



LEGACY OF



COMMITMENT



AND VALUE

INTEGRATED ANNUAL REPORT 2025

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

Environmental Leadership

Circular Economy

Content	Unit	2025	2024	2023
Recycling rate of waste generated at Production Centers				
Recycling waste in production sites	%	97.80	98.00	87.08
Container return capacity				
Returnability by sales volume in Mexico	%	26.70	25.09	28.30
Returnability by sales volume in Argentina	%	42.10	37.54	37.10
Returnability by sales volume in Peru	%	23.80	21.78	25.20
Returnability by sales volume in Ecuador	%	30.40	27.69	28.90
Returnability by sales volume in the United States	%	0.00	0.00	0.00
Returnability by sales volume in AC	%	22.47	22.63	22.70
PET packaging collection (AC-AP-01)				
Collection of PET containers	XX of 10	7.00	7.00	6.00
% of Collection	%	75.27	-	-
Recycled PET content (GRI 301-2 a)				
Mexico	%	34.49	22.39	17.90
Argentina	%	11.09	7.71	6.80
Peru	%	40.79	38.75	32.20
Ecuador	%	30.64	32.15	17.10
United States (rPET + BioPET)	%	51.41	53.17	50.90
Total	%	36.6	30.31	24.90

Contents	Unity	2025	2024	2023
Use of Packaging Materials – Plastic				
LATAM				
Virgin PET	Ton	101,780.70	117,395.00	130,811.00
Recycled PET	Ton	52,809.90	41,900.00	33,036.00
Total PET used	Ton	154,590.60	159,295.00	163,847.00
Recycled content	%	34.16	30.31	20.00
CCSWB				
Virgin PET	Ton	12,312.20	13,069.00	14,526.00
Recycled PET	Ton	13,025.70	14,838.00	15,034.00
Total PET used	Ton	25,337.90	27,907.00	29,560.00
Recycled content	%	51.41	53.17	50.90
Total				
Virgin PET	Ton	114,092.90	130,464.00	145,337.00
Recycled PET	Ton	65,835.60	56,738.00	48,070.00
Total PET used	Ton	179,928.50	187,202.00	181,524.00
Recycled content	%	36.59	30.31	24.90
Plastics Data				
Total weight of all plastic packaging	Ton	206,915.88	187,202.00	224,215.00
Percentage of recyclable plastic packaging	%	100.00	100.00	95.00
Percentage of compostable plastic packaging	%	0.00	0.00	0.00
Recycled percentage in plastic packaging	%	36.60	30.30	20.40
Other Packaging Materials				
Wood/ paper/ cardboard/ similar ¹				
Total Weight ²	Ton	77,724.12	23,375.00	52,087.00
Weight of recycled material	Ton	8,955.74	6,888.00	35,142.00
Recycled content	%	11.52	29.47	67.50
Metal ³				
Total Weight	Ton	51,643.67	51,469.00	46,307.00

¹ By 2025, the goal was to acquire more than 30% recycled cardboard.

² In 2025, 99.75% of the cardboard products consumed were FSC-certified. Additionally, a considerable amount of suppliers are also certified with PEFC, SFI and ATFS, while others use 100% recycled paper for the products they provide AC.

³ By 2025, the goal was to acquire more than 35% recycled aluminum.

Weight of recycled material	Ton	32,823.66	32,074.00	32,093.00
Recycled content	%	63.56	62.32	63.50
Glass⁴				
Total Weight	Ton	247,830.72	114,578.00	298,504.00
Weight of recycled material	Ton	4,883.33	6,062.00	60,102.00
Recycled content	%	1.97	5.29	20.10
Plastic (all types of plastics)				
Total Weight ⁵	Ton	275,929.18	225,048.00	224,215.00
Weight of recycled material	Ton	77,952.56	60,793.00	53,310.00
Recycled content	%	30.22	27.01	23.78
Total weight of materials (GRI 301-1 i and ii)				
Total Weight (GRI 301-a)	Ton	653,127.69	414,472.00	629,336.00
Total weight of recycled material⁶	Ton	124,615.29	105,818.00	180,625.00
Total weight of material of non-renewable origin (GRI 301-1 a) i.)	Ton	575,403.57	-	-
Total weight of the material of renewable origin⁷ (GRI 301-1 a) ii.)	Ton	77,724.12	28,438.00	-
Recycled content (GRI 301-2 a)	%	30.22	25.53	28.70
Food waste⁸				
Weight of all food losses and waste ⁹	Ton	7,684.66	2,992.00	7,357.00
Weight of lost and wasted volumes of food used for alternative purposes	Ton	7,629.66	2,268.00	6,660.00
Discarded waste	Ton	55.00	724.00	697.00

⁴ During 2025, the target was to source more than 20% recycled-content glass.

⁵ For 2025, our objective was to use less than 70% virgin plastic (across all plastic types).

⁶ This KPI is not part of the third party assurance.

⁷ Paper and cardboard are considered materials from renewable sources.

⁸ By 2025, Arca Continental has set the following goals related to food loss and waste:

- Reduce the total amount of food loss to 6155 tons
- Reach the volume destined for alternative uses of 5651 tons (such as donations or energy recovery)
- Our goal for 2025 in terms of discarded waste is to reduce it to 504 tons

⁹ The total breakdown of food waste losses in our ingredients for 2025 is not available in a breakdown by ingredient in the tracking files. The total recorded was 7,684.66 tons, of which 7,629.66 tons were destined for alternative uses and 55 tons were discarded.

% Food Waste Loss and Intensity	%	3.64	24.19	9.50
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Waste generated by type of composition — (Waste generated)

Type of waste	Unity	2025	2024	2023
Used vegetable oil				
Recycled waste	Ton	1,806.89	2,477.02	2,581.89
Waste generated	Ton	1,824.68	2,500.64	2,581.89
Recycling percentages	%	99.03	99.06	100
Aluminum				
Recycled waste	Ton	858.35	979.48	669.39
Waste generated	Ton	858.63	985.90	669.87
Recycling percentages	%	99.97	99.34	99.93
Bagasse				
Recycled waste	Ton	28,412.74	-	30,724.30
Waste generated	Ton	28,412.74	-	30,724.30
Recycling percentages	%	100	-	100
Ash				
Recycled waste	Ton	18,194.10	0.00	0.00
Waste generated	Ton	18,194.10	12,323.24	12,274.90
Recycling percentages	%	100	0	0
Garbage				
Recycled waste	Ton	1,060.25	2,500.69	1,312.68
Waste generated	Ton	1,060.25	2,528.88	1,322.77
Recycling percentages	%	100	98.89	99.24
HDPE				
Recycled waste	Ton	1,378.01	1,595.95	1,543.71
Waste generated	Ton	1,390.31	1,595.95	1,543.71
Recycling percentages	%	99.12	100	100
LDPE				

Recycled waste	Ton	1,205.10	1,317.08	1,266.90
Waste generated	Ton	1,205.10	1,332.57	1,266.90
Recycling percentages	%	100	98.84	100
Sludge				
Recycled waste	Ton	8,962.52	8,138.21	8,694.02
Waste generated	Ton	9,649.35	9,336.92	10,103.15
Recycling percentages	%	92.88	87.16	86.05
Wood				
Recycled waste	Ton	10,661.56	11,178.54	10,826.79
Waste generated	Ton	11,020.95	11,631.98	10,843.57
Recycling percentages	%	96.74	96.1	99.85
Ferrous metal				
Recycled waste	Ton	3,639.09	4,117.67	3,238.15
Waste generated	Ton	3,649.57	4,169.95	3,246.60
Recycling percentages	%	99.71	98.75	99.74
Non-ferrous metals				
Recycled waste	Ton	205.01	261.94	146.22
Waste generated	Ton	205.01	286.07	149.72
Recycling percentages	%	100	91.56	97.66
Tires				
Recycled waste	Ton	241.91	259.19	295.99
Waste generated	Ton	246.81	334.39	296.19
Recycling percentages	%	98.01	77.51	99.93
Other				
Recycled waste	Ton	2,372.76	3,254.66	2,508.92
Waste generated	Ton	2,464.25	7,849.40	2,516.63
Recycling percentages	%	96.29	41.46	99.69
Other plastics (PS, PVC, PC)				
Recycled waste	Ton	5,404.29	6,590.37	5,709.28
Waste generated	Ton	5,421.20	6,744.38	5,735.60

Recycling percentages	%	99.69	97.72	99.54
Paper and cardboard				
Recycled waste	Ton	12,211.81	13,974.06	13,706.77
Waste generated	Ton	12,783.58	15,688.04	13,848.04
Recycling percentages	%	95.53	89.07	98.98
PET				
Recycled waste	Ton	9,332.38	8,395.59	8,628.27
Waste generated	Ton	9,332.45	8,579.72	8,740.48
Recycling percentages	%	100	97.85	98.72
Polypropylene and BOPP				
Recycled waste	Ton	1,301.81	855.85	799.34
Waste generated	Ton	1,469.38	1,079.65	967.33
Recycling percentages	%	88.6	79.27	82.63
Hazardous waste				
Waster ready for reuse	Ton	1,441.67		
Recycled waste	Ton	1,128.20	1,510.98	1,078.33
Waste generated	Ton	1,441.67	2,829.64	1,723.43
Recycling percentages	%	78.26	53.4	62.57
Electronic waste				
Recycled waste	Ton	15.92	15.48	28.72
Waste generated	Ton	16.15	15.48	28.76
Recycling percentages	%	98.6	100	99.87
Organic waste				
Recycled waste	Ton	7,271.14	3,468.99	6,225.13
Waste generated	Ton	11,236.66	5,534.31	6,631.20
Recycling percentages	%	64.71	62.68	93.88
Urban solid waste				
Recycled waste	Ton	4,311.74	4,408.05	4,121.24
Waste generated	Ton	7,239.48	8,188.17	6,753.83
Recycling percentages	%	59.56	53.83	61.02

Production scrap				
Recycled waste	Ton	2,796.86	958.54	10.93
Waste generated	Ton	2,643.95	1,889.07	2,349.99
Recycling percentages	%	105.78	50.74	0.47
Tetra pack				
Recycled waste	Ton	142.44	41.95	117.83
Waste generated	Ton	142.44	147.24	117.83
Recycling percentages	%	100	28.49	100
Glass				
Recycled waste	Ton	34,567.30	35,114.93	32,871.50
Waste generated	Ton	34,567.30	35,143.42	33,008.47
Recycling percentages	%	100	99.92	99.59
Total Arca Continental				
Recycled waste	Ton	157,482.18	111,415.17	137,106.30
Waste generated ¹⁰ (GRI 306-3 a) ¹¹	Ton	166,476.01	140,715.03	155,337.05
Recycling percentages	%	94.60	79.18	87.08

Disposal of NON-hazardous waste, by business unit — GRI 306-4 a, b (i, ii, iii), c (i, ii, iii), d (i) (not destined to elimination) y 306-5 a, b (i, ii, iii, iv), c (i, ii, iii, iv), d (i)(destined to elimination)				
Concept	Unity	2025	2024	2023
Recycled/Reused (GRI 306-4)				
Beverages	Ton	93,353.56	94,693.51	90,762.02
Complementary businesses	Ton	63,000.42	9,481.08	45,265.95
Total Non-hazardous recycled waste (GRI306-4 c.ii)	Ton	156,353.98	104,174.59	136,027.97
Incineration with Energy Recovery (GRI 306-4)				
Beverages	Ton	0.00	19.47	-
Complementary businesses	Ton	0.00	930.52	-

¹⁰ The goal for 2025 was to generate less than 15,000 tons of waste

¹¹ The assurance of this KPI is limited to Production Centers

Total	Ton	0.00	949.99	-
Landfill Disposition (GRI 306-5)				
Beverages	Ton	718.08	1,245.48	93,471.04
Complementary businesses	Ton	3,245.82	1,303.91	59,074.31
Total	Ton	3,963.90	2,549.39	152,545.35
Incineration without energy recovery (GRI 306-5)				
Beverages	Ton	0.00	1.49	97.10
Complementary businesses	Ton	0.00	0.00	76.63
Total	Ton	0.00	1.49	89.17
Other Provision (GRI 306-5)				
Beverages	Ton	1,279.20	0.31	-
Complementary businesses	Ton	3,437.27	12,323.24	-
Total	Ton	4,716.47	12,323.55	-
Total Non-Hazardous Waste (GRI 306-5)				
Total sent to final disposal (GRI 306-5 c)				
Beverages	Ton	1,997.28	7,308.47	2,709.02
Complementary businesses	Ton	6,683.09	14,649.51	13,808.36
Total (306-5 c)	Ton	8,680.37	21,957.98	16,517.38
Total Non-hazardous waste (generated)				
Beverages	Ton	95,350.84	96,615.70	93,471.04
Complementary businesses	Ton	69,683.51	31,524.30	59,074.31
Total	Ton	165,034.35	128,139.90	152,545.35
% of recycled waste				
Beverages	%	97.91	94.42	97.10
Complementary businesses	%	90.41	30.08	76.63
Total	%	94.74	79.71	89.17

Disposal of hazardous waste, by business unit — (not destined for disposal and destined for disposal) (GRI 306-4 and 306-5)

Concept	Unity	2025	2024	2023
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Recycled/Reused (306-4 b)				
Beverages	Ton	1,109.82	1,308.56	1,070.17
Complementary businesses	Ton	18.38	-	8.16
Total hazardous waste recycled (GRI 306-4 b.ii)	Ton	1,128.20	1,308.56	1,078.33
Incineration with Energy Recovery (306-4)				
Beverages	Ton	2.43	7.23	-
Complementary businesses	Ton	0.00	0.00	-
Total	Ton	2.43	7.23	-
Confinement (306-5)				
Beverages	Ton	8.49	41.44	-
Complementary businesses	Ton	0.83	1,069.22	-
Total	Ton	9.32	1,110.66	-
Incineration without energy recovery (306-5)				
Beverages	Ton	5.40	31.48	-
Complementary businesses	Ton	36.20	0.00	-
Total	Ton	41.60	31.48	-
Other Provision (306-5)				
Beverages	Ton	34.5	4.23	-
Complementary businesses	Ton	0.4	0.00	-
Total	Ton	34.90	4.23	-
Total Hazardous Waste				
Total hazardous waste sent to final disposal (306-5 b)				
Beverages	Ton	50.82	2,110.67	276.02
Complementary businesses	Ton	37.41	1,069.22	2.54
Total (306-5 b)	Ton	88.25	3,179.89	278.56
Total hazardous waste (generated)				
Beverages	Ton	1,378.44	1,465.40	1,346.19
Complementary businesses	Ton	63.23	1,147.70	377.19
Total	Ton	1,441.67	2,613.00	1,723.38
% of recycled hazardous waste				
Beverages	%	80.51	89.30	79.50

Complementary businesses	%	29.07	0.00	2.16
Total	%	78.26	50.07	62.57

Consolidated summary ^{12 1314} (GRI 306-3, 306-4, 306-5)				
Metrics	Unity	2025	2024	2023
Total recycled/reused waste (not destined for disposal) (GRI 306-4 a)	Ton	157,482.18	106,440.37	137,106.30
Total waste destined for disposal (GRI 306-5 a)	Ton	8,993.84	25,137.87	16,795.94
Total waste generated (non-hazardous + hazardous)	Ton	166,476.02	130,752.90	154,268.73
% of waste recycled/diverted from disposal	%	94.60	81.41	88.87
<i>of which, not dangerous</i>	Ton	165,034.35	128,139.90	152,545.35
<i>of which, dangerous</i>	Ton	1,441.67	2,613.00	1,723.38
Waste disposal by country				
Country	Concept	2025	2024	2023
Mexico				
Recycled waste	Ton	64,002.23	66,017.22	57,463.72
Waste sent to final disposal	Ton	2,742.94	4,513.95	386.68
Total waste	Ton	66,745.17	71,685.61	60,179.29
% of recycled waste	%	95.89	92.09	95.49
Argentina				
Recycled waste	Ton	57,916.76	8,774.79	38,845.43
Waste sent to final disposal	Ton	877.18	13,328.53	13,799.33

¹² The sum between recycled waste and waste sent to disposal is not the same since the suppliers in charge of collection maintain routines and frequencies that vary and do not match exactly on the dates where the waste is generated in operation.

¹³ Waste data only considers production sites.

¹⁴ The company does not directly manage the waste, and it is done through a third party.

Total waste	Ton	58,793.94	22,543.64	52,919.33
% of recycled waste	%	98.51	38.92	73.40
Peru				
Recycled waste	Ton	11,400.16	13,085.62	16,058.18
Waste sent to final disposal	Ton	125.42	2,183.87	484.56
Total waste	Ton	11,525.58	13,477.69	16,587.87
% of recycled waste	%	98.91	97.09	96.81
Ecuador				
Recycled waste	Ton	9,965.88	8,500.39	10,160.61
Waste sent to final disposal	Ton	1,980.57	4,042.31	474.93
Total waste	Ton	11,946.45	16,427.61	11,565.69
% of recycled waste	%	83.42	51.74	87.85
United States				
Recycled waste	Ton	14,197.14	15,037.14	14,578.35
Waste sent to final disposal	Ton	335.13	1,069.22	1,650.44
Total waste	Ton	14,532.27	16,676.49	14,084.88
% of recycled waste	%	97.69	90.71	103.50
Total AC				
Recycled waste	Ton	157,482.18	111,415.16	137,106.30
Waste sent to final disposal	Ton	8,993.84	25,137.88	16,795.75
Other disposal	Ton	0.0	-	-
Total waste	Ton	166,476.02	140,711.04	155,337.05
% of recycled waste	%	96.29	79.18	87.09

Waste Management Programs GRI 306-1 y 306-2 (Waste generation and impacts; Impact Management)

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, Arca Continental provides annual training to associates to strengthen their knowledge on waste reduction, proper classification, and responsible handling practices. These efforts are designed, in part, to minimize the practice of disposing of Arca Continental's waste through the use of Landfills. For this objective, the company believes continuous training is essential, as well as 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. In practice, this results in each production center periodically tracking the amount of waste generated and recycled, reducing the amount of waste diverted to landfills and fostering waste circularity in Arca Continental's operations. In the case of waste diverting from a landfill results inevitable, the company verifies that these landfills and waste handlers have the technical capacity to manage waste safely.

Regarding the scope of this program over Arca Continental's operations, a majority of the company's sites are currently certified under the Coca-Cola Company Zero Waste program, including 18 located in Mexico, 7 in the United States, 6 in Peru and 3 in both Argentina and Ecuador. There are also 10 remaining sites in the process of obtaining said certification¹⁵.

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 GRI 306-1 y 306-2 (Waste generation and impacts; Impact Management)

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 Arca Continental operates (the United States, Mexico, Peru, Ecuador and Argentina). In 2025 alone, the efforts of the R+D team, in collaboration with the operational teams, made it possible to avoid the consumption of 2,368 tons of resin, equivalent to more than 5,149 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.

¹⁵ This sites include Formosa, Salta and Tucumán in Argentina, Arequipo, Cusco, Iquitos, Pucusana, Trujillo and Zárate in Peru.

