



LEGACY OF



COMMITMENT



AND VALUE

INTEGRATED ANNUAL REPORT 2025

REPORTING FRAMEWORKS



ARCACONTINENTAL

GRI INDEX

GRI 2: GENERAL DISCLOSURES 2021		
2-1	Organizational details	Arca Continental S.A.B. de C.V. (AC) is a publicly traded company listed on the Mexican Stock Exchange, headquartered in Monterrey, Nuevo León, Mexico y presencia en 5 countries: Mexico, the United States, Peru, Ecuador, and Argentina
2-2	Entities included in the organization's sustainability reporting	The entities included in the sustainability reporting are presented in the Consolidated Financial Statements within the 2025 Integrated Annual Report and its annexes, where there are no significant differences between the list of entities in the financial and sustainability reports, as both cover the same scope corresponding to the entire Arca Continental business. To consolidate information, the company has a corporate team that collects data from all countries, ensuring a consolidated analysis and reporting. This approach includes adjustments for minority interests, as well as the appropriate integration of mergers, acquisitions, and divestitures, and is adapted as applicable to the different disclosures of this Standard and the material topics addressed.
2-3	Reporting period, frequency and contact point	The 2025 Integrated Annual Report is published annually and covers the period from January 1, 2025 to December 31, 2025 for financial and non-financial information. This report was presented to the shareholders' meeting on March 24, 2026.
2-4	Restatements of information	The scope of the information presented in the 2025 Integrated Annual Report is described in detail within the report, indicating any changes that may have occurred with respect to previously reported information. Any updates made are justified with the corresponding reasons, and the effects of such updates on the interpretation of the information presented are explained.
2-5	External assurance	Indicators related to Arca Continental's material topics are subject to an external verification process. The assurance or verification letter is presented in the Sustainability Resource Center once the process is concluded. Senior executives participate in this practice to ensure the integrity of the information.
2-6	Activities, value chain and other business relationships	2025 Integrated Annual Report pages 25-33, 50
2-7	Employees	The total number of employees broken down by country, gender, organizational level, and union membership is found in the Talent section of the Complementary Data document, within the Sustainability Resource Center
2-8	Workers who are not employees	The total number of employees broken down by country, gender, organizational level, and union membership may be found Complementary Data document, within the Sustainability Resource Center in the Talent section.
2-9	Governance structure and composition	The description of Arca Continental's governance structure, the board of directors' committees responsible for decision-making and oversight of the management of the organization's impacts on the economy, the environment, and people, as well as the characteristics of their members, is found in the 2025 Integrated Annual Report en las pages 45-46
2-10	Nomination and selection of the highest governance body	The nomination and selection processes of the highest governance body and its committees are established in the Bylaws of Arca Continental . In addition, the company has a Board Diversity Policy which is taken into account in these processes.
2-11	Chair of the highest governance body gobierno	The Chairman of the Board of Directors is a non-executive director. 2025 Integrated Annual Report page 45
2-12	Role of the highest governance body in overseeing the management of impacts	2025 Integrated Annual Report , Pages 46-47
2-13	Delegation of responsibility for managing impacts	2025 Integrated Annual Report Pages 46-47

