

Sustainable Evolution



Integrated Annual Report 2024
Complementary Data

Content

This document presents a summary of the most relevant quantitative and qualitative indicators in the management of Arca Continental's priority issues in alignment with the main international reporting frameworks through which the organization measures and evaluates its Environmental, Social and Corporate Governance performance.

<u>Environmental Leadership</u>	Positive Social Impact	<u>Transformational Partnerships</u>
Circular Economy	Associates Well-being	Responsible Sourcing
<u>Water</u> Stewardship	Product Portfolio	Multisectoral Alliances
<u>Climate</u> Action	<u>Community</u> Development	Small-Business Support
<u>Other</u> environmental aspects		<u>Other economic and corporate governance aspects</u>

Some indicators are currently under an external verification process, not expecting major changes. These may be identified with an * on them.

Environmental Leadership

Circular Economy

Content	Unit	2024	2023	2022
Corporate goals				
Percentage of recycling of waste generated in Production Centers				
Waste recycling in Production Centers	%	98	87.08	79.18
Packaging returnability				
Returnability by sales volume in Mexico	%	25.09	28.3	29.4
Returnability by sales volume in Argentina	%	37.54	37.1	38.6
Returnability by sales volume in Peru	%	21.78	25.2	24.8
Returnability by sales volume in Ecuador	%	27.69	28.9	28.8
Returnability by sales volume in United States	%	0.0	0.0	0.0
Returnability by sales volume in AC	%	22.63	22.7	24
PET packaging collection*				
PET packaging collection	XX out of 10	7	6	6
Recycled PET content (GRI 302-1)				
Mexico	%	22.39	17.9	16.9
Argentina	%	7.71	6.8	6.7
Peru	%	38.75	32.2	29.4
Ecuador	%	32.15	17.1	8.2
United States (rPET + BioPET)	%	53.17	50.9	53.1
Total	%	30.31	24.9	23.6
Use of packaging materials – Plastic (GRI 301-1)*				
LATAM				
Virgin PET	Ton	117,395	130,811	127,467
Recycled PET	Ton	41,900	33,036	27,985
Total PET used	Ton	159,295	163,847	155,452
Recycled content	%	30.31	20	18
CCSWB				
Virgin PET	Ton	13,069	14,526	13,723

Content	Unit	2024	2023	2022
Recycled PET	Ton	14,838	15,034	15,535
Total PET used	Ton	27,907	29,560	29,258
Recycled content	%	53.17	50.9	53.1
Total				
Virgin PET	Ton	130,464	145,337	141,190
Recycled PET	Ton	56,738	48,070	43,520
Total PET used	Ton	187,202	181,524	184,710
Recycled content	%	30.31	24.9	23.6
Plastics data				
Total weight of all plastic packaging	Ton	187,202	224,215	248,597.6
Percentage of recyclable plastic packaging	%	100	95	96.4
Percentage of compostable plastic packaging	%	0	0	19
Recycled percentage in plastic packaging	%	30.3	20.4	17.8
Other packaging materials^{1*}				
Paper and cardboard				
Total weight	Ton	23,375	52,087	56,670
Weight of recycled source material	Ton	6888	35,142	37,761
Recycled content	%	29.47%	67.5	66.6
Metal				
Total weight	Ton	51,469	46,307	54,751
Weight of recycled source material	Ton	32,074	32,093	33,035
Recycled content	%	62.32%	63.5	60.3
Glass				
Total weight	Ton	114,578	298,504	308,065
Weight of recycled source material	Ton	6,062	60,102	80,793
Recycled content	%	5.29%	20.1	26.2
Plastic (all type of plastics)				
Total weight	Ton	225,048	227,268	248,598
Weight of recycled source material	Ton	60,793	53,310	44,228
Recycled content - Glass	%	27.01%	23.5	17.8
Total weight of packaging materials				
Total weight	Ton	414,472	629,336	408,038

Content	Unit	2024	2023	2022
Total weight of recycled source material	Ton	105,818	180,625	148,866
Recycled content	%	25.53%	28.7	36.5
Food waste				
Weight of all food loss and waste	Ton	2,268	7,357	8,116
Weight of loss and waste volumes of food used for alternative purposes	Ton	2,268	6,660	7,870
Discarded waste	Ton	724	697	246
% of food waste that is recovered / repurposed	%	99.99	90.53	97.0
Management of waste generated and recycled in 2024 (ton) (GRI 306-3, 306-4, 306-5)				
Used vegetable oil				
Recycled waste	Ton	2,272.88	2,581.89	532.60
Waste generated	Ton	2,500.64	2,581.89	554.55
Recycling percentages	%	90.89	100.00	96.04
Aluminum				
Recycled waste	Ton	963.06	669.39	539.51
Waste generated	Ton	974.02	669.87	540.25
Recycling percentages	%	98.87	99.93	99.86
Bagasse				
Recycled waste	Ton	25,047.55	30,724.30	25,095.14
Waste generated	Ton	25,047.55	30,724.30	25,095.14
Recycling percentages	%	100.00	100.00	100.00
Ash				
Recycled waste	Ton	0.00	0.00	0.00
Waste generated	Ton	12,323.24	12,274.90	23,663.81
Recycling percentages	%	0.00	0.00	0.00
Rubbish				
Recycled waste	Ton	2,500.69	1,312.68	1,661.12
Waste generated	Ton	2,528.88	1,322.77	1,661.12
Recycling percentages	%	98.89	99.24	100.00
HDPE				
Recycled waste	Ton	1,595.42	1,543.71	1,511.62
Waste generated	Ton	1,595.95	1,543.71	1,522.12
Recycling percentages	%	99.97	100.00	99.31
LDPE				

Content	Unit	2024	2023	2022
Recycled waste	Ton	1,314.74	1,266.9	1,180.72
Waste generated	Ton	1,332.57	1,266.9	1,180.77
Recycling percentages	%	98.66	100.00	100.00
Sludge				
Recycled waste	Ton	8,148.40	8,694.02	6,729.14
Waste generated	Ton	9,422.32	10,103.15	8,357.39
Recycling percentages	%	86.48	86.05	80.52
Wood				
Recycled waste	Ton	11,123.16	10,826.79	9,896.19
Waste generated	Ton	11,577.50	10,843.57	9,896.95
Recycling percentages	%	96.08	99.85	99.99
Ferrous metal				
Recycled waste	Ton	4,091.62	3,238.15	2,976.52
Waste generated	Ton	4,165.95	3,246.60	2,989.03
Recycling percentages	%	98.22	99.74	99.58
Non-ferrous metal				
Recycled waste	Ton	261.94	146.22	86.07
Waste generated	Ton	286.07	149.72	86.07
Recycling percentages	%	91.56	97.66	100.00
Tires				
Recycled waste	Ton	259.19	295.99	175.63
Waste generated	Ton	334.39	296.19	176.95
Recycling percentages	%	77.51	99.93	99.25
Other				
Recycled waste	Ton	3,274.17	2,508.92	1,919.46
Waste generated	Ton	7,865.50	2,516.63	2,118.33
Recycling percentages	%	41.63	99.69	90.61
Other plastics (PS, PVC, PC)				
Recycled waste	Ton	6,560.31	5,709.28	5,595.69
Waste generated	Ton	6,722.31	5,735.60	5,606.65
Recycling percentages	%	97.59	99.54	99.80
Paper and cardboard				
Recycled waste	Ton	13,860.63	13,706.77	11,907.18
Waste generated	Ton	15,685.04	13,848.04	11,898.80
Recycling percentages	%	88.37	98.98	100.00
PET				

Content	Unit	2024	2023	2022
Recycled waste	Ton	8,395.59	8,628.27	7,025.63
Waste generated	Ton	8,579.72	8,740.48	7,031.01
Recycling percentages	%	97.85	98.72	99.92
Polypropylene and BOPP				
Recycled waste	Ton	835.21	799.34	976.13
Waste generated	Ton	1,079.65	967.33	1,048.29
Recycling percentages	%	77.36	82.63	93.12
Hazardous waste				
Recycled waste	Ton	1,510.91	1,078.33	2,260.25
Waste generated	Ton	1,760.34	1,723.43	2,668.39
Recycling percentages	%	85.83	62.57	84.70
Electronic waste				
Recycled waste	Ton	15.48	28.72	9.25
Waste generated	Ton	15.48	28.76	9.26
Recycling percentages	%	100.00	99.87	99.93
Organic waste				
Recycled waste	Ton	213,595.61	6,225.13	2,488.28
Waste generated	Ton	215,933.51	6,631.20	2,704.55
Recycling percentages	%	98.92	93.88	92.00
Urban solid waste				
Recycled waste	Ton	4,343.41	4,121.24	3,260.73
Waste generated	Ton	8,329.35	6,753.83	6,607.27
Recycling percentages	%	52.15	61.02	49.35
Production scrap				
Recycled waste	Ton	958.54	10.93	1,837.50
Waste generated	Ton	1,889.06	2,349.99	2,203.19
Recycling percentages	%	50.74	0.47	83.40
Tetra pack				
Recycled waste	Ton	41.94	117.83	105.24
Waste generated	Ton	147.24	117.83	108.72
Recycling percentages	%	28.48	100.00	96.79
Glass				
Recycled waste	Ton	35,114.92	32,871.50	26,694.25
Waste generated	Ton	35,143.42	33,008.47	26,824.84
Recycling percentages	%	99.92	99.59	99.51
Total				

Content	Unit	2024	2023	2022
Recycled waste	Ton	135,675.99	137,106.30	114,463.85
Waste generated	Ton	164,755.14	155,337.05	144,553.48
Recycling percentages	%	82.35	87.08	79.18
Waste disposal (GRI 306-3, 306-4, 306-5)				
Non-hazardous waste				
Recycled waste				
Beverages	ton	98,875.88	90,762.02	79,319.04
Complementary businesses	ton	33,642.01	45,265.95	27,500.73
Total non-hazardous	ton	132,517.89	136,027.97	112,203.59
Waste sent to final disposal				
Beverages	ton	6,282.24	2,709.02	2,718.93
Complementary businesses	ton	13,627.15	13,808.36	24,391.48
Total non-hazardous	ton	19,909.39	16,517.38	28,002.02
Total waste				
Beverages	ton	106,979.25	93,471.04	82,949.43
Complementary businesses	ton	56,266.27	59,074.31	51,892.16
Total non-hazardous	ton	163,245.52	152,545.35	141,885.08
Percentage of recycled waste				
Beverages	%	92.43	97.10	96.69
Complementary businesses	%	58.87	76.63	56.53
Total non-hazardous	%	81.18	89.17	80.03
Hazardous waste				
Recycled waste				
Beverages	ton	1,510.91	1,070.17	834.10
Complementary businesses	ton	-	8.16	1.49
Total hazardous	ton	1,510.91	1,078.33	2,260.25
Waste sent to final disposal				
Beverages	ton	98.59	276.02	18.93
Complementary businesses	ton	1,069.22	2.54	0.04
Total hazardous	ton	1,167.81	278.56	320.60
Total waste				
Beverages	ton	1,681.92	1,346.19	963.51
Complementary businesses	ton	78.42	377.19	9.29
Total hazardous	ton	1,760.34	1,723.38	2,668.39
Percentage of recycled waste				
Beverages	%	89.83	79.50	97.78

Content	Unit	2024	2023	2022
Complementary businesses	%	-	2.16	83.65
Total hazardous	%	85.83	62.57	88.36
Waste disposal by country (GRI 306-4,306-5)				
Mexico				
Recycled waste	ton	64,273.74	57,463.72	51,004.05
Waste sent to final disposal	ton	2,809.43	386.68	973.42
Total waste	ton	71,826.78	60,179.29	52,873.48
Percentage of recycled waste	%	89.48	95.49	96.46
Argentina				
Recycled waste	ton	33,734.25	38,845.43	32,772.35
Waste sent to final disposal	ton	13,786.65	13,799.33	25,019.99
Total waste	ton	47,520.90	52,919.33	57,878.78
Percentage of recycled waste	%	70.99	73.40	56.62
Peru				
Recycled waste	ton	13,073.79	16,058.18	11,427.23
Waste sent to final disposal	ton	403.91	484.56	67.67
Total waste	ton	13,477.70	16,587.87	11,823.51
Percentage of recycled waste	%	97.00	96.81	96.65
Ecuador				
Recycled waste	ton	8,441.82	10,160.61	7,011.48
Waste sent to final disposal	ton	7,980.67	474.93	606.16
Total waste	ton	16,422.49	11,565.69	7,884.51
Percentage of recycled waste	%	51.40	87.85	88.93
United States				
Recycled waste	ton	14,607.53	14,578.35	12,248.74
Waste sent to final disposal	ton	899.75	1,650.44	1,655.38
Total waste	ton	15,507.28	14,084.88	14,093.19
Percentage of recycled waste	%	94.20	103.5	86.91
Total AC				
Recycled waste	ton	134,028.8	137,106.30	114,463.85
Waste sent to final disposal	ton	21,077.2	16,795.75	28,322.62
Total waste	ton	165,005.86	155,337.05	144,553.48
Percentage of recycled waste	%	81.22	87.09	79.18

Water Stewardship²

Content	Unit	2024	2023	2022
Water consumption efficiency goal for each liter of beverage produced (LB)				
Achieve a water consumption index of 1.48 by 2026				
Mexico	(L water / LB)	1.45	1.44	1.45
Argentina	(L water / LB)	1.62	1.55	1.57
Peru	(L water / LB)	1.73	1.77	1.92
Ecuador	(L water / LB)	1.55	1.56	1.65
United States	(L water / LB)	1.55	1.50	1.36
Total AC	(L water / LB)	1.52	1.52	1.52
Water withdrawal* (GRI 303-3, 303-4)				
Water withdrawal by business unit				
Beverages	Thousands of m3	19,878.75	19,511.0	18,788.2
Complementary businesses	Thousands of m3	8,116.69	9,243.4	7,524.7
Distribution centers	Thousands of m3	309.10	361.0	319.8
Total water withdrawn in AC	Thousands of m3	28,304.55	29,115.4	26,632.7
Water withdrawal in areas of high water stress by business unit				
Beverages	Thousands of m3	13,953.58	14,014.4	10,795.4
Complementary businesses	Thousands of m3	31.74	32.2	51.6
Distribution centers	Thousands of m3	-	174.2	183.7
Total water withdrawn in AC	Thousands of m3	13,985.32	14,220.8	11,030.7
Water discharge by business unit				
Beverages	Thousands of m3	4,966.14	5,308.0	5,227.0
Complementary businesses	Thousands of m3	8,335.02	9,613.5	6,309.0
Distribution centers	Thousands of m3	199.59	159.0	189.7
Total water discharged in AC	Thousands of m3	13,500.74	15,080.5	11,725.7
Water discharge in areas of high water stress by business unit				
Beverages	Thousands of m3	3,654.30	3,846.2	3,138.4
Complementary businesses	Thousands of m3	-	0.1	43.2
Distribution centers	Thousands of m3	-	40.6	113.9
Total water discharged in AC	Thousands of m3	3,654.30	3,887.9	3,295.5
Water consumption by business unit (withdrawal - discharge)				

² In 2024, two water-related incidents occurred, with a combined cost of \$5,390,794.62 MXN.

