

# Sustainable Evolution



Integrated Annual Report 2024  
**GRI INDEX**



# GRI INDEX

GRI 2: GENERAL DISCLOSURES 2021		
2-1	Organizational details	Arca Continental S.A.B. de C.V. (AC) is a public company listed on the Mexican Stock Exchange with headquarters in the city of Monterrey, Nuevo León, Mexico and presence in 5 countries: Mexico, United States, Peru, Ecuador, and Argentina
2-2	Reporting entities included in sustainability reporting	The entities included in the sustainability reporting are identified in the Consolidated Financial Statements within the <a href="#">2024 Integrated Annual Report</a> and its accompanying notes. There is no material difference between the entities listed in the financial statements and those reported in sustainability disclosures, as both encompass the same scope—covering the entire Arca Continental business. To ensure data consistency, the company has a dedicated corporate team collecting information from all countries, enabling consolidated analysis and reporting. This approach includes adjustments for minority interests, as well as appropriate integration of mergers, acquisitions, and divestitures, tailored as necessary to address the relevant content of this Standard and material topics
2-3	Reporting period, frequency, and contact point	The Integrated Annual Report 2024 is published annually, covering the period from January 1, 2024, to December 31, 2024, for both financial and non-financial information. The report was presented at the shareholders' meeting on March 25, 2025. For inquiries related to the report or the information disclosed, <a href="#">please click</a> here to access the contact point.
2-4	Restatements of information	The scope of the information presented in the <a href="#">2024 Integrated Annual Report</a> is detailed within the report itself. Any changes from previously reported data are clearly indicated, justified with appropriate reasons, and the effects of these updates on the interpretation of the data are explained.
2-5	External assurance	Key performance indicators related to material topics for Arca Continental undergo external verification. The assurance letter or verification report is available at the <a href="#">Sustainability Resource Center</a> once the process concludes. Senior management is involved in this process to ensure the integrity and reliability of the information.
2-6	Activities, value chain, and other business relationships	See the <a href="#">2024 Integrated Annual Report</a> , pages 3 and 14
2-7	Employees	The total number of employees, broken down by country, gender, organizational level, and unionization status, can be found in the Talent section of the Indicators Annexes in the <a href="#">Sustainability Resource Center</a>
2-8	Workers who are not employees	The total number of non-employee workers, broken down by country, gender, organizational level, and unionization, appears in the Talent section of the Indicators Annexes, also within the Sustainability Resource Center.
2-9	Governance structure and composition	The description of Arca Continental's governance structure—including the boards and committees responsible for decision-making and oversight of the company's impacts on the economy, environment, and people, as well as the characteristics of their members—is provided in the <a href="#">2024 Integrated Annual Report</a> , pages 26-25
2-10	Nomination and selection of the highest governance body	The processes for appointing and selecting members of the highest governance body and its committees are outlined in <a href="#">Arca Continental's Bylaws</a> . Additionally, the company's <a href="#">Diversity Policy</a> for the Board is integrated into these processes
2-11	Chair of the highest governance body	The Chair of the Board of Directors is an independent non-executive director. <a href="#">2024 Integrated Annual Report</a> , page 26
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">2024 Integrated Annual Report</a> , pages 27, 29
2-13	Delegation of responsibility for managing impacts	<a href="#">2024 Integrated Annual Report</a> , pages 27, 29

