materialized in crises with the aim of minimizing the reputational impact on the brands, business, as well as the financial or operational impact thereof.

**Comprehensive risk management:** Based on a predictive approach, this line of transformation seeks to bring the taxonomy of risks to each business ecosystem, mapping how they materialize and prioritize.

**Crisis management:** As the name indicates, this line of transformation seeks to preventively mitigate the risks mapped and prioritized in their probability and financial and reputational impact on the business.

At Arca Continental, the synergy of all the bodies within the organization is essential to manage and mitigate the risks where the Executive and

Functional Departments, and the Risk Management, and the participation of the business units where the Country and Affairs Departments participate. Public, Process and Audit Leaders and finally Internal Control/Risk Management.

There is a reporting line at Arca Continental where risks are identified, analyzed, and mitigated through the participation of multiple organs of the organization to reduce the impacts of the risks. The process begins with the supervision of the Board of Directors, the Audit and Corporate Practices Committee (mainly composed of independent directors), the General Management and the Coordination of Risk Committees. That said, the Risk Committee Coordination is responsible for communicating and reviewing that all risks are addressed by their respective committees. The next stage of the process is personnel structures, independent of the other, which are divided into: **Internal audit structure, risk reporting structure and business line reporting structure.**

## **Metrics and goals**

*Disclose the metrics and objectives used to assess and manage climate-related risks and opportunities.*

- d.** Disclose metrics used by the organization to assess risks and opportunities related to sustainability priorities consistent with its strategy and risk management process

The metrics used to evaluate the risks and opportunities related to sustainability priorities are reflected in the annexes to the 2023 Integrated Annual Report. This document is found in the Annexes section of the [ESG Resource Center](#).

- e.** Disclose Scope 1, Scope 2 and, if applicable, Scope 3 of greenhouse gas (GHG) emissions and their related risks




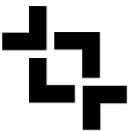
The information on Scope 1, 2 and 3 of the organization is reflected in the annexes to the 2023 Integrated Annual Report. This document is found in the Annexes section of the [ESG Resource Center](#).

- f.** Describe the objectives used by the organization to manage climate-related risks and opportunities and performance against the objectives

The organization's objectives to manage climate-related risks and opportunities are reflected in the annexes to the 2023 Integrated Annual Report. This document can be found in the Annexes section of the [ESG Resource Center](#) and on page 64 of the [Integrated Annual Report](#).



# Principles of the United Nations Global Compact

Pillar	Principle		AC Commitment
 <b>DERECHOS HUMANOS</b>	1	Companies must support and respect the protection of internationally recognized fundamental Human Rights, within their sphere of influence.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability Policy</li> <li>• Human Rights Policy</li> <li>• Inclusion and diversity policy</li> <li>• Sexual harassment and bullying policy</li> <li>• Cultural principles and values of AC</li> <li>• Guiding principles for suppliers</li> <li>• Principles of sustainable agriculture</li> </ul>
	2	Companies must ensure that their companies are not complicit in the violation of Human Rights.	
 <b>ESTÁNDARES LABORALES</b>	3	Companies must support freedom of association and the effective recognition of the right to collective bargaining.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability policy</li> <li>• Human Rights Policy</li> <li>• Inclusion and diversity policy</li> <li>• Sexual harassment and bullying policy</li> <li>• Guiding principles for suppliers</li> <li>• PetStar Working Child Free Supply Policy</li> </ul>
	4	Businesses must support the elimination of all forms of forced or coerced labor.	
	5	Companies should support the eradication of child labor.	
	6	Companies must support the abolition of discriminatory practices in employment and occupation.	
 <b>MEDIO AMBIENTE</b>	7	Companies must maintain a preventive approach that favors the Environment.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability policy</li> <li>• Guiding principles for suppliers</li> <li>• Sustainable packaging principles</li> <li>• Principles of sustainable agriculture</li> <li>• World Without Waste Goals</li> <li>• Agreement for the new plastic economy</li> </ul>
	8	Companies must encourage initiatives that promote greater environmental responsibility.	
	9	Companies must promote the development and dissemination of environmentally friendly technologies.	
 <b>ANTICORRUPCIÓN</b>	10	Companies must work against corruption in all its forms, including extortion and bribery.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Anti-Corruption Policy</li> <li>• Policy to prevent conflicts of interest</li> <li>• Policy to prevent money laundering</li> <li>• Heritage protection policy</li> <li>• Supplier Guiding Principles</li> </ul>

# Priority Topics and Sustainable Development Goals

Pilar	Tema Prioritario	ODS																
Environmental Leadership	Climate action	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Circular economy	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Water Stewardship	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Positive Social Impact	Consumer preferences	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Talent management	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Community development	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Operational Excellence	Sustainable sourcing	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Multi-sector collaborations	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Small business support	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17