³ Neither the Distribution Centers nor the extraction, unloading, and consumption in water-stressed areas were reviewed in the independent verification carried out by a third party.

Content	Unit	2024	2023	2022
Beverages	Thousands of m3	14,912.61	14,203.0	13,561.2
Complementary businesses	Thousands of m3	-218.33	-370.1	1,215.7
Distribution centers	Thousands of m3	109.51	202.0	130.1
Total water consumption in AC	Thousands of m3	14,803.81	14,034.9	14,907.0
Water consumption in areas of high water stress by business unit (withdrawal - discharge)				
Beverages	Thousands of m3	10,299.28	10,168.2	7,657.0
Complementary businesses	Thousands of m3	30.70	32.1	8.4
Distribution centers	Thousands of m3	1.04	133.6	69.8
Total water consumption in AC	Thousands of m3	10,331.02	10,333.9	7,735.2
Water withdrawal by source*				
Withdrawal by source in production centers				
Municipal network	Thousands of m3	6,186.64	6,064.2	5,624.9
Own wells	Thousands of m3	17,938.49	18,050.8	16,910.5
Non-attributable water	Thousands of m3	323.39	192.5	173.7
Surface water bodies	Thousands of m3	3,524.40	4,809.6	3,888.0
Other sources	Thousands of m3	22.53	22.2	63.2
Total withdrawal by source in production centers in AC	Thousands of m3	27,995.44	28,754.4	26,313.0
Withdrawal by source in distribution centers⁴				
Municipal network	Thousands of m3	276.19	266.9	104.7
Own wells	Thousands of m3	56.71	57.1	211.7
Non-attributable water	Thousands of m3	0.0	0.0	0.0
Surface water bodies	Thousands of m3	1.81	0.8	2.5
Other sources	Thousands of m3	0.94	36.2	0.9
Total withdrawal by source in distribution centers in AC	Thousands of m3	335.65	361.0	319.7
Withdrawal by source in CEPROS and CEDIS				
Municipal network	Thousands of m3	6,462.82	6,331.1	5,729.6
Own wells	Thousands of m3	17,995.20	18,107.9	17,122.2
Non-attributable water	Thousands of m3	323.39	192.5	173.7
Surface water bodies	Thousands of m3	3,526.21	4,810.4	3,890.5
Other sources	Thousands of m3	23.47	58.5	64.1
Total withdrawal by source in CEPROS and CEDIS	Thousands of m3	28,331.09	29,115.4	26,632.7

⁴ The data from Distribution Centers was not validated by an independent third party.

Content	Unit	2024	2023	2022
Volume of water reused by country⁵				
Mexico	Thousands of m3	1,087.09	1,802.3	352.8
Argentina	Thousands of m3	225.65	218.6	75.8
Peru	Thousands of m3	253.30	1,203.1	913.2
Ecuador	Thousands of m3	203.58	134.7	65.2
United States	Thousands of m3	0.0	0.0	0.0
Total reused water volume in AC	Thousands of m3	1,769.62	3,358.7	1,407.0
Water discharge by destination and type of treatment (GRI 303-4)				
Water discharge by destination in production centers				
Discharges into surface water bodies				
No treatment	Thousands of m3	8,276.77	9,780.22	6,650.18
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	779.14	800.35	807.69
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges in surface water bodies	Thousands of m3	9,055.91	10,580.57	7,457.87
Discharges delivered to a third party				
No treatment	Thousands of m3	0.00	0.00	0.00
Primary treatment	Thousands of m3	0.00	312.76	352.29
Secondary treatment	Thousands of m3	112.60	174.25	253.53
Tertiary treatment	Thousands of m3	0.00	9.41	11.20
Total discharges delivered to a third party	Thousands of m3	112.60	496.42	617.02
Discharges to deep wells				
No treatment	Thousands of m3	0.00	0.00	0.00
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	16.92
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges in deep wells	Thousands of m3	0.00	0.00	16.92
Discharges to the municipal network				
No treatment	Thousands of m3	267.49	280.58	246.52
Primary treatment	Thousands of m3	691.03	644.49	454.44
Secondary treatment	Thousands of m3	2,648.14	2,693.09	2,573.66
Tertiary treatment	Thousands of m3	268.70	226.34	169.56
Total discharges to the municipal network	Thousands of m3	3,875.36	3,844.50	3,444.18
Total discharges				

⁵ Data outside the scope of independent third-party verification.

Content	Unit	2024	2023	2022
No treatment	Thousands of m3	8,544.25	10,060.80	6,896.69
Primary treatment	Thousands of m3	691.03	957.25	806.73
Secondary treatment	Thousands of m3	3,797.16	3,667.69	3,651.81
Tertiary treatment	Thousands of m3	268.71	235.75	180.76
Total discharges	Thousands of m3	13,301.15	14,921.48	11,535.99
Water discharge by destination in distribution centers				
Discharges into surface water bodies				
No treatment	Thousands of m3	1.72	1.00	6.59
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	0.00
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges in surface water bodies	Thousands of m3	1.72	1.00	6.59
Discharges delivered to a third party				
No treatment	Thousands of m3	0.00	0.00	0.00
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	0.00
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges delivered to a third party	Thousands of m3	0.00	0.00	0.00
Discharges to deep wells				
No treatment	Thousands of m3	0.00	0.00	0.00
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	0.00
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges in deep wells	Thousands of m3	0.00	0.00	0.00
Discharges to the municipal network				
No treatment	Thousands of m3	58.89	157.98	183.11
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	0.00
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges to the municipal network	Thousands of m3	58.89	157.98	183.11
Total discharges				
No treatment	Thousands of m3	60.61	158.98	189.70
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	0.00	0.00	0.00
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges	Thousands of m3	60.61	158.98	189.70

Climate Action

Content	Unit	2024	2023	2022
Corporate goals				
Reduce 33.9% scope 1 and 2 emissions by 2030	% reduction from 2019	-33.31	32.0	30.9
Energy use efficiency for each liter of beverage produced⁶				
Mexico	MJ/LB	0.215	0.212	0.218
Argentina	MJ/LB	0.336	0.312	0.314
Peru	MJ/LB	0.229	0.224	0.241
Ecuador	MJ/LB	0.305	0.292	0.303
United States	MJ/LB	0.300	0.300	0.282
Performance AC	MJ/LB	0.242	0.238	0.243
Emissions index per liter of beverage produced (GRI 305-4; 305-5)				
Mexico	grCO2e / LB	22.05	21.67	23.97
Argentina	grCO2e / LB	25.89	21.29	21.63
Peru	grCO2e / LB	6.35	6.26	6.52
Ecuador	grCO2e / LB	23.80	17.22	17.72
United States	grCO2e / LB	20.17	19.37	13.11
Total	grCO2e / LB	19.85	18.71	19.32
Scope 1 and 2 GHG Emissions ⁷– Production centers (GRI 305-1, 305-2) and distribution centers*				
Beverages				
Scope 1	tCO2e	233,863.19	153,030.97	162,528.57
Scope 2	tCO2e	106,242.43	87,823.55	82,743.28
Total	tCO2e	340,105.62	240,854.52	245,271.85
Complementary businesses				
Scope 1	tCO2e	67,383.85	61,653.77	55,997.74
Scope 2	tCO2e	38,181.07	30,693.42	27,457.54
Total	tCO2e	105,564.92	92,347.19	83,455.28
Distribution centers				
Scope 1	tCO2e	77,019.88	92,722.40	102,108.82

⁶ The company conducts internal audits to reduce energy consumption across its operations. These audits involve on-site visits through which technical teams verify the implementation of best practices aimed at generating efficiencies and savings, in accordance with guidelines established at the corporate level.

⁷ Scope 2 emissions are reported using both location-based and market-based approaches.

Content	Unit	2024	2023	2022
Scope 2	tCO2e	15,560.53	11,623.96	13,854.71
Total	tCO2e	92,580.41	104,346.36	115,963.53
Production centers				
Scope 1	tCO2e	224,227.16	307,849.41	320,635.14
Scope 2	tCO2e	128,862.97	130,049.13	124,055.54
Total	tCO2e	353,090.13	437,898.54	444,690.67
Total AC				
Scope 1	tCO2e	301,247.04	400,571.81	422,743.96
Scope 2	tCO2e	144,423.5	141,673.09	137,910.25
Total	tCO2e	445,670.54	542,244.9	560,654.21
Scope 3 GHG Emissions *				
Purchased goods and services	tCO2e	2,104,284.53	2,296,517.43	2,197,478.91
Capital goods	tCO2e	706,395.35	581,056.89	434,935.73
Activities related to fuel and energy	tCO2e	165,566.12	145,472.79	148,999.63
Upstream transportation and distribution	tCO2e	253,438.29	287,665.06	215,922.53
Waste generated in operations	tCO2e	9,394.28	6,216.43	4,748.15
Business travels	tCO2e	3,479.08	3,618.23	3,421.69
Employee commuting	tCO2e	119,671.50	118,223.10	113,544.70
Upstream leased assets	tCO2e	0.00	0.00	0.00
Downstream transportation and distribution	tCO2e	0.00	0.00	0.00
Processing of sold products	tCO2e	0.00	0.00	0.00
Use of sold products	tCO2e	0.00	0.00	0.00
End of life of sold products	tCO2e	27,503.44	17,745.78	14,531.71
Downstream leased assets	tCO2e	604,053.51	623,096.20	583,876.06
Franchises	tCO2e	0.00	0.00	0.00
Investments	tCO2e	366,640.11	301,168.32	263,316.00
Total	tCO2e	4,360,426.21	4,380,780.24	3,980,775.13
Electric energy consumption – Production centers (GRI 302-1)*				
Renewable sources				
Beverages	GJ	759,687.43	639,287.9	653,033.3
Complementary businesses	GJ	-	43,318.0	0
Total	GJ	-	682,606.0	653,033.3
Non-renewable sources				
Beverages	GJ	1,159,223.73	876,350.5	826,246.2

Content	Unit	2024	2023	2022
Complementary businesses	GJ	351,174.76	227,196.0	246,696.0
Total	GJ	1,510,398.49	1,146,864.4	1,073,542.2
Total				
Beverages	GJ	1,925,662.32	1,515,638.4	1,479,279.5
Complementary businesses	GJ	351,174.75	270,513.9	246,696.0
Total	GJ	2,276,837.08	1,786,152.3	1,721,975.5
Electric energy consumption – Production centers				
Renewable sources				
Beverages	MWh	211,024.29	177,580.0	181,398.1
Complementary businesses	MWh	0	12,033	0
Total	MWh	211,024.29	189,613	181,398.1
Non-renewable sources				
Beverages	MWh	322,006.59	243,430.7	229,512.8
Complementary businesses	MWh	97,548.54	75,142.8	68,415.5
Total	MWh	419,555.14	318,573.5	297,928.3
Total				
Beverages	MWh	534,906.20	421,010.7	410,911.0
Complementary businesses	MWh	97,548.54	75,142.8	67,415.5
Total	MWh	632,454.75	496,153.5	478,326.5
Fuel consumption MWh – Production centers				
Fixed sources				
Beverages	MWh	337,773.38	373,313.35	322,048.14
Snacks	MWh	202,351.79	89,792.86	150,711.46
Other businesses	MWh	501,472.28	576,432.71	134,922.12
Total	MWh	1,041,597.45	1,039,538.92	607,681.71
Mobile sources				
Beverages	MWh	620,526.44	293,130.43	295,163.49
Snacks	MWh	12,392.69	11,925.67	12,077.11
Other businesses	MWh	1,401.41	615.44	2,448.12
Total	MWh	634,320.55	305,671.54	309,688.72
Renewable fuel consumption MWh				
Fixed sources				
Beverages	MWh	908.73	855.39	796.13
Total Fuel Consumption (Non and renewable)				
Beverages	MWh	958,299.82	666,443.78	617,211.63

Content	Unit	2024	2023	2022
Snacks	MWh	214,744.48	101,718.53	162,788.57
Other businesses	MWh	502,873.69	577,048.15	137,370.24
Total	MWh	1,675,917.99	1,345,210.46	917,370.43
Fuel consumption GJ (GRI 302-1)				
Fixed sources				
Beverages	GJ	1,215,984	1,154,508	1,159,373.30
Complementary Businesses	GJ	2,533,766	2,587,832	1,028,280.89
Total	GJ	3,749,750	3,742,340	2,187,654.16
Mobile sources				
Beverages	GJ	2,233,895	1,055,270	1,062,588.56
Complementary Businesses	GJ	49,658	42,932	52,290.83
Total	GJ	2,283,553	1,098,202	1,114,879.39
Total				
Beverages	GJ	3,449,879	2,209,778	2,221,961.86
Complementary Businesses	GJ	2,583,425	2,630,764	1,080,571.72
Total	GJ	6,033,304	4,840,542	3,302,533.58
Total miles traveled by the distribution fleet				
Total miles traveled by Arca Continental's fleet	mi	125,025,130	-	-
Total miles traveled by the outsourced fleet	mi	90,341,327	-	-

Other environmental aspects

Content	Unit	2024	2023	2022
Environmental Management Certifications				
Current certifications and environmental management system				
Mexico	# certificated CEPROS	19	19	19
Argentina	# certificated CEPROS	3	3	3
Peru	# certificated CEPROS	6	6	6
Ecuador	# certificated CEPROS	4	4	4
United States	# certificated CEPROS	7	7	7
Arca Continental	# certificated CEPROS	39	39	39
Total CEPROS				
Mexico	# CEPROS	22	22	22
Argentina	# CEPROS	3	4	4
Peru	# CEPROS	6	6	6
Ecuador	# CEPROS	6	6	6
United States	# CEPROS	8	8	8
Arca Continental	# CEPROS	46	46	46
Percentage of production centers with certifications and current environmental management system				
Mexico	%	86	86	86
Argentina	%	75	75	75
Peru	%	100	100	100
Ecuador	%	67	67	67
United States	%	88	88	88
Arca Continental	%	85	85	85
Environmental Violations				
Significant fines for environmental non-compliance⁸	#	5	0	0

⁸ Fines or penalties are considered significant if they exceed USD 10,000.