2-14	<b>Role of the highest governance body in sustainability reporting</b>	The Board of Directors is responsible for reviewing and approving the information presented <u>2024 Integrated Annual Report</u> including the organization's material topics. The review and approval process occurs prior to the presentation at the shareholders' general meeting.																					
2-15	<b>Conflicts of interest</b>	<u>Business Ethics Management</u> <u>Conflict of Interest Policy</u> <u>Report to the Mexican Stock Exchange</u> page 20, 142,146																					
2-16	<b>Communication of critical concerns</b>	Critical concerns are communicated through the Board of Directors' sessions to all board members.																					
2-17	<b>Collective knowledge of the highest governance body</b>	The experience of AC's highest governing body and executive directors are described in the <u>2024 Integrated Annual</u> on pages 88, 89, 90, 91, 92, 93 Likewise, in the Indicator Annexes economic and corporate governance aspects section, the experience is mentioned.																					
2-18	<b>Evaluation of the performance of the highest governance body</b>	To ensure effective performance of the Board of Directors, the participation of directors in all meetings is measured. In 2024, participation in nearly 97.14% of meetings were achieved. In response to evaluations, measures are adopted that may include changes in the composition of the highest governing body and organizational practices, aiming to improve oversight and impact management effectiveness.																					
2-19	<b>Remuneration policies</b>	<p>The Board of Directors approves proposals developed by the Human Capital and Sustainability Committee to ensure the company has appropriate compensation policies. The committee's delegated functions related to human resources include:</p> <ul style="list-style-type: none"> <li>i) Evaluating and submitting guidelines to the Board to ensure the company has suitable compensation and human resources policies;</li> <li>ii) Proposing criteria for the selection of the CEO and senior management;</li> <li>iii) Making recommendations on evaluation criteria for the CEO and top executives;</li> <li>iv) Periodically reviewing executive compensation schemes and recommending adjustments to the structure and amounts for key executives;</li> <li>v) Ensuring that the employment conditions and separation payments of senior executives comply with the Board's guidelines.</li> </ul> <p>The company's remuneration principles are based on the following:</p> <ul style="list-style-type: none"> <li>• Focused on executing a long-term strategic vision.</li> <li>• Aligned with shareholders' interests.</li> <li>• Capable of permeating through the management team and organization to improve performance.</li> <li>• Challenging in setting performance thresholds.</li> <li>• Compliant with legal and regulatory frameworks, as well as best practices.</li> </ul> <p>Below is a summary of the remuneration criteria and its application to our CEO:</p> <table> <tr> <th>Key Principle</th><th>Policy application</th><th>Actual implementation</th></tr> <tr> <td>Focus on strategy execution</td><td>Annual bonus aligned to business KPIs</td><td><b>Annual bonus metrics</b> EBITDA (20%), Net Income (7%), Net Revenue (9%), UAFIR / Operating Asset (14%)</td></tr> <tr> <td>Alignment of the interests of management and shareholders</td><td>Pay-for-performance approach Short and long-term variable remuneration</td><td> <b>CEO compensation structure</b> <table> <tr> <td><b>40%</b></td><td><b>40%</b></td><td><b>20%</b></td></tr> <tr> <td>Base Salary</td><td>Long term bonus</td><td>Annual Bonus</td></tr> </table> </td></tr> <tr> <td>Compensation structure permeable to the organization</td><td>The CEO compensation scheme is applied to the executive team (but with lower levels of incentives).</td><td>Fixed salary + Annual bonus + Long-term bonus <sup>2</sup></td></tr> <tr> <td>Objectives for variable remuneration with challenging thresholds</td><td>The goals are ambitious and are established considering the business plan and results forecasts.</td><td> <ul style="list-style-type: none"> <li>• Goals linked to the business plan.</li> <li>• The maximum payout possible requires performance above established thresholds.</li> </ul> </td></tr> </table>	Key Principle	Policy application	Actual implementation	Focus on strategy execution	Annual bonus aligned to business KPIs	<b>Annual bonus metrics</b> EBITDA (20%), Net Income (7%), Net Revenue (9%), UAFIR / Operating Asset (14%)	Alignment of the interests of management and shareholders	Pay-for-performance approach Short and long-term variable remuneration	<b>CEO compensation structure</b> <table> <tr> <td><b>40%</b></td><td><b>40%</b></td><td><b>20%</b></td></tr> <tr> <td>Base Salary</td><td>Long term bonus</td><td>Annual Bonus</td></tr> </table>	<b>40%</b>	<b>40%</b>	<b>20%</b>	Base Salary	Long term bonus	Annual Bonus	Compensation structure permeable to the organization	The CEO compensation scheme is applied to the executive team (but with lower levels of incentives).	Fixed salary + Annual bonus + Long-term bonus <sup>2</sup>	Objectives for variable remuneration with challenging thresholds	The goals are ambitious and are established considering the business plan and results forecasts.	<ul style="list-style-type: none"> <li>• Goals linked to the business plan.</li> <li>• The maximum payout possible requires performance above established thresholds.</li> </ul>
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<b>2-20</b>	<b>Process to determine remuneration</b>	The compensation of senior executives is established by the Human Capital and Sustainability Committee, as described in Arca Continental's Statutes. This committee, which includes independent members of the highest governing body, oversees the process of determining compensation.
<b>2-21</b>	<b>Annual total compensation ratio</b>	The ratio of total annual compensation of the organization's highest-paid individual (the C-suite) compared to the median of total annual compensation for all employees (excluding the highest-paid individual) is available in the Talent section of the Indicators Annexes of the report, within the <a href="#">Sustainability Resource Center</a> .
<b>2-22</b>	<b>Statement on sustainable development strategy</b>	<a href="#">2024 Integrated Annual Report</a> , pages 4-12
<b>2-23</b>	<b>Policy commitments</b>	<a href="#">Sustainability Resource Center</a> , in the Corporate Governance Resources section.
<b>2-24</b>	<b>Embedding policy commitments</b>	<a href="#">Business Ethics Management</a>
<b>2-25</b>	<b>Processes to remediate negative impacts</b>	The company commits to identifying and managing negative impacts it has caused or contributed to, revisiting priority issues every two years. Through these processes, it deploys actions to manage and mitigate significant impacts, which are described throughout the <a href="#">2024 Integrated Annual Report</a> . Additionally, using its <a href="#">Risk Management Model</a> the organization identifies, prioritizes, and manages its main risks. The company seeks to ensure stakeholder participation in the design, review, operation, and improvement of these mechanisms, as well as monitor their effectiveness.
<b>2-26</b>	<b>Mechanisms for seeking advice and raising concerns</b>	<a href="#">2024 Integrated Annual Report</a> , page 28,
<b>2-27</b>	<b>Compliance with laws and regulations</b>	During the reporting period, a total of five environmental fines were reported, amounting to USD 18,682.40. Description of significant compliance cases: <ul style="list-style-type: none"> <li>Ecuador: In 2024, an incident occurred at the Snacks Production Plant in Guayaquil due to a failure in the Wastewater Treatment Plant. However, this incident did not result in fines or operational interruptions.</li> <li>Argentina: The company was penalized for discharging effluents into a river, which reduced oxygen levels and caused fish kills, with a fine of USD 15,564.12 (at the official dollar exchange rate as of 01/24/2025). The fine is currently under appeal pending a response</li> </ul>
<b>2-28</b>	<b>Membership associations</b>	Annexes to the 2024 Integrated Annual Report, in the section on Other Social Aspects