2-14	Role of the highest governance body in sustainability reporting	The Board of Directors is responsible for reviewing and approving the information presented in the <u>2025 Integrated Annual Report</u> including the organization's material topics. The review and approval process is carried out prior to its presentation at la asamblea general de accionistas.															
2-15	Conflicts of interest	<u>Business Ethics Management</u> <u>Conflict of Interest Policy</u> Documents related may be found in the Sustainability Resource Center.															
2-16	Communication of critical concerns	Critical concerns are communicated through Board of Directors sessions to all board members.															
2-17	Collective knowledge of the highest governance body	The expertise of AC's highest governing body and executive directors is based on describe in the <u>2025 Integrated Annual Report</u> , pages 115- 119															
2-18	Evaluation of the performance of the highest governance body	In order to ensure the proper performance of the Board of Directors, the participation of board members in all meetings is measured, achieving a participation rate of approximately 99.35% of meetings in 2025. Evaluations, and measures may be adopted that include changes to the composition of the highest governance body.															
2-19	Remuneration policies	The Board of Directors approves the proposals generated by the Human Capital and Sustainability Committee for the Company to have adequate compensation policies. The functions related to human resources delegated to the committee are: i) Evaluate and submit to the Board of Directors guidelines for the Company to have adequate compensation and human resources policies; ii) Propose to the Board the criteria for the selection of the Chief Executive Officer and the Company's principal officers; iii) Make recommendations to the Board of Directors on the criteria for evaluating the Chief Executive Officer and senior officers of the Company; iv) Periodically review executive compensation schemes and make recommendations on the structure and amount of remuneration for the Company's principal executives; v) Verify that the hiring conditions for senior executives and the Company's separation payments comply with the Board's guidelines. The Company's remuneration criteria are based on the following principles: • Focused on the execution of a business strategy with a long-term vision. • Aligned between management and shareholder interests. • Capable of permeating the executive team and the organization to improve its performance. • Challenging in the definition of the objective fulfillment threshold. • Adhered to the legal and regulatory framework, as well as best practices. The following is a summary of the remuneration criteria and their application to our CEO: <table border="1"> <thead> <tr> <th>Principio clave</th><th>Aplicación a la política</th><th>Implementación actual</th></tr> </thead> <tbody> <tr> <td>Enfoque en ejecución de la estrategia</td><td>Bono anual alineado a los KPIs del negocio</td><td>Métricas del bono anual EBITDA (20%), Utilidad Neta (7%), Ingresos Netos (9%), UAFIR / Activo Operativo (14%)</td></tr> <tr> <td>Alineación de los intereses de la dirección y los accionistas</td><td>Enfoque de pago por desempeño Remuneración variable de corto y largo plazo</td><td>Estructura de compensación del CEO ■ Salario fijo ■ Bono anual ■ Bono de largo plazo 40% 20% 40%  </td></tr> <tr> <td>Estructura de compensación permeable a la organización</td><td>El esquema de remuneración del CEO es aplicado al equipo ejecutivo (pero con menores niveles de incentivos).</td><td>Salario fijo + Bono anual + Bono de largo plazo²</td></tr> <tr> <td>Objetivos para remuneración variable con umbrales retadores</td><td>Las metas son ambiciosas y se establecen considerando el plan de negocios y pronósticos de resultados.</td><td> • Metas vinculadas al plan de negocios. • El máximo pago posible requiere un desempeño por encima de los umbrales establecidos. </td></tr> </tbody> </table>	Principio clave	Aplicación a la política	Implementación actual	Enfoque en ejecución de la estrategia	Bono anual alineado a los KPIs del negocio	Métricas del bono anual EBITDA (20%), Utilidad Neta (7%), Ingresos Netos (9%), UAFIR / Activo Operativo (14%)	Alineación de los intereses de la dirección y los accionistas	Enfoque de pago por desempeño Remuneración variable de corto y largo plazo	Estructura de compensación del CEO ■ Salario fijo ■ Bono anual ■ Bono de largo plazo 40% 20% 40% 	Estructura de compensación permeable a la organización	El esquema de remuneración del CEO es aplicado al equipo ejecutivo (pero con menores niveles de incentivos).	Salario fijo + Bono anual + Bono de largo plazo ²	Objetivos para remuneración variable con umbrales retadores	Las metas son ambiciosas y se establecen considerando el plan de negocios y pronósticos de resultados.	• Metas vinculadas al plan de negocios. • El máximo pago posible requiere un desempeño por encima de los umbrales establecidos.
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2-20	Process to determine remuneration	The remuneration of senior executives is determined through the Human Capital and Sustainability Committee, whose process is described in the Bylaws of Arca Continental. This committee, which includes independent members of the highest governance body, oversees the remuneration determination process.
2-21	Annual total compensation ratio	The ratio of the annual total compensation of the organization's highest-paid individual (C-suite) compared to the median annual total compensation of all employees (excluding the highest-paid individual) is found in the Talent section of the Complementary Data document , within the Sustainability Resource Center
2-22	Statement on sustainable development strategy	2025 Integrated Annual Report, Pages 37-38
2-23	Commitments and policies	Sustainability Resource Center .
2-24	Embedding policy policies	Business Ethics Management
2-25	Processes to remediate negative impacts	The company is committed to identifying and managing the negative impacts that it acknowledges having caused or to which it has contributed, identifying the priority issues for the business every two years. Through these identifications, they deploy actions to manage and mitigate their significant impacts, which are described throughout the 2025 Integrated Annual Report . Additionally, through its Comprehensive Risk Management Model , the main risks to which the organization is exposed are identified, prioritized, and managed. The company seeks to ensure the participation of stakeholders in the design, review, operation, and improvement of these mechanisms, as well as to monitor the effectiveness of these remediation processes.
2-26	Mechanisms for seeking advice and raising concerns	2025 Integrated Annual Report Pages 41-42
2-27	Compliance with laws and normativas	No significant fines were registered.
2-28	Membership associations	Complementary Data to the 2025 Integrated Annual Report in the Other Social Aspects section, the document can be found in the Annexes section of the Sustainable Resource Center