Positive Social Impact

Associates Well-being

Content	Unit	2024	2023	2022
Employee headcount⁹				
Headcount by country of operation (GRI 2-7-a, 2-7-b, 2-7-c, 2-7-d, 2-7-e, 405-1)				
Mexico	# employees	42, 725	42,468	37,907
Ecuador	# employees	10, 031	10,096	9,586
Peru	# employees	5,239	5,491	4,886
Argentina	# employees	2, 614	2,474	2,269
United States	# employees	9, 690	9,492	9,155
Total	# employees	70, 326	70,021	63,802
Headcount by union status, gender, age range, and organization level (GRI 2-30, 401-1)				
Non-unionized employees by gender and age range				
Non-unionized under 21 years	# female	47	82	43
	# male	353	399	314
Non-unionized between 21 and 30 years	# female	2065	2059	1,668
	# male	6248	6,407	5,763
Non-unionized between 31 and 40 years	# female	2378	2,180	1,838
	# male	8803	8,635	8,216
Non-unionized between 41 and 50 years	# female	1128	1,121	892
	# male	6736	7,079	6,267
Non-unionized over 50 years	# female	578	542	498
	# male	4767	4,542	24,960
Total non-unionized employees	# female	6196	5,984	4,939
	# male	26,907	27,062	24,960
Unionized employees by gender and age range				
Unionized under 21 years	# female	99	84	84
	# male	1,336	1,407	1,113

⁹ For the calculation of total workforce, information from employees in the United States, Mexico, Ecuador, Peru, and Argentina was considered. This data has been verified by an independent third party. In 2024, the total workforce reached 70,326 employees, of which 8,686 were women, 61,495 were men, and 145 did not disclose their gender.

Content	Unit	2024	2023	2022
Unionized between 21 and 30 years	# female	751	810	556
	# male	12,133	12,192	11,471
Unionized between 31 and 40 years	# female	825	830	612
	# male	10,452	10,359	9,994
Unionized between 41 and 50 years	# female	528	509	364
	# male	6,852	6,692	6,478
Unionized over 50 years	# female	287	276	194
	# male	3,814	3,649	3,050
Total unionized employees	# female	2,490	2,509	1,796
	# male	34,588	34,299	32,106
Employees by gender and age range				
Employees under 21 years	# employees	1,837	1,836	1,541
Employees between 21 and 30 years	# employees	21,251	20,548	19,459
Employees between 31 and 40 years	# employees	22,509	21,574	20,600
Employees between 41 and 50 years	# employees	15,271	15,077	14,000
Employees over 50 years	# employees	9,457	8,710	8,142
Total employees	# employees	70,326	70,021	63,802
Non-unionized employees by gender and organizational level				
Non-unionized employees – Entry-level	# female	4701	4,572	-
	# male	22,122	21,996	-
Non-unionized employees – Coordination level	# female	961	908	-
	# male	2,841	2,961	-
Non-unionized employees – Head of department level	# female	440	431	-
	# male	1,453	1,430	-
Non-unionized employees – Management level	# female	84	101	-
	# male	397	457	-
Non-unionized employees – Director level	# female	9	10	-
	# male	81	102	-
Non-unionized employees – Executive level	# female	1	1	-
	# male	13	10	-
Total non-unionized employees	# female	6,196	6,023	-
	# male	26,907	26,956	-
Unionized employees by gender and organizational level				
Unionized employees – Entry-level	# female	2,490	2,458	-
	# male	34,578	34,228	-

Content	Unit	2024	2023	2022
Unionized employees – Coordination level	# female	0	13	-
	# male	10	176	-
Unionized employees – Head of department level	# female	0	0	-
	# male	0	0	-
Unionized employees – Management level	# female	0	0	-
	# male	0	0	-
Unionized employees – Director level	# female	0	0	-
	# male	0	0	-
Unionized employees – Executive level	# female	0	0	-
	# male	0	0	-
Total unionized employees	# female	2,490	2,471	-
	# male	34,588	34,404	-
Employees by gender and organizational level				
Employees – Entry-level	# employees	64,030	61,395	-
Employees – Coordination level	# employees	3,815	3,897	-
Employees – Head of department level	# employees	1,895	1,775	-
Employees – Management level	# employees	481	555	-
Employees – Director level	# employees	91	112	-
Employees – Executive level	# employees	14	12	-
Total employees	# employees	70,326	70,021	63,802
Gender representation (GRI 2-7, 2-9)				
Percentage of women relative to total employees	% female	12.35	12.13	10.54
Percentage of women in a management position (junior, middle or top management)	% female	20.87	21.37	15.92
Percentage of women in a first level management position (junior)	% female	23.98	19.27	22.84
Percentage of women at one senior management level (maximum 2 levels from CEO)	% female	7.55	23.86	9.86
Percentage of women in a management position with an income generating function	% female	11.02	9.32	14.57
Percentage of women in STEM or related positions	% female	19.07	15.58	15.98
Country of nationality of employees				
Mexico	%	42,738	61.58	60
Ecuador	%	2,643	14.63	15
United States	%	5,233	12.21	9
Peru	%	8,690	7.90	7

Content	Unit	2024	2023	2022
Argentina	%	9,976	3.59	4
Other	%	78	0.10	6
Hirings				
Open vacancies during the year	# open positions	30,126	30,419	31,650
Vacancies filled with internal talent	# open positions	7,706	8,927	9,733
Vacancies filled with external talent	# open positions	22,420	21,492	22,016
Hirings by gender and age range (GRI 2-8, 401-1)*				
Open positions filled by individuals under the age of 30	# female	2,444	1,898	2,265
	# male	15,244	15,595	13,530
Open positions filled by individuals aged 30 to 50	# female	2,112	1,757	2,485
	# male	9,306	10,271	12,364
Open positions filled by individuals over 50 years old	# female	171	121	201
	# male	786	777	805
Total hirings	# female	4,727	3,776	4,951
	# male	25,336	26,643	26,699
Hirings by gender and organizational level (GRI 2-8, 401-1) *				
Entry-level	# female	5,694	3481	-
	# male	30,347	25683	-
Coordination level	# female	354	150	-
	# male	563	375	-
Head of department level	# female	210	80	-
	# male	879	357	-
Management level	# female	98	64	-
	# male	238	211	-
Director level	# female	98	1	-
	# male	238	3	-
Executive level	# female	0	0	-
	# male	5	0	-
Total hirings	# female	6,454	3,776	3,776
	# male	32,270	26,643	-
Average cost per hire				
Average cost per hire	MXN	2,255.1	2,527.76	6,734.22
Turnover rate				
Employee departures by gender, organizational level, age, and union status				
Voluntary departures by gender and organizational level of unionized employees (GRI 2-30, 401-1)				
Entry-level	# female	692	524	-

Content	Unit	2024	2023	2022
	# male	4242	4,073	-
	# female	0	2	-
Coordination level	# male	1	16	-
	# female	0	0	-
Head of department level	# male	0	0	-
	# female	0	0	-
Management level	# male	0	1	-
	# female	0	0	-
Director level	# male	0	0	-
	# female	0	0	-
Executive level	# male	0	0	-
	# female	0	0	-
Total voluntary departures of unionized employees	# female	692	526	-
	# male	4243	4,090	-
Voluntary departures by gender and organizational level of non-unionized employees (GRI 2-30, 401-1)				
	# female	781	699	-
	# male	2599	3,072	-
Coordination level	# female	54	77	-
	# male	110	171	-
Head of department level	# female	19	27	-
	# male	51	57	-
Management level	# female	3	11	-
	# male	11	24	-
Director level	# female	1	2	-
	# male	0	2	-
Executive level	# female	0	0	-
	# male	1	0	-
Total voluntary departures of non-unionized employees¹⁰	# female	858	816	-
	# male	2772	3,326	-
Voluntary departures by gender and age range of unionized employees				
	# female	62	39	-
	# male	501	348	-
Between 21 and 30 years	# female	311	214	-

¹⁰ During this period, within the group of voluntary resignations among non-unionized employees, 27 individuals identified under the category "prefer not to disclose gender." This brings the total number of employees in this group to 3,658.

Content	Unit	2024	2023	2022
	# male	2,216	2,275	-
	# female	189	159	-
Between 31 and 40 years	# male	1,072	1,074	-
	# female	84	91	-
Between 41 and 50 years	# male	327	299	-
	# female	46	23	-
Over 50 years	# male	127	94	-
	# female	692	526	-
Total voluntary departures of unionized employees	# male	4,243	4,090	-
Voluntary departures by gender and age range of non-unionized employees				
	# female	48	32	-
	# male	178	63	-
Under 21 years	# female	410	344	-
	# male	1243	1,351	-
Between 21 and 30 years	# female	266	278	-
	# male	880	1,194	-
Between 31 and 40 years	# female	97	101	-
	# male	286	455	-
Between 41 and 50 years	# female	37	61	-
	# male	185	263	-
Over 50 years	# female	858	816	-
	# male	2,772	3,326	-
Total voluntary departures of non-unionized employees				
Involuntary departures by gender and organizational level of unionized employees				
	# female	684	494	-
	# male	4,622	4,805	-
Entry-level	# female	0	2	-
	# male	0	5	-
Coordination level	# female	0	0	-
	# male	0	0	-
Head of department level	# female	0	0	-
	# male	0	0	-
Management level	# female	0	0	-
	# male	0	0	-
Director level	# female	0	0	-
	# male	0	0	-
Executive level	# female	0	0	-

Content	Unit	2024	2023	2022
	# male	0	0	-
Total involuntary departures of unionized employees	# female	648	496	-
	# male	4622	4,810	-
Involuntary departures by gender and organizational level of non-unionized employees				
Entry-level	# female	354	364	-
	# male	2027	2,267	-
Coordination level	# female	23	10	-
	# male	79	105	-
Head of department level	# female	10	4	-
	# male	42	32	-
Management level	# female	5	4	-
	# male	9	14	-
Director level	# female	1	0	-
	# male	1	0	-
Executive level	# female	0	0	-
	# male	0	0	-
Total involuntary departures of non-unionized employees	# female	393	382	-
	# male	2158	2,418	-
Involuntary departures by gender and age range of unionized employees				
Under 21 years	# female	57	43	-
	# male	457	439	-
Between 21 and 30 years	# female	316	186	-
	# male	2477	2,610	-
Between 31 and 40 years	# female	198	161	-
	# male	1237	1,259	-
Between 41 and 50 years	# female	90	88	-
	# male	354	402	-
Over 50 years	# female	23	18	-
	# male	97	100	-
Total involuntary departures of unionized employees	# female	684	496	-
	# male	4622	4,810	-
Involuntary departures by gender and age range of non-unionized employees				
Under 21 years	# female	25	7	-

Content	Unit	2024	2023	2022
	# male	145	37	-
	# female	146	163	-
Between 21 and 30 years	# male	859	1,029	-
	# female	137	138	-
Between 31 and 40 years	# male	747	822	-
	# female	63	54	-
Between 41 and 50 years	# male	274	350	-
	# female	22	20	-
Over 50 years	# male	133	180	-
	# female	393	382	-
Total involuntary departures of non-unionized employees	# male	2158	2,418	-
Turnover rate				
Turnover rate by gender and organizational level of unionized employees				
	% female	55%	54	-
	% male	26%	27	-
Entry-level	% female	0%	27	-
	% male	10%	11	-
Coordination level	% female	0%	0	-
	% male	0%	0	-
Head of department level	% female	0%	0	-
	% male	0%	240	-
Management level	% female	0%	0	-
	% male	0%	0	-
Director level	% female	0%	0	-
	% male	0%	0	-
Executive level	% female	0%	0	-
	% male	0%	0	-
Total turnover rate of unionized employees	% female	55%	27	-
	% male	26%	0	-
Turnover rate by gender and organizational level of non-unionized employees				
	% female	24%	24	-
	% male	21%	25	-
Entry-level	% female	8%	10	-
	% male	7%	10	-
Coordination level	% female	7%	8	-
	% male	6%	7	-
Head of department level				

Content	Unit	2024	2023	2022
Management level	% female	8%	15	-
	% male	5%	8	-
Director level	% female	21%	19	-
	% male	1%	2	-
Executive level	% female	0%	0	-
	% male	8%	0	-
Total turnover rate of non-unionized employees	% female	20%	21	-
	% male	18%	22	-
Turnover rate by gender and age range of unionized employees				
Under 21 years	% female	120%	147	80
	% male	72%	60	32
Between 21 and 30 years	% female	84%	67	52
	% male	39%	42	23
Between 31 and 40 years	% female	47%	48	29
	% male	22%	23	13
Between 41 and 50 years	% female	33%	45	22
	% male	10%	11	6
Over 50 years	% female	24%	18	23
	% male	6%	6	3
Total turnover rate of unionized employees	% female	55%	53	36
	% male	26%	27	15
Turnover rate by gender and age range of non-unionized employees				
Under 21 years	% female	155%	48	92
	% male	92%	26	93
Between 21 and 30 years	% female	27%	26	23
	% male	34%	38	26
Between 31 and 40 years	% female	17%	20	16
	% male	18%	24	17
Between 41 and 50 years	% female	14%	15	9
	% male	8%	11	9
Over 50 years	% female	10%	16	7
	% male	7%	10	7
Total turnover rate of non-unionized employees	% female	20%	21	17
	% male	18%	22	16