2-29	Approach to stakeholder engagement	Every two years, the company carries out a <a href="#">materiality analysis</a> , through which it seeks to identify the main concerns of its priority interest groups. Additionally, AC has proactive communication and engagement mechanisms with its stakeholders.
2-30	Collective bargaining agreements	The total number of unionized employees broken down by country, gender, and organizational level can be found in the Talent section of the Indicator Annexes of the Report, within the <a href="#">Sustainability Resource Center</a> .
GRI 3: MATERIAL TOPICS 2021		
3-1	Process to determine material topics	The <a href="#">materiality analysis</a> document describes the process followed by the organization. A summary of this process is provided in the <a href="#">2024 Integrated Annual Report</a> , page 25
3-2	List of material topics	The list of material topics for the organization can be found in the <a href="#">2024 Integrated Annual Report</a> , page 25
3-3	Management of material topics	The <a href="#">2024 Integrated Annual Report</a> outlines the approach taken to manage each of these key topics for the business.
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1	Direct economic value generated and distributed	<a href="#">2024 Integrated Annual Report</a> , page 30
201-2	Financial implications and other risks and opportunities due to climate change	TCFD/S2 section of the Reporting Framework annexes..
201-4	Financial assistance received from government	Arca Continental does not receive government assistance in any of the countries where it operates.
GRI 202: MARKET PRESENCE 2016		
202-2	Proportion of senior management hired from the local community	70% <sup>1</sup> of the executive directors come from the local community..
GRI 203: INDIRECT ECONOMIC IMPACTS 2016		
203-1	Infrastructure investments and services supported	<a href="#">2024 Integrated Annual Report</a> , pages 3-14, 31, 76-77
GRI 204: PROCUREMENT PRACTICES 2016		