2-29	Approach to engagement of stakeholders	Every two years, the company updates a materiality assessment , through which it seeks to identify the main concerns of its priority stakeholders. Additionally, AC has mechanisms for communication and involvement with its stakeholders in a proactive way.
2-30	Collective bargaining agreements	The total number of unionized employees broken down by country, gender, and organizational level is found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report, within the Sustainability Resource Center.

GRI 3: Material Topics 2021

3-1	Process to determine material topics	The Priority Topics document describes the process followed by the organization.
3-2	List of material topics	The list of priority topics for the organization is found in the 2025 Integrated Annual Report Page 35-38
3-3	Management of material topics	Through the 2025 Integrated Annual Report the way in which each of these priority topics for the business is managed is described.

GRI 201: Economic Performance 2016

201-1	Direct economic value generated and distributed	2025 Integrated Annual Report , Page 50
201-2	Financial implications and other risks and opportunities due to climate change	Climate Risks and Opportunities section of the annexes to Reporting Frameworks.
201-4	Asistencia financiera recibida del gobierno	Arca Continental does not receive government assistance in any of the countries where it operates.

GRI 202: Market Presence 2016

202-2	Proportion of senior management contratados en la comunidad local	81.82% of the C-Suite come from the local community.
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GRI 203: Indirect Economic Impacts 2016

203-1	Infrastructure investments and servicios apoyados	2025 Integrated Annual Report pages 25-33, 50, 103-110
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GRI 204: Procurement Practices 2016

204-1	Proportion of spending on locales	2025 Integrated Annual Report , Page 79
GRI 205: Anti-corruption 2016		
205-1	Operations assessed in relation to los riesgos relacionados con la corrupción	Through Comprehensive Risk Management Model , 100% of operations are assessed for exposure to corruption-related risks
205-2	Communication and training about políticas y procedimientos anticorrupción	The company shares information on the Code of Ethics and Conduct Policies through its Business Ethics Management , applicable to 100% of the governance body, employees, and strategic partners, communicated through the Code of Ethics, the 2025 Integrated Annual Report , recurring training programs, and internal communications.
205-3	Confirmed incidents of corruption and actions taken	The number of corruption incidents and actions taken is found in the Other Economic and Corporate Governance Aspects section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During 2025, no legal actions related to anti-competitive behavior, anti-trust, or monopoly practices were reported.
GRI 301: Materials 2016		
301-1	Materiales utilizados por peso o volumen	The volume of packaging materials is found in the Environmental section of the Complementary Datos to the 2025 Integrated Annual Report , within the Sustainability Resource Center
301-2	Recycled input materials used	The percentage of recycled goods can be found in the Environmental section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
301-3	Reclaimed products and their packaging materials	The percentage of reclaimed materials can be found in the 2025 Integrated Annual Report , Pages 70-72, 113 and in the Environmental section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 302: Energy 2016		
302-2	Energy consumption outside of the organization	Energy consumption outside the organization is found in the Environmental section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
302-3	Energy intensity	Energy use per beverage produced is specified in the 2025 Integrated Annual Report , Page 114 (Ch. Environmental Leadership - Climate Action) and in the Environmental section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center

302-4	Reduction of energy consumption	2025 Integrated Annual Report , Page 114. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
302-5	Reductions in energy requirements of products and services	2025 Integrated Annual Report , Page 114. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	2025 Integrated Annual Report , Pages 111-112. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
303-2	Management of water discharge-related impacts	2025 Integrated Annual Report , Pages 111-112. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 304: Biodiversity 2016		
304-3	Habitats protected or restored	2025 Integrated Annual Report , Pages 87, 105-106
GRI 305: Emissions 2016		
305-5	Reduction of GHG emissions	2025 Integrated Annual Report , Page 114. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	2025 Integrated Annual Report , Page 113. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
306-2	Management de impactos significativos relacionados con los residuos	2025 Integrated Annual Report , Page 113. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	2025 Integrated Annual Report , Pages 79-83. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
308-2	Negative environmental impacts in the supply chain and actions taken	2025 Integrated Annual Report , Pages 79-83. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	The total number, hiring rate, and turnover rate by age group, organizational level, and region are found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2025 Integrated Annual Report , Page 98
401-3	Parental leave	Employees who received parental leave by gender and region are found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center .
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-2	Hazard identification, risk assessment, and incident investigation	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-3	Occupational health services	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-4	Worker participation, consultation, and communication on occupational health and safety	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-5	Worker training on occupational health and safety	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-6	Promotion of worker health	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-8	Workers covered by an occupational health and safety management system	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center

