Arca Continental, S.A.B. de C.V. and subsidiaries

Limited assurance report for selected sustainability information included in the 2024 Integrated Annual Report for the year ended December 31, 2024





Galaz, Yamazaki, Ruiz Urquiza, S.C. Paseo de la Reforma 505, piso 28 Colonia Cuauhtémoc 06500 Ciudad de México

Tel: +52 (55) 5080 6000 www.deloitte.com/mx

Independent Practitioner's Limited Assurance Report for selected sustainability information of Arca Continental, S.A.B. de C.V. and subsidiaries

Information subject to the assurance engagement

We have been engaged by the Management of Arca Continental, S.A.B. de C.V. and subsidiaries ("Arca Continental" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the 2024 Integrated Annual Report for the year ended December 31, 2024.

Our work was performed by an independent and multidisciplinary team including assurance practitioners and sustainability specialists.

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the 2024 Integrated Annual Report, including other information related to such report that may contain images, audio or videos.

Criteria used for the preparation of the information subject to the assurance engagement ("Criteria")

The selected sustainability information, included in Appendix A, has been prepared and presented in accordance with the guidelines of Global Reporting Initiative ("GRI") and internally developed criteria by the Management of Arca Continental.

Arca Continental's responsibility in relation to the selected sustainability information

The Management of Arca Continental is responsible for the preparation of the selected sustainability information in accordance with GRI and its internally developed criteria. This responsibility includes the design, implementation, and execution of internal controls over the relevant information for the preparation of the selected information that is free from material misstatements, whether due to fraud or error.

Inherent limitations to the assurance engagement

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample or estimate such information. In preparing the selected information, the Entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.



Deloitte.

Our independence and quality control

We have complied with the independence and ethical requirements of the Code of Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants ("IESBA"), which is founded on principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our Firm applies the International Standard on Quality Management 1 ("ISQM 1") and maintains a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2024, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), assurance engagements other than audits or reviews of historical financial information ("ISAE 3000") issued by the International Auditing and Assurance Standards Board ("IAASB"). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatements.

A limited assurance engagement undertaken in accordance with ISAE 3000 implies assessing the suitability in the circumstances of Arca Continental's use of methodologies in accordance with GRI and its internally developed criteria as the basis for the preparation of the selected sustainability information, assessing the risks of material misstatement of the information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected sustainability information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures described above, we:

- Performed inquiries through which we obtained an understanding of Arca Continental's internal policies related to the selected sustainability information.
- Performed inquiries through which we obtained an understanding of Arca Continental's control environment and information systems relevant to the preparation of selected sustainability information; nevertheless, we did not evaluate the design of particular control activities, obtain evidence about their implementation, or test operating effectiveness.
- Evaluated whether Arca Continental's methods for developing estimates are appropriate and had been consistently applied in the preparation of the selected sustainability information.
- Performed substantive tests on the information referred in this report and corroborated that the data has been adequately measured, recorded, compiled, and reported through the following procedures:
 - Inspection
 - Observation
 - Recalculations
- Compared the contents presented by the Management with what is established in the section of Criteria of this report.



Deloitte.

The procedures performed in a limited assurance engagement vary in nature and opportunity, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Arca Continental's selected sustainability information has been prepared, in all material aspects, in accordance with the guidelines provided by GRI and internally developed criteria by the Management of the Entity.

We consider that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Limited assurance conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information for the year ended December 31, 2024, has not been prepared in all material aspects, in accordance with the Criteria section of this report.

Restriction on the use and distribution of the report

Our report is intended solely for the Management of Arca Continental, S.A.B. de C.V. and subsidiaries, in accordance with the terms of our engagement letter and should not be used for any other purpose, or distributed to any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C.

Affiliated of a member firm of Deloitte Touche Tohmatsu Limited

C.P.C. David Alejandro Solano Zúñiga

Mexico City, Mexico August 14, 2025



Appendix A

The following include the GRI and internally developed metrics subject to limited assurance defined by the Management of Arca Continental, S.A.B. de C.V. and subsidiaries for the period ended December 31, 2024.

GRI Indicators	Metrics
2-7 Employees	Number of employees by gender and region:
	Mexico:
	• Women: 5,085
	• Men: 37,639
	Not declared: 1
	• Total: 42,725
	Peru:
	• Women: 992
	• Men: 4,367
	Not declared: 0
	• Total: 5,359
	United States:
	• Women: 1,452
	• Men: 8,094
	Not declared: 144
	• Total: 9,690
	Argentina:
	• Women: 153
	• Men: 2,488
	Not declared: 0
	• Total: 2,641
	Ecuador:
	• Women: 1,067
	Men: 8,964Not declared: 1
301-1 Materials used by weight or	Total: 10,032 Total weight of materials that are used to produce and package.
volume	Total weight of materials that are used to produce and package the organization's primary products and services during the
	reporting period, by:
	Total non-renewable materials distributed as follows:
	Total metal: 49,753 ton
	Total glass: 214,681 ton
	Total plastics: 215,367 ton
	Total PET plastic: 187,202 ton
	LATAM (Mexico, Peru, Ecuador, Argentina):
	Virgin plastic PET: 117,396 ton
	Recycled plastic PET: 41,899 ton
	CCSWB (United States):
	Virgin plastic PET: 13,070 ton
	Recycled plastic PET: 14,837 ton
	Total renewable materials: N/A - The renewable materials were
	not part of the assurance process.



