

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 Stewardship</u>	Product Portfolio	Multisectoral Alliances
<u>Climate Action</u>	<u>Community Development</u>	Small-Business Support
<u>Other environmental aspects</u>		<u>Other economic and corporate governance aspects</u>

Environmental Leadership

Circular Economy

Content	Unit	2024	2023	2022
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 301-2)				
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	117,396	130,811	127,467
Recycled PET	Ton	41,899	33,036	27,985
Total PET used	Ton	159,295	163,847	155,452
Recycled content	%	26.30	20	18
CCSWB				

Content	Unit	2024	2023	2022
Virgin PET	Ton	13,070	14,526	13,723
Recycled PET	Ton	14,837	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	130,466	145,337	141,190
Recycled PET	Ton	56,736	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 ¹	Ton	258,987	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
All packaging materials²				
Paper and cardboard³				
Total weight	Ton	36,081	52,087	56,670
Weight of recycled source material	Ton	7,644	35,142	37,761
Recycled content	%	26.8	67.5	66.6
Metal⁴				
Total weight	Ton	49,753	46,307	54,751
Weight of recycled source material	Ton	33,179	32,093	33,035
Recycled content	%	40.0	63.5	60.3
Glass⁵				
Total weight	Ton	214,681	298,504	308,065
Weight of recycled source material	Ton	63,640	60,102	80,793
Recycled content	%	25.4	20.1	26.2

¹ The validation processed by the external verification covered only primary packaging (215,367 Ton).

²The total weight of the purchased packaging was validated by an independent third-party verification.

³ During 2024, the goal was to acquire more than 30% of recycled cardboard.

⁴ During 2024, the goal was to acquire more than 35% of recycled aluminum.

⁵ During 2024, the goal was to acquire more than 20% of glass of recycled origin.

Content	Unit	2024	2023	2022
Plastic (all type of plastics)				
Total weight ⁶	Ton	258,987	224,215	248,598
Weight of recycled source material	Ton	66,941	53,310	44,228
Recycled content	%	25.84	23.78	17.8
Total weight of packaging materials				
Total weight	Ton	538,099	629,336	408,038
Total weight of recycled source material	Ton	151,039	180,625	148,866
Total weight of renewable source material ⁷	Ton	28,438	-	-
Recycled content	%	28.06	28.7	36.5
Food waste⁸				
Weight of all food loss and waste ⁹	Ton	2,992	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 loss & waste intensity	%	24.19	9.5	3.0
Management of waste generated and recycled in 2024 (ton) (GRI 306-3, 306-4, 306-5)				
Used vegetable oil				
Recycled waste	Ton	2,477.02	2,581.89	532.60
Waste generated	Ton	2,500.64	2,581.89	554.55
Recycling percentages	%	99.06	100.00	96.04
Aluminum				
Recycled waste	Ton	979.48	669.39	539.51

⁶ For 2024 our goal was to use less than 70% of virgin plastic (all types). The validation processed by the external verification covered only primary packaging (215,367 Ton).

⁷ Paper and cardboard are renewable source materials

⁸ By 2024, Arca Continental has set the following goals related to food loss and waste:

- Reduce the total amount of food loss to 5000 tons
- Reach the volume allocated to alternative uses of 2200 tons (such as donations or energy recovery)
- Our 2024 goal for discarded waste is to reduce it to 600 tons

⁹ The total breakdown of food waste losses across our ingredients is as follows:

-Sugar: 348.6

-Snacks: 1,919.4

Content	Unit	2024	2023	2022
Waste generated	Ton	985.90	669.87	540.25
Recycling percentages	%	99.34	99.93	99.86
Bagasse				
Recycled waste	Ton	-	30,724.30	25,095.14
Waste generated	Ton	-	30,724.30	25,095.14
Recycling percentages	%	-	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	1,595.95	1,543.71	1,511.62
Waste generated	Ton	1,595.95	1,543.71	1,522.12
Recycling percentages	%	100	100.00	99.31
LDPE				
Recycled waste	Ton	1,317.08	1,266.9	1,180.72
Waste generated	Ton	1,332.57	1,266.9	1,180.77
Recycling percentages	%	98.84	100.00	100.00
Sludge				
Recycled waste	Ton	8,138.21	8,694.02	6,729.14
Waste generated	Ton	9,336.92	10,103.15	8,357.39
Recycling percentages	%	87.16	86.05	80.52
Wood				
Recycled waste	Ton	11,178.54	10,826.79	9,896.19
Waste generated	Ton	11,631.98	10,843.57	9,896.95
Recycling percentages	%	96.10	99.85	99.99
Ferrous metal				
Recycled waste	Ton	4,117.67	3,238.15	2,976.52
Waste generated	Ton	4,169.95	3,246.60	2,989.03
Recycling percentages	%	98.75	99.74	99.58

Content	Unit	2024	2023	2022
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	3,254.66	2,508.92	1,919.46
Waste generated	Ton	7,849.40	2,516.63	2,118.33
Recycling percentages	%	41.46	99.69	90.61
Other plastics (PS, PVC, PC)				
Recycled waste	Ton	6,590.37	5,709.28	5,595.69
Waste generated	Ton	6,744.38	5,735.60	5,606.65
Recycling percentages	%	97.72	99.54	99.80
Paper and cardboard				
Recycled waste	Ton	13,974.06	13,706.77	11,907.18
Waste generated	Ton	15,688.04	13,848.04	11,898.80
Recycling percentages	%	89.07	98.98	100.00
PET				
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	855.85	799.34	976.13
Waste generated	Ton	1,079.65	967.33	1,048.29
Recycling percentages	%	79.27	82.63	93.12
Hazardous waste				
Recycled waste	Ton	1,510.98	1,078.33	2,260.25
Waste generated	Ton	2,829.64	1,723.43	2,668.39
Recycling percentages	%	53.40	62.57	84.70
Electronic waste				
Recycled waste	Ton	15.48	28.72	9.25

Content	Unit	2024	2023	2022
Waste generated	Ton	15.48	28.76	9.26
Recycling percentages	%	100.00	99.87	99.93
Organic waste				
Recycled waste	Ton	3,468.99	6,225.13	2,488.28
Waste generated	Ton	5,534.31	6,631.20	2,704.55
Recycling percentages	%	62.68	93.88	92.00
Urban solid waste				
Recycled waste	Ton	4,408.05	4,121.24	3,260.73
Waste generated	Ton	8,188.17	6,753.83	6,607.27
Recycling percentages	%	53.83	61.02	49.35
Production scrap				
Recycled waste	Ton	958.54	10.93	1,837.50
Waste generated	Ton	1,889.07	2,349.99	2,203.19
Recycling percentages	%	50.74	0.47	83.40
Tetra pack				
Recycled waste	Ton	41.95	117.83	105.24
Waste generated	Ton	147.24	117.83	108.72
Recycling percentages	%	28.49	100.00	96.79
Glass				
Recycled waste	Ton	35,114.93	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				
Recycled waste	Ton	111,415.17	137,106.30	114,463.85
Waste generated ¹⁰	Ton	140,715.03	155,337.05	144,553.48
Recycling percentages	%	79.18	87.08	79.18
Waste disposal¹¹ (GRI 306-3, 306-4, 306-5)				
Non-hazardous waste				
Recycled waste				

¹⁰ For 2024 our goal was to generate less than 150,000 tons of waste

¹¹ The sum between recycled and final disposal waste would not be equal to that generated because the suppliers in charge of collecting said waste have routines or frequencies that vary and do not exactly match the dates on which the operations generate them.

Content	Unit	2024	2023	2022
Beverages	ton	94.693,51	90,762.02	79,319.04
Complementary businesses	ton	9.481,08	45,265.95	27,500.73
Total non-hazardous	ton	104.174,59	136,027.97	112,203.59
Waste sent to final disposal				
Beverages	ton	7,308.47	2,709.02	2,718.93
Complementary businesses	ton	14,649.51	13,808.36	24,391.48
Total non-hazardous	ton	21,957.98	16,517.38	28,002.02
Landfill Disposition				
Beverages	ton	1,245.48	93,471.04	82,949.43
Complementary businesses	ton	1,303.91	59,074.31	51,892.16
Total non-hazardous	ton	2,549.39	152,545.35	141,885.08
Incineration without energy recovery				
Beverages	ton	1.49	97.10	96.69
Complementary businesses	ton	0	76.63	56.53
Total non-hazardous	ton	1.49	89.17	80.03
Incineration with energy recovery				
Beverages	ton	19.47	-	-
Complementary businesses	ton	930.52	-	-
Total non-hazardous	ton	949.99	-	-
Other disposal				
Beverages	ton	0.31	-	-
Complementary businesses	ton	12,323.24	-	-
Total non-hazardous	ton	12,323.55	-	-
Total waste				
Beverages	ton	96,615.7	93,471.04	82,949.43
Complementary businesses	ton	31,524.3	59,074.31	51,892.16
Total non-hazardous	ton	128,139.9	152,545.35	141,885.08
Percentage of recycled waste				
Beverages	%	94.42	97.10	96.69
Complementary businesses	%	30.08	76.63	56.53
Total non-hazardous	%	79.71	89.17	80.03

Hazardous waste				
Recycled waste				
Beverages	ton	1,308.56	1,070.17	834.10
Complementary businesses	ton	-	8.16	1.49
Total hazardous	ton	1,308.56	1,078.33	2,260.25
Waste sent to final disposal				
Beverages	ton	2,110.67	276.02	18.93
Complementary businesses	ton	1,069.22	2.54	0.04
Total hazardous	ton	3,179.89	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
Complementary businesses	%	-	2.16	83.65
Total hazardous	%	85.83	62.57	88.36
Confinement				
Beverages	ton	41.44	-	-
Complementary businesses	ton	1,069.22	-	-
Total hazardous	ton	1,110.66	-	-
Incineration without energy recovery				
Beverages	ton	31.48	-	-
Complementary businesses	ton	0	-	-
Total hazardous	ton	31.48	-	-
Incineration with energy recovery				
Beverages	ton	7.23	-	-
Complementary businesses	ton	0	-	-
Total hazardous	ton	7.23	-	-
Other disposal				
Beverages	ton	4.23	-	-
Complementary businesses	ton	0	-	-
Total hazardous	ton	4.23	-	-

Total waste				
Beverages	ton	1,465.4	1,346.19	963.51
Complementary businesses	ton	1,147.7	377.19	9.29
Total hazardous	ton	2,613	1,723.38	2,668.39
Percentage of recycled waste				
Beverages	%	89.83	79.50	97.78
Complementary businesses	%	0.00	2.16	83.65
Total hazardous	%	53.40	62.57	88.36
Total Generated Waste (306-3)¹²				
Total Generated Waste				
Beverages	ton	98,081.05	94,817.23	83,912.94
Complementary businesses	ton	32,671.89	59,451.5	51,901.45
Total	ton	130,752.94	154,268.73	144,553.47
Total Hazardous waste				
Beverages	ton	1,465.36	1,346.19	963.51
Complementary businesses	ton	1,147.65	377.19	9.29
Total	ton	2,613.01	1,723.38	2,668.39
Total Non-hazardous waste				
Beverages	ton	96,615.69	93,471.04	82,949.43
Complementary businesses	ton	31,524.25	59,074.31	51,892.16
Total	ton	128,139.94	152,545.35	141,885.08
Waste not destined to elimination				
Total waste not destined to elimination				
Total	ton	106,440.37	-	-
Hazardous Recycled / Reused waste				
Beverages	ton	1,308.56	-	-
Complementary businesses	ton	0	-	-

¹² These data only considers Production Centers, and is the one verified by a third party.