Water Stewardship¹⁶¹⁷

Water Extraction by Business Unit — GRI 303-3				
Concept	Unity	2025	2024	2023
<i>Complementary Beverages & Businesses</i>				
Beverages	Thousands of m3 ¹⁸	18,922.17	19,234.42	19,511.00
Complementary businesses	Thousands of m3	4,546.39	8,116.69	9,243.40
Subtotal Beverages + Complementary Businesses¹⁹	Thousands of m3	23,468.56	27,351.11	28,754.40

Water Extraction by Business Unit — Distribution Centers (CEDIS)				
Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	358.82	346.96	361.00

Total water extracted in AC	Thousands of m3	23,827.38	27,698.07	29,115.40
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Water extraction in areas of high water stress, by business unit ²⁰ — GRI 303-3				
Concept	Unity	2025	2024	2023
<i>Complementary Beverages & Businesses</i>				
Beverages	Thousands of m3	13,029.42	13,953.58	14,014.40
Complementary businesses	Thousands of m3	378.06	31.75	32.20

¹⁶ In 2025, no water-related incidents occurred.

¹⁷ Only data from Production Facilities was externally validated.

¹⁸ Thousands of m3 is equivalent to megaliters.

¹⁹ The assurance of this KPI is limited to Production Centers

²⁰ Exposure in areas of high water stress:

-Number of production sites (1,700 m3/(persons*year)): 29

-Total production sites: 48

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

-Cost of goods sold percentage: 81%

Subtotal Beverages + Complementary Businesses	Thousands of m3	13,407.48	13,985.33	14,046.60
Water extraction in areas of high-water stress, by source – GRI 303-3 b²¹				
Surface Water	Thousands of m3	0	-	-
Groundwater	Thousands of m3	9,487.56	-	-
Produced water	Thousands of m3	0	-	-
Marine water	Thousands of m3	0	-	-
Non-attributable water	Thousands of m3	-239.11	-	-
Third-party water	Thousands of m3	4,159.03	-	-
Subtotal Beverages + Complementary Businesses	Thousands of m3	13,407.48	-	-

Water extraction in areas of high-water stress, by business unit — Distribution Centers (CEDIS)				
Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	-	-	174.20

Total water withdrawn in areas of high water stress (GRI 303-3 b)	Thousands of m3	13,407.48	13,985.33	14,220.80
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Water extraction by source — GRI 303-3 a				
Production Centers (CEPROS)				
Source	Unity	2025	2024	2023
Municipal network	Thousands of m3	6,066.48	6,189.00	6,064.20
Own Wells	Thousands of m3	17,669.62	17,938.00	18,050.80
Non-attributable water ²²	Thousands of m3	-301.22	323.00	192.50
Surface water bodies	Thousands of m3	10.50	3,524.00	4,809.60
Other sources	Thousands of m3	23.18	23.00	22.20
Total intake per source in CEPROS (GRI 303-3 a)	Thousands of m3	23,468.00	27,351.00	28,754.40

Distribution Centers (CEDIS)				
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²¹ The assurance of this KPI is limited to Production Centers

²² Non-attributable water refers to water used by suppliers within AC's facilities but reported by them.

Source	Unity	2025	2024	2023
Municipal network	Thousands of m3	292.83	287.49	266.90
Own Wells	Thousands of m3	54.39	56.71	57.10
Non-attributable water	Thousands of m3	0.00	0.00	0.00
Surface water bodies	Thousands of m3	11.00	1.81	0.80
Other sources	Thousands of m3	0.59	0.94	36.20
Total intake by source in CEDIS	Thousands of m3	358.81	436.95	361.00

CEPROS + CEDIS (combined) — Total Arca Continental

Source	Unity	2025	2024	2023
Total extraction by source in CEPROS and CEDIS	Thousands of m3	24,429.81	27,787.95	29,115.40

Water discharge by business unit — GRI 303-4 a

Concept	Unity	2025	2024	2023
Complementary Beverages & Businesses				
Beverages	Thousands of m3	5,397.70	4,946.72	5,308.00
Complementary businesses	Thousands of m3	6,021.17	8,339.41	9,613.50
Subtotal Beverages + Complementary Businesses (GRI 303-4 a)	Thousands of m3	11,418.88	13,286.13	14,921.50

3. Water discharge by business unit — Distribution Centers (CEDIS)

Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	80.48	233.42	159.00

Total water discharged in AC	Thousands of m3	12,342.17	13,519.55	15,080.50
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Water discharge in areas of high-water stress, by business unit — GRI 303-4 c

Concept	Unity	2025	2024	2023
Complementary Beverages & Businesses				
Beverages	Thousands of m3	3,741.36	3,635.99	3,846.20
Complementary businesses	Thousands of m3	59.78	4.40	0.10
Subtotal Beverages + Complementary Businesses (GRI 303-4 c)	Thousands of m3	3,801.14	3,640.39	3,846.30

Water discharge in areas of high-water stress, by business unit — Distribution Centers (CEDIS)				
Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	-	-	40.60

Total water discharged in areas of high-water stress	Thousands of m3	3,801.14	3,640.39	3,886.90
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Water discharge by destination and treatment level — Production Centers (CEPROS) — GRI 303-4 a				
Destination / level of treatment	Unity	2025	2024	2023
Surface water bodies				
No treatment	Thousands of m3	5,808.33	8,276.77	9,780.22
Primary treatment	Thousands of m3	0.00	0.00	0.00
Secondary treatment	Thousands of m3	1,205.17	1,027.62	800.35
Tertiary treatment	Thousands of m3	0.00	0.00	0.00
Total discharges into surface water bodies	Thousands of m3	7,013.50	9,304.00	10,580.57
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	312.76
Secondary treatment	Thousands of m3	150.08	112.60	174.25
Tertiary treatment	Thousands of m3	0.00	0.00	9.41
Total delivered to a third party	Thousands of m3	150.08	113.00	496.42
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 into deep wells	Thousands of m3	0.00	0.00	0.00
Municipal network				
No treatment	Thousands of m3	199.13	271.88	280.58
Primary treatment	Thousands of m3	690.62	691.03	644.49
Secondary treatment	Thousands of m3	3,148.25	2,637.52	2,693.09
Tertiary treatment	Thousands of m3	217.30	268.70	226.34
Total discharges into the municipal network	Thousands of m3	5,098.11	3,869.00	3,844.50
Groundwater				
No treatment	Thousands of m3	0		
Primary treatment	Thousands of m3	0		
Secondary treatment	Thousands of m3	0		
Tertiary treatment	Thousands of m3	0		
Total discharges into groundwater	Thousands of m3	0		
Total discharges — CEPROS GRI 303-4 b				
No treatment	Thousands of m3	6,007.46	8,548.65	10,060.80
Primary treatment	Thousands of m3	690.62	691.03	957.25
Secondary treatment	Thousands of m3	5,346.31	3,777.74	3,667.69
Tertiary treatment	Thousands of m3	217.30	268.70	235.75
Total discharges — CEPROS (GRI-303 4 b)	Thousands of m3	11,418.87	13,286.00	14,921.48

Water discharge by destination and treatment level — Distribution Centers (CEDIS) GRI 303-4				
Destination / level of treatment	Unity	2025	2024	2023
Surface water bodies				
No treatment	Thousands of m3	3.49	1.72	1.00
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 into surface water bodies	Thousands of m3	3.49	1.72	1.00

Municipal network				
No treatment	Thousands of m3	76.99	208.44	157.98
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 into the municipal network	Thousands of m3	76.99	208.44	157.98

No discharges to third parties or deep wells are reported in CEDIS (all values are 0) — they are omitted so as not to lengthen the table without providing information.

Total Discharges — CEDIS				
No treatment	Thousands of m3	80.48	210.16	158.98
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 — CEDIS	Thousands of m3	80.48	210.16	158.98

Water consumption (extraction – discharge) in production sites, by business unit²³ — GRI 303-5 a				
Concept	Unity	2025	2024	2023
Complementary Beverages & Businesses				
Beverages	Thousands of m3	13,524.47	14,287.70	14,203.00
Complementary businesses	Thousands of m3	-1,474.78	-222.72	-370.10
Subtotal Beverages + Complementary Businesses (GRI 303-5 a)	Thousands of m3	12,049.68	14,064.98	13,832.90

Water consumption (extraction – discharge), by business unit — Distribution Centers (CEDIS)				
Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	278.34	113.54	202.00

Total AC Water Consumption	Thousands of m3	12,328.02	14,178.52	14,034.90
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²³ By 2025, the goal was to consume less than 14,000,000 m3 of water, considering a change of -0.3% in production volume and -1.2% in resource efficiency.

Water consumption in areas of high-water stress, by business unit ²⁴ — GRI 303-5 b				
Concept	Unity	2025	2024	2023
Complementary Beverages & Businesses				
Beverages	Thousands of m3	9,288.06	10,317.59	10,168.20
Complementary businesses	Thousands of m3	318.28	27.35	32.10
Subtotal Beverages + Complementary Businesses (GRI 303-5 b)	Thousands of m3	9,606.34	10,344.94	10,200.30

Water consumption in areas of high-water stress, by business unit — Distribution Centers (CEDIS)				
Concept	Unity	2025	2024	2023
Distribution Centers (CEDIS)	Thousands of m3	-	-	133.60

Total consumption in areas of high water stress	Thousands of m3	9,606.34	10,344.94	10,333.90
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Volume of water reused by country				
Country	Unity	2025	2024	2023
Mexico	Thousands of m3	1,060.68	1,087.09	1,802.30
Argentina	Thousands of m3	131.13	225.65	218.60
Peru	Thousands of m3	286.54	253.30	1,203.10
Ecuador	Thousands of m3	370.86	203.58	134.70
United States	Thousands of m3	0.00	0.00	0.00
Total volume of water reused in AC	Thousands of m3	1,849.21	1,769.62	3,358.70

Efficiency in the use of water per liter of beverage produced				
Country	Unity	2025	2024	2023
Mexico	(L water/LB)	1.50	1.45	1.44
Argentina	(L water/LB)	1.68	1.62	1.55

²⁴ By 2025, the goal was to consume less than 11,000,000 m3 of water in water-stressed areas.

Peru	(L water/LB)	1.64	1.73	1.77
Ecuador	(L water/LB)	1.50	1.55	1.56
United States	(L water/LB)	1.55	1.55	1.50
Total AC	(L water/LB)	1.53	1.52	1.52

Climate **Action**

Contents	Unity	2025	2024	2023
Corporate Goals				
Reduce 33.9% of scope 1 and 2 emissions by 2030²⁵ (base year 2019)	% of reduction	-31.39	-33.31	32.00
Energy efficiency for each liter of beverage produced²⁶				
Mexico	MJ/LB	0.22	0.22	0.21
Argentina	MJ/LB	0.35	0.34	0.31
Peru	MJ/LB	0.23	0.23	0.22
Ecuador	MJ/LB	0.28	0.31	0.29
United States	MJ/LB	0.29	0.30	0.30
AC Performance	MJ/LB	0.24	0.24	0.24
Emissions index per liter of beverage produced				
Mexico	grCO2e / LB	22.44	22.05	21.67
Argentina	grCO2e / LB	24.88	25.89	21.29
Peru	grCO2e / LB	7.28	6.35	6.26
Ecuador	grCO2e / LB	18.07	23.80	17.22
United States	grCO2e / LB	13.09	20.17	19.37
Total	grCO2e / LB	18.70	19.85	18.71
GHG Scope 1 and 2 emissions— GRI 305-1 a y 305-2 a²⁷				
2.1 Beverages and Complementary business (business units)				
Contents	Unit	2025	2024	2023
Beverages				
Scope 1	tCO2e	141,848.76	148,411.88	153,030.97

²⁵ By 2025, 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.

²⁶ The company conducts internal audits to reduce energy consumption throughout 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 the guidelines established at the corporate level.

²⁷ The assurance of this KPI is limited to Production Centers

Scope 2 (Market Based)	tCO2e	98,850.77	96,168.48	87,823.55
Total	tCO2e	240,699.53	244,580.36	240,854.52
Complementary Business				
Scope 1	tCO2e	56,448.96	52,611.28	61,653.77
Scope 2 (Market Based)	tCO2e	28,254.14	25,454.28	30,693.42
Total	tCO2e	84,703.1	78,065.56	92,347.19

2.2 Production Centers (CEPROS) GRI 305-2				
Business Unit / Scope	Unit	2025	2024	2023
Production Centers				
Scope 1 (GRI 305-1 a)	tCO2e	198,297.72	201,023.16	214,684.74
Scope 2 (Market Based) (GRI 305-1 a)	tCO2e	127,104.91	121,622.76	118,516.97
Total	tCO2e	325,402.63	332,645.92	333,201.71

2.3 Distribution Centers (CEDIS)				
Business Unit / Scope	Unit	2025	2024	2023
Distribution Centers				
Scope 1	tCO2e	102,246.85	70,204.98	92,722.40
Scope 2 (Market Based)	tCO2e	14,224.18	15,201.19	11,623.96
Total	tCO2e	116,471.03	85,406.17	104,346.36

2.4 Arca Continental Total (GRI 305-1 a y 305-2 a)				
Business Unit / Scope	Unit	2025	2024	2023
AC total				
Scope 1	tCO2e	300,544.57	271,228.15	307,849.41
Scope 2 (Market Based)	tCO2e	141,329.09	136,823.95	130,049.13
Total	tCO2e	441,873.66	408,052.10	437,898.54

Scope 3 emissions GHG, by GHG Protocol categories— (GRI 305-3, a, b) ²⁸²⁹

Categoría GHG Protocol	Unit	2025	2024	2023
1. Purchased Goods and Services	tCO2e	2,396,451.26	2,188,412.68	2,296,517.43
2. Capital Goods	tCO2e	1,285,319.32	706,395.35	581,056.89
3. Fuel and Energy related Activities	tCO2e	206,285.81	173,197.10	145,472.79
4. Upstream Transportation and Distribution	tCO2e	166,960.07	253,438.29	287,665.06
5. Waste generated in Operations	tCO2e	11,749.95	9,394.28	6,216.43
6. Business Travel	tCO2e	3,151.75	3,479.08	3,618.23
7. Employee commuting	tCO2e	117,056.19	119,671.50	118,223.10
8. Upstream leased assets	tCO2e	0.00	0.00	0.00
9. Downstream Transportation and Distribution	tCO2e	0.00	0.00	0.00
10. Processing of sold products	tCO2e	0.00	0.00	0.00
11. Use of sold products	tCO2e	0.00	0.00	0.00
12. End of life treatment of sold products	tCO2e	51,515.19	28,409.25	17,745.78
13. Downstream leased assets	tCO2e	457,259.91	615,740.28	623,096.20
14. Franchises	tCO2e	0.00	0.00	0.00
15. Investments	tCO2e	442,851.72	366,640.11	301,168.32
Total	tCO2e	5,138,601.61	4,464,486.29	4,377,162.00

Electric energy consumption – Production centers (GRI 302-1 b)

Renewable sources	Unit	2025	2024	2023
Beverages	GJ	741,166.83	733,761.83	639,287.90
Complementary businesses	GJ	32,905.83	-	43,318.00
Total ³⁰	GJ	774,072.66	733,761.83	682,606.00

²⁸ By 2025, the goal was to emit less than 4,400,000 tCO2e of scope 3 emissions

²⁹ The assurance of this KPI is limited to Production Centers

³⁰ The assurance of this KPI is limited to Production Centers

Non-renewable sources³¹				
Beverages	GJ	955,619.37	959,569.64	876,350.50
Complementary businesses	GJ	222,198.86	208,824.85	227,196.00
Total	GJ	1,177,818.23	1,168,394.49	1,146,864.40
Total	Unit	2025	2024	2023
Beverages	GJ	1,696,786.20	1,693,331	1,515,638.40
Complementary businesses	GJ	255,104.69	2,088,245	270,513.90
Total (GRI 302-1 b)	GJ	1,951,890.89	1,902,156.32	1,786,152.30
Electric energy consumption – Production centers				
Renewable sources				
Beverages	MWh	205,879.68	203,822.73	177,580.00
Complementary businesses	MWh	9,140.51	0	12,033
Total	MWh	215,020.18	203,822.73	189,613
Non-renewable sources				
Beverages	MWh	265,449.83	266,547.12	243,430.70
Complementary businesses	MWh	61,721.91	58,006.90	75,142.80
Total	MWh	327,171.73	324,554.02	318,573.50
Total				
Beverages	MWh	471,329.50	470,369.85	421,010.70
Complementary businesses	MWh	70,862.41	58,006.90	75,142.80
Total	MWh	542,191.91	528,376.75	496,153.50
MWh Fuel Consumption – Production Sites				
Fixed Sources				
Beverages	MWh	315,068.26	337,773.38	373,313.35
Other businesses	MWh	704,405.26	501,472.28	576,432.71
Total	MWh	1,019,473.52	1,041,597.45	1,039,538.92
Mobile Sources				

³¹ Arca Continental's total non-renewable energy consumption includes electricity from non-renewable or market-based sources, as well as fuel consumption, resulting in a total of 1,177,818.23 GJ in 2025. This compares with the target established for the year, which was focused on keeping consumption from this source below 1,600,000 GJ.

Beverages	MWh	290,191.39	620,526.44	293,130.43
Other businesses	MWh	12,495.33	1,401.41	615.44
Total	MWh	302,686.73	634,320.55	305,671.54
Fuel consumption MWh				
Total fuel consumption (renewable)				
Beverages	MWh	927.31	908.73	855.39
Complementary businesses	MWh	449,372.15	-	-
Total	MWh	450,299.46	-	-
Total fuel consumption (non-renewable)				
Beverages	MWh	604,340.17	958,299.82	666,443.78
Other businesses	MWh	267,528.45	502,873.69	577,048.15
Total	MWh	871,868.62	1,675,917.99	1,345,210.46
Fuel consumption GJ				
Fixed Sources				
Beverages	GJ	1,134,245.74	1,215,984.00	1,154,508.00
Complementary businesses	GJ	2,535,858.93	2,533,766.00	2,587,832.00
Total	GJ	3,670,104.67	3,749,750.00	3,742,340.00
Mobile Sources				
Beverages	GJ	1,044,689.02	2,233,895.00	1,055,270.00
Complementary businesses	GJ	44,983.20	49,658.00	42,932.00
Total	GJ	1,089,672.22	2,283,553.00	1,098,202.00
Total				
Beverages	GJ	2,178,934.76	3,449,879.00	2,209,778.00
Complementary businesses	GJ	2,580,842.13	2,583,425.00	2,630,764.00
Total	GJ	4,759,776.89	6,033,304.00	4,840,542.00
Consumption of fuels from non-renewable sources GJ				
Natural Gas				
Beverages	GJ	833,506.95	853,124.35	-
Complementary businesses	GJ	722,132.93	570,335.01	-
Total	GJ	1,555,639.88	1,423,459.37	-

Diesel				
Beverages	GJ	621,679.85	745,665.13	-
Complementary businesses	GJ	112,886.81	138,952.44	-
Total	GJ	734,566.66	884,617.57	-
Gasoline				
Beverages	GJ	160,246.08	179,783.61	-
Complementary businesses	GJ	28.14	79.51	-
Total	GJ	160,274.22	179,863.12	-
Heavy Fuel				
Beverages	GJ	-	-	-
Complementary businesses	GJ	94,341.14	100,903.78	-
Total	GJ	94,341.14	100,903.78	-
Gas LP				
Beverages	GJ	560,163.59	564,367.45	-
Complementary businesses	GJ	33,713.40	39,802.67	-
Total	GJ	593,876.99	604,170.12	-
Total consumption of non-renewable fuel sources (GRI 302-1 a)				
Total	GJ	3,138,698.89	3,193,013.95	-
Total consumption of fuels from renewable sources GJ³² (GRI 302-1)				
Biodiesel				
Beverages	GJ	3,338.30	3,271.44	-
Complementary businesses	GJ	-	-	-
Total	GJ	3,338.30	3,271.44	-
Cane Bagasse				
Beverages	GJ	-	-	-
Complementary businesses	GJ	1,617,739.72	1,509,276.15	-
Total	GJ	1,617,739.72	1,509,276.15	-
Total consumption of renewable fuels (GRI 302-1 b)				
Total	GJ	1,621,078.02	1,512,547.59	-

³² The data related to heating, cooling, and steam consumption are not applicable to the organization.