403-9	Work-related injuries	The health and safety system is detailed in the Safety and Wellbeing Policy within the Sustainability Resource Center , as well as in the 2025 Integrated Annual Report , Pages 100-101. Detailed information can be found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
403-10	Las dolencias y enfermedades laborales	Information regarding occupational illness and disease indicators are found in the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	The average training hours by organizational level and region are found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
404-2	Programs for upgrading employee skills and transition assistance programs	2025 Integrated Annual Report, Pages 96-97
404-3	Percentage of employees receiving regular performance and career development reviews	The percentage of employees receiving periodic evaluations is found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	The breakdown of employees by organizational level, age, region, and gender is found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
405-2	Ratio of basic salary and remuneration of women and men	The remuneration ratio is found in the Talent section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	Discrimination cases are found in the Other Economic and Corporate Governance Aspects section of the Complementary Data to the 2025 Integrated Annual Report , within the Sustainability Resource Center
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2025 Integrated Annual Report , Page 83
GRI 408: Child Labor 2016		
408-1	Operations and suppliers with significant risk of child labor cases	2025 Integrated Annual Report , Page 83
GRI 409: Forced or Compulsory Labor 2016		

409-1	Operations and suppliers with Significant risk of forced or compulsory labour cases	2025 Integrated Annual Report , Page 83
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	2025 Integrated Annual Report , Pages 57-60, 103-110, 113
413-2	Operations with significant actual and potential negative impacts on local communities	2025 Integrated Annual Report , Pages 111-112
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	2025 Integrated Annual Report , Page 83
414-2	Negative social impacts on the supply chain and measures taken	2025 Integrated Annual Report , Pages 79-83
GRI 415: Public Policy 2016		
415-1	Political contributions	AC does not make contributions to representatives or political parties directly or indirectly.
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and services in health and safety	2025 Integrated Annual Report , Pages 62-73
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	During 2025, there were no cases of non-compliance related to the impacts on health and safety of the categories of products and services.
GRI 417: Marketing and Labeling 2016		
417-2	Non-compliance cases concerning product and service information and labeling	During 2025, no incidents of non-compliance concerning product and service information and labeling were recorded. 2025 Integrated Annual Report , Page 70
417-3	Non-compliance cases concerning marketing communications	During 2025, no incidents of non-compliance concerning marketing communications were recorded.

GRI 418: Customer Privacy 2017		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2025 Integrated Annual Report , Page 49
GRI 419: Socioeconomic Compliance (2016)		
419-1	Incumplimiento de las leyes y normativas en los social and economic area.	During 2025, no incidents of non-compliance in the social and economic area were recorded.

SASB METRICS

NON-ALCOHOLIC BEVERAGES

Fleet Fuel Management				
FB-NB-110a.1	Fleet Fuel Management	Fuel	GJ	
		%	%	
Energy Management				
FB-NB-130a.1	Energy	GJ	Total amount of energy consumed	
		%	Percentage of energy consumed that is from grid electricity (excluding fleet vehicles).	
		%	Percentage of energy consumed that is renewable energy includes fuel consumed by the entity.	
Water Management				
FB-NB-140a.1.	Water	Mil m3	Total water withdrawn from all sources (thousands of cubic meters) includes surface water, groundwater, rainwater collected and stored by the entity, and wastewater obtained from municipal supplies.	
		Mil m3	Amount of water withdrawn in locations with High or Extremely High Baseline Water Stress, as a percentage of total water withdrawn.	
		Mil m3	Total water consumed (thousands of cubic meters).	
		%	Percentage of water withdrawn in high water stress areas water stress	
FB-NB-140a.2.	Water Management Agua	%	Percentage of water consumed in areas with High or Extremely High Baseline Water Stress	2025 Integrated Annual Report, Pages 111-112
FB-NB-140a.2.		N/A	Description of water management risks associated with water withdrawal, consumption, and discharge, and the strategies and practices to mitigate those risks.	2025 Integrated Annual Report, Pages 111-112
Health and Nutrition				
FB-NB-260a.1.	Health and Nutrition	%	Total revenue from products sold that are labeled as or marketed for health and nutrition attributes.	
FB-NB-260a.2.	Health and Nutrition	N/A	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers.	
Product Labeling and Marketing				
FB-NB-270a.1.	Labelling	%	Percentage of advertising impressions made on children (defined as under the age of 12, through media such as television, radio, internet, print, video games, etc.)	0
		%	Percentage of advertising impressions made on children that promote products that meet the CFBAI Uniform Nutrition Criteria.	0