GRI Indicators	Metrics
302-1 Energy Consumption Within the Organization	Total energy consumption within the organization: 6,607,717.86 GJ, distributed as follows:
	 Energy consumption from non-renewable sources: 4,361,408.44 GJ
	 Energy consumption from renewable sources: 2,246,309.42 GJ
	Total electricity consumption: 1,902,156.32 GJ
	Non-renewable sources: 1,168,394.49 GJ
	• Beverages: 959,569.64 GJ
	Complementary businesses: 208,824.85 GJ
	Renewable sources: 733,761.83 GJ
	Beverages: 733,761.83 GJ
	Complementary businesses: - Total fuel consumption: 4 705 561 55 C1 Total fuel consumption: 4 705 561 55 C1
	Total fuel consumption: 4,705,561.55 GJ Non-renewable fuels: 3,193,013.95 GJ
	Natural gas: 1,423,459.37 GJ
	Beverages: 853,124.35 GJ
	Complementary businesses: 570,335.01 GJ
	Diesel: 884,617.57 GJ
	Beverages: 745,665.13 GJ
	 Complementary businesses: 138,952.44 GJ
	Gasoline: 179,863.12 GJ
	• Beverages: 179,783.61 GJ
	Complementary businesses:79.51 GJ
	Heavy fuel oil: 100,903.78 GJ
	Beverages: -Complementary businesses: 100,903.78 GJ
	• Complementary businesses: 100,903.78 GJ LPG: 604,170.12 GJ
	Beverages: 564,367.45 GJ
	Complementary businesses: 39,802.67 GJ
	Renewable fuels: 1,512,547.59 GJ
	Biodiesel: 3,271.44 GJ
	• Beverages: 3,271.44 GJ
	Complementary businesses: -
	Bagasse: 1,509,276.15 GJ
	Beverages: -Complementary businesses: 1,509,276.15 GJ
303-3 Water withdrawal	Total water withdrawal 27,351 ML, distributed by sources as
303 3 Water Withdrawar	follows:
	Surface water: 3,524 ML
	Groundwater: 17,938 ML
	Third party: 6,189 ML
	Other: 23 ML
303-4 Water discharged	Total water discharged of 13,286 ML, distributed by sources as
	follows:
	Third party - Municipal: 3,869 MLSurface water: 9,304 ML
	Other third party: 113 ML
305-1 Direct (Scope 1) GHG emissions	Total emissions of 201,023.16 tCO2e, distributed as follows:
, , ,	Beverages: 148,411.88 tCO2e
	Complementary businesses: 52,611.28 tCO2e
305-2 Indirect (Scope 2) GHG emissions	Total emissions of 121,622.76 tCO2e, distributed as follows:
	• Beverages: 96,168.48 tCO2e
205 2 Oth as in disease (C	Complementary businesses: 25,454.28 tCO2e Table registrians of 2,004,452,06 tCO2e, distributed as fallows:
305-3 Other indirect (Scope 3) GHG	Total emissions of 2,804,152.96 tCO2e, distributed as follows:
emissions	 Category 1 of 2,188,412.68 tCO2e Category 13 of 615,740.28 tCO2e
	- Category 15 or 015,740.20 (CO26



GRI Indicators	Metrics
306-3 Waste generated	Total waste generated of 130,752.94 ton, distributed as
	follows: Hazardous waste: 2,613.01 ton
	Beverages: 1,465.36 ton
	Complementary businesses: 1,147.65 ton
	Non-hazardous waste: 128,139.94 ton
	• Beverages: 96,615.69 ton
200 4 Washa divisited from disposal	Complementary businesses: 31,524.25 ton Table was to discrete discret
306-4 Waste diverted from disposal	Total waste diverted from disposal of 106,440.37 ton Recycled/Reused hazardous waste: 1,308.56 ton
	• Beverages: 1,308.56 ton
	Complementary businesses: -
	Recycled/reused non-hazardous waste: 104,174.59 ton
	 Beverages: 94,693.51 ton
	• Complementary businesses: 9,481.08 ton
	Hazardous waste with energy recovery: 7.23 ton
	Beverages: 7.23 tonComplementary businesses: -
	Non-hazardous waste with energy recovery: 949.99 ton
	Beverages: 19.47 ton
	 Complementary businesses: 930.52 ton
306-5 Waste directed to disposal	Total waste directed to disposal of 16,020.81 ton, distributed as follows:
	Total hazardous waste: 1,146.38 ton
	Incineration without energy recovery: 31.48 ton
	Beverages: 31.48 ton
	 Complementary businesses: -
	Confinement: 1,110.66 ton
	Beverages: 41.44 ton Gamalamantani husinasasa 1 000 22 tan
	 Complementary businesses: 1,069.22 ton Other disposal operation: 4.23 ton
	Beverages: 4.23 ton
	Complementary businesses: -
	Total non-hazardous waste: 14,874.43 ton
	Incineration without energy recovery: 1.49 ton
	Beverages: 1.49 ton
	 Complementary businesses: - Landfill: 2,549.39 ton
	• Beverages: 1,245.48 ton
	Complementary businesses: 1,303.91 ton
	Other disposal: 12,323.55 ton
	Beverages: 0.31 ton
400.0 11.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	Complementary businesses: 12,323.24 ton
403-9 Work-related injuries	Employees: Total hours worked: 200,350,104
	• Incidents: 1,228
	• Fatalities: 4
	 Rate of fatalities as a result of work-related injury:
	0.004
	 High-consequence work-related injuries (excluding fatalities): 38
	Rate of high-consequence work-related injuries
	(excluding fatalities): 0.038
	Rate of recordable work-related injuries: 1.226 Contractors:
	Total hours worked: 9,023,767
	• Incidents: 33
	Fatalities: 1
	 Rate of fatalities as a result of work-related injury: 0.022
	 High-consequence work-related injuries (excluding
	fatalities): 0 • Rate of high-consequence work-related injuries
	(excluding fatalities): 0
	 Rate of recordable work-related injuries: 0.731