Total GJ Energy Consumption (GRI 302-1)				
Total Energy Consumption from Renewable Sources	GJ	2,395,150.69	2,246,309.42	-
Total energy consumption from non-renewable sources	GJ	4,316,517.11	4,361,408.44	-
Total consumption (GRI 302-1 c)	GJ	6,711,667.80	6,607,717.86	-
Total miles traveled by the distribution fleet				
Total miles traveled by Arca Continental's fleet	Mi	53,353,116.00	125,025,130.00	-
Total miles traveled by the outsourced fleet	Mi	42,942,900.00	90,341,327.00	-

Energy Programs

Arca Continental has an energy management program based on the implementation and monitoring of our “39 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, the company conducts an annual energy audit that allows it to assess the level of compliance and identify opportunities for improvement. In addition, Arca Continental carries out monthly monitoring of the progress in the implementation of these best practices at each of its operational sites.

To track energy savings, Arca Continental uses the Energy Usage Ratio (EUR), covering electricity. Arca Continental’s 2025 target for this is 0.243 MJ/LB.

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

One example of these investment programs that came to fruition is “Digital Ceiling”, an initiative that modernizes industrial lighting by integrating smart LED fixtures and a real-time monitoring platform for energy and environmental conditions. It improves operational control by allowing continuous tracking of energy consumption, temperature, and humidity. The system optimizes energy performance by significantly reducing consumption (-89% at sites where it was tested) and improving lighting operation efficiency, while also considerably lowering annual operating costs associated with lighting (-82% where it was tested). The initiative’s scalable design allows it to be implemented across multiple facilities, driving consistent efficiency improvements within the organization.

Another successful example of Arca Continental’s investment programs is the Optimized Carbonation project, which represents a scalable innovation that improves operational efficiency across multiple plants by installing injectors that enable carbonation at higher temperatures, thereby reducing energy consumption and lowering emissions, while ensuring product quality. This initiative demonstrates procedures that consider improvement opportunities, operational control, and energy performance, as it optimizes an energy-intensive process through improved technology and techniques applied to existing and expanded facilities.

Other environmental aspects

Content	Unit	2025	2024	2023
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	3	4
Peru	# CEPROS	6	6	6
Ecuador	# CEPROS	6	6	6
United States	# CEPROS	8	8	8
Arca Continental	# CEPROS	45	46	46
Percentage of production centers with certifications and current environmental management system				
Mexico	%	86.36	86	86.36
Argentina	%	100.00	75	75.00
Peru	%	100.00	100.00	100.00
Ecuador	%	66.67	67	67.00
United States	%	87.50	88	88.00
Arca Continental	%	86.67	85	85.00
Environmental Violations³³				
Significant fines for environmental non-compliance	#	0	2	0

³³ Arca Continental currently does not have any environmental infractions on course. Fines or penalties are considered significant if they exceed USD 10,000.

Positive Social Impact

Associates Well-being

Content	Unit	2025	2024	2023
Associate headcount³⁴				
Headcount by country of operation (GRI 2-7-a)				
Mexico	# associates	42,507	42,725	42,468
Ecuador	# associates	9,621	10,032	10,096
Peru	# associates	5,749	5,359	5,491
Argentina	# associates	2,739	2,641	2,474
United States	# associates	10,742	9,690	9,492
Total	# associates	71,358	70,447	70,021

³⁴ 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.

Headcount by union status, gender, age range, and organization level (GRI 2-30, 401-1) ³⁵				
Non-unionized associates by gender and age range				
Non-unionized under 21 years	# female	63	55	82
	# male	555	366	399
Non-unionized between 21 and 30 years	# female	2,005	2,080	2,059
	# male	8,189	6,247	6,407
Non-unionized between 31 and 40 years	# female	2,514	2,391	2,180
	# male	10,903	8,812	8,635
Non-unionized between 41 and 50 years	# female	1,212	1,130	1,121
	# male	8,054	6,764	7,079
Non-unionized over 50 years	# female	622	580	542
	# male	5,548	4,768	4,542
Total non-unionized associates	# female	6,416	6,236	5,984
	# male	33,249	26,957	27,062
Unionized associates by gender and age range ³⁶				
Unionized under 21 years	# female	105	99	84
	# male	1,093	1,336	1,407
Unionized between 21 and 30 years	# female	762	754	810

³⁵ Data are reported as annual averages.

³⁶ 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.

	# male	9,572	12,136	12,192
Unionized between 31 and 40 years	# female	879	830	830
	# male	8,390	10,466	10,359
Unionized between 41 and 50 years	# female	521	528	509
	# male	5,673	6,835	6,692
Unionized over 50 years	# female	277	288	276
	# male	3,651	3,835	3,649
Total unionized associates	# female	2544	2,499	2,509
	# male	28,379	34,609	34,299
Associates by gender and age range				
Associates under 21 years	# associates	1,818	1,858	1,836
Associates between 21 and 30 years	# associates	20,559	21,271	20,548
Associates between 31 and 40 years	# associates	22,732	22,551	21,574
Associates between 41 and 50 years	# associates	15,482	15,284	15,077
Associates over 50 years	# associates	10,108	9,482	8,710
Total associates	# associates	70,699	70,447	70,021
Non-unionized associates by gender and organizational level				
Non-unionized associates – Entry-level	# female	5,059	4,740	4,572
	# male	28,607	22,172	21,996
Non-unionized associates – Coordination level	# female	854	963	908
	# male	2,779	2,837	2,961
Non-unionized associates – Head of department level	# female	414	438	431
	# male	1,404	1,455	1,430
Non-unionized associates – Management level	# female	79	85	101
	# male	373	399	457
Non-unionized associates – Director level	# female	9	9	10
	# male	74	81	102
Non-unionized associates – Executive level	# female	1	1	1
	# male	11	13	10
Total non-unionized associates	# female	6,416	6,236	6,023
	# male	33,248	26,957	26,956
Unionized associates by gender and organizational level				
Unionized associates – Entry-level	# female	2,334	2,499	2,458
	# male	28,013	34,599	34,228
Unionized associates – Coordination level	# female	127	0	13

	# male	141	10	176
Unionized associates – Head of department level	# female	70	0	0
	# male	169	0	0
Unionized associates – Management level	# female	12	0	0
	# male	44	0	0
Unionized associates – Director level	# female	0	0	0
	# male	11	0	0
Unionized associates – Executive level	# female	0	0	0
	# male	0	0	0
Total unionized associates	# female	2,543	2,499	2,471
	# male	28,378	34,599	34,404
Associates by gender and organizational level				
Associates – Entry-level	# associates	64,119	64,149	61,395
Associates – Coordination level	# associates	3,906	3,814	3,897
Associates – Head of department level	# associates	2,058	1,895	1,775
Associates – Management level	# associates	507	484	555
Associates – Director level	# associates	95	91	112
Associates – Executive level	# associates	12	14	12
Total associates	# associates	70,697	70,447	70,021
Gender representation (GRI 2-9)				
Percentage of women relative to total associates	% female	12.56%	12.35	12.13
Percentage of women in a management position (junior, middle or top management)	% female	24.16%	20.87	21.37
Percentage of women in a first level management position (junior)	% female	27%	23.98	19.27
Percentage of women at one senior management level (maximum 2 levels from CEO)	% female	14.81%	7.55	23.86
Percentage of women in a management position with an income generating function	% female	9.69%	11.02	9.32
Percentage of women in STEM or related positions	% female	17.32%	19.07	15.58

Country of nationality of associates ³⁷				
Mexico	%	59.37%	61.61	61.58
Ecuador	%	13.40%	12.52	14.63
Peru	%	7.98%	7.54	7.9
Argentina	%	3.84%	3.81	3.59
Other	%	0.16%	0.11	0.1
Hirings				
Open vacancies during the year	# open positions	20,249	30,126	30,419
Vacancies filled with internal talent	# open positions	13,853	7,706	8,927
Vacancies filled with external talent	# open positions	6,396	22,420	21,492
Hirings by gender and age range (GRI 2-8, 401-1)*				
Open positions filled by individuals under the age of 30	# female	2,468	2,444	1,898
	# male	10,465	15,244	15,595
	#Preferred no to answer	9	36	-
Open positions filled by individuals aged 30 to 50	# female	1,675	2,112	1,757
	# male	5,194	9,306	10,271
	#Preferred no to answer	8	22	-
Open positions filled by individuals over 50 years old	# female	73	171	121
	# male	357	786	777
	#Preferred no to answer	0	5	-
Total hirings	# female	4,216	4,727	3,776
	# male	16,016	25,336	26,643
	#Preferred no to answer	17	63	-
Hirings by gender and organizational level (GRI 2-8, 401-1)				
Entry-level	# female	4,103	4,328	3481
	# male	15,744	24,321	25683
	#Preferred no to answer	17	54	-
Coordination level	# female	92	213	150
	# male	167	361	375
	#Preferred no to answer	0	1	-
Head of department level	# female	46	125	80

³⁷ Information for the United States is not disclosed, as operations in the country do not report this indicator due to confidentiality considerations and in compliance with applicable local regulations.

	# male	89	486	357
	#Preferred no to answer	0	5	-
Management level	# female	5	59	64
	# male	14	137	211
	#Preferred no to answer	0	3	-
	# female	5	2	1
Director level	# male	0	27	3
	#Preferred no to answer	0	0	-
	# female	0	0	0
	# male	0	4	0
Executive level	#Preferred no to answer	0	0	-
	# female	4,251	4,727	3,776
Total hirings	# male	16,014	25,336	26,643
	#Preferred no to answer	17	63	-
Average cost per hire				
Average cost per hire	MXN	1,032.49	2,255.10	2,527.76
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	2,664	692	524
	# male	1,139	4,242	4,073
Coordination level	# female	11	0	2
	# male	7	1	16
Head of department level	# female	7	0	0
	# male	8	0	0
Management level	# female	1	0	0
	# male	1	0	1
Director level	# female	0	0	0
	# male	2	0	0
Executive level	# female	0	0	0
	# male	0	0	0
Total voluntary departures of unionized employees	# female	2,683	692	526
	# male	1,157	4,243	4,090
Voluntary departures by gender and organizational level of non-unionized employees (GRI 2-30, 401-1)				
Entry-level	# female	1,100	781	699

	# male	2,476	2,599	3,072
Coordination level	# female	59	54	77
	# male	108	110	171
Head of department level	# female	26	19	27
	# male	30	51	57
Management level	# female	4	3	11
	# male	6	11	24
Director level	# female	0	1	2
	# male	2	0	2
Executive level	# female	0	0	0
	# male	0	1	0
Total voluntary departures of non-unionized employees	# female	1,189	858	816
	# male	2,622	2,772	3,326
Voluntary departures by gender and age range of unionized employees				
Under 21 years	# female	282	62	39
	# male	63	501	348
Between 21 and 30 years	# female	1,578	311	214
	# male	515	2,216	2,275
Between 31 and 40 years	# female	617	189	159
	# male	340	1,072	1,074
Between 41 and 50 years	# female	164	84	91
	# male	159	327	299
Over 50 years	# female	42	46	23
	# male	80	127	94
Total voluntary departures of unionized employees	# female	2,683	692	526
	# male	1,157	4,243	4,090
Voluntary departures by gender and age range of non-unionized employees				
Under 21 years	# female	32	48	32
	# male	41	178	63
Between 21 and 30 years	# female	555	410	344
	# male	1140	1,243	1,351
Between 31 and 40 years	# female	412	266	278
	# male	899	880	1,194

Between 41 and 50 years	# female	139	97	101
	# male	324	286	455
Over 50 years	# female	51	37	61
	# male	218	185	263
Total voluntary departures of non-unionized employees	# female	1,189	858	816
	# male	2,622	2,772	3,326
Involuntary departures by gender and organizational level of unionized employees				
Entry-level	# female	3,027	684	494
	# male	1,305	4,622	4,805
Coordination level	# female	3	0	2
	# male	9	0	5
Head of department level	# female	2	0	0
	# male	8	0	0
Management level	# female	1	0	0
	# male	0	0	0
Director level	# female	0	0	0
	# male	0	0	0
Executive level	# female	0	0	0
	# male	0	0	0
Total involuntary departures of unionized employees	# female	3,033	648	496
	# male	1,322	4,622	4,810
Involuntary departures by gender and organizational level of non-unionized employees				
Entry-level	# female	806	354	364
	# male	2,076	2,027	2,267
Coordination level	# female	39	23	10
	# male	60	79	105
Head of department level	# female	13	10	4
	# male	34	42	32
Management level	# female	3	5	4
	# male	8	9	14
Director level	# female	0	1	0
	# male	2	1	0
Executive level	# female	0	0	0

	# male	0	0	0
Total involuntary departures of non-unionized employees	# female	861	393	382
	# male	2,180	2,158	2,418
Involuntary departures by gender and age range of unionized employees				
Under 21 years	# female	280	57	43
	# male	62	457	439
Between 21 and 30 years	# female	1,695	316	186
	# male	601	2,477	2,610
Between 31 and 40 years	# female	789	198	161
	# male	406	1,237	1,259
Between 41 and 50 years	# female	234	90	88
	# male	192	354	402
Over 50 years	# female	35	23	18
	# male	61	97	100
Total involuntary departures of unionized employees	# female	3,033	684	496
	# male	1,322	4,622	4,810
Involuntary departures by gender and age range of non-unionized employees				
Under 21 years	# female	27	25	7
	# male	40	145	37
Between 21 and 30 years	# female	342	146	163
	# male	906	859	1,029
Between 31 and 40 years	# female	327	137	138
	# male	770	747	822
Between 41 and 50 years	# female	120	63	54
	# male	299	274	350
Over 50 years	# female	45	22	20
	# male	165	133	180
Total involuntary departures of non-unionized employees	# female	861	393	382
	# male	2,180	2,158	2,418
Turnover rate				
Turnover rate by gender and organizational level of unionized employees				
Entry-level	% female	244%	55%	54

	% male	9%	26%	27
Coordination level	% female	11%	0%	27
	% male	11%	10%	11
Head of department level	% female	13%	0%	0
	% male	9%	0%	0
Management level	% female	16%	0%	0
	% male	2%	0%	240
Director level	% female	0%	0%	0
	% male	18%	0%	0
Executive level	% female	0%	0%	0
	% male	0%	0%	0
Total turnover rate of unionized employees	% female	225%	55%	27
	% male	9%	26%	0
Turnover rate by gender and organizational level of non-unionized employees				
Entry-level	% female	38%	24%	24
	% male	16%	21%	25
Coordination level	% female	11%	8%	10
	% male	6%	7%	10
Head of department level	% female	9%	7%	8
	% male	5%	6%	7
Management level	% female	9%	9%	15
	% male	4%	5%	8
Director level	% female	0%	21%	19
	% male	5%	1%	2
Executive level	% female	0%	0%	0
	% male	0%	8%	0
Total turnover rate of non-unionized employees	% female	32%	20%	21
	% male	14%	18%	22
Turnover rate by gender and age range of unionized employees				
Under 21 years	% female	534%	120%	147
	% male	11%	72%	60
Between 21 and 30 years	% female	430%	84%	67
	% male	12%	39%	42

Between 31 and 40 years	% female	160%	47%	48
	% male	9%	22%	23
Between 41 and 50 years	% female	76%	33%	45
	% male	6%	10%	11
Over 50 years	% female	28%	24%	18
	% male	4%	6%	6
Total turnover rate of unionized employees	% female	225%	55%	53
	% male	9%	26%	27
Turnover rate by gender and age range of non-unionized employees				
Under 21 years	% female	94%	155%	48
	% male	15%	92%	26
Between 21 and 30 years	% female	45%	27%	26
	% male	25%	34%	38
Between 31 and 40 years	% female	29%	17%	20
	% male	15%	18%	24
Between 41 and 50 years	% female	21%	14%	15
	% male	8%	8%	11
Over 50 years	% female	15%	10%	16
	% male	7%	7%	10
Total turnover rate of non-unionized employees	% female	32%	20%	21
	% male	14%	18%	22
Total turnover rate				
Total turnover rate	% female	87%	30%	29
	% male	12%	22%	24
	% total	21%	23.44%	24.93
Voluntary turnover rate	% female	43%	18%	18
	% male	6%	11%	12
	% total	11%	12.22%	12.95
Involuntary turnover rate	% female	43%	12%	11
	% male	6%	11%	12
	% total	10%	11.22%	11.98
Organizational climate survey results (engagement) by gender and age range (GRI 2-24)				

Results of associates under 21 years	% female	85.04%	82.90	88.3
	% male	83.88%	82.50	87.9
Results of associates between 21 and 30 years	% female	84.11%	83.80	85.6
	% male	82.43%	82.30	86.9
Results of associates between 31 and 40 years	% female	83.64%	84.70	87.1
	% male	81.69%	82.40	85.9
Results of associates between 41 and 50 years	% female	85.05%	85.20	88
	% male	82.96%	84.00	86.7
Results of associates over 50 years	% female	82.90%	82.80	86.5
	% male	85.50%	86.10	88.7
Average results of associates	% average	85.30%	83.54	87.22
Content	Unit	2025	2024	2023
Organizational climate survey results by country (GRI 2-24)				
Mexico	% Participation	98.7%	98.3	100
	% Leadership favorability	80.8%	80.74	82.82
	% Associate engagement	82.7%	84	87.64
Argentina	% Participation	100%	99.6	100
	% Leadership favorability	81.76%	76.3	83.02
	% Associate engagement	84.86%	85.72	89.92
Peru	% Participation	96.80%	100	100
	% Leadership favorability	80.1%	76.82	82.42
	% Associate engagement	83.7%	81.62	87.06
Ecuador	% Participation	99%	92.2	100
	% Leadership favorability	82.1%	79.88	82.76
	% Associate engagement	86.7%	85.64	88.58
United States (including CCSWB and Wise)	% Participation	90%	98.2	100
	% Leadership favorability	88%	86.42	86.12
	% Associate engagement	83%	82.74	83.9
Organizational climate survey results at Arca Continental	% Participation	97.4%	98.2	98
	% Leadership favorability	81.9%	80.92	83.08
	% Associate engagement	83.41%	83.54	87.22
Associate engagement				
Associates who responded to the survey	% associates	97%	98.2	98

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 evaluation ³⁸				
Performance evaluations are conducted annually providing a structured opportunity to assess individual and team contributions, align objectives, and drive professional development throughout the organization. Currently, at least 50% of the objectives are set at the team level, supplemented by individual objectives. Each objective is assigned a clear weighting ranging from 10% to 25% to ensure a balanced and transparent evaluation. In addition, the performance management process includes two formal feedback sessions during the year to review progress, discuss development opportunities, and reinforce alignment on objectives. More frequent one-on-one conversations between leaders and employees are encouraged to address topics such as career plans, performance, and concerns, which strengthens human and direct leadership within teams.				
Associates participating in the performance evaluation process by gender and country (GRI 404-3)				
Mexico	Female	664	635	564
	Male	1,685	1610	1558
Argentina	Female	43	41	32
	Male	155	143	139
Peru	Female	435	409	428
	Male	907	837	809
Ecuador	Female	212	173	158
	Male	267	252	251
United States ³⁹	Female	43	1054	1034
	Male	114	6828	6922
Arca Continental	Female	1,397	2312	2216
	Male	3,128	9670	9679
Associate training				

³⁸ Performance evaluations are conducted annually, providing a structured opportunity to assess individual and team contributions, align objectives, and support professional development across the organization.

