

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

Limited assurance report for
selected sustainability information
included in the Integrated Annual
Report for the year ended
December 31, 2023



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

Information subject to the assurance engagement

We have been engaged by the Management of Arca Continental, S.A.B. de C.V. ("Arca Continental" or "Entity") to perform a limited assurance engagement on selected sustainability information included in the 2023 Integrated Annual Report for the year ended December 31, 2023.

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

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the 2023 Integrated Annual Report, including other information related to such report that may contain images, audio or videos.

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

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

Arca Continental's Responsibility for selected sustainability information

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

Inherent limitations to the assurance engagement

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



Our Independence and Quality Control

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

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

Our Responsibility

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2023, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires planning and performing an engagement to obtain limited assurance about whether selected information is free from material misstatement.

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

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

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

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



- Comparison of the contents presented by the Management with what is established in the section of criteria of this report.

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

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

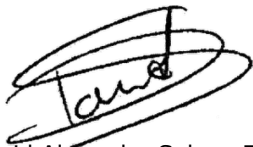
Limited Assurance Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information, for the year ended December 31, 2023, was not prepared in all material aspects, in accordance with the criteria section of this report.

Restriction on use and distribution

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

Galaz, Yamazaki, Ruiz Urquiza, S.C.
Affiliate of a member firm of Deloitte Touche Tohmatsu Limited



C.P.C. David Alejandro Solano Zúñiga
Mexico City, Mexico
July 30, 2024



Appendix A

The following include the GRI indicators and its internally developed criteria in scope of the limited assurance engagement determined by Arca Continental's Management.

GRI Description	Metrics
302-1 Energy consumption within the organization	<p>Electricity consumption:</p> <ul style="list-style-type: none"> Total: 1,786,152 GJ, of which 682,606 GJ are from renewable sources and 1,103,546 GJ are from non-renewable sources. Beverages: 1,515,638 GJ, of which 639,288 GJ are from renewable sources and 876,350 GJ are from non-renewable sources. Complementary Businesses: 270,514 GJ, of which 43,318 GJ are from renewable sources and 227,196 GJ are from non-renewable sources. <p>Fuel consumption:</p> <ul style="list-style-type: none"> Total: 4,842,758 GJ in total, of which 3,742,340 GJ are from stationary sources and 1,100,418 GJ are from mobile sources Beverages: 2,209,778 GJ in total, of which 1,154,508 GJ are from stationary sources and 1,055,270 GJ are from mobile sources Complementary businesses: 2,632,980 GJ in total, of which 2,587,832 GJ are from stationary sources and 45,148 GJ are from mobile sources
305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Beverages: 153,030.97 tCO₂e Complementary Businesses: 61,653.77 tCO₂e Total: 214,684.74 tCO₂e
305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Beverages: 87,823.55 tCO₂e Complementary Businesses: 30,693.42 tCO₂e Total: 118,516.97 tCO₂e
303-3 Water withdrawal	<p>By business:</p> <ul style="list-style-type: none"> Beverages: 19,511 ML Snacks: 659 ML Other businesses units: 8,584 ML Total: 28,754 ML <p>By source:</p> <ul style="list-style-type: none"> Municipal grid: 6,064 ML Own wells: 18,051 ML Not attributable: 193 ML Surface water bodies: 4,810 ML Other sources: 22 ML Total: 28,754 ML
303-4 Water discharge	<p>By business:</p> <ul style="list-style-type: none"> Beverages: 5,308 ML Snacks: 145 ML Other businesses units: 9,468 ML Total: 14,921 ML <p>By source:</p> <ul style="list-style-type: none"> Surface water bodies: 10,581 ML Delivered to a third party: 496 ML Municipal grid: 3,845 ML Total: 14,921 ML



306-3 Waste generated	<p>Non-hazardous:</p> <ul style="list-style-type: none"> • Beverages: 94,456.75 tons of waste • Complementary Businesses: 59,156.87 tons of waste • Total: 153,613.62 tons of waste <p>Hazardous:</p> <ul style="list-style-type: none"> • Beverages: 1,346.24 tons of waste • Complementary Businesses: 377.20 tons of waste • Total: 1,723.43 tons of waste <p>By country:</p> <ul style="list-style-type: none"> • Mexico: 60,179.29 tons of waste • Argentina: 52,919.33 tons of waste • Peru: 16,587.87 tons of waste • Ecuador: 11,565.69 tons of waste • United States: 14,084.88 tons of waste • Total: 155,337.05 tons of waste
306-4 Waste diverted from disposal	<p>Non-hazardous:</p> <ul style="list-style-type: none"> • Beverages: 90,762.02 tons of recycled waste • Complementary Businesses: 45,265.95 tons of recycled waste • Total: 136,027.97 tons of recycled waste <p>Hazardous:</p> <ul style="list-style-type: none"> • Beverages: 1,070.17 tons of recycled waste • Complementary Businesses: 8.16 tons of recycled waste • Total: 1,078.33 tons of recycled waste <p>By country:</p> <ul style="list-style-type: none"> • Mexico: 57,463.72 tons of recycled waste • Argentina: 38,845.43 tons of recycled waste • Peru: 16,058.18 tons of recycled waste • Ecuador: 10,160.61 tons of recycled waste • United States: 14,578.35 tons of recycled waste • Total: 137,106.30 tons of recycled waste
306-5 Waste directed to disposal	<p>Non-hazardous:</p> <ul style="list-style-type: none"> • Beverages: 2,709.02 tons of waste sent to final disposal • Complementary Businesses: 13,808.36 tons of waste sent to final disposal • Total: 16,517.38 tons of waste sent to final disposal <p>Hazardous:</p> <ul style="list-style-type: none"> • Beverages: 276.02 tons of waste sent to final disposal • Complementary Businesses: 2.54 tons of waste sent to final disposal • Total: 278.57 tons of waste sent to final disposal <p>By country:</p> <ul style="list-style-type: none"> • Mexico: 386.68 tons of waste sent to final disposal • Argentina: 13,799.33 tons of waste sent to final disposal