FB-NB-270a.2.	Labeling	MXN	Revenue from products sold during the reporting period that are labeled as containing genetically modified organisms (GMOs), and separately, as non-GMO.	N/A
FB-NB-270a.3.	Labeling	#	Total number of confirmed incidents of non-compliance with regulatory codes, laws, or other requirements related to labeling or marketing.	0
FB-NB-270a.4.	Labeling	MXN	Total amount of monetary losses incurred during the reporting period as a result of legal proceedings associated with marketing or labeling practices.	0 – No significant losses related to labeling and marketing practices
Packaging Lifecycle Management				
FB-NB-410a.1.	Life Cycle	Ton	Total weight of packaging purchased by the entity, in metric tons.	
		%	Percentage of packaging, by weight, made from recycled or renewable materials.	
		%	Percentage of packaging, by weight, that is recyclable, reusable, or compostable.	
FB-NB-410a.2.	Life Cycle	N/A	Strategies to reduce the environmental impact of packaging throughout its lifecycle, such as the optimization of packaging weight and volume for a specific application, or the use of alternative materials that are recycled, recyclable, reusable, or compostable.	2025 Integrated Annual Report, Pages 69-73, 113
Environmental and Social Impacts of Ingredient Supply Chain				
FB-NB-430a.1.	Supply Chain	%	Rate of nonconformance of supplier facilities with environmental and social auditing standards or internally developed supplier codes of conduct (major and minor nonconformances).	Detailed information may be found in the Complementary Data to the 2025 Integrated Annual Report
		%	Rate of corrective action associated with supplier facilities.	2025 Integrated Annual ReportPages 79-83
		N/A	Standards or codes of conduct against which environmental and social responsibility auditing compliance has been measured.	2025 Integrated Annual Report, Page del 58
Ingredient Sourcing				
FB-NB-440a.1.	Supply Chain	%	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress (if data cannot be collected for all Tier 1 suppliers, disclose the percentage of agricultural commodities whose origin region and water risks are unknown.	Detailed information may be found in the Complementary Data to the 2025 Integrated Annual Report
FB-NB-440a.2.	Supply Chain	N/A	List of priority beverage ingredients for the business.	BMV Report
		N/A	Strategic approach to managing environmental and social risks that are present in the supply chain for priority beverage ingredients.	2025 Integrated Annual ReportPages 79-86
		N/A	Identification of beverage ingredients that present risks to operations, risks represented, and strategies used to mitigate those risks.	2025 Integrated Annual ReportPages 79-86
Activity Metrics				
FB-NB-000.A	Activity Metrics	MCU	Volume of products sold.	2,415 - 2025 Integrated Annual ReportPage 29
FB-NB-000.B	Activity Metrics	#	Number of production facilities.	45 - 2025 Integrated Annual Report, Pages 29
FB-NB-000.C	Activity Metrics	Millas	Total fleet road miles traveled.	Detailed information may be found in the Complementary Data to the 2025 Integrated Annual Report