³⁹ Regarding performance evaluations conducted in the United States, the figures presented correspond to the total evaluations of men and women. The remaining evaluations are recorded under the category “Preferred Not to Disclose”.

Training hours by gender, position, country and course type				
Average training hours for mandatory courses ⁴⁰				
Mexico				
Average hours of training at entry-level	Female average	5	11.1	15.6
	Male average	6.1	11.6	12.5
Average hours of training at coordination level	Female average	6.9	12	16.9
	Male average	5.5	13.5	16.8
Average hours of training at head of department level	Female average	3	20.2	21.7
	Male average	3.4	18	17.2
Average hours of training at management level	Female average	0	0	3
	Male average	1	5.8	5.8
Average hours of training at director level	Female average	0	0	0
	Male average	0	0.1	0
Average hours of training at executive level	Female average	0	0	0
	Male average	0	0	0.5
Argentina				
Average hours of training at entry-level	Female average	5.6	5.2	1.9
	Male average	5.9	1.1	0.7
Average hours of training at coordination level	Female average	4.8	10	6.1
	Male average	3.6	10	5.9
Average hours of training at head of department level	Female average	3.2	11.6	3
	Male average	2.8	9.2	5.4
Average hours of training at management level	Female average	7.3	21.8	3.6
	Male average	10.3	20.1	3.9
Average hours of training at director level	Female average	9.7	0	0.3
	Male average	7	0	0.8
Average hours of training at executive level	Female average	0	0	0
	Male average	0	0	0
Peru				
Average hours of training at entry-level	Female average	5.5	2.6	3
	Male average	15.5	7.5	10.7

⁴⁰ This information is not disclosed, as the average training hours by organizational level at CCSWB are not reported, for confidentiality reasons and internal information management purposes.

Average hours of training at coordination level	Female average	4.8	4.4	3.6
	Male average	4.7	6.2	4.3
Average hours of training at head of department level	Female average	3.7	2.1	5.5
	Male average	5.7	3.7	6.4
Average hours of training at management level	Female average	1.3	1.1	1.9
	Male average	1.6	0.8	1.4
Average hours of training at director level	Female average	0	0	0
	Male average	0	0	0
Average hours of training at executive level	Female average	0	0	0
	Male average	0	0	0
Ecuador				
Average hours of training at entry-level	Female average	14.5	6.8	7.9
	Male average	17.2	9.3	7.4
Average hours of training at coordination level	Female average	15.4	28.3	12.2
	Male average	17.9	154.1	12.2
Average hours of training at head of department level	Female average	20.3	25.2	18.6
	Male average	19.5	36.9	30.2
Average hours of training at management level	Female average	16.5	25.3	22
	Male average	23.6	25.3	20.5
Average hours of training at director level	Female average	0	0	4.2
	Male average	29.4	0	4.8
Average hours of training at executive level	Female average	0	0	0
	Male average	2.5	242.4	9.2
Complementary Business				
Average hours of training at entry-level	Female average	1.6	-	-
	Male average	0.9	-	-
Average hours of training at coordination level	Female average	4.8	-	-
	Male average	3.6	-	-
Average hours of training at head of department level	Female average	4.6	-	-
	Male average	3.5	-	-
Average hours of training at management level	Female average	14.6	-	-
	Male average	4.4	-	-
Average hours of training at director level	Female average	0	-	-
	Male average	2.4	-	-
Average hours of training at executive level	Female average	-	-	-

	Male average	-	-	-
Corporate offices				
Average hours of training at entry-level	Female average	8	8.7	6.4
	Male average	9.1	6.1	1.1
Average hours of training at coordination level	Female average	13.2	21.8	10.6
	Male average	7.9	18.4	8.7
Average hours of training at head of department level	Female average	24.1	35.4	9.6
	Male average	19.4	29.4	13.2
Average hours of training at management level	Female average	26.9	33.5	1.9
	Male average	37.7	33.6	5.5
Average hours of training at director level	Female average	62.5	34.7	0.9
	Male average	52.2	55.2	1.5
Average hours of training at executive level	Female average	12.4	0	0
	Male average	53.2	0	0
Average training hours for non-mandatory courses				
Mexico				
Average hours of training at entry-level	Female average	5.6	3.2	13.2
	Male average	2.6	1.4	7.6
Average hours of training at coordination level	Female average	17.9	16.7	31.3
	Male average	12.9	16.9	22.9
Average hours of training at head of department level	Female average	16.6	16.4	34.6
	Male average	26.9	23.6	37.5
Average hours of training at management level	Female average	6.2	18.2	36.5
	Male average	18.4	24	43.3
Average hours of training at director level	Female average	0	0	0
	Male average	5.6	15.9	8
Average hours of training at executive level	Female average	0	0	0
	Male average	1.2	0	22.8
Argentina				
Average hours of training at entry-level	Female average	2.8	0.8	0.9
	Male average	1.1	0.1	0.3
Average hours of training at coordination level	Female average	2.1	1.5	2.4
	Male average	2.2	1.9	2.4
Average hours of training at head of department level	Female average	5.6	4.6	4.5
	Male average	5.1	3.9	1.6

Average hours of training at management level	Female average	12.5	8.4	12.4
	Male average	12.3	10.2	8.2
Average hours of training at director level	Female average	30	0	0
	Male average	10.4	0	0
Average hours of training at executive level	Female average	0	0	0
	Male average	0	0	0
Peru				
Average hours of training at entry-level	Female average	13	10.8	6.5
	Male average	15	6.6	2.7
Average hours of training at coordination level	Female average	38.8	27.5	8.4
	Male average	38.7	24.3	8.7
Average hours of training at head of department level	Female average	31.7	22.5	21.4
	Male average	35.4	22.7	17.2
Average hours of training at management level	Female average	15.7	31.5	44.6
	Male average	19.1	23	25.5
Average hours of training at director level	Female average	63.6	0	0
	Male average	53.7	0	0
Average hours of training at executive level	Female average	0	0	2
	Male average	0	0	4.7
Ecuador				
Average hours of training at entry-level	Female average	5.8	0.6	3.6
	Male average	2.8	0.4	5.1
Average hours of training at coordination level	Female average	9.9	2.7	1.7
	Male average	10.7	10.1	1.7
Average hours of training at head of department level	Female average	12.8	2.3	4.2
	Male average	21.1	2.8	5.5
Average hours of training at management level	Female average	14.6	1.8	0.4
	Male average	14.9	1.8	2.2
Average hours of training at director level	Female average	0	0	0
	Male average	5.7	0	0
Average hours of training at executive level	Female average	0	0	0
	Male average	6	0.9	0.1
Complementary Business				
Average hours of training at entry-level	Female average	3.0	-	-
	Male average	4.7	-	-

Average hours of training at coordination level	Female average	3.0	-	-
	Male average	3.8	-	-
Average hours of training at head of department level	Female average	3.1	-	-
	Male average	3.6	-	-
Average hours of training at management level	Female average	9.1	-	-
	Male average	17.8	-	-
Average hours of training at director level	Female average	0	-	-
	Male average	23.4	-	-
Average hours of training at executive level	Female average	-	-	-
	Male average	7.5	-	-
Corporate offices				
Average hours of training at entry-level	Female average	0.10	0.25	1.7
	Male average	0.02	0.05	1.8
Average hours of training at coordination level	Female average	2.02	1.01	7.6
	Male average	0.83	0.99	4.2
Average hours of training at head of department level	Female average	0.92	1.83	14.8
	Male average	2.04	2.7	11.8
Average hours of training at management level	Female average	0.31	0.75	7.1
	Male average	0.96	1.45	15.1
Average hours of training at director level	Female average	0	0	2
	Male average	0.31	0.11	7
Average hours of training at executive level	Female average	0	0	0
	Male average	0	0	0
Average training hours for non-mandatory and mandatory courses⁴¹ (GRI 404-1 I, ii)				
Total average hours by organizational level				
Entry-level	Average	11.54	-	-
Coordination level	Average	18.02	-	-
Head of department level	Average	24.13		
Management level	Average	24.63	-	-
Director level	Average	32.22	-	-
Executive level	Average	36.57	-	-
Mexico				

⁴¹ Information from previous years is not available (2023).

Average hours of training at entry-level	Female average	10.6	14.3	-
	Male average	8.7	13	-
Average hours of training at coordination level	Female average	24.8	29.8	-
	Male average	18.4	30.4	-
Average hours of training at head of department level	Female average	19.6	36.6	-
	Male average	30.3	41.6	-
Average hours of training at management level	Female average	6.2	18.2	-
	Male average	19.4	29.8	-
Average hours of training at director level	Female average	0	0	-
	Male average	5.6	15.9	-
Average hours of training at executive level	Female average	0	0	-
	Male average	1.2	0	-
Argentina				
Average hours of training at entry-level	Female average	8.4	6.1	-
	Male average	7.1	1.1	-
Average hours of training at coordination level	Female average	6.9	11.5	-
	Male average	5.8	11.9	-
Average hours of training at head of department level	Female average	8.8	16.3	-
	Male average	7.9	13.2	-
Average hours of training at management level	Female average	19.7	30.2	-
	Male average	22.6	30.6	-
Average hours of training at director level	Female average	39.7	0	-
	Male average	17.4	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	18.5	13.4	-
	Male average	30.5	14.1	-
Average hours of training at coordination level	Female average	43.5	31.8	-
	Male average	43.4	30.4	-
	Female average	35.4	24.7	-

Average hours of training at head of department level	Male average	41.2	26.3	-
Average hours of training at management level	Female average	17	32.9	-
	Male average	20.7	23.9	-
Average hours of training at director level	Female average	63.6	0	-
	Male average	53.7	0	-
Average hours of training at executive level	Female average	0	0	-
	Male average	0	0	-
Ecuador				
Average hours of training at entry-level	Female average	20.3	7.5	-
	Male average	20	9.6	-
Average hours of training at coordination level	Female average	25.3	31	-
	Male average	28.6	163.9	-
Average hours of training at head of department level	Female average	33.1	27.5	-
	Male average	40.7	39.7	-
Average hours of training at management level	Female average	31.1	27.1	-
	Male average	38.5	27	-
Average hours of training at director level	Female average	0	0	-
	Male average	35.2	19.1	-
Average hours of training at executive level	Female average	0	0	-
	Male average	8.5	41	-
Corporate offices				
Average hours of training at entry-level	Female average	8.1	9	-
	Male average	9.2	6.2	-
Average hours of training at coordination level	Female average	15.2	22.8	-
	Male average	8.8	19.4	-
Average hours of training at head of department level	Female average	25	37.3	-
	Male average	21.5	32.1	-
Average hours of training at management level	Female average	27.3	34.2	-
	Male average	38.7	35	-
Average hours of training at director level	Female average	62.5	34.7	-

	Male average	52.5	55.2	-
Average hours of training at executive level	Female average	12.4	0	-
	Male average	53.2	0	-
Training indicators				
Total training hours	# hours	1,150,180.40	1,147,800	1,152,037.20
Average training hours per associate	# hours / # people trained	16.10	16.14	18.92
Average training hours per associate (female) ⁴²	# hours / # people trained	12.39	N/A	N/A
Average training hours per associate (male)	# hours / # people trained	12.83	N/A	N/A
Total investment in training	MXN	157,923,394.1	167,841,848	N/A
Training investment per associate	MXN / # people trained	2,210.86	2,949.93	N/A
Key development programs⁴³				
Indicator	Foundations, With Respect We All Win – 2025		Information Security Program	
Program description	This program aims to foster a culture of respect in the workplace, grounded in a shared understanding of its meaning within Arca Continental and a clear identification of the behaviors to promote, unlearn, and not tolerate within the organization. The initiative recognizes that respect is a fundamental pillar of organizational culture and that building it requires the conscious exercise of three individual capabilities: • Be aware: recognize the impact of one's own actions and attitudes on others. • Be empathetic: understand and appreciate the perspective and experience of others. Be courageous: act with integrity, calling out inappropriate behaviors and fostering environments of respect.		With the objective of strengthening the understanding and adoption of best practices for the protection of information and corporate systems, Arca Continental implemented an information security training program focused on reducing exposure to cyber threats, particularly phishing attacks, and on consolidating a cybersecurity culture among its employees. The initiative was deployed in Argentina, Peru, and Mexico at the corporate level, and also incorporated into complementary businesses, with a cross-cutting scope that enabled the reinforcement of preventive behaviors and raised awareness levels around data protection.	

⁴² Due to legal requirements related to the protection of personal data, the average training hours by gender in the United States are excluded.

⁴³ The impacts of two major training initiatives and programs implemented during the 2025 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.

Description of the program's benefits for the business	This program, implemented in Argentina, Ecuador, the United States, Peru, and Mexico, demonstrates a direct contribution to strengthening the organizational climate and the leadership index. Compared to 2024, a clearly positive trend is observed, with notable growth in training coverage: from 11% of the workforce trained in 2024 to 65% in 2025, representing an increase of 54 percentage points. This progress reflects the consolidation of the program as a strategic lever for capability development and leadership strengthening at the regional level.	As a result of the program, 19,732 learning hours were delivered, and its impact was assessed through the phishing rate — an indicator that measures the percentage of employees who fall for simulated attacks. The decline in this indicator demonstrated meaningful progress in cybersecurity culture and in the organization's capacity to prevent digital threats. Between 2024 and 2025, the phishing rate decreased from 4.6% to 1.7% in Latin America and from 8.8% to 5.2% in the United States; at the global level, the indicator moved from 5.6% to 5.2%, confirming the positive and sustained impact of the program across the organization.
% of associates who participated relative to the total associate base	46,266 / 71,358 = 0.65%	19,803 / 71,358 = 0.28%

Other Programs

Arca Continental, continuously develop a wide range of training programs, such as the Innova AC program, designed to enable the exploration, experimentation, and adoption of both AI and emerging technologies, with the goal of strengthening the skills of the associates across the various countries and business lines where it operates. The company uses the 70%-20%-10% method, through which it encourages the leaders and associates to develop their skills through: critical experiences & new challenges, as well as collaborative learning via guides and training sessions, respectively. Among these experiences, there are opportunities to take on specific projects, temporary assignments, and role changes in other areas or roles for both fixed-term (6 months to 1 year) and indefinite periods. This training aims to enhance and strengthen associates' professional profiles by helping them acquire knowledge and skills while adding value to areas beyond their current positions.

Compensations and benefits				
Average annual remuneration by gender and job category (USD) (GRI 405-2)				
Average remuneration at entry-level	Female (USD)	26,303	24,204	24,638
	Male (USD)	24,740	22,833	23,299
Average entry-level remuneration ratio	Male / Female (USD)	1.06	1.06	1.06
Average remuneration at coordination level	Female (USD)	33,335	32,056	31,479
	Male (USD)	33,922	30,714	31,829

Average coordination level remuneration ratio	Male / Female (USD)	0.98	1.04	0.99
Average remuneration at head of department level	Female (USD)	61,626	59,432	59,564
	Male (USD)	59,895	57,403	57,193
Average head of department level remuneration ratio	Male / Female (USD)	1.02	1.03	1.04
Average remuneration at management level	Female (USD)	125,558	115,817	113,149
	Male (USD)	122,630	114,942	111,913
Average management level remuneration ratio	Male / Female (USD)	1.02	1.007	1.01
Average remuneration at director level	Female (USD)	255,721	241,443	209,763
	Male (USD)	257,529	234,106	223,825
Average director level remuneration ratio	Male / Female (USD)	0.99	1.03	0.94
Total AC average remuneration	Female (USD)	39,960	38,360	36,758
	Male (USD)	38,278	35,491	34,814
Total AC average remuneration ratio	Male / Female (USD)	1.04	1.08	1.06
Average annual remuneration and compensation ratio by country and gender (USD) (GRI 405-2)⁴⁴				
Average remuneration in Mexico	Female (USD)	27,271	24,272	23,562.52
	Male (USD)	27,529	24,288	25,427.54
Average remuneration ratio in Mexico	Male / Female (USD)	0.99	0.99	0.93
Average remuneration in Peru	Female (USD)	28,147	27,416	20,157.31
	Male (USD)	31,065	30,602	19,674.77
Average remuneration ratio in Peru	Male / Female (USD)	0.90	0.89	1.02
Average remuneration in Ecuador	Female (USD)	24,887	24,384	25,185.14
	Male (USD)	29,279	29,105	29,171.78
Average remuneration ratio in Ecuador	Male / Female (USD)	0.84	0.83	0.86
Average remuneration in Argentina	Female (USD)	39,919	40,774	23,633.77
	Male (USD)	42,749	38,605	26,942.62
Average remuneration ratio in Argentina	Male / Female (USD)	0.93	1.05	0.88
Average remuneration in CCSWB	Female (USD)	102,482	100,281	95,904.67
	Male (USD)	99,977	97,165	93,184.06
Average remuneration ratio in CCSWB	Male / Female (USD)	1.02	1.03	1.03
Average remuneration in WISE	Female (USD)	89,652	86,366	85,299.22
	Male (USD)	107,325	104,496	101,780.91
Average remuneration ratio in WISE	Male / Female (USD)	0.83	0.82	0.84

⁴⁴ Ratio is calculated excluding unionized and technical associates.

Total AC average remuneration	Female (USD)	39,960	38,360	36,757.54
	Male (USD)	38,278	35,491	34,813.58
Total AC average remuneration ratio	Male / Female (USD)	1.04	1.08	1.06
Pay equity⁴⁵				
Executive level ⁴⁶ (base salary) ⁴⁷	Female (USD)	-	-	209,763.04
	Male (USD)	336,925	221,062	227,730.44
Executive level (base salary + benefits)	Female (USD)	-	-	370,247.31
	Male (USD)	734,201	414,842.3	406,880.61
Management level ⁴⁸ (base salary)	Female (USD)	125,558	87,624	68,114.75
	Male (USD)	122,630	86,173	69,829.09
Management level (base salary + benefits)	Female (USD)	178,084	119,422.33	87,204.84
	Male (USD)	171,689	117,520.85	91,468.26
Non-management level ⁴⁹ (base salary)	Female (USD)	26,303	28,130	27,939.37
	Male (USD)	24,740	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)	\$594,550	529,974	599,177
Average C-Suite benefits (excluding CEO)	(USD)	\$984,616	877,880	972,882
Average C-Suite compensation (excluding CEO)	(USD)	\$1,579,166	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	\$1,579,166	1,407,883	1,572,059
Overall associate average	\$ USD	\$51,276	47,650	45,321
Daily minimum wage applied in the country (MXN)				
Mexico ⁵⁰	(MXN)	248.93	248.93	207.44
Argentina ⁵¹	(MXN)	223.2	186.48	364

⁴⁵ The pay gap is monitored annually through reports issued for Sustainability.

⁴⁶ The executive level refers to Directors and Executive Directors.