	<ul style="list-style-type: none"> • Peru: 484.56 tons of waste sent to final disposal • Ecuador: 474.93 tons of waste sent to final disposal • United States: 1,650.44 tons of waste sent to final disposal • Total: 16,795.95 tons of waste sent to final disposal
301-1 Materials used by weight or volume	<p>Materials used for Latin America (Mexico, Argentina, Peru and Ecuador):</p> <ul style="list-style-type: none"> • Glass (Non-Returnable): 224,848 tons • Glass (Returnable): 67,917 tons • PET (Non-Returnable): 145,463 tons • PET (Returnable): 6,499 tons • Corrugated Cardboard: 29,861 tons • Shrink Wrap: 14,606 tons • HDPE caps: 12,996 tons • Crown Cap (Metallic): 4,609 tons • PP lid: 4,471 tons • Employe Coil (Stretch Film): 3,795 tons • Aluminum (Cans): 3,132 tons • LDPE caps: 72 tons • Total: 518,268 tons <p>Materials used for CCSWB (United States):</p> <ul style="list-style-type: none"> • Glass (Non-Returnable): 5,739 tons • PET (Non-Returnable): 29,562 tons • Corrugated Cardboard: 22,226 tons • Shrink Wrap: 2,849 tons • HDPE caps: 2,483 tons • Crown Cap (Metallic): 84 tons • PP lid: 177 tons • Employe Coil (Stretch Film): 814 tons • Aluminum (Cans): 43,175 tons • PP label: 428 tons • Total: 107,537 tons
405-2 Ratio of basic salary and remuneration of women to men	<p>Average remuneration (\$USD):</p> <ul style="list-style-type: none"> • Analyst: Women: 24,637.76, Men: 23,298.68 Ratio: 1.06 • Coordinator: Women: 31,479.09, Men: 31,829 Ratio: 0.99 • Head: Women: 59,564, Men: 57,192.51 Ratio: 1.04 • Manager: Women: 113,148.68, Men: 111,912.74 Ratio: 1.01 • Director: Women: 209,763.04, Men: 223,824.57 Ratio: 0.94 • Total Arca Continental: Women: 36,757.54, Men: 34,813.58 Ratio: 1.06 <p>Average remuneration (by country):</p> <ul style="list-style-type: none"> • Mexico:



	<p>Women: 23,562.52, Men: 25,427.54 Ratio: 0.93</p> <ul style="list-style-type: none"> Argentina: Women: 20,157.31, Men: 19,674.77 Ratio: 1.02 Peru: Women: 25,185.14 Men: 29,171.78 Ratio: 0.86 Ecuador: Women: 23,633.77, Men: 26,942.62 Ratio: 0.88 CCSWB: Women: 95,904.67, Men: 93,184.06 Ratio: 1.03 WISE: Women: 85,299.22, Men: 101,780.91 Ratio: 0.84 Total Arca Continental: Women: 36,757.54, Men: 34,813.58 Ratio: 1.06
404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> Training hours: 1,152,037.2 Average training hours per employee: 18.92 hours
403-9 Work-related injuries	<ul style="list-style-type: none"> Hours worked: 195,639,746 hours Total number of incidents: 1,224 Number of lost time incidents: 393 Fatalities: 2 IRR: 1,251 LTIR: 0.402
2-26 Mechanisms for seeking advice and raising concerns	Qualitative review of advisory and concern raising mechanisms.

Internally developed metric description	Metrics
Diversity of governance bodies and employees* *Arca Continental's internally developed metric based on GRI 405-1.	Number of collaborators by gender*: <ul style="list-style-type: none"> Women: 8,493 Men: 61,361 Undeclared: 167 Total: 70,021 *The scope of the review included collaborators from the following sites: United States, Mexico, Peru, Ecuador, Argentina and Charras.

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