

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

Limited assurance report for
selected sustainability information
included in the Integrated Annual
Report 2022 for the year ended
December 31, 2022



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 Arca Continental, S.A.B de C.V. ("Arca Continental" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the Integrated Annual Report 2022 for the year ended December 31, 2022.

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 Integrated Annual Report 2022, 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 the Global Reporting Initiative ("GRI").

Arca Continental's Responsibility for selected sustainability information

Arca Continental is responsible for the preparation of the selected sustainability information in accordance with GRI. 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

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.

The Firm applies *International Standard on Quality Management 1 (ISQM 1)* and, accordingly 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, 2022, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000- *Assurance Engagements other than audits or reviews of historical financial information* ("ISAE 3000"), issued by the International Auditing and Assurance Standards Board (IAASB). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability 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 GRI 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:
 - Inspection;
 - Observation;
 - Re-calculations;



The procedures performed in a limited assurance engagement vary in nature and opportunity from, 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*.

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, 2022, 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.
Member of Deloitte Touche Tohmatsu Limited



C.P.C. David Alejandro Solano Zúñiga
Mexico City, Mexico
June 28, 2023



The following include the GRI non-financial metrics, scope of the limited assurance engagement, determined by Arca Continental's Management.

GRI Description	Metric
302-1 - Energy consumption within the organization	<p>Electricity consumption:</p> <ul style="list-style-type: none"> - Total: 1,721,975 GJ, of which 653,033 GJ are from renewable sources and 1,068,942 GJ are from non-renewable sources - Beverages: 1,479,279 GJ, of which 653,033 GJ are from renewable sources and 826,246 GJ are from non-renewable sources - Snacks: 72,778 GJ, of which 0 GJ are from renewable sources and 72,778 GJ are from non-renewable sources - Other business units: 169,918 GJ, of which 0 GJ are from renewable sources and 169,918 GJ are from non-renewable sources <p>Fuel consumption:</p> <ul style="list-style-type: none"> - Total: 3,302,534 GJ in total, of which 2,187,654 GJ are from stationary sources and 1,114,879 GJ are from mobile sources - Beverages: 2,221,962 GJ in total, of which 1,159,373 GJ are from stationary sources and 1,062,589 GJ are from mobile sources - Snacks: 586,039 GJ in total, of which 542,561 GJ are from stationary sources and 43,478 GJ are from mobile sources - Other business units: 494,533 GJ in total, of which 485,720 GJ are from stationary sources and 8,813 GJ are from mobile sources
<p>303-3 - Water withdrawal*</p> <p>*The review does not include distribution centers</p>	<ul style="list-style-type: none"> - Beverages: 18,788.2 thousand m3 of water - Snacks: 405.4 thousand m3 of water - Other business units: 7,119.3 thousand m3 of water <p>By source:</p> <ul style="list-style-type: none"> - Municipal grid: 5,624.9 thousand m3 of water - Own wells: 16,910.5 thousand m3 of water - Not attributable: 173.7 thousand m3 of water - Surface water bodies: 3,888.0 thousand m3 of water - Other sources: 63.2 thousand m3 of water - Total: 26,313.0 thousand m3 of water
<p>303-4 - Water discharge*</p> <p>*The review does not include distribution centers</p>	<ul style="list-style-type: none"> - Beverages: 5,227.0 thousand m3 of water - Snacks: 102.6 thousand m3 of water - Other business units: 6,206.4 thousand m3 of water <p>By destination and treatment type:</p> <ul style="list-style-type: none"> - Surface water bodies: 6,650.18 thousand m3 of water are with no treatment, 0 thousand m3 of water are with primary treatment, 807.69 thousand m3 of water are with secondary treatment and 0 thousand m3 of water are with tertiary treatment. - Given to a third party: 0 thousand m3 of water are with no treatment, 352.29 thousand m3 of water are with primary treatment, 253.53 thousand m3 of water are with secondary treatment and 11.20 thousand m3 of water are with tertiary treatment. - Deep wells: 0 thousand m3 of water are with no treatment, 0 thousand m3 of water are with primary treatment, 16.92 thousand m3 of water are with secondary treatment and 0 thousand m3 of water are with tertiary treatment. - Municipal grid: 246.52 thousand m3 of water are with no treatment, 454.44 thousand m3 of water are with primary treatment, 2,573.66 thousand m3 of water are with secondary treatment and 169.56 thousand m3 of water are with tertiary treatment. - Total: 6,896.69 thousand m3 of water are with no treatment, 806.73 thousand m3 of water are with primary treatment, 3,651.81 thousand m3 of water are with secondary treatment and 180.76 thousand m3 of water are with tertiary treatment.