⁴⁷ 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.

⁴⁸ The management level refers to the average across managers and department heads.

⁴⁹ The non-management level refers to employees in entry-level, analyst, or coordination roles.

⁵⁰ In AC-México the minimum wage is calculated based on daily pay.

⁵¹ In AC-Argentina the minimum wage is calculated based on daily pay.

Peru ⁵²	(MXN)	203.04	168.79	161.28
Ecuador ⁵³	(MXN)	8,995.80	8,537.60	7,924.50
CCSWB ⁵⁴	(MXN)	138.765	134.56	127.67
Benefits coverage⁵⁵ (GRI 401-2)				
Associates who requested parental leave (maternity and paternity) (401-3)				
Mexico	Female	369	221	214
	Male	1,663	1658	1724
Argentina	Female	5	2	3
	Male	50	43	49
Peru	Female	56	32	32
	Male	177	140	95
Ecuador	Female	23	281	30
	Male	337	10	1628
CCSWB	Female	59	38	181
	Male	212	212	0
WISE	Female	2	2	6
	Male	5	7	N/A
Arca Continental	Female	514	574	460
	Male	2,444	2063	3496
Associates granted parental leave (maternity or paternity)				
Mexico	Female	369	221	214
	Male	1,663	1658	1724
Argentina	Female	5	2	3
	Male	50	43	49
Peru	Female	56	32	32
	Male	177	140	95

⁵² In AC-Perú the minimum wage is calculated based on daily pay.

⁵³ In AC-Ecuador the minimum wage is calculated on a monthly basis.

⁵⁴ In AC-CCSWB the minimum wage reflects the amount paid per hour worked.

⁵⁵ The Company makes available to its employees a range of benefits designed to adapt to local realities and to the nature of their roles. These include stress management initiatives, incentives that encourage physical activity and well-being, flexible work arrangements such as adjustable schedules, remote work where feasible, and part-time options, as well as support services such as childcare facilities and lactation rooms. Additionally, benefits such as paid leave for primary and non-primary caregivers, life insurance, medical expense insurance, disability coverage, and retirement plans, among others, are provided.

Ecuador	Female	23	281	30
	Male	337	10	294
CCSWB	Female	59	37	180
	Male	212	211	
WISE	Female	2	1	6
	Male	4	N/A	N/A
Arca Continental	Female	514	573	459
	Male	2,443	2062	2162
Number of associates who returned to work after parental leave				
Mexico	Female	369	221	214
	Male	1,663	1658	1724
Argentina	Female	4	2	2
	Male	48	42	47
Peru	Female	55	27	27
	Male	175	121	95
Ecuador	Female	23	281	70
	Male	337	10	294
CCSWB	Female	50	35	179
	Male	198	211	0
WISE	Female	2	N/A	N/A
	Male	4	N/A	N/A
Arca Continental	Female	503	566	492
	Male	2,425	2042	2160
Number of associates who remained with the organization for at least 12 months after returning from parental leave				
Mexico	Female	292	180	185
	Male	1,754	1449	1497
Argentina	Female	0	N/A	2
	Male	0	N/A	47
Peru	Female	50	13	0
	Male	125	137	0
Ecuador	Female	23	N/A	14
	Male	309	N/A	1375
CCSWB	Female	45	194	175
	Male	178	1596	0

Labor Practices Programs

Arca Continental manages its labor practices through formal, corporate-wide programs, supported by policies, defined operational processes, and monitoring mechanisms, with the objective of ensuring fair working conditions, regulatory compliance, comprehensive well-being, and a sustainable employment relationship across all operations where the Company has a presence.

Parental Leave and Shared Family Responsibility Program

The Company has a structured parental leave program that extends beyond the minimum benefits established by local labor legislation and is centrally administered by the Human Capital area. This program includes differentiated leave for primary and non-primary caregivers, as well as for adoption, and forms part of the comprehensive employee benefits framework.

The Postnatal Support Policy applies to primary caregivers and grants between 14 and 18 weeks of paid leave, depending on the country, supplemented by phased return-to-work arrangements, remote work, or flexible scheduling during the baby's first year of life, subject to the nature of the role and operational criteria. For non-primary caregivers, the Paternity Leave Policy establishes between 8 and 25 days of paid leave, taking into account particular circumstances such as multiple births or special medical conditions. Additionally, adoption leave grants 10 days of paid time off.

The program includes monitoring mechanisms that allow for the tracking of requests, leave approval, return to work, and subsequent retention. During 2025, all maternity and paternity leave requests were processed in accordance with internal policies, and the information is consolidated annually as part of the Human Capital indicators monitoring (GRI 401-3).

Beyond parental leave, Arca Continental reviews requests for paid leave related to family care or other exceptional circumstances on a case-by-case basis and grants support according to the specific situation and applicable criteria.

Working Time, Vacation, and Overtime Management Program

Arca Continental has a specific commitment to comply with reducing and/or avoiding excessive overtime working hours, operating with a formal working time management program that ensures compliance with applicable labor legislation regarding working hours, overtime pay, and rest periods. This program is implemented through attendance control systems, payroll, and operational validations, enabling the systematic monitoring of hours worked looking at overtime hours vs the working hours from last year of our workers, and the corresponding payment of overtime, where applicable.

The Company also maintains defined maximum weekly working hour thresholds and structured work schedules according to the nature of the shift, operational requirements and legal frameworks. Working hours are organized by shift type, including day, mixed, and night schedules, and are monitored through established attendance and workforce management processes to promote adequate rest periods and help prevent excessive working hours.

With regard to rest periods, the Company has a standardized process for granting and paying annual vacation leave, managed by Human Capital and integrated into the payroll system. Vacation payments are recorded in the period corresponding to their use and explicitly distinguish between vacation days and regular earnings. Additionally, a vacation bonus is granted, calculated based on eligible days and paid in accordance with the employee's length of service.

This program ensures that all employees have effective access to paid vacation and that its use and compensation are duly recorded and monitored.

Compensation, Living Wage, and Pay Equity Program

The Company manages employee compensation through a structured job evaluation and salary administration program. For administrative staff, international job evaluation methodologies are used, complemented by market analyses and cost-of-living adjustments. For unionized employees, salaries are defined and periodically reviewed based on competitiveness studies, cost-of-living considerations, and the provisions set forth in collective bargaining agreements.

Arca Continental is committed to ensuring equal pay for equal work and does not make any distinctions based on gender when defining salaries.

The Company maintains a structured salary scale system in which positions are assigned to salary ranges according to an objective job evaluation methodology (IPE). This methodology assesses each role based on factors such as responsibilities, complexity, and scope, without considering gender. Salary ranges are further validated through market studies to ensure competitiveness and consistency. Through these practices, the Company upholds its commitment to equal treatment, non-discrimination, and pay equity.

Salary scales are designed without gender distinction and are part of an annual pay gap analysis and remediation process, through which potential differences between women and men in comparable positions are identified. When gaps are detected, corrective actions are defined within salary review cycles, as part of the Company's commitment to equity and non-discrimination.

Social Dialogue and Collective Labor Relations Program

Arca Continental maintains a structured social dialogue program with union representatives in those operations where collective labor relations exist. This program is implemented through formal negotiation and follow-up forums, with the participation of the Human Capital area and operational leadership, and aims to ensure competitive working conditions, compliance with collective agreements, and the timely addressing of matters related to working hours, compensation, benefits, and well-being.

Social dialogue is managed in accordance with local labor legislation and serves as a preventive labor risk management mechanism, reinforcing the stability of the relationship between the Company and its employees.

Employee Support and Stress Management Programs

Arca Continental implements formal employee support programs aimed at promoting comprehensive well-being — physical, emotional, and financial — as part of its preventive approach to managing occupational stress and achieving work-life balance. These programs are structured through the Flexible Benefits framework, in effect for the 2025–2026 period, and are administered by the Human Capital area.

Flexible Benefits and Comprehensive Well-Being Program

The Flexible Benefits Program allows employees to customize their benefits package according to their individual needs and life stage, giving them greater control over factors that directly influence stress levels, such as rest, health, financial stability, and work-life balance.

The program has the following explicit objectives:

- Foster a culture of physical, emotional, and financial health.
- Offer personalized benefits that respond to real needs.
- Contribute to a greater work-life balance, reducing sources of stress associated with work overload or personal unexpected events.

Rest, Balance, and Burnout Prevention

As part of this framework, employees may choose to purchase additional personal days, allowing them to extend their rest periods beyond standard vacation leave. This flexibility facilitates physical and emotional recovery, supporting burnout prevention and the management of stress associated with work pace.

This benefit is administered in a structured manner, with clear rules regarding eligibility, the maximum number of days, and payroll registration, and is available to administrative staff in accordance with internal policies.

Physical and Emotional Health Support

The Flexible Benefits Program integrates health prevention and care tools that indirectly contribute to stress management by reducing the uncertainty and emotional burden associated with personal and family health. Key features include:

- Preventive medical check-ups, enabling early detection of health conditions, thereby reducing future risks and associated concerns.
- Access to supplementary insurance (medical expenses, critical illness, cancer, personal accidents), providing financial protection against unexpected events and reducing economic stress in situations of illness or emergency.
- Dental plan and funeral assistance, contributing to the peace of mind of employees and their families by providing support for specific needs.

Preventive Approach and Program Scope

The program's approach is preventive, prioritizing the anticipation of factors that may lead to prolonged stress or adverse effects on employee well-being. The flexibility in benefits selection, combined with rest options, preventive medical care, and financial protection, constitutes a structured stress management support mechanism.

The Flexible Benefits Program is communicated and enabled through internal platforms, has an annual enrollment process, and has a defined validity period, allowing for its monitoring and adjustment in line with employees' needs.

i365 Benefits Administration Platform

Flexible Benefits, as well as life, auto, and major medical expense insurance, are administered through the i365 platform, accessible to all employees through three channels: 1. The Global Intranet under the employee services section, 2. The app (Interesse 365) using a corporate email address, and 3. Through SuccessFactors.

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	19	9	6
Argentina	# Cases	0	0	1
Peru	# Cases	0	0	0
Ecuador	# Cases	0	0	0
United States	# Cases	0	0	0
Total	# Cases	19	9	7
Fatalities resulted from injuries caused by workplace accidents or occupational diseases				
Accident-related fatalities among AC employees	# Fatalities	2	4	2
Accident-related fatalities among AC contractors	# Fatalities	0	1	2
LTIR ⁵⁶ , Accidents and diseases (GRI 403-8, GRI 403-9, GRI 403-10)				
Hours worked by associates (GRI 403-9 a) v.)	Hours	193,789,707	200,350,104	195,639,746
Number of lost-time injuries (GRI 403-9 b. ii)	# Accidents	395	339	393
LTIR (Lost Time Incident Rate)	Rate	0.408	0.357	0.402
Rate of fatalities as a result of work-related injury	Rate	0.002	0.004	-
High-consequence work-related injuries (excluding fatalities) (GRI 403-9a) ii.)	# of injuries	44	38	-
Rate of high-consequence work-related injuries (excluding fatalities) (GRI 403-9 a) ii)	Rate	0.045	0.038	-
Rate of recordable work-related injuries	Rate	1.453	1.226	-
Hours worked by contractors (GRI 403-9 b) v.)	Hours	9,022,162	9,023,767	-
Rate of fatalities as a result of work-related injury for contractors (GRI 403 -9 b) i)	Rate	0	0.022	-

⁵⁶ It refers to the number of lost-time injuries that occur per 200,000 hours worked.

Number of lost-time injuries for contractors (GRI 403-9 b ii)	# Accidents	38	33	-
LTIR (Lost Time Incident Rate) for contractors (GRI 403-9 b ii)	Rate	0.842	0.731	-
Total of Recordable Incidents AC ⁵⁷⁵⁸	# Accidents	1,408	1,228	-

Occupational Health and Safety Policy

Arca Continental's Safety and Well-Being Policy recognizes that the prevention of injuries and illnesses is a shared responsibility among all members of the organization. Its core objectives are: to guarantee safe and healthy working conditions; to eliminate hazards and reduce risks in the work environment; to drive a transformational cultural shift toward prevention based on safe behaviors; and to ensure compliance with corporate guidelines, legal requirements, and Coca-Cola's operational standards (KORE).

A distinctive feature of Arca Continental's model is that Occupational Health and Safety (OHS) management is conceived as an integral part of business strategy: leaders in each country and subsidiary are responsible for adapting and executing the OHS strategy within their operations, ensuring that the defined initiatives and programs are properly implemented and effective. The Global Corporate OHS Management function, in turn, defines global strategies, plans, and metrics, and ensures their incorporation into the Company's Long-Term Plan and Business Plan.

The policy guarantees the consultation and active participation of workers and their representatives in the development, implementation, and review of OHS programs. Employees have both the duty and the right to report unsafe conditions, participate in risk assessments, contribute to incident investigations, and propose improvements to existing safety practices.

Occupational Safety Objectives

Arca Continental establishes annual occupational safety performance targets at the site level, defined jointly with each operation and aimed at the sustained reduction of incidents. The key indicators managed include the Lost Time Incident Rate (LTIR), the Total Incident Rate (TIR), the Occupational Illness and Injury Frequency Rate (OIFR), the Serious Injury and Fatality rate (SIF and Potential SIF), and the Fleet Collision Index (Crash Rate), among others.

As part of the global prevention strategy, Arca Continental conducts weekly follow-up sessions with country leaders on safety events known as "Calls to Action" occurring within the Coca-Cola system, sharing them with 100% of employees as learnings to prevent their internal recurrence. Additionally, each

⁵⁷ 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.

⁵⁸ This KPI was no part of the assurance by a third-party

operation's adherence to safety "non-negotiables" is monitored: a set of mandatory minimum elements related to machinery safety, route to market, and safe yard operations.

Monthly monitoring routines and reports allow for the measurement of progress on actions in each country against the proposed objectives. These reports extend beyond the safety function: they are shared with all country technical directors and global directors of Arca Continental, generating organizational visibility on Occupational Health and Safety matters across all levels of leadership.

Incident Investigation: H.O.P. Methodology

Arca Continental has a structured accident and incident investigation procedure that applies to all business units within the Group. This guideline precisely establishes responsibilities, response timeframes, and methodological tools for each type of event, ranging from near misses and first aid incidents to lost-time incidents, potential SIF incidents, and fatalities.

A central component of this system is the Human and Organizational Performance (H.O.P.) philosophy, based on five principles that seek to understand the operational context of events from the perspective of those who carry out the activities. Through H.O.P. Learning Teams — composed of operations staff, process designers, and personnel involved in the event — resilient solutions to human error are identified that go beyond immediate corrective action.

Occupational Health and Safety Audits

Arca Continental's operations are managed under a structured audit program based on Coca-Cola's KORE requirements, which establishes the minimum standards that must be met to ensure safe working environments. When non-conformities are identified, the site is required to formulate an action plan that is monitored by the corporate area until its effective closure.

Additionally, the corporate team and country teams conduct Risk Assessment Audits, focusing on processes that have recorded safety events. In these exercises, work is carried out directly with the site to define action plans, and periodic on-site reviews are conducted to verify that the identified opportunities have been effectively addressed. Arca Continental has also developed joint audits with the Coca-Cola corporate team, coordinating criteria and approaches between both organizations to strengthen the alignment of the safety management system.

Health and Safety in Supplier Contracts

Arca Continental requires all companies providing services to the organization to incorporate safety clauses into their contracts, as part of the global OHS strategy. These contractual requirements encompass compliance with the Company's Life-Saving Rules, adherence to KORE 3.0 standards, the development of risk assessments with controls aligned to the established hierarchy of controls, respect for the maximum permitted working hours, and the accreditation of trained personnel to supervise high-risk work.

This initiative has been developed in coordination with the Engineering and Manufacturing team, with the objective of comprehensively defining all requirements that a contractor must meet in order to operate within Arca Continental's facilities or under its operational responsibility. The aim is to extend the culture of prevention beyond direct employees, ensuring safe conditions for all those who interact with the Company's processes and assets.

Emotional and Psychological Well-Being

Arca Continental recognizes that mental health and emotional well-being are key determinants of organizational performance, talent retention, and business sustainability. In this regard, the Company has advanced concrete initiatives that go beyond traditional medical benefits to address the psychological and resilience dimensions of its employees.

The PATH Program is an internal Arca Continental initiative focused on the emotional well-being and resilience strengthening of employees in Mexico's operations. It is a psychological support program that operates under a company–university collaboration model, established through an institutional agreement with the Universidad Autónoma de Nuevo León (UANL).

Through this agreement, employees have access to professional psychological guidance and support, enabling them to address situations of occupational stress, emotional difficulties, and personal well-being needs. The university–company model ensures the professionalization of the service and the confidentiality of care, creating a trust-based environment that encourages employees to seek support proactively.

Product Portfolio

Content	Unit	2025	2024	2023
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 (CEPROS)				
ISO 9001 – Quality	%	87	87	87
	#	40	40	40
ISO 14001 – Environment ⁵⁹	%	85	85	85
	#	39	39	39

⁵⁹ Please note that by 2025, 100% of Arca Continental's beverage production sites were certified under ISO 14001.

Content	Unit	2025	2024	2023
FSSC/ISO 22000 – Food Safety	%	93	93	91
	#	43	43	42
ISO 45001 – Occupational Health and Safety	%	85	85	85
	#	39	39	39
Sales volume by product type				
Mexico				
Colas	%	57.8%	59.1	58.3
Flavored beverages	%	8.9%	9.3	9.9
Water	%	9.7%	8	8.1
Non-carbonated beverages	%	7.3%	7.2	6.5
Large-format water	%	16.2%	16.5	17.2
Ecuador				
Colas	%	54.8%	55.4	54.9
Flavored beverages	%	19.0%	19.4	19.4
Water	%	14.2%	13.4	13.6
Non-carbonated beverages	%	12.0%	11.8	12.1
Large-format water	%	-	-	-
Peru				
Colas	%	32.2%	32.4	31.4
Flavored beverages	%	41.0%	41.3	42.3
Water	%	17.0%	14.1	14.6
Non-carbonated beverages	%	7.6%	9.9	9.1
Large-format water	%	2.2%	2.3	2.6
Argentina				
Colas	%	60.6%	60.2	55.9
Flavored beverages	%	17.5%	17.9	19.1
Water	%	12.9%	13.5	14.4
Non-carbonated beverages	%	9.0%	8.4	10.6
Large-format water	%	-	-	-
United States				
Colas	%	44.9%	45.9	45.2
Flavored beverages	%	26.6%	26.2	26.7
Water	%	11.5%	11.4	13
Non-carbonated beverages	%	17.0%	16.5	15.1

Content	Unit	2025	2024	2023
Large-format water	%	-	-	-
Sales volume by product packaging				
Mexico				
Personal	%	40.9%	41.5	42.3
Familiar	%	59.1%	58.5	57.7
Ecuador				
Personal	%	36.7%	34.8	35.6
Familiar	%	63.3%	65.2	64.4
Peru				
Personal	%	42.6%	42.5	42
Familiar	%	57.4%	57.5	58
Argentina				
Personal	%	9.1%	8.6	10.5
Familiar	%	90.9%	91.4	89.5
United States				
Personal	%	33.8%	28.5	33.7
Familiar	%	66.2%	71.5	66.3
Sales volume of low- or no-calorie options				
Mexico	%	13.8%	12.9	13
Ecuador	%	41.7%	41.1	41
Peru	%	64.3%	64.8	64
Argentina	%	23.0%	17.1	21
United States	%	27.8%	22.4	32
Sales volume of returnable products				
Mexico	%	26.7%	27.4	28.3
Ecuador	%	30.4%	30.1	28.9
Peru		23.8%	24.5	25.2
Argentina	%	42.1%	45.7	37.1
United States	%	0	0	0
Labeling compliance⁶⁰ (SASB FB-NB-270 a.3, FB-NB-270 a.4)				

⁶⁰ 100% 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	2025	2024	2023
Number of beverage-related incidents				
Mexico	#	0	0	0
Ecuador	#	0	0	0
Peru	#	0	0	0
Argentina	#	0	0	0
United States	#	0	0	0
Arca Continental	#	0	0	0
Number of snack-related incidents				
Mexico	#	0	0	0
Ecuador	#	0	0	0
Peru	#	0	0	0
Argentina	#	0	0	0
United States	#	0	0	0
Arca Continental	#	0	0	0
Monetary losses resulting from legal proceedings related to the beverage business				
Mexico	MXN	0	0	0
Ecuador	MXN	0	0	0
Peru	MXN	0	0	0
Argentina	MXN	0	0	0
United States	MXN	0	0	0
Arca Continental	MXN	0	0	0
Monetary losses resulting from legal proceedings related to the snack business				
Mexico	MXN	0	0	0
Ecuador	MXN	0	0	0
Peru	MXN	0	0	0
Argentina	MXN	0	0	0
United States	MXN	0	0	0
Arca Continental	MXN	0	0	0
Advertising to minors (SASB FB-NB-270 a.1)				
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

Content	Unit	2025	2024	2023
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's commitment to quality is not limited to regulatory compliance: the organization consistently aspires to go beyond the minimum required standards, integrating high-quality ingredients, processes aligned with international regulations, and an organizational culture that places the consumer at the center of every decision. This orientation encompasses both the composition and production of its products and the way in which they are communicated and marketed.