Content	Unit	2024	2023	2022
Total turnover rate				
Total turnover rate	% female	30%	29	-
	% male	22%	24	-
	% total	23.43%	24.93	-
Voluntary turnover rate	% female	18%	18	-
	% male	11%	12	-
	% total	12.22%	12.95	-
Involuntary turnover rate	% female	12%	11	-
	% male	11%	12	-
	% total	11.21%	11.98	-
Organizational climate survey results				
Engagement by gender and age range (GRI 2-24)				
Results of employees under 21 years	% female	82.90%	88.30	-
	% male	82.50%	87.90	-
Results of employees between 21 and 30 years	% female	83.80%	85.60	-
	% male	82.30%	86.90	-
Results of employees between 31 and 40 years	% female	84.70%	87.10	-
	% male	82.40%	85.90	-
Results of employees between 41 and 50 years	% female	85.20%	88.00	-
	% male	84.00%	86.70	-
Results of employees over 50 years	% female	82.80%	86.50	-
	% male	86.10%	88.70	-
Average results of employees	% average	83.54%	87.22	87.00

Content	Unit	2024	2023	2022
Organizational climate survey results by country (GRI 2-24)				
Mexico	% Participation	98.30%	100.00	95.70
	% Leadership favorability	80.74%	82.82	83.10
	% Employee engagement	84.00%	87.64	87.80
Argentina	% Participation	99.60%	100.00	99.90
	% Leadership favorability	76.30%	83.02	81.30

Content	Unit	2024	2023	2022
Peru	% Employee engagement	85.72%	89.92	86.20
	% Participation	100%	100.00	100.00
	% Leadership favorability	76.82%	82.42	81.90
Ecuador	% Employee engagement	81.62%	87.06	87.40
	% Participation	92.20%	100.00	100.00
	% Leadership favorability	79.88%	82.76	82.50
United States (including CCSWB and Wise)	% Employee engagement	85.64%	88.58	88.90
	% Participation	98.20%	100.00	86.20
	% Leadership favorability	86.42%	86.12	76.40
Organizational climate survey results at Arca Continental	% Employee engagement	82.74%	83.90	74.10
	% Participation	98.20%	98.00	96.60
	% Leadership favorability	80.92%	83.08	86.00
	% Employee engagement	83.54%	87.22	87.00
Employee engagement				
Employees who responded to the survey	% employees	98.2%	98	96.62
Employees who rated the overall climate survey between 9 and 10	% employees	N/A	N/A	N/A
Employees who rated leadership favorability between 9 and 10	% employees	N/A	N/A	N/A
Employees who rated their level of engagement between 9 and 10	% employees	N/A	N/A	N/A
Performance evaluation				
Employees participating in the performance evaluation process by gender and country (GRI 404-3)				
Mexico	Female	635	564	507
	Male	1610	1558	1,542
Argentina	Female	41	32	23
	Male	143	139	138
Peru	Female	409	428	386
	Male	837	809	866
Ecuador	Female	173	158	158
	Male	252	251	257
United States	Female	1054	1034	872
	Male	6828	6922	6,394
Arca Continental	Female	2312	2216	1946
	Male	9670	9679	9,197

Content	Unit	2024	2023	2022
Employee training				
Training hours by gender, position, country and course type (GRI 404-1)*				
Average training hours for mandatory courses				
Mexico				
Average hours of training at entry-level	Female average	11.1	15.6	11.0
	Male average	11.6	12.5	11.3
Average hours of training at coordination level	Female average	12.0	16.9	14.5
	Male average	13.5	16.8	15.0
Average hours of training at head of department level	Female average	20.2	21.7	12.6
	Male average	18.0	17.2	16.1
Average hours of training at management level	Female average	0.0	3.0	5.8
	Male average	5.8	5.8	12.8
Average hours of training at director level	Female average	0.0	0.0	0.0
	Male average	0.1	0.0	0.0
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.0	0.5	0.0
Argentina				
Average hours of training at entry-level	Female average	5.2	1.9	1.4
	Male average	1.1	0.7	0.2
Average hours of training at coordination level	Female average	10.0	6.1	2.1
	Male average	10.0	5.9	1.7
Average hours of training at head of department level	Female average	11.6	3.0	4.1
	Male average	9.2	5.4	2.9
Average hours of training at management level	Female average	21.8	3.6	0.6
	Male average	20.1	3.9	1.9
Average hours of training at director level	Female average	0.0	0.3	0.0
	Male average	0.0	0.8	0.1
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.2
Peru				
Average hours of training at entry-level	Female average	2.6	3.0	4.5
	Male average	7.5	10.7	12.4
Average hours of training at coordination level	Female average	4.4	3.6	6.6
	Male average	6.2	4.3	8.5
	Female average	2.1	5.5	3.7

Content	Unit	2024	2023	2022
Average hours of training at head of department level	Male average	3.7	6.4	4.9
Average hours of training at management level	Female average	1.1	1.9	1.1
	Male average	0.8	1.4	1.0
Average hours of training at director level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Ecuador				
Average hours of training at entry-level	Female average	6.8	7.9	4.5
	Male average	9.3	7.4	12.4
Average hours of training at coordination level	Female average	28.3	12.2	6.6
	Male average	154.1	12.2	8.5
Average hours of training at head of department level	Female average	25.2	18.6	3.7
	Male average	36.9	30.2	4.9
Average hours of training at management level	Female average	25.3	22.0	1.1
	Male average	25.3	20.5	1.0
Average hours of training at director level	Female average	0.0	4.2	0.0
	Male average	0.0	4.8	0.0
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	242.4	9.2	0.0
CCSWB				
Average hours of training at entry-level	Female average	-	-	6.2
	Male average	-	-	5.1
Average hours of training at coordination level	Female average	-	-	7.5
	Male average	-	-	10.4
Average hours of training at head of department level	Female average	-	-	13.6
	Male average	-	-	14.8
Average hours of training at management level	Female average	-	-	3.9
	Male average	-	-	3.5
Average hours of training at director level	Female average	-	-	0.9
	Male average	-	-	2.3
Average hours of training at executive level	Female average	-	-	0.0
	Male average	-	-	0.0
Corporate offices				
Average hours of training at entry-level	Female average	8.7	6.4	10.6

Content	Unit	2024	2023	2022
Average hours of training at coordination level	Male average	6.1	1.1	4.7
	Female average	21.8	10.6	15.3
Average hours of training at head of department level	Male average	18.4	8.7	14.2
	Female average	35.4	9.6	23.1
Average hours of training at management level	Male average	29.4	13.2	25.7
	Female average	33.5	1.9	25.9
Average hours of training at director level	Male average	33.6	5.5	18.3
	Female average	34.7	0.9	5.7
Average hours of training at executive level	Male average	55.2	1.5	8.3
	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Average training hours for non-mandatory courses				
Mexico				
Average hours of training at entry-level	Female average	3.2	13.2	2.6
	Male average	1.4	7.6	1.9
Average hours of training at coordination level	Female average	16.7	31.3	22.1
	Male average	16.9	22.9	15.5
Average hours of training at head of department level	Female average	16.4	34.6	26.2
	Male average	23.6	37.5	33.3
Average hours of training at management level	Female average	18.2	36.5	23.5
	Male average	24.0	43.3	36.9
Average hours of training at director level	Female average	0	0.0	0.0
	Male average	15.9	8.0	3.9
Average hours of training at executive level	Female average	0	0.0	0.0
	Male average	0	22.8	17.2
Argentina				
Average hours of training at entry-level	Female average	0.8	0.9	1.8
	Male average	0.1	0.3	0.1
Average hours of training at coordination level	Female average	1.5	2.4	1.4
	Male average	1.9	2.4	0.5
Average hours of training at head of department level	Female average	4.6	4.5	1.1
	Male average	3.9	1.6	1.0
Average hours of training at management level	Female average	8.4	12.4	0.0
	Male average	10.2	8.2	1.6
Average hours of training at director level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0

Content	Unit	2024	2023	2022
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Peru				
Average hours of training at entry-level	Female average	10.8	6.5	3.3
	Male average	6.6	2.7	0.9
Average hours of training at coordination level	Female average	27.5	8.4	16.0
	Male average	24.3	8.7	15.8
Average hours of training at head of department level	Female average	22.5	21.4	29.0
	Male average	22.7	17.2	30.1
Average hours of training at management level	Female average	31.5	44.6	19.7
	Male average	23.0	25.5	23.1
Average hours of training at director level	Female average	0.0	0.0	7.8
	Male average	0.0	0.0	5.2
Average hours of training at executive level	Female average	0.0	2.0	0.0
	Male average	0.0	4.7	0.0
Ecuador				
Average hours of training at entry-level	Female average	0.6	3.6	6.1
	Male average	0.4	5.1	8.5
Average hours of training at coordination level	Female average	2.7	1.7	15.6
	Male average	10.1	1.7	14.4
Average hours of training at head of department level	Female average	2.3	4.2	37.8
	Male average	2.8	5.5	36.3
Average hours of training at management level	Female average	1.8	0.4	29.0
	Male average	1.8	2.2	35.6
Average hours of training at director level	Female average	0.0	0.0	87.4
	Male average	0.0	0.0	28.3
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.9	0.1	4.7
Corporate offices				
Average hours of training at entry-level	Female average	0.25	1.7	0.1
	Male average	0.05	1.8	0.0
Average hours of training at coordination level	Female average	1.01	7.6	0.3
	Male average	0.99	4.2	0.0
Average hours of training at head of department level	Female average	1.83	14.8	4.3
	Male average	2.70	11.8	2.9
Average hours of training at management level	Female average	0.75	7.1	6.3

Content	Unit	2024	2023	2022
Average hours of training at director level	Male average	1.45	15.1	9.3
	Female average	0.00	2.0	0.0
Average hours of training at executive level	Male average	0.11	7.0	2.6
	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Training indicators				
Total training hours	# hours	1,147,800.6	1,152,037.2	-
Average training hours per employee	# hours / # people trained	16.1	18.92	-
Total investment in training	MXN	167,841,848	-	-
Training invesment per employee	MXN / # people trained	2,949.93	-	-
Key development programs ¹¹				
Indicator	With Respect, We All Win – 2024		Linked InLearning	
Program description	The objective of this initiative is to ensure that all Arca Continental employees understand the behaviors to promote, relearn, or avoid, with the aim of making respect a fundamental pillar of our organizational culture.		This initiative aims to enhance professional development and continuous learning opportunities for all administrative employees at Arca Continental through the implementation of LinkedIn Learning licenses. It seeks to promote both personal and professional growth by providing access to a wide range of high-quality courses and educational resources.	
Description of the program’s benefits for the business	This program, implemented in Argentina, Ecuador, the United States, Peru, and Mexico, has significantly improved our leadership favorability survey results, reaching over 90%, and has also achieved an impressive 95% in respect culture scores.		With this initiative implemented in Argentina, Ecuador, the United States, Peru, and Mexico, we have expanded learning opportunities by providing 13,000 LinkedIn Learning licenses to all our administrative employees. With 64,000 hours of self-directed learning, our employees and leaders have demonstrated a strong commitment to their professional and personal development.	
% of employees who participated relative to the total employee base	7,394 / 70,326 = 0.11%		13,000 / 70,326 = 0.18%	
Compensations and benefits				
Average annual remuneration by gender and job category (USD) (GRI 405-2)*				
Average remuneration at entry-level	Female (USD)	24,204	24,638	1,748
	Male (USD)	22,833	23,299	1,741
Average entry-level remuneration ratio	Male / Female (USD)	1.06	1.06	1.00

¹¹ The impacts of two major training initiatives and programs implemented during the 2024 period are highlighted, both of which have a comprehensive reach across Argentina, Ecuador, the United States, Peru, Mexico, and Complementary Businesses. However, at Arca Continental, we have developed approximately 77 programs across the various countries and business lines in which we operate.