Total	ton	1,308.56	-	-
Non-Hazardous Recycled / Reused waste				
Beverages	ton	94,693.51	-	-
Complementary businesses	ton	9,481.08	-	-
Total	ton	104,174.59	-	-
Hazardous waste with energy recovery				
Beverages	ton	7.23	-	-
Complementary businesses	ton	0	-	-
Total	ton	7.23	-	-
Non-Hazardous waste with energy recovery				
Beverages	ton	19.47	-	-
Complementary businesses	ton	930.52	-	-
Total	ton	949.99	-	-
Waste destined to elimination				
Total waste destined to elimination				
Total	ton	16,020.81	-	-
Total hazardous waste destined to elimination				
Total	ton	1,146.38	-	-
Total non-hazardous waste destined to elimination				
Total	ton	14,874.43	-	-
Waste disposal by country (GRI 306-4,306-5)				
Mexico				
Recycled waste	ton	66,017.22	57,463.72	51,004.05
Waste sent to final disposal	ton	4,513.95	386.68	973.42
Total waste	ton	71,685.61	60,179.29	52,873.48
Percentage of recycled waste	%	92.09	95.49	96.46
Argentina				
Recycled waste	ton	8,774.79	38,845.43	32,772.35
Waste sent to final disposal	ton	13,328.53	13,799.33	25,019.99
Total waste	ton	22,543.64	52,919.33	57,878.78
Percentage of recycled waste	%	38.92	73.40	56.62

Peru				
Recycled waste	ton	13,085.62	16,058.18	11,427.23
Waste sent to final disposal	ton	2,183.87	484.56	67.67
Total waste	ton	13,477.69	16,587.87	11,823.51
Percentage of recycled waste	%	97.09	96.81	96.65
Ecuador				
Recycled waste	ton	8,500.39	10,160.61	7,011.48
Waste sent to final disposal	ton	4,042.31	474.93	606.16
Total waste	ton	16,427.61	11,565.69	7,884.51
Percentage of recycled waste	%	51.74	87.85	88.93
United States				
Recycled waste	ton	15,037.14	14,578.35	12,248.74
Waste sent to final disposal	ton	1,069.22	1,650.44	1,655.38
Total waste	ton	16,676.49	14,084.88	14,093.19
Percentage of recycled waste	%	90.71	103.5	86.91
Total AC				
Recycled waste	ton	111,415.16	137,106.30	114,463.85
	ton	25,137.88	16,795.75	28,322.62
Total waste	ton	140,711.04	155,337.05	144,553.48
Percentage of recycled waste	%	79.18	87.09	79.18

Waste Management Programs

Arca Continental has a waste management program that is integrated into their internal Environmental Management audits. These audits include specific points related to the proper handling and responsible disposal of waste. As part of this commitment to comprehensive waste management, 18 out of the 19 plants in Mexico are certified under Coca-Cola's Zero Waste program, which validates the existence of a complete system for the management, disposal, and reuse of waste generated in our bottling operations, including recycling and resource recovery practices.

Currently, we aim to measure the cost of waste disposal more accurately. This is a necessary step to develop investment projects in innovation or R&D initiatives aimed at minimizing waste, and we are working on systematically collecting this information.

In line with the requirements of the Zero Waste certification, we provide annual training to our associates to strengthen their knowledge on waste reduction, proper classification, and responsible handling practices. The company believes continuous training is essential to ensure responsible and efficient operations.

Additionally, through Coca-Cola's Zero Waste program Arca Continental ensures that all final waste disposal is carried out exclusively through sites and contractors authorized by the government. The company verifies that these landfills and waste handlers have the technical capacity to manage waste safely. Arca Continental is a public company listed on the Mexican Stock Exchange, which makes it a separate and independent entity from The Coca-Cola Company.

R+D for sustainable packaging and alternative solutions

We have R+D resources dedicated to the development of sustainable packaging and alternative solutions, with a main focus on the optimization and lightening of primary packaging, as well as the incorporation of recycled resin in our packaging. These initiatives are implemented in a transversal way in the five countries where AC operates (the United States, Mexico, Peru, Ecuador and Argentina). In 2024 alone, the efforts of the R+D team, in collaboration with the operational teams, made it possible to avoid the consumption of 2,195 tons of resin, equivalent to more than 4,150 tons of CO₂, contributing significantly to our sustainability goals. In addition, we managed to lighten high-volume SKUs, positioning ourselves as a benchmark within the Coca-Cola System.

Water Stewardship¹³

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^{14*} (GRI 303-3, 303-4)				
Water withdrawal by business unit				
Beverages	Thousands of m3 ¹⁶	19,234.42	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	346.96	361.0	319.8
Total water withdrawn in AC	Thousands of m3	27,698.07	29,115.4	26,632.7
Water withdrawal in areas of high water stress by business unit¹⁷				
Beverages	Thousands of m3	13,953.58	14,014.4	10,795.4
Complementary businesses	Thousands of m3	31.75	32.2	51.6
Distribution centers	Thousands of m3	-	174.2	183.7
Total water withdrawn in AC	Thousands of m3	13,985.33	14,220.8	11,030.7
Water discharge by business unit				
Beverages	Thousands of m3	4,946.72	5,308.0	5,227.0

¹³ In 2024, two water-related incidents occurred, with a combined cost of \$5,390,794.62 MXN.

¹⁴ In 2024, the goal was to consume less than 15,300,000 m3 of water, considering a -0.3% change in production volume and a -1.2% change in resource efficiency.

¹⁵ 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.

¹⁶ By thousands of liters we also mean megaliters.

¹⁷ Exposure to high water stress areas:

-Number of production sites in water stress areas (1,700 m3/(person*year)): 29

-Total number of production sites: 48

-Percentage of production sites in water stress areas: 60.42%

-Percentage of cost of goods sold (COGS): 81%

Content	Unit	2024	2023	2022
Complementary businesses	Thousands of m3	8,339.41	9,613.5	6,309.0
Distribution centers	Thousands of m3	233.42	159.0	189.7
Total water discharged in AC	Thousands of m3	13,519.55	15,080.5	11,725.7
Water discharge in areas of high water stress by business unit				
Beverages	Thousands of m3	3,635.99	3,846.2	3,138.4
Complementary businesses	Thousands of m3	4.40	0.1	43.2
Distribution centers	Thousands of m3	-	40.6	113.9
Total water discharged in AC	Thousands of m3	3,640.39	3,887.9	3,295.5
Water consumption by business unit (withdrawal - discharge)				
Beverages	Thousands of m3	14,287.70	14,203.0	13,561.2
Complementary businesses	Thousands of m3	-222.72	-370.1	1,215.7
Distribution centers	Thousands of m3	113.54	202.0	130.1
Total water consumption in AC ¹⁸	Thousands of m3	14,178.52	14,034.9	14,907.0
Water consumption in areas of high water stress by business unit (withdrawal - discharge)				
Beverages	Thousands of m3	10,317.59	10,168.2	7,657.0
Complementary businesses	Thousands of m3	27.35	32.1	8.4
Distribution centers	Thousands of m3	-	133.6	69.8
Total water consumption in AC ¹⁹	Thousands of m3	10,344.94	10,333.9	7,735.2
Water withdrawal by source* (GRI 303-3)				
Withdrawal by source in production centers				
Municipal network	Thousands of m3	6,189	6,064.2	5,624.9
Own wells	Thousands of m3	17,938	18,050.8	16,910.5
Non-attributable water	Thousands of m3	323	192.5	173.7
Surface water bodies	Thousands of m3	3,524	4,809.6	3,888.0
Other sources	Thousands of m3	23	22.2	63.2
Total withdrawal by source in production centers in AC	Thousands of m3	27,351	28,754.4	26,313.0

¹⁸ In 2024, the goal was to consume less than 15,300,000 m3 of water, considering a -0.3% change in production volume and a -1.2% change in resource efficiency. This goal was not verified by an independent third party.

¹⁹ In 2024, the goal was to consume less than 11,000 thousand m3 of water in water-stressed areas.

Content	Unit	2024	2023	2022
Withdrawal by source in distribution centers²⁰				
Municipal network	Thousands of m3	287.49	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	436.95	361.0	319.7
Withdrawal by source in CEPROS and CEDIS				
Municipal network	Thousands of m3	6,476.58	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	28,434.85	29,115.4	26,632.7
Volume of water reused by country²¹				
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	1,027.62	800.35	807.69
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges in surface water bodies	Thousands of m3	9,304	10,580.57	7,457.87

²⁰ The data from Distribution Centers was not validated by an independent third party.

²¹ Data outside the scope of independent third-party verification.

Content	Unit	2024	2023	2022
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	113	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	271.88	280.58	246.52
Primary treatment	Thousands of m3	691.03	644.49	454.44
Secondary treatment	Thousands of m3	2,637.52	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	3,869	3,844.50	3,444.18
Total discharges				
No treatment	Thousands of m3	8,548.65	10,060.80	6,896.69
Primary treatment	Thousands of m3	691.03	957.25	806.73
Secondary treatment	Thousands of m3	3,777.74	3,667.69	3,651.81
Tertiary treatment	Thousands of m3	268.70	235.75	180.76
Total discharges	Thousands of m3	13,286	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

Content	Unit	2024	2023	2022
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	208.44	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	208.44	157.98	183.11
Total discharges				
No treatment	Thousands of m3	210.16	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	210.16	158.98	189.70

Climate Action

Content	Unit	2024	2023	2022
Corporate goals				
Reduce 33.9% scope 1 and 2 emissions by 2030²²	% baseline 2019	-33.31	32.0	30.9
Energy use efficiency for each liter of beverage produced²³				
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

²² By 2024, the goal was to generate less than 300,000 tCO2e of Scope 1 emissions, less than 130,000 tCO2e of market-based Scope 2 emissions, and less than 175,000 tCO2e of location-based Scope 2 emissions.