204-1	Proportion of spending on local suppliers	<a href="#">2024 Integrated Annual Report</a> , page 55
GRI 205: ANTI-CORRUPTION 2016		
205-1	Operations assessed for risks related to corruption	Through the <a href="#">Risk Management Mode Managment</a> , 100% of operations are evaluated for exposure to risks related to corruption issues.
205-2	Communication and training about anti-corruption policies and procedures	The company shares information about the Code of Ethics and Conduct Policies through its <a href="#">Business Ethics Management</a> System, applicable to 100% of the governing body, associates, and strategic partners. Communication occurs via the Code of Ethics, the 2024 Integrated Annual Report, ongoing training programs, and internal communications.
205-3	Confirmed incidents of corruption and actions taken	The number of corruption incidents and the measures implemented are detailed in the "Other Economic and Corporate Governance Aspects" section of the Indicators Annexes in the 2024 Integrated Annual Report, within <a href="#">Sustainability Resource Center</a> .
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	No legal proceedings related to unfair competition, monopolistic practices, or anti-competitive conduct were reported during 2024.
GRI 207: TAX 2019		
207-4	Country-by-country reporting	<p>a. Todas las jurisdicciones fiscales en las que las entidades incluidas en los estados financieros consolidados auditados de la organización o en la información financiera presentada ante registros públicos, son residentes a efectos fiscales</p> <p>b. Para cada jurisdicción fiscal indicada en el Contenido 207-4-a:</p> <ul style="list-style-type: none"> <li>i. nombres de las entidades residentes</li> <li>ii. actividades principales de la organización</li> <li>iii. cantidad de empleados y la base para calcular dicha cantidad</li> <li>iv. ingresos procedentes de ventas a terceros</li> <li>v. ingresos procedentes de transacciones intragrupo con otras jurisdicciones fiscales</li> <li>vi. beneficios o pérdidas antes de impuestos</li> <li>vii. activos tangibles distintos de efectivo y equivalentes de efectivo</li> <li>viii. impuesto sobre el beneficio de las sociedades pagado en efectivo</li> <li>ix. impuesto sobre el beneficio de las sociedades acumulado sobre los beneficios o pérdidas</li> <li>x. los motivos de la diferencia entre el impuesto sobre el beneficio de las sociedades acumulado sobre los beneficios o pérdidas y los impuestos calculados si se aplica el tipo impositivo legal a los beneficios o pérdidas antes de impuestos</li> </ul> <p>c. El periodo cubierto por la información indicada en el Contenido 207-4</p>
GRI 301: MATERIALS 2016		
301-1	Materials used by weight or volume	The volume of packaging materials purchased is detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .

301-2	Recycled input materials used	The percentage of recycled inputs is available in the <a href="#">2024 Integrated Annual Report</a> , pages 78-81, and further detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
301-3	Reclaimed products and their packaging materials	The percentage of reclaimed materials is reported in the <a href="#">2024 Integrated Annual Report</a> , pages 49-50, and with more details in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organization	The organization's energy consumption within its operations is detailed in the Environmental section of the Indicators Annexes of Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
302-2	Energy consumption outside of the organization	The organization's energy consumption outside its operations is detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
302-3	Energy intensity	Energy use per beverage produced is specified in the <a href="#">2024 Integrated Annual Report</a> , pages 82-84 and further detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
302-4	Reduction of energy consumption	<a href="#">2024 Integrated Annual Report</a> , pages 82-84
302-5	Reductions in energy requirements of products and services	<a href="#">2024 Integrated Annual Report</a> , pages 82-84
GRI 303: WATER AND EFFLUENTS 2018		
303-1	Interactions with water as a shared resource	<a href="#">2024 Integrated Annual Report</a> , pages 76-77
303-2	Management of water discharge related impacts	<a href="#">2024 Integrated Annual Report</a> , pages 76-77
303-3	Water withdrawal	Water withdrawal information is available in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
303-4	Water discharge	Water discharge data can be found in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
303-5	Water consumption	Water consumption details are located in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
GRI 304: BIODIVERSITY 2016		
304-3	Habitats protected or restored	We conducted a biodiversity study with abroad scope that will help us align our commitments, identify the sectors, value chains and geographic locations that could have dependencies and significant impacts in nature. <a href="#">2024 Integrated Annual Report</a> , page 85