Since 2008, Arca Continental has voluntarily adhered to the Code of Self-Regulation for Food and Beverage Advertising (PABI), proactively adopting industry best practice principles in Mexico well before these became regulatory requirements. This commitment ensures that all of the Company's commercial communications promote informed, balanced, and responsible consumption, and that advertising messages faithfully reflect the self-regulatory standards established by the industry.

At the global level, Arca Continental is governed by The Coca-Cola Company's Responsible Marketing Policy, which establishes guidelines applicable to all system operations to ensure that communication and promotional activities are ethical, transparent, and consistent with the organization's values. The combination of this global framework with voluntary local commitment through the PABI code reflects a stance that goes beyond compliance: it is an expression of the responsible character with which Arca Continental engages with its consumers and society.

Arca Continental ensures that its products carry clear, comprehensive labeling aligned with current regulations, providing consumers with the information necessary to make well-informed purchasing and consumption decisions. This includes the indication of recommended serving sizes, detailed nutritional content, and daily intake guidelines, with a level of precision and transparency aimed at facilitating mindful eating.

Community Development

Content	Unit	2025	2024	2023
Volunteer Programs and Hours				
Total number of internal volunteers (associates)				
Mexico	# volunteers	7,662	5,407	-
Argentina	# volunteers	412	1,448	65
Peru	# volunteers	482	392	0
Ecuador	# volunteers	344	49	121
United States	# volunteers	896	2,697	49
Total number of external volunteers (family members, friends)				
Mexico	# volunteers	656	1,575	-
Argentina	# volunteers	0	0	510
Peru	# volunteers	83	89	0
Ecuador	# volunteers	0	60	6
United States	# volunteers	337	166	101
Total number of community member volunteers				
Mexico	# volunteers	0	322	-
Argentina	# volunteers	54	232	-
Peru	# volunteers	66	167	-
Ecuador	# volunteers	25	9	-
United States	# volunteers	0	0	-
Total volunteer hours				
Mexico	# hours	33,748	21,556	-
Argentina	# hours	904	3,982	-
Peru	# hours	20	22	-
Ecuador	# hours	18	104	-
United States	# hours	3,412	6,318	-
Total number of direct beneficiaries				
Mexico	# beneficiaries	913,442	107,942	51,421
Argentina	# beneficiaries	32,761	89	628,000
Peru	# beneficiaries	209,605	313,082	4,921
Ecuador	# beneficiaries	124,482	190,162	15,855
United States	# beneficiaries	707,935	1,854,584	38,000

Content	Unit	2025	2024	2023
Total amount invested in Social Responsibility by AC, including in-kind donations				
Mexico	\$ (USD)	216,772.42	813,940.58	71,400,000
Argentina	\$ (USD)	142,488.16	115,908.65	6,400,000
Peru	\$ (USD)	96,406.11	356,047.00	1,089,064.80
Ecuador	\$ (USD)	237,924.21	198,066.98	633,475
United States	\$ (USD)	625,000	4,075,000.00	256,800
Donations				
Total value of in-kind donations (e.g., kg of snacks, liters of beverages)				
Mexico	Units	115,941.49	120,704	57,000
Argentina ⁶¹	Units	-	76,035	18,656,113
Peru	Units	1,184,210	535,724	761,120
Ecuador	Units	48,665	169,815	82,915
United States	Units	108,119	625,735	-
In-kind donations provided to associations or social responsibility initiatives⁶²				
Mexico	\$ (USD)	209,719.13	101,300.44	
Argentina	\$ (USD)	-	71.39	1,080,000
Peru	\$ (USD)	55,845.82	460,932	1,185,594.30
Ecuador	\$ (USD)	28,543.28	94,907.81	1,087,495.26
United States	\$ (USD)	-	951,774	0
Cash donations or other financial contributions⁶³				
Mexico	\$ (USD)	175,642.59	9,861.93	
Argentina	\$ (USD)	-	2,577.15	350,000
Peru	\$ (USD)	26,560.48	20,490.96	489,060
Ecuador	\$ (USD)	1,913	1,022.00	4,621,612
United States	\$ (USD)	-	475,887.00	-
Beneficiaries				

⁶¹ The total value of in-kind donations (units) in Argentina is not disclosed, due to internal information management considerations.

⁶² Information on in-kind donations to social responsibility associations and initiatives (USD) in Argentina and the United States is not disclosed, due to internal information management considerations.

⁶³ Information on cash donations or other financial contributions (USD) in Argentina and the United States is not disclosed, due to internal information management considerations.

Content	Unit	2025	2024	2023
Total number of beneficiary institutions⁶⁴				
Mexico	# institutions	99	83	
Argentina	# institutions	32	16	78
Peru	# institutions	61	23	175
Ecuador	# institutions	54	1,727	155
United States	# institutions	28	37	77
Total number of beneficiaries of community development programs⁶⁵				
Mexico	# beneficiarios	54,280	49,799	
Argentina	# beneficiarios	32,713	3,398	8,300
Peru	# beneficiarios	5,836	9,853	400,000
Ecuador	# beneficiarios	123,364	22,382	167,000
United States	# beneficiarios	16,300	16,100	1,440,000

Human Rights

Content	Unit	2025	2024	2023
Human Rights Breaches				
Percentage of operations/suppliers assessed in the last 3 years on Human Rights				
Own operations	%	100	100	
Suppliers		100	100	
Joint ventures		N/A	N/A	
Percentage of operations/suppliers assessed where risks on Human Rights were found				
Own operations	%	0	0	
Suppliers		0.8	6.9	
Joint ventures		N/A	N/A	
Percentage of operations/suppliers assessed with mitigation actions for risks identified/found on Human Rights				
Own operations	%	0	0	
Suppliers		0	0	
Joint ventures		N/A	N/A	

⁶⁴ The count includes institutions supported through community development initiatives, water access programs, recycling programs, and donations to general associations.

⁶⁵ The total beneficiaries of community development programs implemented by Arca Continental in each country are taken into account.

Content	Unit	2025	2024	2023
Human Rights				
Arca Continental maintains a strong commitment to respecting and promoting human rights throughout its operations and value chain. During 2025, the Company conducted a Human Rights Due Diligence assessment covering 100% of its operations, identifying potential and actual impacts through stakeholder engagement, policy reviews, and alignment with the United Nations Guiding Principles on Business and Human Rights. In parallel, the Company continued strengthening human rights management across its supply chain through supplier assessments, ethical standards, and ongoing monitoring processes. These efforts, together with a culture of ethics and respect reinforced through training and reporting mechanisms, contributed to the absence of reported human rights breaches during the year.				

Transformational Partnerships

Responsible Sourcing

Content	Unit	2025	2024	2023
Critical suppliers ⁶⁶ (GRI 2-2, 2-6, GRI 308-1, 308-2, 414-1, 414-2)				
Mexico				
Number of tier 1 suppliers	#	4,477	5,578	6,489
Number of critical tier 1 suppliers	#	139	159	160
Percentage of spending allocated to critical tier 1 suppliers	%	53.18	90	96.74
Argentina				
Number of tier 1 suppliers	#	1,134	1,542	1,618
Number of critical tier 1 suppliers	#	10	33	34
Percentage of spending allocated to critical tier 1 suppliers	%	45.14	61	61.04
Peru				
Number of tier 1 suppliers	#	991	1,198	1,217
Number of critical tier 1 suppliers	#	25	48	50
Percentage of spending allocated to critical tier 1 suppliers	%	54.67	95	65

⁶⁶ 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.

Ecuador				
Number of tier 1 suppliers	#	1,503	1,683	1,889
Number of critical tier 1 suppliers	#	21	93	95
Percentage of spending allocated to critical tier 1 suppliers	%	84.39	81	73.76
United States				
Number of tier 1 suppliers	#	1,918	789	872
Number of critical tier 1 suppliers	#	40	28	28
Percentage of spending allocated to critical tier 1 suppliers	%	34.75	71	81.83
Global				
Number of tier 1 suppliers	#	10,023	10,790	12,085
Number of critical tier 1 suppliers	#	235	361	367
Number of critical tier 1 suppliers	%	47.65	80	86.15
New Suppliers ⁶⁷ (GRI 308-1, 414-1)				
Mexico	#	965	912	874
Argentina	#	281	203	176
Peru	#	317	222	189
Ecuador	#	363	229	205
United States	#	237	224	218
Spending on local suppliers ⁶⁸ (GRI 204-1)				
Total spending on suppliers	MXN	182,334,663,495	106,154,501,830	103,497,804,234
Spending on local suppliers	MXN	73,769,963,039	101,169,318,153	100,040,977,572

⁶⁷ 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.

⁶⁸ Local suppliers are those suppliers located in any of the countries where Arca Continental operates: Argentina, Ecuador, the United States, Mexico, and/or Peru.

Percentage of spending on local suppliers	%	95.3	95.3	96.66
Suppliers assessed on environmental and social criteria during the year (GRI 2-6, GRI 412-2)⁶⁹				
Mexico				
Suppliers assessed through EcoVadis	#	62	103	88
Suppliers with identified negative impacts	#	27	64	2
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	33.33	9.37	50
Argentina				
Suppliers assessed through EcoVadis	#	25	26	18
Suppliers with identified negative impacts	#	13	15	1
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	0	0
Peru				
Suppliers assessed through EcoVadis	#	33	41	42
Suppliers with identified negative impacts	#	17	25	1

⁶⁹ 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.

Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	0	0
Ecuador				
Suppliers assessed through EcoVadis	#	41	78	58
Suppliers with identified negative impacts	#	25	54	4
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	12	7.41	25
United States				
Suppliers assessed through EcoVadis	#	21	21	15
Suppliers with identified negative impacts	#	10	9	1
Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	0	0	0
Total				
Critical suppliers assessed through EcoVadis (IP 1.7.6)	#	181	269	221
Critical suppliers with identified negative impacts	#	92	167	9
Number of critical suppliers with identified negative impacts for whom improvement plans were agreed upon	#	12		

Percentage of suppliers with identified negative impacts for whom improvement plans were agreed upon	%	13.04	5.98	33
Indicators related to the sustainable sourcing program ⁷⁰ (GRI 2-2, 2-3, 2-4, 2-6, 2-23)				
Number of critical suppliers assessed	#	181	198	221
Percentage of total critical suppliers assessed	%	77	69	60.22
Percentage of suppliers scoring above 45 in their sustainability assessment	%	66	60	63
Indicators of adequate ESG practices disclosure among critical suppliers				
Percentage of critical suppliers reporting CO ₂ emissions	%	48	37	36
Percentage of critical suppliers responding to the CDP climate questionnaire	%	38	31	32
Percentage of critical suppliers reporting on energy consumption	%	59	46	45
Percentage of critical suppliers providing evidence of no child labor, forced labor, or human trafficking practices	%	66	50	58
Percentage of critical suppliers with no evidence of child labor, forced labor, or human trafficking practices	%	66	50	41

⁷⁰ 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

Percentage of critical suppliers with a sustainable procurement policy	%	58	45	46
Percentage of critical suppliers with an anti-corruption policy	%	78	72	74
Percentage of critical suppliers reporting on health and safety indicators	%	58	42	47
Actions to improve the performance of critical suppliers				
Bumber of critical suppliers implementing improvement actions on energy consumption	#	172		
Percentage of critical suppliers implementing improvement actions on energy consumption	%	73	56	58
Percentage of critical suppliers using renewable energy	%	52	36	35
Percentage of critical suppliers taking action to reduce water consumption	%	59	49	53
Percentage of critical suppliers certified under ISO 14001 (at least one site)	%	41	35	36
Reassess every two years those critical suppliers with an overall EcoVadis score above 45, and annually those with a score equal to or below 45				
Percentage of critical suppliers reassessed	%	63	61	45
Percentage of reassessed critical suppliers that improved their overall score	%	66	50	61
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	%	13.04	24	29
Number of critical suppliers with actual or potential significant negative impacts that were terminated	Number	0	0	

Supplier Assessment, Auditing, and Development

Arca Continental's supplier management is supported by a comprehensive approach to assessment, auditing, and development, aligned with The Coca-Cola Company's Supplier Guiding Principles (SGP) and the Organization's sustainability vision, which seeks to reduce risks, strengthen capabilities, and ensure supply continuity in the short and long term. Senior Management, through the Chief Technical and Supply Chain Office, as well as the Procurement Directorate, is responsible for approving and supervising the development of Arca Continental's Sustainable Procurement Program.

Third-Party Audits and Independent Assessment

As part of the requirements for establishing and maintaining commercial relationships, critical suppliers within the Coca-Cola System must demonstrate compliance with the SGPs. This compliance is verified through audits conducted by accredited independent third parties, which include document reviews and on-site visits, with the objective of validating labor, social, human rights, ethical, legal, and environmental conditions. These audits are carried out prior to the start of the relationship and on a periodic basis, with a minimum frequency of every two years, or annually when deviations are identified, as a mechanism for ongoing monitoring and compliance assurance.

In a complementary manner, Arca Continental implements due diligence processes across its supply chain through specialized platforms. Regarding country-specific risks, during the procurement process, suppliers are assessed on economic, social, and legal aspects through SAP Ariba, and their regulatory compliance is further reinforced through risk analysis via Nexis Diligence, enabling the identification of potential risks related to environmental, social, and human rights issues both before and during the commercial relationship. The LexisNexis tool is used during the onboarding process for the registration of new suppliers, where compliance, ethics, and anti-corruption aspects are assessed. For the ongoing (daily) monitoring of active suppliers, Arca Continental uses the SAP Ariba Risk Management tool, which evaluates inherent supplier risks across several dimensions, including Regulatory and Legal, Environmental and Social, Financial, and Operational. This platform also allows for follow-up actions and more in-depth reviews through Commitment Requests.

Regarding commodity-specific risks (particularly ingredients such as sugar and corn), labor conditions are identified as a key factor, which may lead to labor disputes and increased pressure to improve these conditions. These commodities can also be affected by climate change, as changing rainfall patterns and the rising frequency of extreme weather events may impact production, particularly by reducing crop productivity in sugar.

Additionally, the Company assesses its strategic suppliers through the EcoVadis methodology, selected for its alignment with Arca Continental's supply chain management system and risk management model. This assessment considers criteria related to environment, labor practices and human rights, business ethics, and sustainable procurement, with an approach grounded in evidence, traceability, and continuous improvement, strengthening ESG risk visibility across the value chain.

Annual Supplier Support and Development Programs

Beyond assessment, Arca Continental prioritizes capability building among its suppliers, particularly those classified as strategic, through accompaniment, follow-up, and continuous improvement programs that are deployed on a recurring basis. Through the Sustainable Supply Program (PAS), the Company works in a coordinated manner with strategic suppliers to strengthen their sustainability performance, integrating ESG criteria into supplier selection and management, and promoting responsible practices that reduce operational, social, and environmental risks across the supply chain.

This approach is complemented by the use of the EcoVadis platform as a management and development tool, which not only enables performance assessment but also provides suppliers with access to benchmarks, technical guidance, and training materials, facilitating the development of corrective action plans and monitoring of their implementation. Suppliers with scores at or below 45 points are considered critical sustainability risks and are required to develop specific action plans, with reassessments within a period of no more than one year, fostering sustained improvement over time.

In parallel, Arca Continental actively collaborates with suppliers on concrete improvement projects, such as packaging lightweighting initiatives and joint technology development, aimed at reducing material use, lowering Scope 3 GHG emissions, and strengthening circularity. Additionally, work is carried out on the use of recycled materials in collaboration with plastic and glass packaging manufacturers. In the equipment category, efforts focus on refrigeration units to improve energy efficiency and promote the use of less polluting refrigerant gases.

In the case of agricultural ingredient suppliers, procurement teams conduct periodic monitoring visits focused on commercial, legal, and sustainability practices, with an emphasis on identifying continuous improvement opportunities and building long-term relationships.

Continuous Improvement and Collaboration Approach

When compliance gaps are identified, termination of the commercial relationship is considered as an exceptional measure. In line with the United Nations Guiding Principles on Business and Human Rights, Arca Continental prioritizes collaboration and capability building as mechanisms to improve supplier performance and generate positive impacts across the supply chain and related communities. This approach is continuously reviewed and strengthened through the exchange of best practices and the periodic updating of the Supplier Guiding Principles, in coordination with The Coca-Cola Company.

Currently, during our onboarding process for new suppliers, the company excludes suppliers that do not meet the compliance requirements established by Arca Continental. Additionally, AC ensures adherence to the policy of not working with suppliers that fail to comply with The Coca-Cola Company's Guiding Principles. EcoVadis evaluations are not used as a criterion for excluding suppliers with low performance (scores below 45). However, these suppliers are required to implement corrective action plans, prioritizing key areas for Arca Continental, such as water use, energy consumption, and waste management, in order to improve their performance in subsequent evaluations. For suppliers demonstrating strong ESG performance, certain preferences are granted, such as waiving advance payment guarantees (bonds) for those meeting specific criteria, including achieving an EcoVadis score above 45. Furthermore, the CEPG procurement group requires suppliers to hold a Silver Medal rating in EcoVadis in order to participate in global tenders within The Coca-Cola System.

Additionally, we conduct training sessions for teams responsible for supplier management and procurement (Managers, Supervisors, Coordinators, and Buyers), with the objective of strengthening the adoption and proper implementation of our Sustainable Procurement Program. These training initiatives include the review of environmental, social, and governance (ESG) criteria incorporated into the supplier evaluation process, as well as the use of EcoVadis as one of the key tools to promote responsible practices and enhance sustainability performance across our supply chain.