²³ 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.

Content	Unit	2024	2023	2022
Scope 1 and 2²⁴ GHG Emissions ²⁵– Production centers (GRI 305-1, 305-2) and distribution centers*				
Beverages				
Scope 1	tCO2e	148,411.88	153,030.97	162,528.57
Scope 2	tCO2e	96,168.48	87,823.55	82,743.28
Total	tCO2e	244,580.36	240,854.52	245,271.85
Complementary businesses				
Scope 1	tCO2e	52,611.28	61,653.77	55,997.74
Scope 2	tCO2e	25,454.28	30,693.42	27,457.54
Total	tCO2e	78,065.56	92,347.19	83,455.28
Distribution centers				
Scope 1	tCO2e	70,204.98	92,722.40	102,108.82
Scope 2	tCO2e	15,201.19	11,623.96	13,854.71
Total	tCO2e	85,406.17	104,346.36	115,963.53
Production centers				
Scope 1	tCO2e	201,023.16	307,849.41	320,635.14
Scope 2	tCO2e	121,622.76	130,049.13	124,055.54
Total	tCO2e	332,645.92	437,898.54	444,690.67
Total AC²⁶				
Scope 1	tCO2e	271,228.15	400,571.81	422,743.96
Scope 2	tCO2e	136,823.95	141,673.09	137,910.25
Total	tCO2e	408,052.1	542,244.9	560,654.21
Scope 3²⁷ GHG Emissions *				
Purchased goods and services	tCO2e	2,188,412.68	2,296,517.43	2,197,478.91
Capital goods	tCO2e	706,395.35	581,056.89	434,935.73

²⁴ The total amount of location-based Scope 2 CO2e emissions was 215,794.61 tCO2e and the total amount of market-based emissions was 136,823.95 tCO2e.

²⁵ In 2024, the goal was to generate less than 300,000 tCO2e of Scope 1 emissions, less than 130,000 tCO2e of market-based Scope 2 emissions, and less than 175,700 tCO2e of location-based Scope 2 emissions.

²⁶ The verification process did not cover Distribution Centers. The amount of Scope 1 emissions verified by a third party is of 201,023.16 and for Scope 2 of 121,622.76

²⁷ In 2024, the goal was to emit less than 4,000,000 tCO2e of Scope 3 emissions. The total scope 3 emissions verified was of 2,804,152.96 for categories 1 and 13.

Content	Unit	2024	2023	2022
Activities related to fuel and energy	tCO2e	173,306.11	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	28,368.61	17,745.78	14,531.71
Downstream leased assets	tCO2e	615,740.28	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	4,464,776.04	4,380,780.24	3,980,775.13
Electric energy consumption – Production centers (GRI 302-1)²⁸				
Renewable sources				
Beverages	GJ	733,761.83	639,287.9	653,033.3
Complementary businesses	GJ	-	43,318.0	0
Total	GJ	733,761.83	682,606.0	653,033.3
Non-renewable sources²⁹				
Beverages	GJ	959,569.64	876,350.5	826,246.2
Complementary businesses	GJ	208,824.85	227,196.0	246,696.0
Total	GJ	1,168,394.49	1,146,864.4	1,073,542.2
Total				
Beverages	GJ	1,693,331.48	1,515,638.4	1,479,279.5
Complementary businesses	GJ	208,824.85	270,513.9	246,696.0
Total	GJ	1,902,156.32	1,786,152.3	1,721,975.5
Electric energy consumption – Production centers				
Renewable sources				

²⁸ This information was verified by an independent third-party.

²⁹ The total amount of non-renewable energy consumed by Arca Continental considers electrical energy from non-renewable or market-based sources and fuel consumption, which gives a total of 1,631,654MWh for 2024, considering that the goal for this year focused on consume less than 1,600,000 MWh from this source

Content	Unit	2024	2023	2022
Beverages	MWh	203,822.73	177,580.0	181,398.1
Complementary businesses	MWh	0	12,033	0
Total	MWh	203,822.73	189,613	181,398.1
Non-renewable sources				
Beverages	MWh	266,547.12	243,430.7	229,512.8
Complementary businesses	MWh	58,006.90	75,142.8	68,415.5
Total	MWh	324,554.02	318,573.5	297,928.3
Total				
Beverages	MWh	470,369.85	421,010.7	410,911.0
Complementary businesses	MWh	58,006.90	75,142.8	67,415.5
Total	MWh	528,376.75	496,153.5	478,326.5
Fuel consumption MWh – Production centers				
Fixed sources				
Beverages	MWh	325,096.30	373,313.35	322,048.14
Snacks	MWh	139,388.52	89,792.86	150,711.46
Other businesses	MWh	501,462.13	576,432.71	134,922.12
Total	MWh	965,946.95	1,039,538.92	607,681.71
Mobile sources				
Beverages	MWh	326,629.25	293,130.43	295,163.49
Snacks	MWh	12,392.69	11,925.67	12,077.11
Other businesses	MWh	2,131.54	615.44	2,448.12
Total	MWh	341,153.48	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	651,725.55	666,443.78	617,211.63
Snacks	MWh	151,781.21	101,718.53	162,788.57
Other businesses	MWh	503,593.66	577,048.15	137,370.24
Total	MWh	1,307,070.42	1,345,210.46	917,370.43
Fuel consumption GJ (GRI 302-1)				
Fixed sources				
Beverages	GJ	1,170,346.69	1,154,508	1,159,373

Content	Unit	2024	2023	2022
Complementary Businesses	GJ	2,307,062.33	2,587,832	1,028,280
Total	GJ	3,477,408.93	3,742,340	2,187,654
Mobile sources				
Beverages	GJ	1,175,865.30	1,055,270	1,062,588
Complementary Businesses	GJ	52,287.23	42,932	52,290
Total	GJ	1,228,152.53	1,098,202	1,114,879
Total				
Beverages	GJ	2,346,211.99	2,209,778	2,221,961
Complementary Businesses	GJ	2,359,349.56	2,630,764	1,080,571
Total	GJ	4,705,561.55	4,840,542	3,302,533
Non- Renewable fuel consumption GJ				
Natural Gas				
Beverages	GJ	853,124.35	-	-
Complementary Businesses	GJ	570,335.01	-	-
Total	GJ	1,423,459.37	-	-
Diesel				
Beverages	GJ	745,665.13	-	-
Complementary Businesses	GJ	138,952.44	-	-
Total	GJ	884,617.57	-	-
Gasoline				
Beverages	GJ	179,783.61	-	-
Complementary Businesses	GJ	79.51	-	-
Total	GJ	179,863.12	-	-
Heavy Fuel				
Beverages	GJ	-	-	-
Complementary Businesses	GJ	100,903.78	-	-
Total	GJ	100,903.78	-	-
Gas LP				
Beverages	GJ	564,367.45	-	-
Complementary Businesses	GJ	39,802.67	-	-
Total	GJ	604,170.12	-	-

Content	Unit	2024	2023	2022
Total Non- Renewable fuel consumption				
Total	GJ	3,193,013.95	-	-
Total Renewable fuel consumption GJ				
Biodiesel				
Beverages	GJ	3,271.44	-	-
Complementary Businesses	GJ	-	-	-
Total	GJ	3,271.44	-	-
Bagasse				
Beverages	GJ	-	-	-
Complementary Businesses	GJ	1,509,276.15	-	-
Total	GJ	1,509,276.15	-	-
Total Renewable fuel consumption				
Total	GJ	1,512,547.59	-	-
Total Energy Consumption GJ				
Total energy consumption from renewable sources	GJ	2,246,309.42	-	-
Total energy consumption from non- renewable sources	GJ	4,361,408.44	-	-
Total consumption	GJ	6,607,717.86	-	-
Total miles traveled by the distribution fleet				
Total miles traveled by the Arca Continental fleet	mi	125,025,130	-	-
Total miles traveled by the subcontracted fleet	mi	90,341,327	-	-

Energy Programs

Arca Continental has an energy management program based on the implementation and monitoring of our “Energy Best Practices” program, whose main objective is to optimize the use of our energy resources and reduce consumption across all our operations. As part of this program, we conduct an annual energy audit that allows us to assess our level of compliance and identify opportunities for improvement. In addition, we carry out monthly monitoring of the progress in the implementation of these best practices at each of our operational sites.

To track energy savings, we use the Energy Usage Ratio (EUR), covering electricity. Arca Continental’s 2024 target for this is 0.242 MJ/LB.

Practices requiring investment are recorded and evaluated for inclusion in our Long-Term Plan. We also offer regular training to promote energy efficiency and strengthen internal capabilities.

Financial Opportunities of Climate Change

AC is constantly evaluating market opportunities to expand the Universal Bottle initiative to increase their refillable/non-refillable ratio. To achieve this, the team has managed to map out several lines that will enter a reuse model by 2025. To make the reuse model attractive to clients and customers, commercial teams introduced a “returnable membership” with clients and the application of promotional codes, both would be managed through digital platforms and will help with the introduction of refillable packaging to the market. To measure the initiative’s effectiveness, the returnable mix, client conversion client number and purchase frequency would be monitored. The financial impact figures correspond to 51% of insured sales, taking as a reference the 24% of returnable sales that occurred in 2022. This represents benefits of more than 1,486 million MXN and costs of more than 38 million MXN.

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

Content	Unit	2024	2023	2022
Ecuador	%	67	67	67
United States	%	88	88	88
Arca Continental	%	85	85	85
Environmental Violations³⁰				
Significant fines for environmental non-compliance³¹	#	2	0	0

³⁰ Arca Continental currently does not have any environmental infractions on course.