Content	Unit	2024	2023	2022
Average remuneration at coordination level	Female (USD)	32,056	31,479	2,308
	Male (USD)	30,714	31,829	2,437
Average coordination level remuneration ratio	Male / Female (USD)	1.04	0.99	1.06
Average remuneration at head of department level	Female (USD)	59,432	59,564	4,144
	Male (USD)	57,403	57,193	4,534
Average head of department level remuneration ratio	Male / Female (USD)	1.03	1.04	1.09
Average remuneration at management level	Female (USD)	115,817	113,149	8,655
	Male (USD)	114,942	111,913	8,170
Average management level remuneration ratio	Male / Female (USD)	1.007	1.01	0.94
Average remuneration at director level	Female (USD)	241,443	209,763	17,320
	Male (USD)	234,106	223,825	15,145
Average director level remuneration ratio	Male / Female (USD)	1.03	0.94	0.87
Total AC average remuneration	Female (USD)	36,360	36,758	2,599
	Male (USD)	35,491	34,814	2,662
Total AC average remuneration ratio	Male / Female (USD)	1.02	1.06	1.02
Average annual remuneration and compensation ratio by country and gender (en USD) (GRI 405-2)*				
Average remuneration in Mexico	Female (USD)	24272.3998	23,562.52	-
	Male (USD)	24288.1473	25,427.54	-
Average remuneration ratio in Mexico	Male / Female (USD)	0.99	0.93	-
Average remuneration in Peru	Female (USD)	27415.7057	20,157.31	-
	Male (USD)	30601.9582	19,674.77	-
Average remuneration ratio in Peru	Male / Female (USD)	0.89	1.02	-
Average remuneration in Ecuador	Female (USD)	24384.108	25,185.14	-
	Male (USD)	29104.8282	29,171.78	-
Average remuneration ratio in Ecuador	Male / Female (USD)	0.83	0.86	-
Average remuneration in Argentina	Female (USD)	41148.7401	23,633.77	-
	Male (USD)	38808.7049	26,942.62	-
Average remuneration ratio in Argentina	Male / Female (USD)	1.06	0.88	-
Average remuneration in CCSWB	Female (USD)	100281.052	95,904.67	-
	Male (USD)	97164.9621	93,184.06	-
Average remuneration ratio in CCSWB	Male / Female (USD)	1.03	1.03	-
Average remuneration in WISE	Female (USD)	86365.6271	85,299.22	-
	Male (USD)	104496.27	101,780.91	-
Average remuneration ratio in WISE	Male / Female (USD)	0.82	0.84	-
Total AC average remuneration	Female (USD)	36,360	36,757.54	-

Content	Unit	2024	2023	2022
	Male (USD)	35,491	34,813.58	-
Total AC average remuneration ratio	Male / Female (USD)	1.02	1.06	-
Pay equity*				
Executive level ¹² (base salary)	Female (USD)	241,443	209,763.04	-
	Male (USD)	221,062	227,730.44	-
Executive level (base salary + benefits)	Female (USD)	208,825.73	370,247.31	-
	Male (USD)	414,842.3	406,880.61	-
Management level ¹³ (base salary)	Female (USD)	87,624	68,114.75	-
	Male (USD)	86,173	69,829.09	-
Management level (base salary + benefits)	Female (USD)	119,422.33	87,204.84	-
	Male (USD)	117,520.85	91,468.26	-
Non-management level ¹⁴ (base salary)	Female (USD)	28,130	27,939.37	-
	Male (USD)	26,774	26,705.64	-
C-Suite compensation compared to employee compensation (GRI 2-5, 2-21)				
Average C-Suite base salary (excluding CEO)	(USD)	\$529.974	599,177	-
Average C-Suite benefits (excluding CEO)	(USD)	\$877.880	972,882	-
Average C-Suite compensation (excluding CEO)	(USD)	\$1,407.854	1,572,059	-
Annual compensation in USD by country (GRI 2-21-a, 2-21-b, 2-21-c)				
Highest paid employee	\$ USD	\$1,407.883	1,572,059	1,563,000
Overall employee average	\$ USD	33,81	45,321	49,600
Daily minimum wage applied in the country (MXN)				
Mexico ¹⁵	(MXN)	248.93	207.44	-
Argentina ¹⁶	(MXN)	186.48	364	-
Peru ¹⁷	(MXN)	168.79	161.28	-
Ecuador ¹⁸	(MXN)	8,537.6	7,924.5	-
CCSWB ¹⁹	(MXN)	134.56	127.67	-

¹² The executive level refers to Directors and Executive Directors.

¹³ The management level refers to the average across managers and department heads.

¹⁴ The non-management level refers to employees in entry-level, analyst, or coordination roles.

¹⁵ In AC-México the minimum wage is calculated based on daily pay.

¹⁶ In AC-Argentina the minimum wage is calculated based on daily pay.

¹⁷ In AC-Perú the minimum wage is calculated based on daily pay.

¹⁸ In AC-Ecuador the minimum wage is calculated on a monthly basis.

¹⁹ In AC-CCSWB the minimum wage reflects the amount paid per hour worked.

Content	Unit	2024	2023	2022
Benefits coverage²⁰ (GRI 401-2)				
Employees who requested parental leave (maternity and paternity) (401-3)				
Mexico	Female	221	214	-
	Male	1658	1724	-
Argentina	Female	2	3	-
	Male	43	49	-
Peru	Female	32	32	-
	Male	140	95	-
Ecuador	Female	281	30	-
	Male	10	1628	-
CCSWB	Female	38	181	-
	Male	212	0	-
WISE	Female	2	6	6
	Male	7	N/A	N/A
Arca Continental	Female	574	460	-
	Male	2063	3496	-
Employees granted parental leave (maternity or paternity)				
Mexico	Female	221	214	-
	Male	1658	1724	-
Argentina	Female	2	3	-
	Male	43	49	-
Peru	Female	32	32	-
	Male	140	95	-
Ecuador	Female	281	30	-
	Male	10	294	-
CCSWB	Female	37	180	-
	Male	211		-
WISE	Female	1	6	-
	Male	N/A	N/A	-
Arca Continental	Female	573	459	-
	Male	2062	2162	-

²⁰ The company offers benefits that are adapted to the local realities of employees and the nature of their roles. These include stress management support, incentives to promote sports and health, flexible working hours, remote work where possible, part-time work arrangements, daycare services, breastfeeding rooms, paid leave for both primary and non-primary caregivers, life insurance, medical expense insurance, disability or incapacity coverage, retirement plans, among others.

Content	Unit	2024	2023	2022
Number of employees who returned to work after parental leave				
Mexico	Female	221	214	-
	Male	1658	1724	-
Argentina	Female	2	2	-
	Male	42	47	-
Peru	Female	27	27	-
	Male	121	95	-
Ecuador	Female	281	70	-
	Male	10	294	-
CCSWB	Female	35	179	-
	Male	211	0	-
WISE	Female	N/A	N/A	-
	Male	N/A	N/A	-
Arca Continental	Female	566	492	-
	Male	2042	2160	-
Number of employees who remained with the organization for at least 12 months after returning from parental leave				
Mexico	Female	180	185	-
	Male	1449	1497	-
Argentina	Female	N/A	2	-
	Male	N/A	47	-
Peru	Female	13	0	-
	Male	137	0	-
Ecuador	Female	N/A	14	-
	Male	N/A	1375	-
CCSWB	Female	194	175	-
	Male	1596	0	-
Occupational health and safety (GRI 403-8, 403-9, 403-10)				
Audit coverage of the occupational health and safety plan				
Internally and externally audited plan in Mexico	% Coverage	100	100	100
Internally and externally audited plan in Argentina	% Coverage	100	100	100
Internally and externally audited plan in Peru	% Coverage	100	100	100
Internally and externally audited plan in Ecuador	% Coverage	100	100	100
Internally and externally audited plan in United States	% Coverage	100	100	100
Audited SSO plan	% Coverage	100	100	100
Occupational illnesses and diseases by operation				

Content	Unit	2024	2023	2022
Main types of occupational illnesses or diseases	Musculoskeletal disorders and lower back pain			
Occupational illness or disease cases by country				
Mexico	# Cases	9	6	3
Argentina	# Cases	0	1	0
Peru	# Cases	0	0	0
Ecuador	# Cases	0	0	0
United States	# Cases	0	0	0
Total	# Cases	9	7	3
Fatalities resulted from injuries caused by workplace accidents or occupational diseases*				
Accident-related fatalities among AC employees	# Fatalities	4	2	4
Accident-related fatalities among AC contractors	# Fatalities	1	2	-
LTIR ²¹ , Accidents and diseases (GRI 403-8, GRI 403-9, GRI 403-10)*				
Hours worked by employees	Hours	200,350,104.05	195,639,746	-
Number of lost-time injuries	# Accidents	339	393	-
LTIR (Lost Time Incident Rate)	Rate	0.357	0.402	-

²¹ It refers to the number of lost-time injuries that occur per 200,000 hours worked.

Product Portfolio

Content	Unit	2024	2023	2022
Labeling under international standards				
Coverage of products labeled under a scheme aligned with EU CIAA/FDE	%	100	100	100
Coverage of products labeled under a locally or internally defined scheme	%	100	100	100
Certifications valid in our production centers during 2024 (CEPROS)				
ISO 9001 – Quality	%	87	87	87
	#	40	40	40
ISO 14001 - Environment	%	85	85	85
	#	39	39	39
FSSC/ISO 22000 – Food Safety	%	93	91	91
	#	43	42	42
ISO 45001 – Occupational Health and Safety	%	85	85	85
	#	39	39	39
Sales volume by product type				
Mexico				
Colas	%	59.1	58.3	57.9
Flavored beverages	%	9.3	9.9	10.5
Water	%	8.0	8.1	7.9
Non-carbonated beverages	%	7.2	6.5	6.1
Large-format water	%	16.5	17.2	17.7
Ecuador				
Colas	%	55.4	54.9	55.9
Flavored beverages	%	19.4	19.4	18.9
Water	%	13.4	13.6	13.5
Non-carbonated beverages	%	11.8	12.1	11.7
Large-format water	%	-	-	-
Peru				
Colas	%	32.4	31.4	32.1
Flavored beverages	%	41.3	42.3	43.6
Water	%	14.1	14.6	13.4
Non-carbonated beverages	%	9.9	9.1	8.3
Large-format water	%	2.3	2.6	2.5

Argentina				
Colas	%	60.2	55.9	59.3
Flavored beverages	%	17.9	19.1	19.3
Water	%	13.5	14.4	10.8
Non-carbonated beverages	%	8.4	10.6	10.6
Large-format water	%	-	-	-
United States				
Colas	%	45.9	45.2	45.9
Flavored beverages	%	26.2	26.7	26.0
Water	%	11.4	13.0	12.4
Non-carbonated beverages	%	16.5	15.1	15.7
Large-format water	%	-	-	-
Sales volume by product packaging				
Mexico				
Personal	%	41.5	42.3	43.1
Familiar	%	58.5	57.7	56.9
Ecuador				
Personal	%	34.8	35.6	34.3
Familiar	%	65.2	64.4	65.7
Peru				
Personal	%	42.5	42.0	40.3
Familiar	%	57.5	58.0	59.7
Argentina				
Personal	%	8.6	10.5	9.9
Familiar	%	91.4	89.5	90.1
United States				
Personal	%	28.5	33.7	32.7
Familiar	%	71.5	66.3	67.4
Sales volume of low- or no-calorie options				
Mexico	%	12.9	13.0	12.0
Ecuador	%	41.1	41.0	38.0
Peru	%	64.8	64.0	66.0
Argentina	%	17.1	21.0	23.0
United States	%	22.4	32.0	31.0
Sales volume of returnable products				
Mexico	%	27.4	28.3	29.4
Ecuador	%	30.1	28.9	28.8

Peru		24.5	25.2	24.8
Argentina	%	45.7	37.1	38.6
United States	%	0.0	0.0	0.0
Labeling compliance²² (SASB FB-NB-270 a.3, FB-NB-270 a.4)				
Number of beverage-related incidents				
Mexico	#	0	0	0
Ecuador	#	0	0	0
Peru	#	0	0	0
Argentina	#	0	0	0
United States	#	0	0	0
Arca Continental	#	0	0	0
Number of snack-related incidents				
Mexico	#	0	0	0
Ecuador	#	0	0	0
Peru	#	0	0	0
Argentina	#	0	0	0
United States	#	0	0	0
Arca Continental	#	0	0	0
Monetary losses resulting from legal proceedings related to the beverage business				
Mexico	MXN	0	0	0
Ecuador	MXN	0	0	0
Peru	MXN	0	0	0
Argentina	MXN	0	0	0
United States	MXN	0	0	0
Arca Continental	MXN	0	0	0
Monetary losses resulting from legal proceedings related to the snack business				
Mexico	MXN	0	0	0
Ecuador	MXN	0	0	0
Peru	MXN	0	0	0
Argentina	MXN	0	0	0
United States	MXN	0	0	0
Arca Continental	MXN	0	0	0
Advertising to minors (SASB FB-NB-270 a.1)				

²² 100% of beverage and snack products comply with the labeling regulations of the countries in which they are sold. Likewise, as bottlers within the System, both advertising and labeling are aligned with The Coca-Cola Company's Responsible Marketing Policy, whose principles can be consulted at the following link: <https://www.coca-colacompany.com/policies-and-practices/responsible-marketing-policy>

Sales of child-targeted products by country of operation				
Mexico	%	0	0	0
Ecuador	%	0	0	0
Peru	%	0	0	0
Argentina	%	0	0	0
United States	%	0	0	0
Arca Continental	%	0	0	0
Advertising impressions delivered to children promoting products that meet dietary guidelines (%)				
Mexico	%	0	0	0
Ecuador	%	0	0	0
Peru	%	0	0	0
Argentina	%	0	0	0
United States	%	0	0	0
Arca Continental	%	0	0	0

Community Development

Content	Unit	2024	2023	2022
Volunteer Programs and Hours				
Total number of internal volunteers (employees)				
Mexico	# volunteers	5407	-	-
Argentina	# volunteers	1448	65	-
Peru	# volunteers	392	0	-
Ecuador	# volunteers	49	121	-
United States	# volunteers	2,697	49	-
Total number of external volunteers (family members, friends)				
Mexico	# volunteers	1575	-	-
Argentina	# volunteers	0	510	-
Peru	# volunteers	89	0	-
Ecuador	# volunteers	60	6	-
United States	# volunteers	166	101	-
Total number of community member volunteers				
Mexico	# volunteers	322	-	-
Argentina	# volunteers	232	-	-
Peru	# volunteers	167	-	-
Ecuador	# volunteers	9	-	-
United States	# volunteers	0	-	-
Total volunteer hours				
Mexico	# hours	21,556	-	-
Argentina	# hours	3981.6	-	-
Peru	# hours	22	-	-
Ecuador	# hours	104	-	-
United States	# hours	6,318	-	-
Total number of direct beneficiaries				
Mexico	# beneficiaries	107,942	51,421	-
Argentina	# beneficiaries	89	628,000	-
Peru	# beneficiaries	313,082	4,921	-
Ecuador	# beneficiaries	190,162	15,855	-
United States ²³	# beneficiaries	1,854,584	38,000	-

²³ For the United States, the reported figure refers to the total number of indirect beneficiaries.