UN GLOBAL COMPACT PRINCIPLES

Pillar	Principle	Compromiso AC
 DERECHOS HUMANOS	1 Companies must support and respect the protection of internationally recognized fundamental human rights, within their sphere of influence.	• Code of ethics • Sustainability Policy • Human Rights Policy • Inclusion and diversity Policy • Total Respect Policy • AC Cultural Principles and values • Supplier Guiding Principles • Sustainable Agricultural Principles
	2 Companies must ensure that their companies are not complicit in human rights abuses.	
 ESTÁNDARES LABORALES	3 Companies should support freedom of association and the effective recognition of the right to collective bargaining.	• Code of ethics • Sustainability Policy • Human Rights Policy • Inclusion and diversity Policy • Total Respect Policy • PetStar child free labor Policy
	4 Companies should support the elimination of all forms of forced and compulsory labour.	
	5 Companies must support the eradication of child labour.	
	6 Companies must support the abolition of practices of discrimination in employment and occupation.	
 MEDIO AMBIENTE	7 Companies should maintain a preventive approach that favors the environment.	• Code of ethics • Sustainability Policy • Supplier guides • Sustainable Packaging Principles • Sustainable Agricultural Principles • Agreement for the new economy of plastics
	8 Companies should encourage initiatives that promote greater environmental responsibility.	
	9 Companies must promote the development and dissemination of environmentally friendly technologies.	
 ANTICORRUPCIÓN	10 Companies must work against corruption in all its forms, including extortion and bribery.	• Code of Ethics • Policy Anti-Corruption • Conflict of interest Policy • Anti Money laundry Policy • Asset Protection Policy • Supplier Guiding Principles

SUSTAINABLE MANAGEMENT

Climate Change Risk Management Strategy

The management of climate change-related risks and opportunities is integral to how Arca Continental protects business continuity and its ability to create long-term value. These risks are analyzed from a business perspective, considering their potential impact on operations, the value chain, financial performance and stakeholder relationships, under an approach that integrates physical risks and transition risks.

Climate Risk Governance and Oversight

The oversight of climate-related risks and opportunities is embedded in the **Comprehensive Risk Management Model**, which is reviewed at the highest level of corporate governance and managed cross-functionally by management. This model ensures that climate change is assessed as a factor that may alter operational, financial and strategic assumptions, rather than as an isolated risk.

Management incorporates climate risks into the processes of identifying, prioritizing and monitoring relevant risks, drawing on specific technical analyses that strengthen decision-making. This approach ensures consistency in risk management and provides senior leadership with visibility into potential impacts arising from climate events and the climate transition.

Strategy: Climate Risks and Opportunities

Physical Risks

Arca Continental assesses **physical risks associated with climate change**, both acute and chronic, considering their potential impact on productive assets, distribution centers and operational continuity. For this analysis, technical assessments developed by specialized third parties are used, combining site engineering data, historical data and climate projections under different scenarios.

The main physical risks identified include:

- **Extreme precipitation**, which increase the likelihood of flooding and may cause infrastructure damage, operational disruptions and logistics impacts.
- **Severe winds**, associated with storms and atmospheric phenomena that may compromise rooftops, equipment and building envelopes.
- **Sustained temperature increases**, which generate thermal stress on equipment and facilities, increase cooling demand and strain electrical infrastructure, raising the risk of operational failures.

- **Droughts**, which may intensify water stress in certain regions, affecting water availability and increasing operational and reputational risks.
- **Sea level rise**, relevant for coastal locations exposed to coastal flooding and more intense storm surges.

The analysis considers climate scenarios toward 2030 and 2050, specifically a Low Impact (RCP 2.6), representing strong global emissions reductions; Intermediate Impact (RCP 4.5), assuming emissions stabilize by 2050 and then decline; and High Impact (RCP 8.5), reflecting continued increases in greenhouse gas emissions and the most severe climate outcomes. This allows for a proper assessment of the expected evolution of these risks over the medium and long term, prioritizing assets with greater exposure and defining mitigation actions aimed at reducing potential losses and strengthening operational resilience.

Transition Risks

In addition to physical risks, the Company assesses transition risks arising from the shift toward a lower-emissions economy and increasing regulatory and social pressure on climate matters. This involved a quantitative analysis to identify the main risks of climate transition in the short (0-2 years), medium (2-5 years) and long term (more than 5 years).

Among the transition risks considered are:

- **Current and emerging regulatory risks**, associated with changes in environmental, energy and water regulations that may alter operational requirements, required investments or compliance costs in the countries where the Company operates.
- **Market risks**, related to shifts in consumer preferences, the availability and cost of energy inputs, and supply chain adjustments arising from the climate transition.
- **Reputational risks**, arising from heightened environmental performance expectations from investors, customers, authorities and communities, the failure to meet which may affect the Company's reputation and social license to operate.

This Analysis evaluates the company's transition risks under three pathways: The STEPS (Stated Policies Scenario), reflecting current policy settings; the APS (Announced Pledges Scenario), based on announced climate commitments; and the NZE (Net Zero Emissions Scenario). Please note that these scenarios are used by the company as a strategic planning tool and should not be interpreted as a commitment to, or alignment with, the achievement of global net-zero emissions.