³¹ Fines or penalties are considered significant if they exceed USD 10,000. **The total amount paid for the two mentioned infractions was MXN 5,390,794.62**

Positive Social Impact

Associates Well-being

Content	Unit	2024	2023	2022
Associate headcount³²				
Headcount by country of operation (GRI 2-7-a, 2-7-b, 2-7-c, 2-7-d, 2-7-e, 405-1)				
Mexico	# associates	42,725	42,468	37,907
Ecuador	# associates	10,032	10,096	9,586
Peru	# associates	5,359	5,491	4,886
Argentina	# associates	2,641	2,474	2,269
United States	# associates	9,690	9,492	9,155
Total	# associates	70,447	70,021	63,802
Headcount by union status, gender, age range, and organization level (GRI 2-30, 401-1)				
Non-unionized associates by gender and age range				
Non-unionized under 21 years	# female	55	82	43
	# male	366	399	314
Non-unionized between 21 and 30 years	# female	2,080	2,059	1,668
	# male	6,247	6,407	5,763
Non-unionized between 31 and 40 years	# female	2,391	2,180	1,838
	# male	8,812	8,635	8,216
Non-unionized between 41 and 50 years	# female	1,130	1,121	892
	# male	6,764	7,079	6,267
Non-unionized over 50 years	# female	580	542	498
	# male	4,768	4,542	24,960
Total non-unionized associates	# female	6,236	5,984	4,939
	# male	26,957	27,062	24,960

³² 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 70,447 employees, of which 8,749 were women, 61,552 were men, and 146 did not disclose their gender. In 2023, the total workforce reached 70,021 employees, of which 8,735 were women, 61,566 were men, and 146 did not disclose their gender.

Content	Unit	2024	2023	2022
Unionized associates by gender and age range³³				
Unionized under 21 years	# female	99	84	84
	# male	1336	1,407	1,113
Unionized between 21 and 30 years	# female	754	810	556
	# male	12,136	12,192	11,471
Unionized between 31 and 40 years	# female	830	830	612
	# male	10,466	10,359	9,994
Unionized between 41 and 50 years	# female	528	509	364
	# male	6,835	6,692	6,478
Unionized over 50 years	# female	288	276	194
	# male	3,835	3,649	3,050
Total unionized associates	# female	2,499	2,509	1,796
	# male	34,609	34,299	32,106
Associates by gender and age range				
Associates under 21 years	# associates	1,858	1,836	1,541
Associates between 21 and 30 years	# associates	21,271	20,548	19,459
Associates between 31 and 40 years	# associates	22,551	21,574	20,600
Associates between 41 and 50 years	# associates	15,284	15,077	14,000
Associates over 50 years	# associates	9,482	8,710	8,142
Total associates	# associates	70,447	70,021	63,802
Non-unionized associates by gender and organizational level				
Non-unionized associates – Entry-level	# female	4,740	4,572	-
	# male	22,172	21,996	-
Non-unionized associates – Coordination level	# female	963	908	-
	# male	2,837	2,961	-
Non-unionized associates – Head of department level	# female	438	431	-
	# male	1,455	1,430	-
Non-unionized associates – Management level	# female	85	101	-
	# male	399	457	-

³³ Arca Continental respects the right of its associates to form a union. The company engages with workers' representatives on a regular basis to discuss working conditions and establish a constructive dialogue with the Company.

Content	Unit	2024	2023	2022
Non-unionized associates – Director level	# female	9	10	-
	# male	81	102	-
Non-unionized associates – Executive level	# female	1	1	-
	# male	13	10	-
Total non-unionized associates	# female	6,236	6,023	-
	# male	26,957	26,956	-
Unionized associates by gender and organizational level				
Unionized associates – Entry-level	# female	2,499	2,458	-
	# male	34,599	34,228	-
Unionized associates – Coordination level	# female	0	13	-
	# male	10	176	-
Unionized associates – Head of department level	# female	0	0	-
	# male	0	0	-
Unionized associates – Management level	# female	0	0	-
	# male	0	0	-
Unionized associates – Director level	# female	0	0	-
	# male	0	0	-
Unionized associates – Executive level	# female	0	0	-
	# male	0	0	-
Total unionized associates	# female	2,499	2,471	-
	# male	34,609	34,404	-
Associates by gender and organizational level				
Associates – Entry-level	# associates	64,149	61,395	-
Associates – Coordination level	# associates	3,814	3,897	-
Associates – Head of department level	# associates	1,895	1,775	-
Associates – Management level	# associates	484	555	-
Associates – Director level	# associates	91	112	-
Associates – Executive level	# associates	14	12	-
Total associates	# associates	70,447	70,021	63,802
Gender representation (GRI 2-7, 2-9)				
Percentage of women relative to total associates	% female	12.35	12.13	10.54

Content	Unit	2024	2023	2022
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 associates				
Mexico	%	61.61	61.58	60
Ecuador	%	12.52	14.63	15
United States	%	14.38	12.21	9
Peru	%	7.54	7.90	7
Argentina	%	3.81	3.59	4
Other	%	0.11	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
	#Preferred no to answer	36		
Open positions filled by individuals aged 30 to 50	# female	2,112	1,757	2,485
	# male	9,306	10,271	12,364
	#Preferred no to answer	22		
Open positions filled by individuals over 50 years old	# female	171	121	201
	# male	786	777	805
	#Preferred no to answer	5		
Total hirings	# female	4,727	3,776	4,951
	# male	25,336	26,643	26,699

Content	Unit	2024	2023	2022
	#Preferred no to answer	63		
Hirings by gender and organizational level (GRI 2-8, 401-1) *				
Entry-level	# female	4,328	3481	-
	# male	24,321	25683	-
	#Preferred no to answer	54		
Coordination level	# female	213	150	-
	# male	361	375	-
	#Preferred no to answer	1		
Head of department level	# female	125	80	-
	# male	486	357	-
	#Preferred no to answer	5		
Management level	# female	59	64	-
	# male	137	211	-
	#Preferred no to answer	3		
Director level	# female	2	1	-
	# male	27	3	-
	#Preferred no to answer	0		
Executive level	# female	0	0	-
	# male	4	0	-
	#Preferred no to answer	0		
Total hirings	# female	4,727	3,776	3,776
	# male	25,336	26,643	-
	#Preferred no to answer	63		
Average cost per hire				
Average cost per hire	MXN	2,255.1	2,527.76	6,734.22
Turnover rate				
Associate 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	-
	# male	4242	4,073	-
Coordination level	# female	0	2	-
	# male	1	16	-
Head of department level	# female	0	0	-
	# male	0	0	-

Content	Unit	2024	2023	2022
Management level	# female	0	0	-
	# male	0	1	-
Director level	# female	0	0	-
	# male	0	0	-
Executive level	# female	0	0	-
	# male	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)				
Entry-level	# 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 employees³⁴	# female	858	816	-
	# male	2772	3,326	-
Voluntary departures by gender and age range of unionized employees				
Under 21 years	# female	62	39	-
	# male	501	348	-
Between 21 and 30 years	# female	311	214	-
	# male	2,216	2,275	-
Between 31 and 40 years	# female	189	159	-
	# male	1,072	1,074	-

³⁴ 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
Between 41 and 50 years	# female	84	91	-
	# male	327	299	-
Over 50 years	# female	46	23	-
	# male	127	94	-
Total voluntary departures of unionized employees	# female	692	526	-
	# male	4,243	4,090	-
Voluntary departures by gender and age range of non-unionized employees				
Under 21 years	# female	48	32	-
	# male	178	63	-
Between 21 and 30 years	# female	410	344	-
	# male	1243	1,351	-
Between 31 and 40 years	# female	266	278	-
	# male	880	1,194	-
Between 41 and 50 years	# female	97	101	-
	# male	286	455	-
Over 50 years	# female	37	61	-
	# male	185	263	-
Total voluntary departures of non-unionized employees	# female	858	816	-
	# male	2,772	3,326	-
Involuntary departures by gender and organizational level of unionized employees				
Entry-level	# female	684	494	-
	# male	4,622	4,805	-
Coordination level	# female	0	2	-
	# male	0	5	-
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	-
	# male	0	0	-

Content	Unit	2024	2023	2022
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				

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

Content	Unit	2024	2023	2022
Head of department level	% male	7%	10	-
	% female	7%	8	-
	% male	6%	7	-
Management level	% female	9%	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

Content	Unit	2024	2023	2022
Over 50 years	% male	8%	11	9
	% female	10%	16	7
	% male	7%	10	7
Total turnover rate of non-unionized employees	% female	20%	21	17
	% male	18%	22	16
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 associates under 21 years	% female	82.90%	88.30	-
	% male	82.50%	87.90	-
Results of associates between 21 and 30 years	% female	83.80%	85.60	-
	% male	82.30%	86.90	-
Results of associates between 31 and 40 years	% female	84.70%	87.10	-
	% male	82.40%	85.90	-
Results of associates between 41 and 50 years	% female	85.20%	88.00	-
	% male	84.00%	86.70	-
Results of associates over 50 years	% female	82.80%	86.50	-
	% male	86.10%	88.70	-
Average results of associates	% 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

Content	Unit	2024	2023	2022
Argentina	% Associate engagement	84.00%	87.64	87.80
	% Participation	99.60%	100.00	99.90
	% Leadership favorability	76.30%	83.02	81.30
Peru	% Associate engagement	85.72%	89.92	86.20
	% Participation	100%	100.00	100.00
	% Leadership favorability	76.82%	82.42	81.90
Ecuador	% Associate 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)	% Associate 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	% Associate engagement	82.74%	83.90	74.10
	% Participation	98.20%	98.00	96.60
	% Leadership favorability	80.92%	83.08	86.00
	% Associate engagement	83.54%	87.22	87.00
Associate engagement				
Associates who responded to the survey	% associates	98.2%	98	96.62
Associates who rated the overall climate survey between 9 and 10	% associates	N/A	N/A	N/A
Associates who rated leadership favorability between 9 and 10	% associates	N/A	N/A	N/A
Associates who rated their level of engagement between 9 and 10	% associates	N/A	N/A	N/A
Performance evaluation³⁵				
Associates 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

³⁵ Performance evaluations are conducted annually, providing a structured opportunity to assess individual and team contributions, align objectives, and support professional development across the organization.