Content	Unit	2024	2023	2022
Total amount invested in Social Responsibility by AC, including in-kind donations				
Mexico	\$ (USD)	813,940.58	71,400,000	-
Argentina	\$ (USD)	115,908.65	6,400,000	-
Peru	\$ (USD)	356,047.00	1,089,064.8	-
Ecuador	\$ (USD)	198,066.98	633,475	-
United States	\$ (USD)	4,075,000.00	256,800	-
Donations				
Total value of in-kind donations (e.g., kg of snacks, liters of beverages)				
Mexico	Units	120,704	57,000	-
Argentina	Units	76,035	18,656,113	-
Peru	Units	535,724	761,120	-
Ecuador	Units	169,815	82,915	-
United States	Units	625,735	-	-
In-kind donations provided to associations or social responsibility initiatives				
Mexico	\$ (USD)	101,300.44		-
Argentina	\$ (USD)	71.39	1,080,000	-
Peru	\$ (USD)	460,932	1,185,594.3	-
Ecuador	\$ (USD)	94,907.81	1,087,495.26	-
United States	\$ (USD)	951,774	0	-
Cash donations or other financial contributions				
Mexico	\$ (USD)	9,861.93		-
Argentina	\$ (USD)	2,577.15	350,000	-
Peru	\$ (USD)	20,490.96	489,060	-
Ecuador	\$ (USD)	1,022.00	4,621,612	-
United States	\$ (USD)	475,887.00	-	-
Beneficiaries				
Total number of beneficiary institutions²⁴				
Mexico	# institutions	83		-
Argentina	# institutions	16	78	-
Peru	# institutions	23	175	-
Ecuador	# institutions	1,727	155	-
United States	# institutions	37	77	-
Total number of beneficiaries of community development programs				

²⁴ The count includes institutions supported through the school visit program, donations to general associations, and organizations participating in community development initiatives.

Content	Unit	2024	2023	2022
Mexico ²⁵	# beneficiarios	49,799		-
Argentina ²⁶	# beneficiarios	3,398	8,300	-
Peru ²⁷	# beneficiarios	9,853	400,000	-
Ecuador ²⁸	# beneficiarios	22,382	167,000	-
United States ²⁹	# beneficiarios	16,100	1,440,000	-

²⁵ The total beneficiaries of the community development programs implemented by Arca Continental are taken into account.

²⁶ Beneficiaries of 'Programón' are included—an initiative aimed at strengthening the educational and career paths of vulnerable Argentine youth aged 17 to 24 through the development of job skills and digital competencies. To date, more than 20,000 young people have received training through this project.

²⁷ The total beneficiaries of the community development programs implemented by Arca Continental are taken into account, including key initiatives such as 'Destapando mi Emprendimiento,' 'Ecoescuela,' 'Agua Segura + Alimentación Segura,' and 'Fútbol Más'.

²⁸ The total beneficiaries of the community development programs implemented by Arca Continental are taken into account, including key initiatives such as 'Líderes Comunitarios en Nutrición y Fomento Productivo,' 'Programa DAR,' 'Juntos Reciclamos Más – Pitch,' 'Emprendamos Juntos / Primer Empleo,' 'Acelera tu Futuro,' and 'Ganadería Socialmente Inclusiva.'

²⁹ The total beneficiaries of the community development programs implemented by Arca Continental are taken into account.

Transformational Partnerships

Responsible Sourcing

Content	Unit	2024	2023	2022	2021
Critical suppliers³⁰ (GRI 2-2, 2-6, GRI 308-1, 308-2, 414-1, 414-2)*					
Mexico					
Number of tier 1 suppliers	#	5,578	6,489	4,898	-
Number of critical tier 1 suppliers	#	159	160	127	-
Percentage of spending allocated to critical tier 1 suppliers	%	90	96.74	82	-
Argentina					
Number of tier 1 suppliers	#	1,542	1,618	1,390	-
Number of critical tier 1 suppliers	#	33	34	37	-
Percentage of spending allocated to critical tier 1 suppliers	%	61	61.04	92	-
Peru					
Number of tier 1 suppliers	#	1,198	1,217	1,408	-
Number of critical tier 1 suppliers	#	48	50	67	-
Percentage of spending allocated to critical tier 1 suppliers	%	95	65.00	84	-
Ecuador					
Number of tier 1 suppliers	#	1,683	1,889	1,724	-
Number of critical tier 1 suppliers	#	93	95	75	-
Percentage of spending allocated to critical tier 1 suppliers	%	81	73.76	75	-
United States					
Number of tier 1 suppliers	#	789	872	1,095	-
Number of critical tier 1 suppliers	#	28	28	39	-
Percentage of spending allocated to critical tier 1 suppliers	%	71	81.83	72	-

³⁰ Critical suppliers are defined as tier 1 suppliers that account for 80% of organizational spending in each country and have an annual billing of over \$500,000 USD.

Content	Unit	2024	2023	2022	2021
TOTAL					
Number of tier 1 suppliers	#	10,790	12,085	10,515	-
Number of critical tier 1 suppliers	#	361	367	345	-
Percentage of spending allocated to critical tier 1 suppliers	%	80	86.15	82	-
New Suppliers³¹ (GRI 308-1, 414-1)					
Mexico	#	912	874	-	-
Argentina	#	203	176	-	-
Peru	#	222	189	-	-
Ecuador	#	229	205	-	-
United States	#	224	218	-	-
Spending on local suppliers³² (GRI 204-1)					
Total spending on suppliers	MXN	106,154,501,830	103,497,804,234	-	-
Spending on local suppliers	MXN	101,169,318,153	100,040,977,572	-	-
Percentage of spending on local suppliers	%	95.30	96.66	-	-
Suppliers assessed on environmental and social criteria during the year (GRI 2-6, GRI 412-2)^{32*}					
Mexico					
Suppliers assessed through EcoVadis	#	103	88	45	31
Suppliers with identified negative impacts	#	64	2	13	-
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	6	50	66	-
Argentina					
Suppliers assessed through EcoVadis	#	26	18	6	3
Suppliers with identified negative impacts	#	15	1	1	-
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	0	33	-
Peru					
Suppliers assessed through EcoVadis	#	41	42	16	14
Suppliers with identified negative impacts	#	25	1	1	-

³¹ To engage new suppliers, it is necessary to meet the criteria established by the procurement team, which are linked to commercial factors such as price and quality, as well as to environmental sustainability requirements, social responsibility, and good corporate governance practices.

³² A change in methodology was made; therefore, the data presented in 2024 will be different from previous years, although they continue to refer to suppliers evaluated in terms of their impacts. Additionally, this change implies that the number of agreements is now reported, as opposed to previous years when the percentage was reported.

Content	Unit	2024	2023	2022	2021
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	100	88	-
Ecuador					
Suppliers assessed through EcoVadis	#	78	58	28	13
Suppliers with identified negative impacts	#	54	4	5	-
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	4	25	75	-
United States					
Suppliers assessed through EcoVadis	#	21	15	15	-
Suppliers with identified negative impacts	#	9	1	1	-
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	0	47	-
Total					
Suppliers assessed through EcoVadis	#	269	221	110	61
Suppliers with identified negative impacts	#	167	9	21	-
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	10	33	66	-
Indicators related to the sustainable sourcing program ³³ (GRI 2-2, 2-3, 2-4, 2-6, 2-23)					
Number of critical suppliers assessed	#	198	221	122	72
Percentage of total critical suppliers assessed	%	69	60.22	49	28
Percentage of suppliers scoring above 45 in their sustainability assessment	%	60	63	68	66
Indicators of adequate ESG practices disclosure among critical suppliers					
Percentage of critical suppliers reporting CO ₂ emissions	%	37	36	40	43
Percentage of critical suppliers responding to the CDP climate questionnaire	%	31	32	37	35
Percentage of critical suppliers reporting on energy consumption	%	46	45	53	54

³³ Details of the Sustainable Sourcing Program, as well as the evaluation criteria used by the EcoVadis platform, can be found at the following link:
https://www.arcacontal.com/media/386550/m2_gesti_n_sostenible_de_la_cadena_de_suministros.pdf

Content	Unit	2024	2023	2022	2021
Percentage of critical suppliers providing evidence of no child labor, forced labor, or human trafficking practices	%	50	58	43	36
Percentage of critical suppliers with no evidence of child labor, forced labor, or human trafficking practices	%	50	41	43	-
Percentage of critical suppliers with a sustainable procurement policy	%	45	46	38	43
Percentage of critical suppliers with an anti-corruption policy	%	72	74	72	72
Percentage of critical suppliers reporting on health and safety indicators	%	42	47	57	57
Actions to improve the performance of critical suppliers					
Percentage of critical suppliers implementing improvement actions on energy consumption	%	56	58	55	61
Percentage of critical suppliers using renewable energy	%	36	35	39	38
Percentage of critical suppliers taking action to reduce water consumption	%	49	53	40	40
Percentage of critical suppliers certified under ISO 14001 (at least one site)	%	35	36	38	39
Reassess every two years those critical suppliers with an overall EcoVadis score above 45, and annually those with a score equal to or below 45					
Percentage of critical suppliers reassessed	%	61	45	59	-
Percentage of reassessed critical suppliers that improved their overall score	%	50	61	62	-
Critical suppliers assessed with significant sustainability risks are required to implement continuous improvement plans					
Percentage of evaluated critical suppliers for whom corrective action plans have been requested in alignment with AC's sustainability priorities	%	24	29	74	-
Ingredients certified to environmental and social standards (Beverages) (FB-NB-440 a.1, FB-NB-440 a.2)					
Total weight of ingredients purchased	ton	318,775	364,176	-	-
Total weight of ingredients purchased certified to social or environmental standards	ton	318,775	364,176	-	-
Certified ingredients purchased under social or environmental standards (tons)	%	100	100	-	-

Content	Unit	2024	2023	2022	2021
Ingredients sourced from high water-stress areas (Beverages)					
Total weight of ingredients purchased	ton	318,775	364,176	-	-
Total weight of ingredients purchased from high water-stress areas	ton	84,640	113,857	-	-
Ingredients purchased from high water-stress areas (tons)	%	26.55	31.26	-	-
Ingredients certified to environmental and social standards (Snacks)					
Palm oil					
Total weight purchased	ton	10,604	7,550	-	-
Total weight certified under social or environmental standards	ton	10,604	7,550	-	-
Description of certifications	description		100% of the palm oil purchased by AC for snack production is certified under one or more sustainability-related standards, such as FSSC 22000 and/or the RSPO Supply Chain Verification Standard.		
Sugar					
Total weight purchased	ton	318,775	364,176	-	-
Total weight certified under social or environmental standards	ton	318,775	364,176	-	-
Description of certifications	description		100% of the sugar purchased by AC for beverage production is certified under one or more sustainability-related standards, such as ISO 9001, ISO 14001, and/or FSSC 22000.		
Coffee					
Description of certifications	description		100% of Costa Coffee produced by AC and other Coca-Cola system bottlers is certified by Rainforest Alliance, a certification associated with sustainability standards.		

Multisectoral Alliances

Content	Unit	2024	2023	2022	2021
Effective tax rate					
Revenue	Thousands of MXN		213,631,944	207,785,239	183,366,377
Profit before tax (PBT)	Thousands of MXN		31,004,008	27,493,673	22,072,397
Total income tax expense	Thousands of MXN		(9,848,847)	(8,703,346)	(6,983,093)
Current income tax	Thousands of MXN		(10,348,449)	(9,752,128)	(7,986,997)
Deferred income tax	Thousands of MXN		499,601	1,048,782	1,003,904
Effective tax rate	%		31.77	31.66	31.64
Income taxes paid in cash	Thousands of MXN		6,447,378	5,769,765	5,050,898
Percentage of income tax paid in cash	%		65	66	72
Taxes paid by country of operation					
Mexico					
Number of employees	# employees		42,468	37,845	36,679
Revenue	Millions of MXN		94,938	131,613	113,601
Profit or loss	Millions of MXN		20,237	4,701	3,554
Peru					
Number of employees	# employees		5,491	4,848	5,016
Revenue	Millions of MXN		17,340	17,229,171,537	16,611
Profit or loss	Millions of MXN		3,114	612	362
Ecuador					
Number of employees	# employees		10,096	9,420	9,394
Revenue	Millions of MXN		11,754	14,642	14,351
Profit or loss	Millions of MXN		1,095	347	268
Argentina					
Number of employees	# employees		2,474	2,471	2,349
Revenue	Millions of MXN		5,819	8,686	5,788
Profit or loss	Millions of MXN		51	-19	321
United States					
Number of employees	# employees		9,492	8,453	8,757
Revenue	Millions of MXN		71,986	73,648	71,075
Profit or loss	Millions of MXN		9,396	2,549	2,345
Total					
Number of employees	# employees		70,021	63,037	62,195
Revenue	MXN		201,837	245,818	221,426

Content	Unit	2024	2023	2022	2021
Profit or loss	MXN		33,893	8,190	6,850
Taxes paid	MXN		-	4,701	5,396
Taxes accrued	MXN		-	5,823	5,396

Tax principles

Arca Continental complies with all tax laws in the countries where it operates. There is zero tolerance for the use of mechanisms such as tax evasion or tax havens to reduce or avoid tax obligations. No tax structures are used without a legitimate business purpose. Transfer pricing is calculated based on international best practices and is audited annually by an independent third party.

Major contributions and expenses

Main contributions to organizations

American Beverage Association	MXN	12,450,711	684,105.00	-	-
Mexican Business Council	MXN	5,663,411.76	311,176.47	-	-
Coca-Cola Employees Scholarship Fund	MXN	4,550,000	250,000.00	-	-
San Antonio Boys & Girls Club	MXN	4,004,000	220,000.00	-	-
Texas Beverages Association	MXN	3,292,325.58	180,897.01	-	-
Mexican Center for Philanthropy (CEMEFI)	MXN	-	90,000	-	-
United Nations Global Compact – Mexico Network	MXN	182,500-	800,000	-	-
ICBA LATAM Latin America and the Caribbean Regional Group	MXN	1,138,825	50,000.00		

Contributions and other expenses³⁴

Lobbying, advocacy, or similar activities	MXN	0	0	0	0
Support for political parties or representatives	MXN	0	0	0	0
Trade associations	MXN		150,875,080	127,565,128	70,227,899.52
Other	MXN	0	0	0	0
Total contributions	MXN	67,687,980.01	150,875,080	127,565,128	70,227,899.52

³⁴ Arca Continental does not engage in direct lobbying activities nor does it finance political campaigns. It only participates in business and trade associations.