GRI 305: EMISSIONS 2016		
305-1	Direct (Scope 1) GHG emissions	Scope 1 emissions are detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
305-2	Energy indirect (Scope 2) GHG emissions	Scope 2 emissions are detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 emissions are detailed in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
305-5	Reduction of GHG emissions	<a href="#">2024 Integrated Annual Report</a> , page 82
GRI 306: WASTE 2020		
306-1	Waste generation and significant waste-related impacts	<a href="#">2024 Integrated Annual Report</a> , pages 78-81
306-2	Management of significant waste-related impacts	<a href="#">2024 Integrated Annual Report</a> , pages 78-81
306-3	Waste generated	Details of waste generated during operations are available in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
306-4	Waste diverted from disposal	Details of waste generated during operations are available in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
306-5	Waste directed to disposal	Details of waste generated during operations are available in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
308-1	New suppliers that were screened using environmental criteria	<a href="#">2024 Integrated Annual Report</a> , pages 56, 57
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">2024 Integrated Annual Report</a> , pages 56, 57
GRI 401: EMPLOYMENT 2016		
401-1	New employee hires and employee turnover	The total number, hiring rate, and turnover rate by age group, organizational level, and region are available in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a> .

401-2	<b>Benefits provided to full-time employees that are not provided to temporary or parttime employees</b>	<a href="#">2024 Integrated Annual Report</a> , pages 68,69
401-3	<b>Parental leave</b>	Data on employees who took parental leave, broken down by gender and region, are available in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>

#### GRI 403: : OCCUPATIONAL HEALTH AND SAFETY2018

403-1	<b>Occupational health and safety management system</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-2	<b>Hazard identification, risk assessment, and incident investigation</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-3	<b>Occupational health services</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-4	<b>Worker participation, consultation, and communication on occupational health and safety</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-5	<b>Worker training on occupational health and safety</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-6	<b>Promotion of worker health</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-7	<b>Prevention and mitigation of occupational health and safety impacts directly linked by business relationships</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-8	<b>Workers covered by an occupational health and safety management system</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-9	<b>Work-related injuries</b>	The occupational health and safety management system is detailed in the <a href="#">Occupational Health and Safety Management</a> section, as well as in the <a href="#">2024 Integrated Annual Report</a> , pages 69-71
403-10	<b>Work-related ill health</b>	Information on indicators related to work-related illnesses and ailments is available in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>

#### GRI 404: FORMACIÓN Y EDUCACIÓN 2016

404-1	Promedio de horas de formación al año por empleado	The average number of hours of training per level and region is available in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>
404-2	Programas para desarrollar las competencias de los empleados y programas de ayuda a la transición	<a href="#">2024 Integrated Annual Report</a> , pages 66,67
404-3	Porcentaje de empleados que reciben evaluaciones periódicas de su desempeño y del desarrollo de su carrera	The percentage of employees who receive regular evaluations is reported in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>		
405-1	Diversity of governance bodies and employees	The breakdown of employees by hierarchical level, age, region, and gender is available in the Talent section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>
405-2	Ratio of basic salary and remuneration of women to men	The diversity details of employees are included in the Talent Management section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <a href="#">Sustainability Resource Center</a>
<b>GRI 406: NON-DISCRIMINATION 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	Cases of discrimination are detailed in the "Other Economic and Corporate Governance Aspects" section
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">2024 Integrated Annual Report</a> , page 58
<b>GRI 408: CHILD LABOR 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">2024 Integrated Annual Report</a> , page 58
<b>GRI 409: FORCED OR COMPULSORY LABOR 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">2024 Integrated Annual Report</a> , pages 57-58
<b>GRI 413: LOCAL COMMUNITIES 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">2024 Integrated Annual Report</a> , pages 41-43, 76-77, 80,86