Content	Unit	2024	2023	2022
Peru	Male	143	139	138
	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

Associate 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

Content	Unit	2024	2023	2022
Average hours of training at director level	Male average	20.1	3.9	1.9
	Female average	0.0	0.3	0.0
Average hours of training at executive level	Male average	0.0	0.8	0.1
	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
Average hours of training at head of department level	Female average	2.1	5.5	3.7
	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

Content	Unit	2024	2023	2022
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
	Male average	6.1	1.1	4.7
Average hours of training at coordination level	Female average	21.8	10.6	15.3
	Male average	18.4	8.7	14.2
Average hours of training at head of department level	Female average	35.4	9.6	23.1
	Male average	29.4	13.2	25.7
Average hours of training at management level	Female average	33.5	1.9	25.9
	Male average	33.6	5.5	18.3
Average hours of training at director level	Female average	34.7	0.9	5.7
	Male average	55.2	1.5	8.3
Average hours of training at executive level	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

Content	Unit	2024	2023	2022
Average hours of training at executive level	Male average	15.9	8.0	3.9
	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
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

Content	Unit	2024	2023	2022
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
	Male average	1.45	15.1	9.3
Average hours of training at director level	Female average	0.00	2.0	0.0
	Male average	0.11	7.0	2.6
Average hours of training at executive level	Female average	0.0	0.0	0.0
	Male average	0.0	0.0	0.0
Average training hours for non-mandatory and mandatory courses³⁶				
Mexico				
Average hours of training at entry-level	Female average	14.3	-	-
	Male average	13.0	-	-
Average hours of training at coordination level	Female average	29.8	-	-
	Male average	30.4	-	-
Average hours of training at head of department level	Female average	36.6	-	-
	Male average	41.6	-	-
Average hours of training at management level	Female average	18.2	-	-
	Male average	29.8	-	-

³⁶ Information from previous years is not available.

Content	Unit	2024	2023	2022
Average hours of training at director level	Female average	0.0	-	-
	Male average	15.9	-	-
Average hours of training at executive level	Female average	0.0	-	-
	Male average	0.0	-	-
Argentina				
Average hours of training at entry-level	Female average	6.1		
	Male average	1.1		
Average hours of training at coordination level	Female average	11.5		
	Male average	11.9		
Average hours of training at head of department level	Female average	16.3		
	Male average	13.2		
Average hours of training at management level	Female average	30.2		
	Male average	30.6		
Average hours of training at director level	Female average	0.0		
	Male average	0.0		
Average hours of training at executive level	Female average	0.0		
	Male average	0.0		
Peru				
Average hours of training at entry-level	Female average	13.4	-	
	Male average	14.1	-	
Average hours of training at coordination level	Female average	31.8	-	
	Male average	30.4	-	
Average hours of training at head of department level	Female average	24.7	-	
	Male average	26.3	-	
Average hours of training at management level	Female average	32.9	-	
	Male average	23.9	-	
Average hours of training at director level	Female average	0.0	-	
	Male average	0.0	-	
Average hours of training at executive level	Female average	0.0	-	
	Male average	0.0	-	

Content	Unit	2024	2023	2022
Ecuador				
Average hours of training at entry-level	Female average	7.5	-	
	Male average	9.6	-	
Average hours of training at coordination level	Female average	31.0	-	
	Male average	163.9	-	
Average hours of training at head of department level	Female average	27.5	-	
	Male average	39.7	-	
Average hours of training at management level	Female average	27.1	-	
	Male average	27.0	-	
Average hours of training at director level	Female average	0.0	-	
	Male average	19.1	-	
Average hours of training at executive level	Female average	0.0	-	
	Male average	41.0	-	
Corporate offices				
Average hours of training at entry-level	Female average	9.0	-	
	Male average	6.2	-	
Average hours of training at coordination level	Female average	22.8	-	
	Male average	19.4	-	
Average hours of training at head of department level	Female average	37.3	-	
	Male average	32.1	-	
Average hours of training at management level	Female average	34.2	-	
	Male average	35.0	-	
Average hours of training at director level	Female average	34.7	-	
	Male average	55.2	-	
Average hours of training at executive level	Female average	0.0	-	
	Male average	0.0	-	
Training indicators				
Total training hours	# hours	1,147,800	1,152,037.2	-
Average training hours per associate	# hours / # people trained	16.1	18.92	-
Total investment in training	MXN	167,841,848	-	-
Training investment per associate	MXN / # people trained	2,949.93	-	-

Content	Unit	2024	2023	2022
Key development programs ³⁷				
Indicator	With Respect, We All Win – 2024		Linked InLearning	
Program description	The objective of this initiative is to ensure that all Arca Continental associates 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 associates 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 associates. With 64,000 hours of self-directed learning, our associates and leaders have demonstrated a strong commitment to their professional and personal development.	
% of associates who participated relative to the total associate 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)	24,787	24,638	1,748
	Male (USD)	22,837	23,299	1,741
Average entry-level remuneration ratio	Male / Female (USD)	1.09	1.06	1.00
Average remuneration at coordination level	Female (USD)	32,050	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)	59,318	59,564	4,144
	Male (USD)	57,391	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

³⁷ 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
	Male (USD)	114,942	111,913	8,170
Average management level remuneration ratio	Male / Female (USD)	1.008	1.01	0.94
	Female (USD)	241,443	209,763	17,320
Average remuneration at director level	Male (USD)	234,106	223,825	15,145
Average director level remuneration ratio	Male / Female (USD)	1.03	0.94	0.87
	Female (USD)	38,353	36,758	2,599
Total AC average remuneration	Male (USD)	35,485	34,814	2,662
Total AC average remuneration ratio	Male / Female (USD)	1.08	1.06	1.02
Average annual remuneration and compensation ratio by country and gender (USD) (GRI 405-2)*				
Average remuneration in Mexico	Female (USD)	24,272	23,562.52	-
	Male (USD)	24,288	25,427.54	-
Average remuneration ratio in Mexico	Male / Female (USD)	0.99	0.93	-
Average remuneration in Peru	Female (USD)	27,416	20,157.31	-
	Male (USD)	30,602	19,674.77	-
Average remuneration ratio in Peru	Male / Female (USD)	0.89	1.02	-
Average remuneration in Ecuador	Female (USD)	24,384	25,185.14	-
	Male (USD)	29,105	29,171.78	-
Average remuneration ratio in Ecuador	Male / Female (USD)	0.83	0.86	-
Average remuneration in Argentina	Female (USD)	40,774	23,633.77	-
	Male (USD)	38,605	26,942.62	-
Average remuneration ratio in Argentina	Male / Female (USD)	1.05	0.88	-
Average remuneration in CCSWB	Female (USD)	100,281	95,904.67	-
	Male (USD)	97,165	93,184.06	-
Average remuneration ratio in CCSWB	Male / Female (USD)	1.03	1.03	-
Average remuneration in WISE	Female (USD)	86,366	85,299.22	-
	Male (USD)	104,496	101,780.91	-
Average remuneration ratio in WISE	Male / Female (USD)	0.82	0.84	-
Total AC average remuneration	Female (USD)	38,353	36,757.54	-
	Male (USD)	35,485	34,813.58	-
Total AC average remuneration ratio	Male / Female (USD)	1.08	1.06	-
Pay equity*³⁸				
	Female (USD)	-	-	-

³⁸ The pay gap is monitored annually through reports issued for Sustainability.

Content	Unit	2024	2023	2022
Executive level ³⁹ (base salary) ⁴⁰	Male (USD)	221,062	227,730.44	
Executive level (base salary + benefits)	Female (USD)	-	-	-
	Male (USD)	414,842.3	406,880.61	
Management level ⁴¹ (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 ⁴² (base salary)	Female (USD)	28,130	27,939.37	-
	Male (USD)	26,774	26,705.64	-
C-Suite compensation compared to associate 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 associate	\$ USD	\$1,407,883	1,572,059	1,563,000
Overall associate average	\$ USD	47,650	45,321	49,600
Daily minimum wage applied in the country (MXN)				
Mexico ⁴³	(MXN)	248.93	207.44	-
Argentina ⁴⁴	(MXN)	186.48	364	-
Peru ⁴⁵	(MXN)	168.79	161.28	-
Ecuador ⁴⁶	(MXN)	8,537.6	7,924.5	-

³⁹ The executive level refers to Directors and Executive Directors.

⁴⁰ Given that there is only one woman at the executive level, gender-based reporting of base salary and benefits for this category has been omitted to safeguard individual privacy and confidentiality.

⁴¹ The management level refers to the average across managers and department heads.

⁴² The non-management level refers to employees in entry-level, analyst, or coordination roles.

⁴³ In AC-México the minimum wage is calculated based on daily pay.

⁴⁴ In AC-Argentina the minimum wage is calculated based on daily pay.

⁴⁵ In AC-Perú the minimum wage is calculated based on daily pay.

⁴⁶ In AC-Ecuador the minimum wage is calculated on a monthly basis.

Content	Unit	2024	2023	2022
CCSWB ⁴⁷	(MXN)	134.56	127.67	-
Benefits coverage⁴⁸ (GRI 401-2)				
Associates 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	-
Associates 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	-	-

⁴⁷ In AC-CCSWB the minimum wage reflects the amount paid per hour worked.

⁴⁸ 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
WISE	Female	1	6	-
	Male	N/A	N/A	-
Arca Continental	Female	573	459	-
	Male	2062	2162	-
Number of associates 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 associates 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	-

Content	Unit	2024	2023	2022
<p>Parental Leave</p> <p>Arca Continental has internal policies that regulate and extend parental leave for both primary and non-primary caregivers beyond the legal minimums, supporting family bonding and associate well-being. These policies ensure that associates returning from leave have access to supportive reintegration mechanisms and are not penalized for using their family leave benefits.</p> <p>For primary caregivers, the Postnatal Support Policy applies to female associates and grants additional paid time off beyond what is required by national laws, totaling approximately 14 to 18 weeks depending on the country. The policy offers full remote work or flexible return-to-work, including phased schedules increasing monthly up to full-time over the first year of the baby’s life, with variations according to their position, supervisor's approval and country of operation.</p> <p>For non-primary caregivers, the Paternity Leave Policy provides between 8 and 25 additional paid days, depending on country and context (e.g., multiple births, medical complications).</p> <p>The Adoption Leave Policy offers 10 days of paid leave for adoptive parents to support bonding and adjustment during the initial integration period of the child into the family.</p> <p>Labor practices</p> <p>Payment of wages:</p> <p>For administrative staff, international position evaluation methodologies are used to evaluate job positions. Based on the level and corresponding pay scale, salaries are defined. These pay scales are established according to a competitive reference market. In the case of unionized personnel, wages are continuously monitored and compared against the cost of living and competitiveness studies. Salaries are defined based on the job evaluation level and a pay scale that does not differentiate by gender. To ensure adequate wages, the pay scales for administrative personnel consider the difference regarding the cost of living.</p> <p>Annual leave payment:</p> <p>Payment for annual leave is included in the payroll corresponding to the dates on which the leave is taken, with the payslip itemizing the amounts under “Annual Leave Days” and “Regular Earnings.” There is an annual leave bonus, which is calculated based on the number of eligible working days and is paid in the payroll period immediately following the associate’s work anniversary.</p>				

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				
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 ⁴⁹ resulted from injuries caused by workplace accidents or occupational diseases*				
Accident-related fatalities among AC ⁵⁰ employees	# Fatalities	4	2	2
Accident-related fatalities among AC contractors	# Fatalities	1	2	2
LTIR ⁵¹ , Accidents and diseases (GRI 403-8, GRI 403-9, GRI 403-10)*				
Hours worked by associates	Hours	200,350,104	195,639,746	-
Number of lost-time injuries	# Accidents	339	393	-
LTIR (Lost Time Incident Rate)	Rate	0.357	0.402	0.361

⁴⁹ Third-party verification of indicators only considers data from collaborators.