Name of the association	Arca Continental's role in the organization
Membership in associations and organizations by country	
Mexico Membership	
Ecology and Business Commitment, A.C. (ECOCE)	Participation in working committees
Mexican Beverage Association (MEXBEB)	Participation in working committees
Chamber of the Transformation Industry of Nuevo León (CAINTRA)	Participation in working committees
Confederation of Industrial Chambers of Mexico (CONCAMIN)	Participation in working committees
Mexican Employers' Confederation (COPARMEX)	Participation in working committees
National Private Transportation Association (ANTP)	Participation in working committees
Business Coordinating Council's Commission for Sustainable Development (CESPEDES)	Participation in working committees
Mexican Business Council (CMN)	Participation in working committees
We Want Active Mexicans, A.C. (QUEMA)	Participation in working committees
Council of Industrial Chambers of Jalisco (CCIJ)	Participation in working committees
National Chamber of Industrialized Corn (CANAMI)	Participation in working committees
Water Advisory Council (CCA)	Participation in working committees
United Nations Global Compact – Mexico Network	Membership and participation on the board
Mexican Center for Philanthropy (CEMEFI)	Participants
International Council of Beverages Association	Participants
Red Bio Terra S.C.	Funding
Toroto	Funding
Isla Urbana	Funding
Pronatura México AC	Funding
Caritas Región Siderúrgica (Social assistance non-profit organization)	Donations
Casa hogar Galilea (Children's home)	Donations
Comedor Sagrada familia (Community kitchen)	Donations
Casa hogar Alba Moreira Monclova (Children's home)	Donations
Dr. Vagón (Health services program)	Donations
Vida Integral para la mujer (Women's shelter)	Donations
Casa Hogar Pasitos (Children's home)	Donations
SUEMA (Reciclalo)	Collaboration / Partners
ANSPAC Cedi	Collaboration / Partners
UNHCR	Collaboration / Partners
Profauna	Collaboration / Partners
Argentina	
Recircular	Founder and participant in working committee
Argentine Chamber of Non-Alcoholic Beverage Distributors (CADIBSA)	Participation in working committees
Coordinator of the Food Products Industries (COPAL)	Participation in working committees
Argentine Industrial Union	Participation in working committees

Name of the association	Arca Continental's role in the organization
Industrial Union of Salta	Participation in working committees
Argentine Association of Coca-Cola Bottlers	Participation in working committees
Industrial Union of Tucumán	Participation in working committees
Regional Sugar Center of Tucumán	Presidency of the organization
Economic Federation of Tucumán	Participation in working committees
Institute for the Promotion of Sugar and Alcohol of Tucumán	Presidency of the organization
United Nations Global Compact	Members
Chamber of Commerce of La Rioja	Participants
Business Chamber of La Rioja	Participants
Industrial Union of Catamarca	Participants
Peru	
National Society of Industries (Peru)	Associate
Peruvian Association of Non-Alcoholic Beverages	Associate
ALOXI – Works for Taxes Alliance	Associate
Business Solutions Against Poverty – Shoulder to Shoulder	Ally
Perú Sostenible	Associate
Peruvian Institute for Business Action (IPAE)	Associate
AMCHAM – American Chamber of Commerce of Peru	Associate
Reciclame – Civil Association for Recycling in Peru	Associate
Peru Food Bank	Ally
L+1	Associate
Ecuador	
Chamber of Industries and Production (CIP)	Members of the board of directors and the sustainability committee
Guayaquil Chamber of Industries (CIG)	Board Members
Ecuadorian-American Chamber of Commerce (AMCHAM)	Board Members
Ecuadorian Association of Non-Alcoholic Beverages (AIBE)	Board Members – Vice Presidency
Dairy Industry Center (CIL)	Board Members
Ecuadorian Consortium for Corporate Social Responsibility (CERES)	Board Members – Chair of the Board
National Association of Food and Beverage Manufacturers (ANFAB)	Board Members
Alliance for Entrepreneurship and Innovation (AEI)	Members of the Sustainability Committee
Coalition for Water Security	Members of the Regulatory / Legislative Committee
United Nations Global Compact	Board Members
Ecuadorian-Mexican Chamber of Commerce (COMECUAMEX)	Allied Members
Plastic Circular Economy Ecosystem	Allied Members
Positive Ecuador	Allied Members
Think Tank Lab 593	Allied Members

Name of the association	Arca Continental's role in the organization
Women for Ecuador	Allied Members
United for Education	Allied Members
Ecuadorian Network for Children and Adolescents (REDNI)	Allied Members
Fondagua	Allied Members
Gender Parity Initiative (Ministry of Industries and Production)	Allied Members
United States	
American Beverage Association	Members
Communities Foundation of Texas	Ally and sponsor
Texas Beverage Association	Members
New Mexico Beverage Association	Ally and sponsor
Oklahoma Beverage Association	Members
Keep Texas Beautiful	Members
Boys & Girls Clubs of Lubbock	Council Members
Habitant for Humanity	Council Members
Keep Texas Beautiful	Members
Salvation Army Boys and Girls Club	Members
San Antonio Boys & Girls Club	Council Members
San Antonio Mexico Friendship Council	Council Members
Sherman Chamber/Children's Advocacy	Council Members
Southeast Texas Food Bank	Council Members
USO Corporate Advisory	Corporate Advisory Board
Boys and Girls Club of McAllen	Council Members
Boys and Girls Club of Nacogdoches	Council Members
Brazos Valley Food Bank	Council Members
Greens Bayou Coalition	Chair of the Board
Keep Austin Beautiful	Council Members
Keep Victoria Beautiful	Council Members
Rio Grande Valley Partnership	Council Members
San Antonio Sports Foundation	Council Members
Special Olympics - Corpus Christi	Council Members
Special Olympics - Laredo	Council Members
Women's Business Council Southwest	Council Members
Special Olympics Texas	Council Members

Small-Business Support

Content	Unit	2024	2023	2022	2021
Number of customers ³⁵					
Mexico	# customers	359,245	358,130	388,627	-
Argentina	# customers	70,854	69,240	75,520	-
Peru	# customers	358,107	323,852	324,130	-
Ecuador	# customers	194,923	195,427	199,035	-
United States	# customers	89,055	87,564	91,313	-
Total customers	# customers	1,072,184	1,034,213	1,078,625	-
Digital sales					
Customers using the digital sales platform	% customers	93	91.4	68.9	42.9
Number of customers using TUALI	# customers	798,982	781,800	606,500	386,000
Revenue generated through digital platforms	% revenue	66.7	60.0	36.3	7.0
Online customers					
Customers using online services	%	93	91.4	68.9	42.9
Online revenue					
Revenue generated online	%	66.7	60.0	36.3	7.0
Customer satisfaction (NPS)					
Customer satisfaction results based on the NPS survey	% satisfaction	65.6	69.7	64.8	-
Coverage: percentage of customers surveyed	% customers	22	23.0	-	-
NPS target	% satisfaction	65	67.8	-	-
Sales by Channel					
Traditional channel					
Mexico	% sales by channel	54.5	54.9	56.4	-
Argentina	% sales by channel	40.6	35.9	40.6	-
Peru	% sales by channel	41.1	44.2	45.4	-
Ecuador	% sales by channel	57.3	57.1	52.2	-
United states	% sales by channel	0.0	0.0	0.0	-
Total sales	% sales by channel	40.7	40.8	43	-
Convenience channel					
Mexico	% sales by channel	16.5	15.9	14.7	-

³⁵ By the end of 2024, Arca Continental reported a total of 1,518,314 customers. This figure includes customers across various categories in each country, along with the following contributions: Tonicorp with 127,183 customers, Bokados with 214,579 customers, Inalecsa and Carlisnacks with 82,920 customers, and Wise with 21,448 customers.

Content	Unit	2024	2023	2022	2021
Argentina	% sales by channel	0.6	0.7	0.6	-
Peru	% sales by channel	2.6	2.3	1.8	-
Ecuador	% sales by channel	1.4	1.3	1.2	-
United States	% sales by channel	29.9	28.8	27.1	-
Total sales	% sales by channel	15.3	14.4	14	-
Supermarkets					
Mexico	% sales by channel	10.3	9.8	9.4	-
Argentina	% sales by channel	17.6	25.2	19.3	-
Peru	% sales by channel	15.1	14.1	12.9	-
Ecuador	% sales by channel	19.6	17.4	16.4	-
United States	% sales by channel	57.1	57.9	60.1	-
Total sales	% sales by channel	22.0	22.0	21	-
On Premise					
Mexico	% sales by channel	10.8	10.9	10.9	-
Argentina	% sales by channel	3.5	3.6	3.5	-
Peru	% sales by channel	11.8	11.1	11.1	-
Ecuador	% sales by channel	13.7	14.1	14.2	-
United States	% sales by channel	13.1	13.3	12.8	-
Total sales	% sales by channel	10.9	11.2	12	-
Other					
Mexico	% sales by channel	7.9	8.5	8.6	-
Argentina	% sales by channel	37.7	34.6	36	-
Peru	% sales by channel	29.4	28.3	0.3	-
Ecuador	% sales by channel	8.0	10.1	16.1	-
United States	% sales by channel	0.0	0.0	0.0	-
Total sales	% sales by channel	11.1	11.6	10	-
Installed cooling equipment					
Mexico	# installed equipment	56,622.00	40,972	89,644	35,141
Argentina	# installed equipment	4,915.00	5,266	5,400	2,515
Peru	# installed equipment	27,007.00	17,649	14,743	5,802
Ecuador	# installed equipment	25,669.00	19,957	27,019	5,035
United States	# installed equipment	6,145.00	5,344	9,251	14,671
Total installed equipment	# installed equipment	120,358.00	89,188	146,057	63,164

Other economic and corporate governance aspects

Content	Unit	2024	2023	2022	2021
Risk Management					
Number of incidents by severity and detected crises					
Escalated incidents	# cases	30	23	4	14
Incidents	# cases	128	121	25	69
Notifications	# cases	34	36	71	47
Crisis classification by country					
Mexico					
Number of escalated incidents	#	8	4	-	-
Number of incidents	#	92	86	-	18
Number of notifications	#	12	12	-	6
Peru					
Number of escalated incidents	#	11	12	-	3
Number of incidents	#	7	13	-	4
Number of notifications	#	1	0	-	-
Topo Chico					
Number of escalated incidents	#	-	0	-	-
Number of incidents	#	-	0	-	-
Number of notifications	#	-	1	-	3
United States					
Number of escalated incidents	#	0	0	-	-
Number of incidents	#	17	13	-	2
Number of notifications	#	10	9	-	31
Argentina					
Number of escalated incidents	#	2	3	-	-
Number of incidents	#	2	4	-	1
Number of notifications	#	3	6	-	1
Ecuador					
Number of escalated incidents	#	9	4	-	1
Number of incidents	#	9	4	-	-
Number of notifications	#	7	7	-	1
Inalecsa					
Number of escalated incidents	#	0	-	-	-
Number of incidents	#	1	-	-	-

Content	Unit	2024	2023	2022	2021
Number of notifications	#	0	-	-	-
Wise					
Number of escalated incidents	#	0	-	-	-
Number of incidents	#	0	-	-	-
Number of notifications	#	1	-	-	-

Risk name	Description of potential impact
Emerging risks 2024	
Labor regulations in Mexico	<p>Labor regulations in Mexico have emerged as a significant risk factor for Arca Continental, given the current wave of legislative changes aimed at strengthening workers' rights. In an environment where regulatory compliance is becoming increasingly complex, companies face the challenge of adapting to these changes, which—while potentially improving working conditions—also carry considerable economic implications.</p> <p>The impact of this emerging risk for Arca Continental includes an increase in workforce size, higher expenses due to additional benefit payments, and a potential loss of productivity. In response, the company is conducting an evaluation of various possible scenarios and implementing preventive measures to mitigate the effects of these regulations on its operations.</p>
Political disruption	<p>Political disruption has become an increasingly relevant emerging risk for Arca Continental, particularly in the current context of Mexico, where changes in government are shaping a new political landscape. This risk is significantly affecting business liquidity, while inflation impacts local markets, creating an uncertain economic environment.</p> <p>The impact of this political disruption may be reflected in changes to economic policies and restrictions on productive activities, as well as large-scale, rapid, and high-impact shifts in laws and regulations. To mitigate the effects of this risk, Arca Continental conducts continuous monitoring of government policies and actions in the countries where it operates, along with scenario analyses of political initiatives and proposals. These efforts provide the company with effective tools to respond to any adverse situations that may arise.</p>
Increase in violence due to the designation of drug trafficking as terrorism	<p>The increase in violence associated with the designation of drug trafficking as terrorism represents a significant emerging risk for Arca Continental, affecting both its operations and reputation. This context of extreme violence can destabilize regions where the company operates, creating an adverse environment that hinders business continuity and jeopardizes employee safety. Additionally, the impact on public perception may damage the brand's image, affecting consumer and business partner confidence.</p>

Risk name	Description of potential impact
	<p>The recent reclassification of drug cartels in Mexico as terrorist organizations by the United States and Canada, along with political and trade-related pressures, could intensify violence and confrontations between criminal groups and state forces. This poses a serious threat to peace and order at the local level, and in turn, to the stability of the company's production and supply chains.</p> <p>This emerging risk could lead to road blockades that obstruct the transport of products or raw materials, as well as increased violence near Distribution Centers (CEDIS) or Production Centers (CEPROS), which may disrupt product supply and endanger employee safety. To mitigate these risks, Arca Continental conducts ongoing monitoring of violent outbreaks and provides training to personnel to appropriately respond to such situations, while maintaining proactive communication with production centers and CEDIS.</p>
AI as a tool for disinformation	<p>Artificial Intelligence (AI) has radically transformed the way information is processed and disseminated, offering countless benefits while also presenting significant risks as a tool for disinformation. Its ability to generate convincing and personalized content—including fake news about products and brands, manipulated videos, and fake social media profiles—can facilitate the spread of misinformation and fuel social polarization.</p> <p>The potential impact of this emerging risk on Arca Continental is considerable, as it could damage the company's and its brands' reputation, spark boycotts, and negatively influence consumer purchasing decisions. This, in turn, may lead to decreased sales and the deterioration of relationships with suppliers and business partners. To mitigate this risk, the company has implemented continuous content monitoring—including articles, videos, and trends in digital media related to the company, its brands, and products—with the aim of preventing the spread of false information and protecting its image.</p>