413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">2024 Integrated Annual Report</a> , pages 76-77
<b>GRI 414: EVA SUPPLIER SOCIAL ASSESSMENT 2016</b>		
414-1	New suppliers that were screened using social criteria	<a href="#">2024 Integrated Annual Report</a> , page 58
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">2024 Integrated Annual Report</a> , pages 56-57
<b>GRI 415: PUBLIC POLICY 2016</b>		
415-1	Political contributions	AC does not make contributions, directly or indirectly, to political parties or candidates.
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>		
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">2024 Integrated Annual Report</a> , pages 43-49
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2024, no cases of non-compliance related to the health and safety impacts of products and services were reported.
<b>GRI 417: MARKETING AND LABELING 2016</b>		
417-2	Incidents of non-compliance concerning product and service information and labeling	In 2024, no cases of non-compliance related to product and service information and labeling were reported.
417-3	Incidents of non-compliance concerning marketing communications	In 2024, no cases of non-compliance regarding marketing communications were reported.
<b>GRI 419: SOCIOECONOMIC COMPLIANCE (2026)</b>		
419-1	Non-compliance with laws and regulations in the social and economic area	During 2024, no cases of non-compliance related to social and economic laws and regulations were reported





# SASB METRICS

## SASB Industry – Non-Alcoholic Beverages

FLEET FUEL MANAGEMENT				
FB-NB-110a.1	Fleet Fuel Management	GJ	Fleet fuel consumed	3,449,879,341.20 Total fuel consumption in the beverage business
		%	Percentage renewable	0.09%
ENERGY MANAGEMENT				
FB-NB-130a.1	Energy Management	GJ	Operational energy consumed	759,687.43 -Included in the Environmental section of the Indicators Annexes of the 2024 Integrated Annual Report, within the <u>Sustainability Resource Center</u>
		%	Percentage grid electricity	60.2 – Energy consumed in the beverage business
		%	Percentage renewable	39.5 - Percentage of electrical energy of the total energy consumed in the beverage business
WATER MANAGEMENT				
FB-NB-140a.1.	Water Managment	thousand m3	Total water withdrawn	19,878.75
		Thousand m3	Total water consumed	14,912.61
		%	Percentage of water extracted in areas of high-water stress	70.19%
		%	Percentage of water consumed in areas of high-water	69.06%
FB-NB-140a.2.	Water Managment	N/A	Description of water management risks and analysis of strategies and practices to mitigate them.	<u>2024 Integrated Annual Report</u> , pages 76-77
		N/A	Short-term and long-term strategies to mitigate water management risks (whether the objective is absolute or based on intensity), including efficiency initiatives, innovations, tools, and applied technologies.	<u>2024 Integrated Annual Report</u> , pages 76-77
HEALTH & NUTRITION				
FB-NB-260a.1.	Health & Nutrition	%	Revenue from 1) no-calorie and low-calorie, 2) no added sugar, 3) artificially sweetened beverages	33% Percentage of sales volume of low or non-caloric beverages
FB-NB-260a.2.	Health & Nutrition	N/A	Analysis of the identification and management process of products and ingredients related to consumer nutritional and health concerns	<u>2024 Integrated Annual Report</u> , pages 43-52
PRODUCT LABELLING & MARKETING				
FB-NB-270a.1.	Product labeling and marketing	%	Percentage of advertisements made for children	0
		%	Percentage of advertisements made for children that promote products that meet dietary recommendations	0