Starting in 2026, six formal training courses will be assigned through the EcoVadis Academy, covering a range of relevant topics, including Introduction to Sustainability, Sustainability Management Systems, Risk Analysis, Waste Management, Anti-Corruption, and Information Security, among others.

In addition, webinars are organized in collaboration with EcoVadis to train suppliers on the effective use of the platform's capabilities. These sessions cover areas such as evaluation processes, interpretation of results, collaboration features, and the development of corrective action plans, as well as access to available training resources.

Content	Unit	2025	2024	2023
Ingredients certified to environmental and social standards (Beverages) (FB-NB-440 a.1, FB-NB-440 a.2)				
Total weight of ingredients purchased	Ton	735,977	318,775	364,176
Total weight of ingredients purchased certified to social or environmental standards	Ton	735,977	318,775	364,176
Certified ingredients purchased under social or environmental standards (tons)	%	100	100	100
Sugar				
Total weight purchased	Ton	299,443	318,775	364,176
Total weight certified under social or environmental standards	Ton	72,168⁷¹	318,775	364,176

⁷¹ Of this amount, approximately 35,000 tonnes are Bonsucro-certified, representing around 12% of the total sugar purchased

Description of certifications	Description		100% of the sugar purchased by AC for beverage production is sourced from suppliers certified under one or more sustainability-related standards, including ISO 9001, ISO 14001, and FSSC 22000.	
Ingredients sourced from high water-stress areas (Beverages)				
Total weight of ingredients purchased	Ton	735,977	318,775	364,176
Total weight of ingredients purchased from high water-stress areas	Ton	240,805 ⁷²	84,640	113,857
Ingredients purchased from high water-stress areas (tons)	%	32.72	26.55	31.26
Ingredients certified to environmental and social standards (Snacks)				
Palm oil				
Total weight purchased	Ton	6,980	10,604	7,550
Total weight certified under social or environmental standards	Ton	5,246.30	10,604	7,550
Description of certifications	Description		100% of the palm oil purchased by AC for snack production is sourced from suppliers certified under one or more relevant standards, such as FSSC 22000 and/or the RSPO Supply Chain Certification Standard.	
Coffee				
Description of certifications	Description		100% of Costa Coffee produced by AC ⁷³ and other Coca-Cola system bottlers is certified by Rainforest Alliance, a certification associated with sustainability standards.	

⁷² Of this total, **240,339 tons correspond to sugar sourced from Mexico, Ecuador, and Peru, representing approximately 80.4% of the total sugar purchased.** While Veracruz (Mexico) is classified as **medium water risk**, it has been included in the **high-risk** total. Regarding palm oil, 0% is sourced from areas experiencing water stress.

⁷³ Coffee purchases are estimated at approximately 218.6 tonnes, based on sales volumes as a reasonable proxy.

No Deforestation Commitment and Sustainable Agriculture

Arca Continental, as a bottling partner within The Coca-Cola System, adheres to its *Principles for Sustainable Agriculture (PSA)*, which serve as the framework for the sustainable sourcing of agricultural ingredients across the supply chain. These principles include an explicit **forest conservation commitment**, requiring suppliers to promote sustainable forest management and prevent deforestation and illegal harvesting. Specifically, the PSA states that new production areas must not be established in natural ecosystems or forests, forests must not be cleared or burned to create new production areas, and fire must not be used for land clearing. The PSA is also applied to suppliers and supply chains through assessment, certification, and traceability mechanisms. Therefore, Arca Continental's adherence to these principles demonstrates a commitment to no deforestation that extends to its value chain.

Multisectoral Alliances

Content	Unit	2025	2024	2023
Effective tax rate				
Revenue	Thousands of MXN	250,258,459	237,004,456	213,631,944
Profit before tax (PBT)	Thousands of MXN	35,144,685	34,987,148	31,004,008
Total income tax expense	Thousands of MXN	11,174,962	11,187,441	-9,848,847
Current income tax	Thousands of MXN	11,004,330	11,745,272	-10,348,449
Deferred income tax	Thousands of MXN	170,632	557,831	499,601
Effective tax rate	%	31.79	31.98	31.77
Income taxes paid in cash	Thousands of MXN	11,174,962	11,187,441	6,447,378
Taxes paid by country of operation				
Mexico				
Number of associates	# associates	38,600	42,725	42,468
Revenue	Millions of MXN	103,282,358	102,043	94,938
Profit or loss	Millions of MXN	16,819,823	18,156	20,237
Peru				
Number of associates	# associates	5,749	5,239	5,491
Revenue	Millions of MXN	20,372,545	18,164	17,340
Profit or loss	Millions of MXN	3,582,228	3,068	3,114
Ecuador				
Number of associates	# associates	5,258	11,031	10,096
Revenue	Millions of MXN	12,097,151	11,921	11,754
Profit or loss	Millions of MXN	823,148	912	1,095
Argentina				
Number of associates	# associates	2,739	2,614	2,474
Revenue	Millions of MXN	8,910,898	10,188	5,819
Profit or loss	Millions of MXN	92,441	-385	51
Estados Unidos				

Number of associates	# associates	9,900	9,690	9,492
Revenue	Millions of MXN	88,545,722	82,785	71,986
Profit or loss	Millions of MXN	13,043,823	12,261	9,396
Total				
Number of associates	# associates	70,697	70,299	70,021
Revenue	MXN	250, 258, 459	237,004	201,837
Profit or loss	MXN	35, 144, 685	34,987	33,893
Taxes paid	MXN	11, 133, 463	10,921	-
Taxes accrued	MXN	11,174 ,962	10,874	-
Principios fiscales				
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 circumvent 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.				

Content	Unit	2025	2024	2023
Major contributions and expenses				
Main contributions to organizations⁷⁴				
American Beverage Association	USD	796,543.00	12,450,711	684,105.00
Mexican Business Council	USD	278,220.00	5,663,411.76	311,176.47
Coca-Cola Employees Scholarship Fund	USD	366,000.00	4,550,000	250,000.00
San Antonio Boys & Girls Club	USD	124,225.00	4,004,000	220,000.00
Texas Beverages Association	USD	190,897.00	3,292,325.58	180,897.01
Mexican Center for Philanthropy (CEMEFI)	USD	-	-	90,000
United Nations Global Compact – Mexico Network	USD	-	182,500-	800,000
ICBA LATAM Latin America and the Caribbean Regional Group	USD	66,000.00	1,138,825	50,000.00
First Generation Scholarship Fund	USD	600,000.00	-	-

⁷⁴ Figures for 2024 related to key contributions and expenditures to organizations are presented in Mexican pesos; in contrast, figures for 2023 and 2025 are reported in U.S. dollars (USD). Accordingly, the “unit” column indicates USD.

Contributions and other expenses ⁷⁵				
Lobbying, advocacy, or similar activities	MXN	0	0	0
Support for political parties or representatives	MXN	0	0	0
Trade associations	MXN	46,500,190	67,687,980	150,875,080
Other	MXN	0	0	0
Total contributions	MXN	46,500,190	67,687,980	150,875,080

Name of the association	Arca Continental's role in the organization
Membership in associations and organizations by country	
Mexico Membership	
ANSPAC Cedi Universidad	Participation in working committees
ANSPAC Cedi Juventud	Participation in working committees
ANSPAC AC	Participation in working committees
Isla Urbana	Funding
Toroto	Funding
Pronatura México A.C.	Funding
Mares Circulares	Funding
ASA (Acciones para la Seguridad Alimentaria)	Funding
ALIS (Acciones de Liderazgo Social)	Funding
Caritas Región Siderúrgica (Social assistance non-profit organization)	Donations
Comedor Sagrada familia (Community kitchen)	Donations
CANACINTRA Durango	Affiliate
CANACINTRA Mexicali	Affiliate
COPARMEX BCS	Affiliate
COPARMEX Sinaloa	Affiliate
COPARMEX Sonora	Affiliate
CANACINTRA Chihuahua	Board Member
Cuenca Río Nazas - Aguanaval	Spokesperson
SUEMA (Reciclalo)	Collaboration / Partners
Arable	Collaboration / Partners

⁷⁵ 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
Pronatura	Collaboration / Partners
ECOCE AC	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
Economic Federation of Tucumán	Participation in working committees
Industrial Union of Corrientes	Participation in working committees
Industrial Union of Santiago del Estero	Participation in working committees
Institute for the Promotion of Sugar and Alcohol of Tucumán	Presidency of the organization
Economic Federation of Corrientes	Participants
Asociación Correntina de Mujeres Emprendedoras	Participants
Chamber of Commerce of La Rioja	Participants
Chamber of Commerce of Catamarca	Participants
ALAIAB	Collaboration / Partners
ICBA	Collaboration / Partners
Peru	
National Society of Industries (Peru)	Collaboration / Partners
Peruvian Association of Non-Alcoholic Beverages	Collaboration / Partners
ALOXI – Works for Taxes Alliance	Collaboration / Partners
Perú Sostenible	Collaboration / Partners
Peruvian Institute for Business Action (IPAE)	Collaboration / Partners
AMCHAM – American Chamber of Commerce of Peru	Collaboration / Partners
Reciclame – Civil Association for Recycling in Peru	Collaboration / Partners
CÁMARA DE CHILCA	Collaboration / Partners
L+1	Collaboration / Partners
Business Solutions Against Poverty – Shoulder to Shoulder	Ally
Peru Food Bank	Ally
Ecuador	
Ecuadorian Consortium for Corporate Social Responsibility (CERES)	Members of the Board of Directors

Name of the association	Arca Continental's role in the organization
Alliance for Entrepreneurship and Innovation (AEI)	Members of the Board of Directors
Coalition for Water Security	Members of the Sustainability Committee
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
Ecuadorian-British Chamber of Commerce	Allied Members
United States	
Boys & Girls Clubs of Lubbock	Council Members
Habitat for Humanity	Council Members
Keep Texas Beautiful	Allied Members
Salvation Army Boys and Girls Club	Allied Members
San Antonio Boys & Girls Club	Council Members
San Antonio Mexico Friendship Council	Council Members
Sherman Chamber / Children's Advocacy	Council Members
Southeast Texas Food Bank	Council Members
USO Corporate Advisory	Corporate Advisory Board
Boys and Girls Club of McAllen	Council Members
Boys and Girls Club of Nacogdoches	Council Members
Brazos Valley Food Bank	Council Members
Greens Bayou Coalition	Chair of the Board
Keep Austin Beautiful	Council Members
Keep Victoria Beautiful	Council Members
Rio Grande Valley Partnership	Council Members
San Antonio Sports Foundation	Council Members
Special Olympics - Corpus Christi	Council Members
Special Olympics - Laredo	Council Members
Women's Business Council Southwest	Council Members
Special Olympics Texas	Council Members
Positions of Industry Associations on Climate Policies	

Name of the association	Arca Continental's role in the organization
Arca participates in various business and industry associations that develop and communicate their positions and actions on climate change. Below is a summary of some of these associations, including a brief overview of their main approaches and activities in this area. Global level • ICBA – Explicitly recognizes the need to mitigate climate risks and reduce environmental footprint. • UN Global Compact – Has a clearly defined position on its platform and leads the private sector in accelerating the transition toward a net-zero economy. Mexico • COPARMEX – Organizes forums supporting initiatives and models aimed at reducing emissions. • CCE (CESPEDES) – Promotes the climate transition by fostering sustainability in the private sector, in coordination with government and society Argentina • Unión Industrial Argentina (UIA) – Participates in the energy transition and industrial decarbonization agenda. Ecuador • Consorcio Ecuatoriano para la Responsabilidad Empresarial y Sostenibilidad (CERES) – Strengthens the climate transition through training on carbon footprint measurement, offsetting, and adaptation strategies.	

Small-Business Support

Content	Unit	2025	2024	2023
Customer Relations Management				
Arca Continental systematically gathers customer feedback through NPS with an internal digital tool with surveys being sent randomly with controlled frequencies to incorporate as much of our customer's feedback as possible. The company also incorporates drivers, consisting of categories and subcategories that allow customers to classify the reason for their feedback and concerns in greater detail. Customers may select one or multiple options, as applicable. In addition, open-ended comments are analyzed to identify strengths and areas for improvement. These insights are translated into work orders and operational actions, which are directly integrated into the continuous improvement of products, services, and processes. Additionally, Arca Continental has a dedicated Customer Experience team focused on the adoption and continuous improvement of digital platforms such as Tuali. Through periodic market visits and user persona development, customer needs, digital capabilities, connectivity, device type, and socio-demographic characteristics are analyzed to ensure inclusive and accessible solutions. Platform design incorporates accessibility principles, including appropriate color schemes, clear typography, and larger images to improve usability for elderly customers and people with visual impairments. This approach is reinforced through in-app tutorials, notifications, and field support provided by trained sales representatives to promote effective use of digital tools. Arca Continental manages and resolves complaints through its DIGA contact center, which routes each request according to its nature and confirms its reception to the customer. While complaints are categorized by topic and customer need, contact center employees are trained to support multiple campaigns, enabling them to effectively assist different customer segments and ensure service continuity. The process establishes deadlines of up to 72 hours from the time the complaint is received, which are communicated transparently. In addition, the company actively follows up with the departments responsible until the complaint is resolved, ensuring an effective and reliable service.				
Number of customers ⁷⁶				
Mexico	# customers	358,209	359,245	358,130
Argentina	# customers	69,355	70,854	69,240
Peru	# customers	361,250	358,107	323,852
Ecuador	# customers	196,938	194,923	195,427
United States	# customers	85,453	89,055	87,564
Total customers	# customers	1,071,205	1,072,184	1,034,213
Digital sales				
Customers using the digital sales platform	% customers	98	93	91.4

⁷⁶ By the end of 2025, Arca Continental reported a total of **1,071,205 customers**. This figure includes customers across various categories in each country, along with the following contributions: Tonicorp with **120,844** customers, Bokados and Charras with **214,224** customers, Inalecsa and Carlisnacks with **84,183** customers, and Wise with **25,748** customers.

Number of customers using TUALI	# customers	831,195	798,982	781,800
Revenue generated through digital platforms	% revenue	66	66.7	60
Online customers				
Customers using online services	%	98	93	91.4
Online revenue				
Revenue generated online	%	66	66.7	60
Customer satisfaction (NPS)				
Customer satisfaction results based on the NPS survey	% satisfaction	70.9	65.6	69.7
Coverage: percentage of customers surveyed	% customers	23.2	22	23
NPS target	% satisfaction	65	65	67.8
Sales by Channel				
Traditional channel				
Mexico	% sales by channel	54.1	54.5	54.9
Argentina	% sales by channel	63.7	40.6	35.9
Peru	% sales by channel	40.1	41.1	44.2
Ecuador	% sales by channel	64.2	57.3	57.1
United states	% sales by channel	0	0	0
Total sales	% sales by channel	43.42	40.7	40.8
Convenience channel				
Mexico	% sales by channel	16.8	16.5	15.9
Argentina	% sales by channel	5.7	0.6	0.7

Peru	% sales by channel	3.0	2.6	2.3
Ecuador	% sales by channel	1.4	1.4	1.3
United States	% sales by channel	30.0	29.9	28.8
Total sales	% sales by channel	16	15.3	14.4
Supermarkets				
Mexico	% sales by channel	10.9	10.3	9.8
Argentina	% sales by channel	17.5	17.6	25.2
Peru	% sales by channel	15.8	15.1	14.1
Ecuador	% sales by channel	21.0	19.6	17.4
United States	% sales by channel	57.2	57.1	57.9
Total sales	% sales by channel	21	22	22
On Premise				
Mexico	% sales by channel	6.1	10.8	10.9
Argentina	% sales by channel	2.3	3.5	3.6
Peru	% sales by channel	9.5	11.8	11.1
Ecuador	% sales by channel	12.4	13.7	14.1
United States	% sales by channel	12.8	13.1	13.3

Total sales	% sales by channel	8.68	10.9	11.2
Other				
Mexico	% sales by channel	10.8	7.9	8.5
Argentina	% sales by channel	10.8	37.7	34.6
Peru	% sales by channel	30.8	29.4	28.3
Ecuador	% sales by channel	1.0	8	10.1
United States	% sales by channel	0	0	0
Total sales	% sales by channel	10.9	11.1	11.6
Installed cooling equipment				
Mexico	# installed equipment	36,723	56,622.00	40,972
Argentina	# installed equipment	5,306	4,915.00	5,266
Peru	# installed equipment	45,225	27,007.00	17,649
Ecuador	# installed equipment	13,086	25,669.00	19,957
United States	# installed equipment	11,207	6,145.00	5,344
Total installed equipment	# installed equipment	111,547	120,358.00	89,188

Other economic and corporate governance aspects

Content	Unit	2025	2024	2023
Risk Management				
Number of incidents by severity and detected crises				
Escalated incidents	# cases	17	30	23
Incidents	# cases	125	128	121
Notifications	# cases	36	34	36
Crisis classification by country				
Mexico				
Number of escalated incidents	#	4	8	4
Number of incidents	#	60	92	86
Number of notifications	#	14	12	12
Peru				
Number of escalated incidents	#	7	11	12
Number of incidents	#	10	7	13
Number of notifications	#	2	1	0
Topo Chico				
Number of escalated incidents	#	0	-	0
Number of incidents	#	1	-	0
Number of notifications	#	2	-	1
United States				
Number of escalated incidents	#	0	0	0
Number of incidents	#	42	17	13
Number of notifications	#	4	10	9
Argentina				
Number of escalated incidents	#	0	2	3
Number of incidents	#	3	2	4
Number of notifications	#	4	3	6

Ecuador				
Number of escalated incidents	#	6	9	4
Number of incidents	#	8	9	4
Number of notifications	#	9	7	7
Inalecsa				
Number of escalated incidents	#	0	0	-
Number of incidents	#	1	1	-
Number of notifications	#	1	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	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. 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. 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. 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."

Risk name	Description of potential impact
	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. 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. 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. 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. 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.
Changes in consumer preferences for beverages and snacks	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. 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 beverages, effective January 1, 2025, with annual inflation-based adjustments. 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. 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 in research, development, and marketing for new products carry the risk of low returns if the products do not resonate with consumers.

Risk name	Description of potential impact
	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. 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.
Increase in the prices of sweeteners, PET resin and other raw materials	Sugar is one of the main raw materials used in the production of soft beverages. 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. 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. 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. The company’s sourcing strategy is based on the availability of materials, consistent quality of input, and a robust environmental agenda. 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.
Risk Management Processes	

Risk name	Description of potential impact
	The Enterprise Risk Management process is built on collaboration across different departments and business units, with clearly defined roles and responsibilities at all organizational levels. It follows a standardized methodology for risk identification, analysis, assessment, and prioritization, with a strong focus on prevention and continuous business improvement. As part of the internal risk audit process, Arca Continental applies a Risk Management Maturity Assessment, which aims to serve as a starting point to support the Risk Committee and the leaders of each process or business unit in identifying their current level of risk integration within core business activities. This assessment also helps determine the extent to which the organization has progressed in its transformation process to implement the methods and tools required for effective risk management and capability development, in alignment with Arca Continental's Enterprise Risk Management Model. This assessment is based on the Enterprise Risk Management Model and management approaches: prediction, prevention and correction, transforming threats into value-generating opportunities. Each business unit is required to annually perform a self-assessment of its risk management maturity level, considering its available resources, priorities, and stage of development. This process enables the identification of strengths as well as the prioritization of improvement opportunities. The Business Risk Committee and the Risk Management function, in alignment with the strategy defined by the Functional Integration Team and the Risk Committee, are responsible for calibrating the self-assessment criteria applied across business units. Based on the results, the Business Risk Committee and the leaders of each process or business unit define and implement corrective and improvement actions aimed at strengthening the organization's overall risk management maturity. Both the Business Risk Committee and the process and business unit leaders will monitor the results of the assessments and the implementation of the defined actions, with the objective of closing the identified gaps. In 2025, each country conducted its own internal assessment. In 2026, this approach evolved into a cross-country evaluation process, followed by a consolidated analysis of results to establish a comprehensive diagnosis and define the next steps.