⁵⁰ The figure for 2022 is reported differently this year due to a change in methodology.

⁵¹ It refers to the number of lost-time injuries that occur per 200,000 hours worked.

Rate of fatalities as a result of work-related injury	Rate	0.004		
High-consequence work-related injuries (excluding fatalities)	# of injuries	38		
Rate of high-consequence work-related injuries (excluding fatalities)	Rate	0.038		
Rate of recordable work-related injuries	Rate	1.226		
Hours worked by contractors	Hours	9,023,767	-	-
Rate of fatalities as a result of work-related injury for contractors	Rate	0.022		
Number of lost-time injuries for contractors	# Accidents	33	-	-
LTIR (Lost Time Incident Rate) for contractors	Rate	0.731	0.994	0.323
Total of Recordable Incidents AC52	# Accidents	1,228	-	-

Occupational Health and Safety Policy

Arca Continental ensures the active consultation and participation of workers and/or their representatives in the development, implementation, and review of the Occupational Health and Safety policy and related programs, enabling associates to contribute with their insights, report concerns, and collaborate in risk assessments, incident reviews, and the continuous improvement of health and safety practices.

Occupational Safety Objectives

Arca Continental has goals for Occupational Safety indicators and for compliance with the global safety strategy.

-Indicators: an annual objective is defined at the plant level of the number of LTI events and total incidents; these are defined hand in hand with each of the operations seeking the reduction for each of the sites based on their performance in recent years.

-Strategy: we follow up on the Calls to Action security events that occur in the Coca-Cola system and share them with 100% of our employees as learnings, preventing a similar incident from occurring within Arca Continental. This monitoring is done on a weekly basis with each country leader. Operations are also tracked on their adherence to the non-negotiables, a list of security elements that all sites must comply with, related to Machinery Safety, Route to Market and Secure Yard.

⁵² A recordable incident is understood to be any incident, no matter how minor the severity, that was recorded in the system, even if no time was lost.

For this, there are monitoring routines and monthly reports where progress is measured, actions taken by each country, as well as the results against the proposed objective. In these routines, not only safety personnel participate, but also these reports are shared with all the country technical directors and global directors of Arca Continental, thus generating visibility to all the leaders of the organization on Occupational Health and Safety issues.

Occupational Health and Safety Audits

Arca Continental's operations have an audit program based on Coca-Cola (KORE) requirements that establish the aspects that must be met to make its operations a safe work area. In case of finding non-compliance in these audits, the site must create an action plan to address these opportunities, which is followed up by the corporate area.

In addition, Risk Assessment audits are carried out through the corporate team and the country teams. In these reviews, processes that have had security events are validated. In the opportunities found, we work with the site to define an action plan and follow up with periodic on-site reviews to verify that the opportunities are attended to prevent risks.

In addition to the above, we have also worked hand in hand with Coca-Cola to carry out audits in conjunction with the corporate, country staff and site staff to work on the alignment of the criteria and approach of Arca Continental and the system.

Health and Safety in Supplier Contracts

The Occupational Health and Safety area has worked with operations to include safety aspects in supplier contracts. Arca Continental requests as part of its global security strategy that all companies that provide services must have clauses of security in their contracts.

Among the aspects included in these contracts are the Life-Saving Rules, compliance with KORE 3.0 standards, development of evaluation of risks and application of controls in accordance with the hierarchy of controls, compliance with the working day, trained personnel to supervise hazardous work, among others. This initiative has been worked hand in hand with the Engineering and Manufacturing team, with the final intention of delimiting all the aspects that the contractor must comply with to provide services to the company.

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

Content	Unit	2024	2023	2022
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

Content	Unit	2024	2023	2022
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 compliance⁵³ (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

⁵³ 100% 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>

Content	Unit	2024	2023	2022
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)				
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

Quality and labeling

Arca Continental maintains a firm commitment to consumer care throughout its operations, prioritizing quality in each of its processes. The company not only adheres to regulations but strives to exceed these standards by using high-quality ingredients and implementing processes that comply with international regulations.

Since 2008, Arca Continental has voluntarily adopted the Self-Regulation Code for Food and Beverage Advertising Code (PABI by its acronym in Spanish), aligning with industry's best practices and ensuring its advertising promotes informed and balanced consumption. This guarantees that all commercial communications reflect the principles of advertising self-regulation established by the industry in Mexico. In this same line, Arca Continental aligns with the Responsible Marketing Policy from The Coca-Cola Company.

Content	Unit	2024	2023	2022
A clear example of this commitment is Tonino , the first dairy-based children's food made with 100% milk and natural fruit extract. It contains concentrated calcium, vitamin D, and natural ingredients. The packaging features a nutritional label that provides information on recommended portions, nutritional content, and daily intake guidelines for children aged 1 to 3 years, based on the WHO/FAO Human Vitamin and Mineral Requirements.				

Community Development

Content	Unit	2024	2023	2022
Volunteer Programs and Hours				
Total number of internal volunteers (associates)				
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	-	-

Content	Unit	2024	2023	2022
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 ⁵⁴	# beneficiaries	1,854,584	38,000	-
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	-

⁵⁴ For the United States, the reported figure refers to the total number of indirect beneficiaries.

Content	Unit	2024	2023	2022
Ecuador	\$ (USD)	1,022.00	4,621,612	-
United States	\$ (USD)	475,887.00	-	-
Beneficiaries				
Total number of beneficiary institutions⁵⁵				
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				
Mexico ⁵⁶	# beneficiarios	49,799		-
Argentina ⁵⁷	# beneficiarios	3,398	8,300	-
Peru ⁵⁸	# beneficiarios	9,853	400,000	-
Ecuador ⁵⁹	# beneficiarios	22,382	167,000	-
United States ⁶⁰	# beneficiarios	16,100	1,440,000	-

⁵⁵ The count includes institutions supported through the school visit program, donations to general associations, and organizations participating in community development initiatives.

⁵⁶ The total beneficiaries of the community development programs implemented by Arca Continental are taken into account.

⁵⁷ 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.

⁵⁸ 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'.

⁵⁹ 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.'

⁶⁰ 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 suppliers⁶¹ (GRI 2-2, 2-6, GRI 308-1, 308-2, 414-1, 414-2)*					
Mexico					
Number of tier 1 suppliers	#	6,087	6,489	4,898	-
Number of critical tier 1 suppliers	#	108	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	#	13	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	#	21	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	#	66	95	75	-
Percentage of spending allocated to critical tier 1 suppliers	%	81	73.76	75	-
United States					
Number of tier 1 suppliers	#	803	872	1,095	-

⁶¹ 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. In addition to this, all of our critical suppliers without exception are Tier 1.

Content	Unit	2024	2023	2022	2021
Number of critical tier 1 suppliers	#	11	28	39	-
Percentage of spending allocated to critical tier 1 suppliers	%	71	81.83	72	-
Global					
Number of critical tier 1 suppliers	#	60	872	1,095	-
TOTAL					
Number of tier 1 suppliers	#	11,313	12,085	10,515	-
Number of critical tier 1 suppliers	#	279	367	345	-
Percentage of spending allocated to critical tier 1 suppliers	%	80	86.15	82	-
New Suppliers⁶² (GRI 308-1, 414-1)					
Mexico	#	912	874	-	-
Argentina	#	203	176	-	-
Peru	#	222	189	-	-
Ecuador	#	229	205	-	-
United States	#	224	218	-	-
Spending on local suppliers⁶³ (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)^{64*}					
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	-

⁶² 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.

⁶³ Local suppliers are those suppliers located in any of the countries where Arca Continental operates: Argentina, Ecuador, the United States, Mexico, and/or Peru.

⁶⁴ 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
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	-
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 ⁶⁵ (GRI 2-2, 2-3, 2-4, 2-6, 2-23)					

⁶⁵ 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
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
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					

Content	Unit	2024	2023	2022	2021
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	-

Supplier Evaluation Process

For a supplier to be considered as an option to work with The Coca-Cola Company or any of the bottlers in the system, it is necessary that they commit to compliance with the TCCC Supplier Guiding Principles. To ensure alignment with the system, critical suppliers are audited from time to time.

Likewise, as part of a due diligence process, suppliers are evaluated in economic, social and legal compliance aspects through the purchasing process carried out through SAP Ariba, which is complemented by the legal compliance evaluation that Arca Continental carries out with Nexis Dilligence, this platform allows us to identify risks that may be related to compliance with environmental, social, and human rights issues, among others. Additionally, the company evaluates strategic suppliers' compliance based on the EcoVadis evaluation, which allows identifying success cases and opportunities for improvement to continue moving forward. The human rights risks covered in the assessment are human rights, human trafficking and child labor.

In terms of Human Rights, we have suppliers evaluated in the last 4 years through EcoVadis have also been evaluated in terms of compliance with Human Rights management. Of this 100%, only 6.9% of suppliers identified risks related to Human Rights issues.

In the case of suppliers of agricultural ingredients, the supply team carries out visits to monitor compliance with commercial, legal and sustainability practice aspects, always seeking to identify opportunities for continuous improvement. Likewise, the company collaborates closely with its suppliers to implement projects that promote the adoption of sustainable practices.