FB-NB-270a.2.	Product labeling and marketing	MXN	Revenue from products labeled as containing genetically modified organisms (GMOs) and Revenue from products labeled non-GMO	N/A
FB-NB-270a.3.	Product labeling and marketing	#	Number of incidents of non-conformity with regulatory or industry codes for labeling or marketing	0
FB-NB-270a.4.	Product labeling and marketing	MXN	Total amount of monetary losses because of legal proceedings related to labeling or marketing practices	0 – During 2024 there were no significant monetary losses related to labeling or marketing practices
PACKAGING LIFECYCLE MANAGEMENT				
FB-NB-410a.1.	Packaging life cycle management	Ton	Total weight of the containers	187,202
		%	Percentage made from recycled or renewable materials and	30,3
		%	Percentage that is recyclable, reusable or compostable	100
FB-NB-410a.2.	Packaging life cycle management	N/A	Analysis of strategies to reduce the environmental effect of packaging throughout its life cycle	2024 Integrated Annual Report , pages 51-52, 78-81
ENVIRONMENTAL & SOCIAL IMPACTS OF INGREDIENT SUPPLY CHAIN				
FB-NB-430a.1.	Environmental and social impacts of the ingredient supply chain	%	Suppliers' social and environmental responsibility audit non-conformance rate	40% Percentage of suppliers that did not have an improvement in their EcoVadis evaluation
		%	Suppliers' social and environmental responsibility associated corrective action rate for (a) major and (b) minor nonconformances	2024 Integrated Annual Report , pages 56-57
		N/A	Standards or codes of conduct used to measure compliance in the social and environmental responsibility audit.	2024 Integrated Annual Report, pages 56-58
INGREDIENT SOURCING				
FB-NB-440a.1.	Ingredient supply	%	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	N/A
FB-NB-440a.2.	Ingredient supply	N/A	List of priority beverage ingredients and discussion of sourcing risks related to environmental and social considerations	Report to the Mexican Stock Exchange pages 32- 36
			Strategic method for managing the environmental and social risks arising from the ingredients of its highest-priority beverages.	2024 Integrated Annual Report , pages 56-57
			Identification of beverage ingredients that pose risks to operations, the risks they represent, and the strategies employed to mitigate them.	2024 Integrated Annual Report , pages 56-57
ACTIVITY METRIC				
FB-NB-000.A	Activity Metric	MCU	Volume of products sold	2024 Integrated Annual Report , pages 13-19
FB-NB-000.B	Activity Metric	#	Number of production facilities	2024 Integrated Annual Report , pages 13-19
FB-NB-000.C	Activity Metric	Milles	Total fleet road kilometres travelled	125,025,131 Total miles traveled by Arca Continental's fleet 90,341,327 Total miles traveled by the outsourced fleet

# UN GLOBAL COMPACT

Pillar		Principle	AC Commitment
 DERECHOS HUMANOS	1	Companies must support and respect the protection of internationally recognized fundamental Human Rights, within their sphere of influence.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability Policy</li> <li>• Human Rights Policy</li> <li>• Inclusion and diversity policy</li> <li>• Sexual harassment and bullying policy</li> <li>• Cultural principles and values of AC</li> <li>• Guiding principles for suppliers</li> <li>• Principles of sustainable agriculture</li> </ul>
	2	Businesses should	
 ESTÁNDARES LABORALES	3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability policy</li> <li>• Human Rights Policy</li> <li>• Inclusion and diversity policy</li> <li>• Sexual harassment and bullying policy</li> <li>• Guiding principles for suppliers</li> <li>• PetStar Working Child Free Supply Policy</li> </ul>
	4	Businesses should uphold the elimination of all forms of forced and compulsory labour;	
	5	Businesses should uphold the effective abolition of child labour;	
	6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	
 MEDIO AMBIENTE	7	Businesses should support a precautionary approach to environmental challenges;	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Sustainability policy</li> <li>• Guiding principles for suppliers</li> <li>• Sustainable packaging principles</li> <li>• Principles of sustainable agriculture</li> <li>• World Without Waste Goals</li> <li>• Agreement for the new plastic economy</li> </ul>
	8	Businesses should undertake initiatives to promote greater environmental responsibility	
	9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	
 ANTICORRUPCIÓN	10	Businesses should work against corruption in all its forms, including extortion and bribery.	<ul style="list-style-type: none"> <li>• Code of ethics and conduct policies</li> <li>• Anti-Corruption Policy</li> <li>• Policy to prevent conflicts of interest</li> <li>• Policy to prevent money laundering</li> <li>• Heritage protection policy</li> <li>• Supplier Guiding Principles</li> </ul>