Technological Risk

Within the scope of transition risks, Arca Continental specifically assesses the **technology risk associated with climate change**, understood as the risk associated with the pace of evolution, adoption and performance of the technologies needed to mitigate climate impacts and adapt to more severe physical conditions.

This risk manifests primarily in:

- The potential need to **modernize infrastructure, production processes and equipment** to respond to temperature increases, extreme climate events and new regulatory requirements, which may require significant investments and timely technology replacement decisions.
- The potential **dependence on emerging technologies** to improve energy efficiency, reduce emissions and optimize resource use, whose availability, technological maturity and costs may vary across geographies and over time.
- The risk of **technological obsolescence**, should current solutions fail to maintain their expected performance under more demanding climate scenarios toward 2030 and 2050.

To manage this risk, the Company uses site-specific technical assessments that identify technology gaps, prioritize infrastructure reinforcement actions and enable the definition of **actionable recommendations** aimed at reducing expected losses and protecting business continuity.

In order to properly understand the impacts of climate-related risks and opportunities in AC, the company analyzes the overall context to promote organizational resilience by identifying the percentage of visited operating plants exposed to extreme weather events, ranging from collapses, lightning, hail, freeze, winds, wildfires, floods, among others. The plan includes a target to implement relevant adaptation measures within the following 5 years for the company's entire existing operations:

Through a loss prevention program in conjunction with FM, sites with the greatest exposure to physical climate risks are monitored promptly and action plans are determined to strengthen the organization's resilience. These action plans consider making adaptations to infrastructure to prevent the main risks from materializing.

Climate Risk Management

The identification, assessment and management of climate-related risks are embedded in Arca Continental's corporate risk management process through a structured and documented approach. This process enables the company to:

- Identify relevant climate-related risks at the operational, logistical and strategic levels.
- Assess their potential impacts and likelihood, incorporating short-, medium- and long-term horizons.
- Prioritize risks and define preventive and corrective mitigation actions.

The approach considers both actionable risks, which may be reduced through investments and operational improvements, and inherent risks, which may remain after mitigation measures have been implemented. This distinction supports more precise risk management and more efficient resource allocation.

The assessment covers Arca Continental's own operations, as well as relevant stages of its upstream and downstream value chain, considering potential impacts on supply continuity, logistics and customer service in areas exposed to climate-related events.

Physical climate risks

Arca Continental has identified severe hail as a potential physical climate risk at selected exposed facilities. Although the occurrence, timing and financial consequences of any individual event are uncertain, severe hail could damage roofs, skylights, buildings and equipment, potentially resulting in property losses and business interruption.

Based on an external assessment, the estimated potential financial impact before implementing additional controls is approximately USD 37.84 million. This estimate represents the aggregate loss expectancy associated with selected priority hail risks and should not be interpreted as a forecast of losses expected to occur or as the company's total physical climate risk exposure.

Arca Continental manages this potential exposure through site-specific preventive and resilience measures, including replacing or reinforcing vulnerable roof systems and installing hail guards on skylights. These measures are intended to reduce the likelihood and potential magnitude of future impacts and strengthen the operational resilience of the selected facilities.

The broader assessment also considers other physical climate hazards that could potentially affect facilities and business continuity, including extreme precipitation, flooding, windstorms, heat and drought. The assessment evaluates how exposure to these hazards may evolve under short- and long-term climate scenarios, including scenarios for 2030 and 2050. These scenarios support forward-looking risk management and do not indicate that the assessed impacts are expected to occur.

Transition risks

Arca Continental uses various packaging materials, including plastic bottles, glass bottles and aluminum cans, and recognizes potential transition risks arising from current or future regulatory changes affecting packaging and recycled-content requirements. Packaging has accounted for approximately one-third of the company's Scope 3 greenhouse gas emissions in recent years.

The introduction or strengthening of regulations related to recycled materials, including recycled PET, or rPET, and bottle-grade recycled PET, or bPET, could potentially increase packaging, compliance and operational costs across the value chain. Additional financial impacts could arise from penalties in cases of non-compliance. However, the timing, scope and potential financial

consequences of these regulatory developments remain subject to uncertainty and depend on the specific requirements implemented in each jurisdiction.

In Ecuador, which represents approximately 5% of Arca Continental's total sales by country, regulations have established requirements concerning the incorporation of recycled materials into packaging. Article 9 of the regulations under the Plastics Reduction Law establishes that beverage bottling companies must progressively incorporate 25% recycled resin into their containers. These requirements may create additional compliance and packaging costs, although Arca Continental's ongoing circular economy and recycling initiatives are intended to support compliance and mitigate the associated transition risks.