For example:

Content	Unit	2024	2023	2022	2021
<p>- Lightening of containers: tests are carried out together with plastic bottle blowing suppliers to identify the optimal way to reduce the plastic content used in packaging, seeking to reduce the amount of post-consumer waste, Scope 3 GHG emissions by use of packaging and promoting circularity.</p> <p>- Truck conversion: we collaborated with a supplier dedicated to the manufacture and sale of transport vehicles, taking advantage of the talent of Arca Continental's engineering team to develop capabilities in the supplier that allowed it to convert a conventional combustion truck into an electric truck. With this, we sought to establish a pilot test that could promote the reduction of emissions due to fuel consumption in the fleet.</p>					
<p>SUPPLIER GUIDING PRINCIPLES (SPG)</p> <p>The Supplier Guiding Principles are part of all contractual agreements between The Coca-Cola Company and Arca Continental's direct and authorized suppliers. Arca Continental expects its suppliers to develop and implement adequate internal business processes to meet expectations. TCCC together with AC closely monitors the implementation of the Supplier Guiding Principles by using independent third parties to evaluate supplier and bottler sites.</p>					
<p>AUDITS AND EVALUATIONS</p> <p>To do this, they partner with a select number of accredited audit firms and conduct training on a regular basis to ensure they understand and align with their program requirements. The Company relies on the Association of Professional Social Compliance Auditors (APSCA) to guarantee a common accreditation for auditors and audit firms. Auditors carry out documentary and in-person evaluations through site visits to validate suppliers' compliance with SPG.</p> <p>Suppliers are evaluated prior to starting their commercial relationship with the company and are re-evaluated at least every two years or every year (the latter in the event that any non-compliance with the principles is determined and in order to ensure their alignment with them). Since the inception of the SGP program, TCCC has collaborated to complete more than 30,000 human and labor rights assessments and more than 2,500 audits are conducted annually. These audits are a vital human rights due diligence instrument for the company and the system.</p>					
<p>CONTINUOUS MANAGEMENT</p> <p>New suppliers must demonstrate compliance with the SGP prior to being authorized as an approved supplier. The Company reserves the right to terminate an agreement with any supplier who cannot demonstrate compliance with the SGP requirements. However, this should be considered a last resource. Walking away from problems does not ultimately solve the problem or improve the situation for affected communities and stakeholders. Instead, aligned with the UN Guiding Principles, they aim to collaborate with other major buyers to increase leverage on suppliers to engage. The program is always evolving as we continue to learn and address new challenges. AC</p>					

Content	Unit	2024	2023	2022	2021
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regularly consults with stakeholders and benchmarks against industry standards and peers in organizations such as AIM-PROGRESS and the Consumer Goods Forum to improve our program. As such, the Supplier Guiding Principles are reviewed and updated as necessary.

**** Note:** Arca Continental, as a commercial partner of The Coca-Cola Company, is also evaluated for compliance with the Supplier Guiding Principles. In these evaluations, possible risks regarding respect for Human Rights are analyzed. At this time, no Human Rights risks have been identified in any of Arca Continental's operations.

Supplier evaluation through EcoVadis

EcoVadis provides a sustainable performance evaluation service for companies, through a global platform. The rating obtained when evaluated by EcoVadis considers the impacts of the environment, labor practices and human rights, ethics and sustainable purchases. Each company is evaluated on the material aspects corresponding to the size, location and sector to which it belongs.

The results of these evaluations are presented on easy-to-read evaluation sheets that provide scores between zero and one hundred (0-100), and depending on performance, medals (bronze, silver and gold) can be awarded to the best performing companies. In addition, the evaluation sheets provide guidance on strengths and areas of improvement that evaluated companies can use to focus their sustainability efforts and develop Corrective Action plans to improve their sustainability performance. The evaluated company can see how its score compares with the values in its sector. Combining scorecard results with areas for improvement causes a “race to the top” in which entire sectors compete for global best practice.

Through its subscription to EcoVadis, Arca Continental has an outsourced sustainability management platform that helps its suppliers: be evaluated, collaborate and manage their performance, working together for continuous improvement through practical cases, benchmarks and access to training in issues associated with the aspects in which they are evaluated. In this way, Arca Continental together with The Coca-Cola Company and other bottlers in the system encourage their suppliers to adopt sustainable business practices.

Likewise, information on supplier performance along with their willingness to improve this performance year after year by incorporating suggested measures to improve their performance drives Arca Continental to make more sustainable purchasing decisions. To date, AC through EcoVadis has evaluated more than 200 critical suppliers, reducing risks for some of the largest organizations in the world and positively impacting environments, promoting transparency and driving innovation.

The company asks suppliers to develop action plans related to the following objectives, which are part of its ESG priorities and objectives and are linked to our sustainable business strategy:

Content	Unit	2024	2023	2022	2021
<ul style="list-style-type: none"> • Reduction of CO2 emissions using energy from renewable sources • Improve water use and conservation of water sources • Waste reduction and increased recyclability • Use of sustainable materials and reduction in the use of materials • Respect for human rights by preventing modern slavery, human trafficking and child labor • Promotion of diversity and inclusion in the supply chain 					
Closing supplier gaps with critical sustainability risk A supplier is consider a critical sustainability risk by earning an overall rating of less than or equal to 45 points based on the EcoVadis assessment. When a supplier is identified as having critical sustainability risks, a corrective action plan is required for each finding identified in the assessment to stop and mitigate the risks identified. All these suppliers are requested to reevaluate themselves in a period not exceeding one year to monitor the operation and impact of the actions carried out.					
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	-	-
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-		

Content	Unit	2024	2023	2022	2021
			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	237,004,456	213,631,944	207,785,239	183,366,377
Profit before tax (PBT)	Thousands of MXN	34,987,148	31,004,008	27,493,673	22,072,397
Total income tax expense	Thousands of MXN	11,187,441	(9,848,847)	(8,703,346)	(6,983,093)
Current income tax	Thousands of MXN	11,745,272	(10,348,449)	(9,752,128)	(7,986,997)
Deferred income tax	Thousands of MXN	557,831	499,601	1,048,782	1,003,904
Effective tax rate	%	31.98	31.77	31.66	31.64
Income taxes paid in cash	Thousands of MXN	11,187,441	6,447,378	5,769,765	5,050,898
Taxes paid by country of operation					
Mexico					
Number of associates	# associates	42,725	42,468	37,845	36,679
Revenue	Millions of MXN	102,043	94,938	131,613	113,601
Profit or loss	Millions of MXN	18,156	20,237	4,701	3,554
Peru					
Number of associates	# associates	5,239	5,491	4,848	5,016
Revenue	Millions of MXN	18,164	17,340	17,229	16,611
Profit or loss	Millions of MXN	3,068	3,114	612	362
Ecuador					
Number of associates	# associates	11,031	10,096	9,420	9,394
Revenue	Millions of MXN	11,921	11,754	14,642	14,351
Profit or loss	Millions of MXN	912	1,095	347	268
Argentina					
Number of associates	# associates	2,614	2,474	2,471	2,349
Revenue	Millions of MXN	10,188	5,819	8,686	5,788
Profit or loss	Millions of MXN	-385	51	-19	321
United States					
Number of associates	# associates	9,690	9,492	8,453	8,757
Revenue	Millions of MXN	82,785	71,986	73,648	71,075
Profit or loss	Millions of MXN	12,261	9,396	2,549	2,345
Total					
Number of associates	# associates	70,299	70,021	63,037	62,195

Content	Unit	2024	2023	2022	2021
Revenue	MXN	237,004	201,837	245,818	221,426
Profit or loss	MXN	34,987	33,893	8,190	6,850
Taxes paid	MXN	10,921	-	4,701	5,396
Taxes accrued	MXN	10,874	-	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 organizations⁶⁶

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 expenses⁶⁷

Lobbying, advocacy, or similar activities	MXN	0	0	0	0
Support for political parties or representatives	MXN	0	0	0	0
Trade associations	MXN	67,687,980	150,875,080	127,565,128	70,227,899.52
Other	MXN	0	0	0	0
Total contributions	MXN	67,687,980	150,875,080	127,565,128	70,227,899.52

⁶⁶ 2023 data is expressed in USD while 2024 is in MXN

⁶⁷ 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

Name of the association	Arca Continental's role in the organization
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
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

Name of the association	Arca Continental's role in the organization
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
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

Name of the association	Arca Continental's role in the organization
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 ⁶⁸					
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	-

⁶⁸ 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
Total sales	% sales by channel	40.7	40.8	43	-
Convenience channel					
Mexico	% sales by channel	16.5	15.9	14.7	-
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

Content	Unit	2024	2023	2022	2021
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

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

Risk name	Description of potential impact
External factors with the capacity to generate disruptions	
Water Scarcity	<p>In Mexico, approximately 70% of the water available for human consumption is used in agriculture for food production. However, around 60% of this water is wasted due to outdated and deteriorating irrigation infrastructure, leaks, evaporation from soil-based irrigation, and overall inefficiency in water use — meaning the water applied is not fully utilized. In agriculture, water scarcity can reduce crop yields by 20% to 50% (Shrivastava & Kumar, 2015), which in turn slows economic growth. According to the World Bank (2021), by 2050, economic growth in water-scarce regions could decline by up to 6% of GDP.</p> <p>Globally, water scarcity poses a major challenge to the production of agricultural goods (Muñoz, 2009), increasing production risks due to the significant water volumes required for farming, which vary depending on the crop.</p> <p>In addition to physical water scarcity, there are also regulatory risks linked to this emerging issue. On November 12, 2024, Mexican Congress proposed a bill introducing the new General Water Law, which would replace the current National Water Law. If passed as currently drafted, this initiative could directly impact our operations and expansion plans. It proposes new requirements and restrictions for obtaining water use concessions, limits the renewal of existing concessions, and eliminates the possibility of partially and/or temporarily transferring water volumes.</p>