Content	Unit	2024	2023	2022	2021
Code of conduct (GRI 2-26)					
Total number of AC employees	# employees	70,326	70,021	-	-
Number of employees to whom the code of conduct applies	# employees	70,326	70,021	-	-
Code of conduct coverage among employees	% employees	100	100	-	-
Total number of AC contractors	# contractors	34,716	32,599	-	-
Number of contractors to whom the code of conduct applies	# contractors	34,716	32,599	-	-
Code of conduct coverage among contractors	% contractors	100	100	-	-
Code of conduct violations (GRI 2-15, 2-16, 2-26, 205-3)					
Mexico					
Number of reported cases	#	182	163	211	-
Number of substantiated cases	#	42	30	62	-
Argentina					

Content	Unit	2024	2023	2022	2021
Number of reported cases	#	12	12	11	-
Number of substantiated cases	#	2	1	2	-
Peru					
Number of reported cases	#	19	50	32	-
Number of substantiated cases	#	6	26	11	-
Ecuador					
Number of reported cases	#	53	28	17	-
Number of substantiated cases	#	21	8	8	-
United States					
Number of reported cases	#	89	71	66	-
Number of substantiated cases	#	39	5	27	-
Substantiated cases³⁶ by type of complaint					
Corruption	%	16.22	21.43	39	0
Workplace harassment	%	15.32	5.71	7	5
Sexual harassment	%	27.03	40.0	8	3
Conflict of interest	%	11.71	8.57	13	5
Discrimination ³⁷	%	5.41	4.29	6	4
Other	%	24.32	20.0	27	83
Sanctions broken down by type					
Verbal warning	%	-	-	1	5
Administrative report	%	-	-	5	8
Unsubstantiated	%	-	-	50	78
Termination	%	40.54	-	17	4
Other	%	59.46	-	27	5
Anticompetitive practices					
Cases of anticompetitive practices					
Mexico	# cases	0	0	0	0
Argentina	# cases	0	0	0	0
Peru	# cases	0	0	0	0
Ecuador	# cases	0	0	0	0

³⁶ No cases related to privacy matters or money laundering were reported.

³⁷ With regard to training on discrimination and harassment, in 2024 we continued implementing the program Con Respeto Ganamos Todos (“With Respect, We All Win”), an initiative aimed at ensuring that all AC employees understand the behaviors to promote, relearn, or avoid in order to make respect a defining element of our organizational culture. Additionally, the ethics code training provided to all company employees includes clear guidelines on how to respond to situations involving discrimination, harassment, or abuse.

Content	Unit	2024	2023	2022	2021
United States	# cases	0	0	0	0
Arca Continental	# cases	0	0	0	0
Significant fines paid for anticompetitive practices (USD)					
Mexico	USD	0	0	0	0
Argentina	USD	0	0	0	0
Peru	USD	0	0	0	0
Ecuador	USD	0	0	0	0
United States	USD	0	0	0	0
Arca Continental	USD	0	0	0	0

Board of directors

Attendance at board meetings

In 2024, the Board achieved an attendance rate of **97.14%**. Depending on the nature of the matters to be addressed during the sessions, a minimum attendance requirement is established for Board meetings, as detailed below.

Type of matter	Percentage of minimum attendance required
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Special majority matters
Qualified majority matters
Simple majority matters

75%
60%
55%

Independence criteria according to CSA

Independence	Jorge Humberto Santos Reyna	Manuel L. Barragán Morales	Roberto Garza Velázquez	Miguel Ángel Rábago Vite	Luis Arizpe Jiménez	Joaquín Arizpe Dávila	Alfonso Javier Barragán Rodríguez	Carlos Bracho González	Juan Carlos Correa Ballesteros	Alejandro M. Elizondo Barragán	Bernardo González Barragán	Sergio Eugenio González Barragán*	Cynthia H. Grossman	Sanjuana Herrera Galván	Johnny Robinson Lindley Suárez	Ernesto López De Nigris	Adrián Jorge Lozano Lozano	Brian Smith	Armando Solbes Simón	Jesús Viejo González	Marcela Villareal Fernández
Condition 1: The Director has not been employed by the company in an executive capacity during the last year.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 2: The Director does not accept, nor does he have a family member accept, any payment from the company or a parent company or subsidiary of the company in excess of USD\$60,000 during any consecutive twelve-month period within the three years prior to the date of this statement.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 3: The Director is not a "family member of an individual employed by the company or by a parent or subsidiary of the company as an executive officer."	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●

Independence	Jorge Humberto Santos Reyna	Manuel L. Barragán Morales	Roberto Garza Velázquez	Miguel Ángel Rábago Vite	Luis Arzpe Jiménez	Joaquín Arizpe Dávila	Alfonso Javier Barragán Rodríguez	Carlos Bracho González	Juan Carlos Correa Ballesteros	Alejandro M. Elizondo Barragán	Bernardo González Barragán	Sergio Eugenio González Barragán*	Cynthia H. Grossman	Sanjuana Herrera Galván	Johnny Robinson Lindley Suárez	Ernesto López De Nigris	Adrián Jorge Lozano Lozano	Brian Smith	Armando Solbes Simón	Jesús Viejo González	Marcela Villareal Fernández
Condition 4: The Director is not, and is not affiliated with a company that is, an advisor or consultant to the company or a member of the company's senior management.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 5: The Counselor is not affiliated with a significant customer or supplier of the company. Example: The Coca-Cola Company.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 6: The Director does not have personal services contract(s) with the company or with a member of the company's senior management	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 7: The Director is not affiliated with a non-profit entity that receives significant contributions from the company.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●

Independence	Jorge Humberto Santos Reyna	Manuel L. Barragán Morales	Roberto Garza Velázquez	Miguel Ángel Rábago Vite	Luis Arizpe Jiménez	Joaquín Arizpe Dávila	Alfonso Javier Barragán Rodríguez	Carlos Bracho González	Juan Carlos Correa Ballesteros	Alejandro M. Elizondo Barragán	Bernardo González Barragán	Sergio Eugenio González Barragán*	Cynthia H. Grossman	Sanjuana Herrera Galván	Johnny Robinson Lindley Suárez	Ernesto López De Nigris	Adrián Jorge Lozano Lozano	Brian Smith	Armando Solbes Simón	Jesús Viejo González	Marcela Villareal Fernández
Condition 8: The Director has not been a partner or employee of the company's external auditor during the last year.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
Condition 9: The Director has no other conflict of interest such that the Board itself determines that it cannot be considered independent.	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
They are non-executive and independent directors, as they meet at least 2 of conditions #1 to #3 and 2 of conditions #4 to #9	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●

Management ownership and CEO compensation

Currently, only one executive director holds shares, which, as a multiple of their base salary, represent on average 52% ownership. For the base salary calculation, we used the following considerations:

- Annual total salary (excluding all bonuses, pension benefits, and supplementary benefits).
- The average annual total compensation of the C-suite refers to the average total salary of our senior management team.

For confidentiality and security reasons regarding our executive director and other executives, we have chosen to disclose our average annual total C-suite compensation through our response to the S&P Global CSA, rather than publishing the specific annual compensation of our executive director or any other shareholding executives in 2023.

No government institution holds shares in the organization; therefore, the government holds no voting rights. We report a C-suite pay ratio of 30 compared to the average compensation of Arca Continental employees.

Main shareholders of the company

The principal shareholder of Arca Continental (AC) is the Control Trust, which holds a **total of 806,788,497 shares**, representing 48.3894% of all outstanding shares of AC.

To the best of the Company's knowledge, aside from the Control Trust, no individual or legal entity directly holds or is the beneficiary of more than 10% of the shares representing AC's share capital.

Based on the above, the Company considers that, other than the Control Trust, no individual or legal entity exercises significant influence or control over the Company. Except for Mr. Juan M. Barragán Treviño, Ms. Samira Barragán Juárez de Santos, Ms. Magda Cristina Barragán Garza, Ms. Cynthia H. Grossman, and Ms. Marcela Villareal Fernández, no other member of AC's Board of Directors or key executive is, individually, a shareholder or beneficiary of more than 1% of AC's share capital.

To the best of the Company's knowledge, no officer of the Company holds 1% or more of the shares representing AC's share capital. In the past three fiscal years, there have been no significant changes in the ownership percentage held by the Company's main shareholders.

CEO compensation metrics

The Board of Directors approves the proposals submitted by the Human Capital and Sustainability Committee to ensure that the Company maintains appropriate compensation policies. The human resources-related functions delegated to the Committee include:

- i. Evaluating and submitting to the Board the guidelines necessary for the Company to have effective compensation and human resources policies.
- ii. Proposing to the Board the criteria for the selection of the CEO and key senior executives of the Company.
- iii. Making recommendations to the Board regarding the criteria for evaluating the CEO and senior executives.
- iv. Reviewing executive compensation schemes and making recommendations on the structure and amount of executive remuneration.
- v. Reviewing the conditions for executive hiring and ensuring that severance payments are aligned with Board-approved guidelines.

The Company's compensation criteria are based on the following principles:

- Focused on executing a long-term business strategy.
- Aligned with the interests of both management and shareholders.
- Designed to motivate the management team and broader organization to enhance performance.
- Challenging in terms of the thresholds set for achieving objectives.
- In compliance with the legal and regulatory framework and aligned with best practices.

The following table provides a summary of the compensation criteria and their application to our CEO.

Key principle	Application to the policy	Current implementation
Focus on strategy execution	Annual bonus aligned with business KPIs	Annual bonus metrics EBITDA (20%), Net profit (7%), Net revenue (9%), EBIT / Operating assets (14%)
Alignment of management and shareholder interests	Pay-for-Performance approach with short- and long-term variable compensation	CEO compensation structure 40% Fixed salary + 20% Annual bonus + 40% Long-term bonus
Compensation structure cascading throughout the organization	The CEO's compensation scheme is applied to the executive team (with lower incentive levels)	Fixed salary – Annual bonus – Long-term bonus
Challenging thresholds for variable compensation targets	Targets are ambitious and set based on the business plan and performance forecasts	<ul style="list-style-type: none"> • Targets linked to the business plan. • Maximum payout requires performance exceeding thresholds.

Sustainability-aligned incentives

Variable compensation schemes aligned with sustainability were established for **671 employees** in roles ranging from coordination to executive leadership, resulting in a total of **1,371 sustainability-related objectives**. These schemes are 100% linked to our sustainable business strategy, and the increase in variable compensation is calculated based on performance and achievement of goals tied to five priority initiatives:

1. Manage and mitigate transformational risks related to water, waste, value chain, and portfolio through a comprehensive plan adapted to each territory, ensuring effective incident and crisis response (IMCR).
2. Improve sustainability performance through a country-level operational framework that facilitates the execution of priority projects, promotes community development, and protects the environment.
3. Mitigate reputational and regulatory risks related to water and waste through community projects in high-risk areas, based on our risk matrix, by building stakeholder partnerships and ensuring effective communication with key audiences.
4. Strengthen the corporate reputation framework by emphasizing digital sustainability communication, implementing an annual country-specific communications plan that addresses local priorities and enhances Arca Continental's positioning.
5. Protect our social license to operate and prevent discriminatory regulations through a comprehensive Public Affairs strategy, coordinating efforts with external organizations, community alliances, and local plans to foster constructive dialogue with society and authorities.

Below is the number of employees and sustainability-aligned objectives for 2024:

Organizational level	Number of sustainability-aligned objectives	Employees with sustainability-aligned incentives
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Entry-level	298	170
Coordination level	444	173
Head of department level	417	240
Management level	169	71
Director / Executive level	43	17
Total	1,371	671

Board of directors characteristics 2024

Board Member	Gender ³⁸	Tenure	Condition ³⁹	# additional ⁴⁰ mandates	Practical ⁴¹ industry experience			Committee participation			
					Food and beverage	Other industry ⁴²	Risk management ⁴³	E	C	P	A
Jorge Humberto Santos Reyna	M	17	P	1	X			X	X	X	
Manuel L. Barragán Morales	M	24	-	-							
Roberto Garza Velázquez	M	5	P	0		X	X	X		X	
Miguel Ángel Rábago Vite	M	13	P	0	X		X	X	X	X	
Luis Arizpe Jiménez	M	21	P	2		X	X	X		X	
Joaquín Arizpe Dávila	M	0	P	-			X			X	
Alfonso Javier Barragán Rodríguez	M	5	P	0	X		X		X		
Carlos Bracho González	M	1	P	0		X					
Juan Carlos Correa Ballesteros	M	8	I	0	X		X		X		
Alejandro M. Elizondo Barragán	M	20	P	0	X					X	
Bernardo González Barragán	M	4	P	0	X				X		
Sergio Eugenio González Barragán	M	2	P	-						X	
Cynthia H. Grossman	F	13	P	0	X						
Sanjuana Herrera Galván	F	2	I	1		X	X				X
Johnny Robinson Lindley Suárez	M	6	P	0	X						
Ernesto López De Nigris	M	23	I	3			X		X		X
Adrián Jorge Lozano Lozano	M	5	I	0		X	X				

³⁸ M = Male, F = Female. Women represent 13% of the board.

³⁹ P = Proprietary, I = Independent. Independent directors represent 26% of the board.

⁴⁰ This refers to the number of external board positions held at publicly traded companies. Memberships in private companies, educational institutions, and nonprofit organizations are not considered.

⁴¹ "Practical work experience" in the industry refers to experience gained in employee or executive roles while working in management, academia, consulting, or research functions

⁴² Based on the list of industries recognized by GICS.

⁴³ Board members are considered to have Enterprise Risk Management experience if they met any of the following criteria prior to becoming directors: (1) held a position as CEO, CFO, or CRO, or (2) held a senior executive role in the financial sector.

Brian Smith	M	13	I	2	X	X	X			X	
Armando Solbes Simón	M	13	I	0	X	X					X
Jesús Viejo González	M	17	P	1		X	X			X	
Marcela Villareal Fernández	F	5	P	0	X				X		