Similar regulatory developments may continue to emerge across Latin America through restrictions on plastics, recycled-content requirements and the incorporation of Extended Producer Responsibility into local and national legislation.

In Mexico, a market of strategic importance for Arca Continental, a new General Circular Economy Law was approved in January 2026. While the law does not itself establish specific monetary penalties, Article 45 states that violations of the law and its regulations may be sanctioned in accordance with Articles 171 and 173 of the General Law of Ecological Balance and Environmental Protection. Non-compliance could therefore potentially result in fines of up to 50,000 Units of Measurement and Update, or UMAs.

The implementation and potential financial effects of this regulatory framework will depend on the secondary regulations, sectoral agreements and specific requirements developed following the law's approval. The participation of industry stakeholders in this process may help clarify future obligations, reduce regulatory uncertainty and support the mitigation of potential transition risks.

In parallel, market and geopolitical factors could contribute to fluctuations or increases in rPET prices. If demand for recycled content continues to grow, these factors could increase packaging and regulatory compliance costs. Such increases are not certain and will depend on future market conditions, supply availability and regulatory developments.

Across its markets, Arca Continental promotes the development of recycling systems based on circular economy principles, waste valorization, and extended and shared responsibility. These initiatives are intended to increase the availability of recycled materials, support compliance with evolving regulatory requirements and reduce the potential operational and financial effects of the transition toward more circular packaging models.

Climate Change-Related Opportunities

The structured management of climate risks also enables the identification of **opportunities** that strengthen business performance over time. These include:

- **Strengthening operational resilience**, through actions and investments in more robust infrastructure and new technologies.
- **Operational and cost efficiencies**, derived from energy efficiency initiatives, equipment optimization and more efficient resource use.
- **Access to financing and strengthened investor confidence**, by demonstrating transparent management aligned with international frameworks such as TCFD.

These opportunities are analyzed as part of strategic planning, allowing climate management to contribute to operational continuity and long-term value creation.

Metrics, Scenarios and Time Horizon

The assessment of climate-related risks and opportunities considers **short-, medium- and long-term horizons**, integrating scenarios toward **2030 and 2050**, in accordance with international best practices. The metrics and results of these assessments are integrated into the Integrated Annual Report annexes, enabling performance monitoring, reduction of actionable risks and continuous improvement in climate resilience.

Considerations for the Transition Plan

Arca Continental has a robust action plan to support a fair and orderly transition. Its climate strategy follows a “well below 2°C” pathway, validated by the Science Based Targets initiative since 2023, and includes key milestones across all emission scopes:

- Scope 1: Full electrification of the forklift fleet and implementation of an energy-efficiency strategy.
- Scope 2: Transition to 70% renewable electricity consumption.
- Scope 3: Replacement of all refrigeration equipment with more energy-efficient models and comprehensive management of suppliers' environmental performance.

Stakeholder engagement is central to the plan. Across its value chain, Arca Continental requires strategic suppliers to undergo EcoVadis assessments to identify and mitigate risks. Related initiatives include replacing refrigeration equipment with more efficient models and certifying carbon-neutral farms in Ecuador through practices such as organic fertilizers, low electricity consumption and gravity-fed irrigation.

Arca Continental also benchmarks emission-reduction initiatives against industry peers and participates in trade associations under a policy designed to ensure alignment with its corporate and environmental interests while preventing reputational, ethical and conflict-of-interest risks. The company also collaborates with governments, academia and civil society organizations. Examples

include its alignment with the SBTi and UN Global Compact, as well as clean production agreements signed with the Government of Peru in 2018 to incorporate recycled materials into new containers, reuse glass packaging and promote plastic recycling.

To support a just transition, Arca Continental considers the potential social implications of its transition plan. Stakeholders from social, regulatory, political and economic environments are mapped and grouped according to their main concerns as part of the development of the company's Priority Issues Document. This process helps identify and mitigate the transition plan's potential social risks while incorporating relevant stakeholder perspectives.

PRIORITY TOPICS AND SUSTAINABLE DEVELOPMENT GOALS

Environmental Leadership	Climate action	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Circular economy	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Water Stewardship	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Positive Social Impact	Consumer preferences	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Talent management	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Community development	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Operational Excellence	Sustainable sourcing	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Multi-sector collaborations	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Small business support	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17