GRI Indicators	Metrics
404-1 Average hours of training per year	Total training hours: 1,147,800
per employee	Average training hours per employee: 16.1
per employee	Average training hours for non-mandatory and mandatory
	courses distributed by country as follows:
	Mexico:
	Entry-level:
	• Female: 14.3
	• Male: 13.0
	Coordination level:
	• Female: 29.8
	• Male: 30.4
	Head of department level:
	• Female: 36.6
	• Male: 41.6
	Management level:
	Female: 18.2Male: 29.8
	Male: 29.8 Director level:
	• Female: 0
	• Male: 15.9
	Executive level:
	• Female: 0
	• Male: 0
	Argentina:
	Entry-level:
	• Female: 6.1
	• Male: 1.1
	Coordination level:
	• Female: 11.5
	• Male: 11.9
	Head of department level:
	• Female: 16.3
	• Male: 13.2
	Management level:
	• Female: 30.2
	Male: 30.6
	Director level:
	Female: 0
	• Male: 0
	Executive level:
	Female: 0
	• Male: 0
	• Male: 0
	Peru:
	Entry-level:
	• Female: 13.4
	Male: 14.1 Coordination levels
	Coordination level:
	• Female: 31.8
	Male: 30.4 Head of department levels
	Head of department level: • Female: 24.7
	• Female: 24.7 • Male: 26.3
	Management level:
	• Female: 32.9
	• Female: 32.9 • Male: 23.9
	Director level:
	• Female: 0
	• Male: 0
	• Maic. U



GRI Indicators	Metrics
	Executive level:
	Female: 0
	• Male: 0
	Ecuador:
	Entry-level:
	Female: 7.5Male: 9.6
	Coordination level:
	• Female: 31.0
	• Male: 163.9
	Head of department level:
	• Female: 27.5
	• Male: 39.7
	Management level:
	• Female: 27.1
	• Male: 27.0
	Director level:
	• Female: 0
	Male: 19.1 Executive level:
	• Female: 0
	• Male: 41.0
	Corporate Offices:
	Entry-level:
	• Female: 9.0
	• Male: 6.2
	Coordination level:
	• Female: 22.8
	• Male: 19.4
	Head of department level:
	Female: 37.3Male: 32.1
	Management level:
	• Female: 34.2
	• Male: 35.0
	Director level:
	• Female: 34.7
	Male: 55.2
	Executive level:
	• Female: 0
105.0.0	• Male: 0
405-2 Ratio of basic salary and	Average annual remuneration by gender and job category
remuneration of women to men	(USD): Entry-level
	• Female: 24,787
	• Male: 22,837
	• Ratio: 1.09
	Coordination level:
	• Female: 32,050
	• Male: 30,714
	• Ratio: 1.04
	Head of department level:
	• Female: 59,318
	Male: 57,391Ratio: 1.03
	Management level:
	• Female: 115,817
	• Male: 114,942
	• Ratio: 1.008



GRI Indicators	Metrics
GRI Indicators	Director level:
	 Female: 86,366 Male: 104,496
	• Ratio: 0.82

Internally developed criteria	Metrics
Package PET Collection Rate	United States: 109.69% (using a total of 30,608.68 ton of Callacted PET / 37.005.00 ton of PET introduced into the
	Collected PET / 27,905.00 ton of PET introduced into the market)
	Mexico: 75.26% (using a total of 74,787.00 ton of Collected
	PET / 99,373.60 ton of PET introduced into the market)
	• Argentina: 75.22% (using a total of 5,954.06 ton of
	Collected PET / 7,916.00 ton of PET introduced into the market)
	Ecuador: 42.05% (using a total of 6,530.82 ton of Collected)
	PET / 15,529.59 ton of PET introduced into the market)
	• Peru: 94.55% (using a total of 33,975.35 ton of Collected
	PET / 35,934.42 ton of PET introduced into the market)

* * * * * *