Contenido	Unit	2025	2024	2023
Code of conduct (GRI 2-26)				
Total number of AC associates	# associates	70,698	70,326	70,021
Number of associates to whom the code of conduct applies	# associates	70,698	70,326	70,021
Code of conduct coverage among associates	% associates	100	100	100

Total number of AC contractors	# contractors	29,000	34,716	32,599
Number of contractors to whom the code of conduct applies	# contractors	29,000	34,716	32,599
Code of conduct coverage among contractors	% contractors	100	100	100
Code of conduct violations (GRI 2-15, 2-16, 2-26, 205-3)				
Mexico				
Number of reported cases	#	260	182	163
Number of substantiated cases	#	44	42	30
Argentina				
Number of reported cases	#	37	12	12
Number of substantiated cases	#	5	2	1
Peru				
Number of reported cases	#	25	19	50
Number of substantiated cases	#	1	6	26
Ecuador				
Number of reported cases	#	58	53	28
Number of substantiated cases	#	12	21	8
United States				
Number of reported cases	#	70	89	71
Number of substantiated cases	#	23	39	5
Substantiated cases⁷⁷ by type of complaint				
Corruption ⁷⁸	%	7.14	16.22	21.43
Workplace harassment	%	4.76	15.32	5.71
Sexual harassment	%	22.62	27.03	40
Conflict of interest	%	11.90	11.71	8.57
Discrimination	%	7.14	5.41	4.29

⁷⁷ No cases related to privacy matters or money laundering were reported.

⁷⁸ 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. More than 46,000 trained employees, both administrative and operational staff.

Money Laundering/Insider trading	%	0		
Other	%	46.43	24.32	20
Sanctions broken down by type				
Verbal warning	%	-	-	-
Administrative report	%	-	-	-
Unsubstantiated	%	-	-	-
Termination	%	35.29	40.54	-
Other	%	64.71	59.46	-
Anticompetitive practices				
Cases of anticompetitive practices				
Mexico	# cases	0	0	0
Argentina	# cases	0	0	0
Peru	# cases	0	0	0
Ecuador	# cases	0	0	0
United States	# cases	0	0	0
Arca Continental	# cases	0	0	0
Significant⁷⁹ fines paid for anticompetitive practices⁸⁰ (USD)				
Mexico	USD	0	0	0
Argentina	USD	0	0	0
Peru	USD	0	0	0
Ecuador	USD	0	0	0
United States	USD	0	0	0
Arca Continental	USD	0	0	0
Ethics training				
During 2025, Arca Continental continued implementing ethics, anti-corruption, and anti-bribery training programs directed at both administrative and operational staff, with coverage across the five countries where it operates. These training sessions address the main conduct risks in a structured manner, including public and private corruption, conflicts of interest, and fraud, in alignment with the Code of Ethics and Conduct Policies.				

⁷⁹ In 2025, there were no fines or convictions for bribery or corruption related to Arca Continental's operations.

⁸⁰ By anti-competitive we mean practices that involve bribery, corruption and conflicts of interest.

A central component of these training sessions covers the Transparency Mailbox, as the formal channel for reporting any conduct contrary to the Code of Ethics. The content clearly explains when, how, and why to use the channel, as well as the available means for submitting a report, whether anonymously or identified. Additionally, the prohibition of retaliation against good-faith whistleblowers and the commitment to confidentiality throughout the process are communicated.

The training sessions emphasize the obligation to report any conduct that contravenes the Code of Ethics and Conduct Policies, regardless of whether it involves public or private corruption, discrimination, harassment, or other ethical violations. The content includes practical examples and messages aimed at strengthening employees' confidence in the reporting system and its proper use.

As part of this strategy, Arca Continental continued the With Respect We All Win program, focused on the prevention of discrimination, harassment, and disrespectful conduct. This program reinforces the expected behaviors within the organization and is complemented by mandatory training on the Code of Ethics, which includes clear guidelines on how to act and how to use the Transparency Mailbox in situations involving discrimination, harassment, or abuse.

Ethical principles that guide every decision

The stewardship of Arca Continental's founding families remains at the heart of every decision. That legacy is reflected in an ethical framework that transcends circumstances, grounded in clear and enduring principles. The company's longstanding commitment to integrity is embedded in its business model and upheld through an Ethics and Compliance System led by the Board of Directors and the executive team, fully integrated across all operations.

The Code of Ethics, approved by the Board of Directors, serves as the guiding framework. Drawing inspiration from international instruments such as the United Nations Universal Declaration of Human Rights and the United Nations Global Compact Principles, it establishes rigorous standards: respect for human rights, anti-corruption and anti-money laundering controls, prevention of conflicts of interest, environmental protection, and workplace safety. Its scope is global: it applies to the Board of Directors, the executive team, staff, suppliers, and customers. This framework not only defines expected behaviors but also influence key decisions—such as partner vetting and risk assessment for new market entries

Whistleblowing channel

The organization has a Whistleblowing System composed of an Ethics and Compliance Directorate, various Ethics Committees, and a reporting hotline. The committees operate at a country level.

Through the reporting hotline, any behavior that contravenes the Code of Ethics and internal policies may be reported. The process for handling and investigating reports is governed by the principles of objectivity, confidentiality, non-retaliation, autonomy in decision-making, transparency in management, and consistency in the application of sanctions. Reports may be submitted anonymously or with the whistleblower's identification. They are received by an independent third party, Navex, through its EthicsPoint platform. Navex is a leading company specialized in the intake, management of reports, and whistleblower support. Reports can be submitted online or by phone, and any individual aware of a potential violation of the Code—including customers, suppliers, and employees—may file a report.

The investigation begins upon receipt of the report through the Transparency Mailbox, which must be formally registered in the system to ensure traceability, confidentiality, personal data protection, and, where applicable, anonymity. Subsequently, the mailbox administrator and the Ethics and Compliance Directorate review the reported facts to determine whether they constitute a potential violation of the Code of Ethics or related policies, verify their

classification, and identify the appropriate committee based on location, type of report, and the hierarchy of the reported individual. Depending on its criticality or significance, the case may be reassigned or escalated.

Once assigned, the committee appoints a person responsible for leading the investigation who must confirm the absence of any conflict of interest with the individuals or facts involved. If a conflict exists, the individual must recuse themselves and request reassignment. If no conflict exists, the investigator assesses whether sufficient information is available to proceed; otherwise, additional information is requested from the whistleblower, and the case is closed if no response is received within the defined timeframe. When the investigation proceeds, the whistleblower is informed of the case opening and communication is maintained throughout the process, without disclosing details regarding the investigation, resolution, or consequences. Protection against retaliation is ensured for the whistleblower and any participant in the investigation. During the investigation phase, evidence is collected, documents are reviewed, and interviews are conducted. The reported individual must always be interviewed prior to any decision, ensuring their right to provide information or evidence. The committee may rely on designated investigators, Internal Audit, or external third parties when required by the case's complexity or nature.

Throughout the process, all actions, evidence, and decisions are comprehensively documented in the case file, ensuring traceability and audit support. The investigator must use lawful means and submit to the committee, within a period of 30 calendar days (extendable by an additional 30 days), a substantiated report summarizing the facts, findings, evidence, and a determination regarding the responsibility of the reported individual.

Based on this report, the committee issues a collective decision, classifying the case as substantiated when sufficient evidence supports responsibility and the corresponding sanction, or unsubstantiated when there is insufficient evidence to prove the reported facts, with the possibility of reopening the case if new evidence arises. Once a resolution is reached, the committee updates the case file and status in the platform, informs the relevant areas—including Human Resources for the execution of sanctions where applicable—and manages any objections through escalation to the Governing Committee. Finally, the whistleblower is notified of the case closure, and all documentation is retained as part of the whistleblowing system's historical, statistical, and precedent records. The described process is documented in the organization's Whistleblowing System Manual, which establishes detailed guidelines, responsibilities, principles, and procedures to ensure consistent, standardized, and effective handling of all cases across the organization.

Cybersecurity and Information Security Management

Arca Continental has an Information Security Policy aimed at protecting the confidentiality, integrity, and availability of information and the systems that support business operations. This policy is mandatory for all employees in every country where the Company operates, as well as for third parties, suppliers, visitors, and any person providing services on its behalf.

Cybersecurity management is integrated into the Company's internal control framework and forms part of the processes for identifying, managing, and mitigating operational risks, given the relevance of information systems to business continuity.

Roles and Responsibilities

All employees are responsible for complying with the provisions set forth in the Information Security Policy within their scope of action, including the application of controls, the appropriate use of systems, and the timely reporting of incidents or suspicious events related to information security.

The Information Technology (IT) area is responsible for implementing and maintaining the information security management framework, as well as for monitoring, detecting, and responding to cybersecurity threats. Its functions include defining security controls, executing risk management plans, addressing incidents, and implementing recovery and operational continuity measures, in accordance with applicable procedures.

The Digital Security Committee, at the executive level, is responsible for ensuring the protection and efficiency in the handling and safeguarding of the Company's information and technological resources, through the sponsorship of projects and the establishment of information security policies and procedures.

Incident Detection, Escalation, and Response

The Information Security Policy is complemented by a cybersecurity posture that establishes a clear process for incident identification, escalation, and response. This process enables employees to report any event, unusual behavior, or situation that could represent a risk to information security, facilitating a timely and coordinated response by the IT area.

Reported incidents are analyzed and investigated in accordance with internal procedures, defining the necessary corrective actions to mitigate risks and strengthen existing controls, under a continuous improvement approach.

Internal and external audits of the Information Management System

Arca Continental has an established internal audit framework, along with periodic reviews of information security controls. As part of the external financial audit process, evaluations of IT General Controls (ITGC) are conducted. Additionally, a dedicated review of information security controls is performed on a biennial basis, based on the NIST framework.

Status at the Close of the Reporting Period

At the close of the reporting period of the 2025 Integrated Report, no information security breaches have been detected that have compromised the Company's systems or information.

Responsible Artificial Intelligence (AI)

Responsible AI Policy

Arca Continental has a "Acceptable Use Policy for Artificial Intelligence Tools" which establishes the guidelines for the use of public domain artificial intelligence (AI) tools such as ChatGPT, Google Bard (Gemini), Bing Chat, read.ia, Fireflies.ia, or similar. It emphasizes data confidentiality, legal and ethical compliance, responsible use of AI-generated content, and prohibits activities that could compromise information security, company reputation, or IT infrastructure. This Policy is public and available in Arca Continental's website.

Responsible AI Programs

Arca Continental implements various programs and controls to promote the responsible use of Artificial Intelligence (AI) across its operations. Access to AI capabilities considered sensitive is restricted to authorized users and subject to the guidelines established in the AI Tools Acceptable Use Policy. In addition, access to and use of these technologies are governed by controls defined and overseen by the Information Technology and Information Security departments.

Labeling of AI-generated content

Furthermore, AI tools authorized by IT for internal use, including Microsoft 365 Copilot, Copilot Chat, agents published in the M365 Copilot application, Copilot Cowork, and Copilot Studio, incorporate explicit notices informing users that the generated content has been produced using Artificial Intelligence and may contain inaccuracies. For example, users are shown the message “AI-generated content may be incorrect”. These warnings are intended to promote transparency, encourage the use of human judgment, and ensure validation of outputs before they are used for analysis or decision-making purposes. In addition, several Advanced Analytics use cases aimed at external customers have been identified in which AI-generated content is distributed. In these cases, generated images include the label “Generated with AI.”

Monitoring of performance degradation

The organization has mechanisms in place to monitor and address performance degradation in certain Machine Learning models used by the Advanced Analytics area. For Generative AI models, these are provided and managed by external vendors. However, the organization maintains controls over the use of Generative AI solutions, including user access restrictions, human review requirements, and validation of outputs prior to business use. Monitoring activities focus on the appropriate and responsible use of the solution and its outputs rather than on the performance of the underlying foundation models managed by the vendor.

Assessments of IA models

Business-critical decisions are not made solely by Artificial Intelligence systems and always involve human oversight and intervention. Within the Analytics function, AI tools are used for specific purposes such as demand forecasting, product stockout probability estimation, and similar applications. For Generative AI solutions used to access corporate policies and documents, a disclaimer is presented to users reminding them to review and validate the information provided before relying on it, with the aim of minimizing potential biases or misinterpretations. Finally, if customers or other stakeholders require clarification regarding decisions or outcomes supported by AI tools, the organization provides customer service channels and a transparency mailbox through which inquiries and feedback can be submitted.

From a sustainability perspective, we evaluate the impact of our AI initiatives and tools across two key dimensions. The first is their direct environmental impact, for which quantitative data and measurement evidence are not yet available. The second dimension, where we have robust and consolidated metrics, is the impact on employee productivity driven by increased efficiency in daily operations.

Training programs

To maximize these benefits while ensuring responsible use, AI adoption is supported by a comprehensive training and awareness strategy. We provide continuous training to employees on the use of AI tools authorized by IT, including guidance on the safe, responsible, and ethical use of AI, as well as data protection principles, helping ensure that AI adoption remains secure, properly governed, and aligned with value creation objectives. Examples of these initiatives include 11 training sessions focused on Microsoft 365 Copilot and Copilot Chat, which is available to all employees; executive-level AI training programs; and an AI Security training session.

Verification

In addition to internal training and governance measures, the Microsoft AI solutions used by our organization are covered by Microsoft's ISO/IEC 42001:2023 certification, an internationally recognized standard for Artificial Intelligence Management Systems (AIMS). The certification, issued by an independent third party and valid from 2025 to 2028, explicitly includes Microsoft 365 Copilot and Microsoft 365 Copilot Chat, as well as several other Microsoft AI services. Microsoft's AI systems undergo regular independent third-party audits to verify ongoing compliance with the requirements of this standard. This certification enables organizations that use these services to rely on independent external assurance as part of their own responsible AI governance and compliance efforts.

Board of directors

Attendance at board meetings

In 2025, the Board achieved an attendance rate of **99.35%**. Depending on the nature of the matters to be addressed during the sessions, a minimum attendance requirement is established for Board meetings, as detailed below.

Type of matter	Percentage of minimum attendance required
Special majority matters	75%
Qualified majority matters	60%
Simple majority matters	55%

In 2024, Arca Continental received the highest level of PRIME Certification, reaffirming the strength of its corporate governance model, while ensuring compliance with stock market standards for the issuance of debt and securities. This distinction is granted only to companies that successfully implement strategies aligned with the highest standards of corporate governance. Arca Continental has demonstrated its institutionalization and financial strength by meeting the key requirements to obtain the PRIME 5-Star Certification, the highest level of this recognition, held by only four companies. Among the evaluated criteria are the board structure, transparency, a solid credit history, a robust financial structure, and sustainable practices guidelines.

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 compensation⁸¹ of our executive director or any other shareholding executives in 2025.

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 776,005,895 shares**, representing **68.1459%** 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.

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

⁸¹ This average compensation does not include unionized employees.

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 ⁸²
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 ⁸³ – Long-term bonus ⁸⁴

⁸² Long-term variable compensation is a cash-based incentive for the CEO, Tier 1 Executive Directors, and Country Directors (positioned within two organizational levels below the CEO), linked to a three-year performance cycle and the achievement of strategic business and sustainability objectives.

⁸³ A component of the annual variable compensation is linked to the company's stock price performance compared with the IPC Index, which serves as a benchmark representing the average performance of publicly listed companies.

⁸⁴ 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	• 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 **715 associates** in roles ranging from coordination to executive leadership, resulting in a total of **1,316 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 2025:

Organizational level	Number of sustainability-aligned objectives	Associates with sustainability-aligned incentives
Entry-level	281	170
Coordination level	397	222
Head of department level	392	223
Management level	198	85
Director / Executive level	48	15
Total	1,316	715

Regarding incentives linked to environmental matters within executives' variable compensation, the company incorporates ESG objectives as part of its remuneration framework, aligning risk management and strategic priorities with concrete and measurable incentives.

Within this framework, specific indicators have been defined for key roles. The Chief Public Affairs, Communications and Sustainability Officer has metrics related to water stewardship—directly linked to KPI's such as liters of water per liter of beverage—as well as indicators linked to carbon footprint and plastic reduction. The Chief Technical and Supply Chain Officer, in turn, includes objectives related to the percentage of recyclable packaging and use of energy from renewable sources. Also, the General Counsel contributes in circular economy, water stewardship and climate action objectives through indicators directly related to the KPI's mentioned before.

Each of these key performance indicators (KPIs) carries a specific weighting within the annual bonus structure, ensuring clear traceability between identified ESG risks, their management, and executive-level decision-making.

As mentioned above, in addition to the C-suite compensation metrics, climate and environmental performance incentives are also incorporated into the objectives of other management and operational roles across the organization. At the lead and coordinator levels, positions such as Sustainability Chief and Production Chief have specific KPIs linked to environmental performance, including waste management, circular economy initiatives, resource efficiency, and other sustainability-related objectives. These indicators help ensure that environmental priorities are embedded throughout different levels of the organization and contribute to the achievement of Arca Continental's sustainability commitments.

Board Experience

Board Member	Gender ⁸⁵	Tenure	Condition ⁸⁶	# additional ⁸⁷ mandates	Practical ⁸⁸ industry experience			Information security	Committee participation			
					Food and beverage ⁸⁹	Other industry ⁹⁰	Risk management ⁹¹		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		

⁸⁵ M = Male, F = Female. Women represent 13% of the board.

⁸⁶ P = Proprietary, I = Independent. Independent directors represent 26% of the board.

⁸⁷ 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.

⁸⁸ “Practical work experience” in the industry refers to experience gained in employee or executive roles while working in management, academia, consulting, or research functions

⁸⁹ **Board of Directors’ Experience in the Food and Beverage Industry:**

Jorge Humberto Santos: CEO of Grupo SanBarr, focused on the agri-food industry.

Juan Carlos Correa: Worked for 14 years at Ecuador Bottling Company (bottler for Coca-Cola before its integration to Arca Continental), serving as COO and Corporate Vice President.

Alejandro M. Elizondo: CEO of Hylsamex, a company operating in the food industry.

Bernardo González: Has closely followed the non-alcoholic beverage industry for over 25 years, from his expertise in Corporate Finance.

Johnny Robinson Lindley: CEO of Corporación Lindley, a company dedicated to the production and distribution of beverages (bottler for Coca-Cola before its integration to Arca Continental).

Brian Smith: Worked for more than 25 years at The Coca-Cola Company, holding senior leadership positions, including President and Chief Operating Officer.

⁹⁰ Based on the list of industries recognized by GICS.

⁹¹ 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.

Sergio Eugenio González Barragán	M	2	P	-				X ⁹²			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	
Marcela Villareal Fernández	F	5	P	0	X					X		

⁹² **Sergio Eugenio González Barragán:** Holds a Master's degree in Information Systems from Tecnológico de Monterrey.