Risk name	Description of potential impact
	<p>Similarly, on November 21, 2024, Mexican Federal Government presented the National Water Plan 2024–2030, which includes measures such as reviewing concession titles to revoke those that are not being used and to prevent water "hoarding."</p> <p>Additionally, as part of the National Water Plan, the “National Agreement for the Human Right to Water and Sustainability” was published in the Official Gazette of the Federation on December 19, 2024. Among its objectives is collaboration with the private sector to return unused water volumes under concession to federal management. The implementation of this agreement may result in the cancellation, revocation, or expiration of unused water concessions, as well as restrictions on their use, transfer, assignment, and/or extension.</p> <p>With respect to our company, water is fundamental to our operations. It is not only our primary raw material, but also a vital component in the production of other key ingredients used in our beverages, such as sugar.</p> <p>Water scarcity — particularly in agricultural regions where key ingredients are produced — may lead to higher input costs, ingredient shortages, lost sales, logistics disruptions, and increased transportation costs due to sourcing ingredients from more distant locations. It could also cause changes in product formulations, such as in beverages where sugar availability is affected.</p> <p>Furthermore, all the aforementioned public policies related to water — one of our main raw materials — may result in increased operating costs, limit our ability to meet growing demand, and affect our expansion plans, ultimately impacting the company’s profitability.</p> <p>To mitigate this risk, Arca Continental has implemented a global water security strategy based on four key pillars: ensuring responsible water use in its operations; protecting water sources in areas surrounding its facilities; promoting water stewardship and education; and ensuring access to safe water for communities in our areas of operation. Through these efforts, the company reaffirms its proactive commitment to the preservation of water resources.</p>
Changes in consumer preferences for beverages and snacks	<p>The Company faces the risk of changing consumer preferences which may affect demand for its products. Trends such as low-carbohydrate diets, and growing concerns over the health effects of fats, sugar, and refined flour, are increasingly influencing consumer choices. At the same time, consumers continuously seek innovative products and formats. Failure to anticipate these trends or deliver products aligned with evolving expectations poses a reputational and market risk.</p> <p>Additionally, regulatory changes, including tax reforms and labeling requirements, add another layer of complexity. For instance, the recent amendment to the IEPS Law in Mexico increased the tax on flavored beverages and expanded the definition of taxable energy drinks, effective January 1, 2025, with annual inflation-based adjustments.</p> <p>Moreover, the global food and beverage industry is subject to increasing scrutiny and regulation, including proposals aimed at improving food safety, regulating ingredients, and implementing stricter health-related labeling. Countries such as the United States require products to include specific nutritional and warning labels.</p> <p>These evolving market and regulatory dynamics may negatively impact on the Company’s financial performance. An inability to innovate or adapt to product offerings in response to market trends may result in a loss of competitiveness. Investments</p>

Risk name	Description of potential impact
	<p>in research, development, and marketing for new products carry the risk of low returns if the products do not resonate with consumers.</p> <p>Furthermore, increased taxation and regulatory compliance could raise production and operational costs. Labeling requirements may demand changes in packaging design, supply chain logistics, and compliance systems, adding to the overhead. Together, these factors may affect the Company's profitability, expansion plans, and long-term growth potential.</p> <p>To mitigate this risk, Arca Continental upholds a strong commitment to consumer care across all operations, prioritizing quality and innovation at every stage. The company not only complies with all relevant regulations but also strives to exceed them by sourcing high-quality ingredients and implementing processes aligned with international standards. In response to evolving tastes and trends, we continually adapt our portfolio to offer a wide range of options for every consumer and every occasion. This focus on diversification and innovation not only increases customer loyalty but also enables the company to explore new categories and stay ahead in a competitive and dynamic market.</p>
Increase in the prices of sweeteners, PET resin and other raw materials	<p>Sugar is one of the main raw materials used in the production of soft drinks. Likewise, as a substitute for sugar, we use High Fructose as a sweetener in our products. Recently, the T-MEC entered into force, which in Chapter III establishes specific rules for trade between Mexico and the United States of agricultural products, related to sugar, establishing a new term called “tariff rate quota”, which establishes a certain rate and amounts applicable for a certain period of time.</p> <p>In addition, Mexico annually publishes sugar export quotas which established a maximum amount to export sugar to the United States, with last one published on December 24, 2024, establishing a significant decrease for the industry, compared to the previous year.</p> <p>Increases in sugar or High Fructose prices, including increases resulting from additional duties or restrictions on imports of sugar or High Fructose into Mexico, would increase our cost of sales and negatively affect our operating income, to the extent we are unable to pass such increases through to consumers.</p> <p>The company’s sourcing strategy is based on the availability of materials, consistent quality of input, and a robust environmental agenda.</p> <p>To ensure it, the company maintains a hedging strategy for key inputs, protecting the profitability of the business and helping to navigate price pressures in a volatile market. Furthermore, initiatives such as the Cross Enterprise Procurement Group (CEPG) allow Arca Continental and the Coca-Cola System to work together with suppliers in more than 140 countries, seeking solutions that optimize the supply process. This collaborative model not only strengthens partnerships but also ensures that sales costs remain competitive.</p>

Content	Unit	2024	2023	2022	2021
Code of conduct (GRI 2-26)					
Total number of AC associates	# associates	70,326	70,021	-	-
Number of associates to whom the code of conduct applies	# associates	70,326	70,021	-	-
Code of conduct coverage among associates	% associates	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					
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 cases⁶⁹ by type of complaint					
Corruption ⁷⁰	%	16.22	21.43	39	0
Workplace harassment	%	15.32	5.71	7	5

⁶⁹ No cases related to privacy matters or money laundering were reported.

⁷⁰ Arca Continental provides anti-corruption and anti-bribery training. This training is provided to all staff, both administrative and operational, in the five countries where we operate. It is very important for Arca Continental to educate our employees about what constitutes bribery, the prohibitions established in the Arca Continental Anti-Corruption Policy, and the means to report and denounce cases in which they become aware of or suspect any act of corruption, whether public or private. We have reached 81% of trained employees, both administrative and operational staff.

Content	Unit	2024	2023	2022	2021
Sexual harassment	%	27.03	40.0	8	3
Conflict of interest	%	11.71	8.57	13	5
Discrimination	%	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
United States	# cases	0	0	0	0
Arca Continental	# cases	0	0	0	0
Significant⁷¹ fines paid for anticompetitive practices⁷² (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
Ethics training					
Arca Continental conducts anti-corruption and anti-bribery training for all personnel, both administrative and operational, across the five countries where it operates. At Arca Continental, raising awareness among associates about what constitutes a bribe, the prohibitions outlined in the Anti-Corruption Policy, and the channels available for reporting or whistleblowing are key priorities—whether the suspected act involves public or private corruption.					

⁷¹ In 2024, there were no fines or convictions for bribery or corruption related to Arca Continental's operations.

⁷² By anti-competitive we mean practices that involve bribery, corruption and conflicts of interest.

Content	Unit	2024	2023	2022	2021
<p>The training sessions include clear communication about the obligation to report any behavior that goes against our Code of Ethics and Conduct Policies. Participants are informed that reports can be made anonymously or by providing their personal information, through the Transparency Mailbox.</p> <p>To date, the company has achieved 81% training coverage, including both operational and administrative staff.</p> <p>Regarding training on discrimination and harassment, in 2024 Arca Continental continued implementing the program Con Respeto Ganamos Todos (“With Respect, We All Win”), an initiative aimed to ensure that all AC associates understand the behaviors to promote, relearn, or avoid in order to make respect a defining element of the organizational culture. Additionally, the ethics code training provided to all company associates includes clear guidelines on how to respond to situations involving discrimination, harassment, or abuse.</p>					
Cybersecurity					
Cybersecurity Policy					
<p>The Company has an Information Security Policy aimed at maintaining the confidentiality, integrity, and availability of its information. This policy applies to all associates in all countries where the Company operates, as well as to third-party representatives, visitors to the Company's facilities, and anyone providing services on its behalf.</p> <p>All associates are responsible for information security within their areas of work. This includes following established guidelines, applying necessary controls, reporting any incidents or violations, and executing the necessary actions of continuous improvement. The IT area is responsible for monitoring and responding to information security threats and for implementing risk management and disaster recovery plans.</p> <p>The IT department must also protect information systems, establish an Information Security Management System, apply effective controls, and take remediation measures. Additionally, the IT area shall attend to and investigate incidents related to Information Security that are reported to it, and, where appropriate, treat them in accordance with the applicable procedures</p> <p>The company also has a cybersecurity posture that complements its policy by establishing a clear escalation process. At Arca Continental, this process empowers associates to report any suspicious incidents or concerns they may encounter, ensuring that prompt and effective response measures are taken to address potential cybersecurity threats. To date, the company has not detected any security breaches.</p>					
Board of directors					
Attendance at board meetings					
<p>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.</p>					
Type of matter		Percentage of minimum attendance required			
Special majority matters		75%			
Qualified majority matters		60%			

Simple majority matters

55%

Director Liability

The Company confirms that its bylaws do not include any provisions that limit the liability of its Board members.

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 compensation⁷³ of our executive director or any other shareholding executives in 2024

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 associates.

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.

⁷³ This average compensation does not include unionized employees.

Furthermore, in accordance with Article Eighteen of the bylaws, any matters referred to in Article 182 of the Mexican General Law of Commercial Companies—including amendments to the bylaws—must be discussed and approved by shareholders at an extraordinary shareholders' meeting.

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 ⁷⁴
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

⁷⁴ Long-term variable compensation is an incentive for the CEO, Tier 1 Executive Directors, and Country Directors. It consists of compensation for three consecutive years of employment, paid over all three years.

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.
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CEO succession plan

The Human Capital and Sustainability Committee approves the CEO succession plan to ensure business continuity and leadership stability. This plan is reviewed every year, and includes the evaluation of internal and external candidates, as well as the development of high-potential talent. The goal is to ensure a smooth transition in the event of a planned or unexpected change in leadership.

Sustainability-aligned incentives

Variable compensation schemes aligned with sustainability were established for **671 associates** 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 associates and sustainability-aligned objectives for 2024:

Organizational level	Number of sustainability-aligned objectives	Associates with sustainability-aligned incentives
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 ⁷⁵	Tenure	Condition ⁷⁶	# additional ⁷⁷ mandates	Practical ⁷⁸ industry experience			Committee participation			
					Food and beverage	Other industry ⁷⁹	Risk management ⁸⁰	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				
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	

⁷⁵ M = Male, F = Female. Women represent 13% of the board.

⁷⁶ P = Proprietary, I = Independent. Independent directors represent 26% of the board.

⁷⁷ 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.

⁷⁸ “Practical work experience” in the industry refers to experience gained in employee or executive roles while working in management, academia, consulting, or research functions

⁷⁹ Based on the list of industries recognized by GICS.

⁸⁰ 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.





























































Marcela Villareal Fernández	F	5	P	0	X				X		
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Independence criteria according to CSA

Inde pendence	Jorge Humberto Santos Reyna	Manuel L. Baragán Morales	Roberto Garza Velázquez	Miguel Ángel Rábago Vite	Luis Aripe Jiménez	Joaquín Arizpe Dávila	Alfonso Javier Baragán Rodríguez	Carlos Bracho González	Juan Carlos Correa Ballesteros	Alejandro M. Elizondo Baragán	Bernardo González Baragán	Sergio Eugenio González Baragán*	Cynthia H. Grossman	Sanjana Herrera Galván	Johnny Robinson Lindley Suárez	Ernesto López De Nigris	Adrián Jorge Loozano Loozano	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."	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●
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 Counsel or 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 contracts 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.																				
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	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●	●