GRI Description	Metric
305-1 - Direct (Scope 1) GHG emissions	- Beverages: 155,986.76 tCO2e - Snacks: 31,664.47 tCO2e - Other business units: 23,266.13 tCO2e - Total: 210,917.36 tCO2e
305-2 – Energy indirect (Scope 2) GHG emissions	- Beverages: 82,746.49 tCO2e - Snacks: 6,228.11 tCO2e - Other business units: 21,351.49 tCO2e - Total: 110,326.09 tCO2e
306-3 – Waste generated	Non-Hazardous: - Beverages: 82,949.43 tons of waste - Snacks: 7,043.49 tons of waste - Other business units: 51,892.16 tons of waste - Total: 141,885.08 tons of waste Hazardous: - Beverages: 963.51 tons of waste - Snacks: 1,695.60 tons of waste - Other business units: 9.29 tons of waste - Total: 2,668.39 tons of waste Por País: - Mexico: 52,873.48 tons of waste - Argentina: 57,878.78 tons of waste - Peru: 11,823.51 tons of waste - Ecuador: 7,884.51 tons of waste - United States: 14,093.19 tons of waste - Total: 144,553.48 tons of waste
306-4 - Waste diverted from disposal	Non-Hazardous: - Beverages: 79,319.04 tons of recycled waste - Snacks: 5,383.82 tons of recycled waste - Other business units: 27,500.73 tons of recycled waste - Total: 112,203.59 tons of recycled waste Hazardous: - Beverages: 834.10 tons of recycled waste - Snacks: 1,424.66 tons of recycled waste - Other business units: 1.49 tons of recycled waste - Total: 2,260.25 tons of recycled waste Por País: - Mexico: 51,004.05 tons of recycled waste - Argentina: 32,772.35 tons of recycled waste - Peru: 11,427.23 tons of recycled waste - Ecuador: 7,011.48 tons of recycled waste - United States: 12,248.74 tons of recycled waste - Total: 114,463.85 tons of recycled waste
306-5 - Waste directed to disposal	Non-Hazardous: - Beverages: 2,718.93 tons of waste directed to disposal - Snacks: 891.61 tons of waste directed to disposal - Other business units: 24,391.48 tons of waste directed to disposal - Total: 28,002.02 tons of waste directed to disposal Hazardous: - Beverages: 18.93 tons of waste directed to disposal - Snacks: 301.63 tons of waste directed to disposal - Other business units: 0.04 tons of waste directed to disposal - Total: 320.60 tons of waste directed to disposal Por País: - Mexico: 973.42 tons of waste directed to disposal - Argentina: 25,019.99 tons of waste directed to disposal - Peru: 67.67 tons of waste directed to disposal - Ecuador: 606.16 tons of waste directed to disposal - United States: 1,655.38 tons of waste directed to disposal - Total: 28,322.62 tons of waste directed to disposal



GRI Description	Metric
403-9 - Work-related injuries	Beverages: - 158,279,264 hours worked - 272 lost-time work-related injuries - LTIR de 0.344 Snacks: - 11,473,175 hours worked - 31 lost-time work-related injuries - LTIR de 0.540 Other business units: - 7,977,484 hours worked - 24 lost-time work-related injuries - LTIR de 0.600 Total: - 187,200,666 hours worked - 338 lost-time work-related injuries - LTIR de 0.361
404-1 - Average hours of training per year per employee	- Average hours of training per employee that are detailed on page 15 of the Annex to the 2022 Integrated Annual Report.
405-2 – Ratio of basic salary and remuneration of women to men	Average wages: Analyst: Women: 1,741 , Men: 1,748 Ratio: 1.00 Coordinator: Women: 2,437 , Men: 2,308 Ratio: 1.06 Head: Women: 4,534 , Men: 4,144 Ratio: 1.09 Manager: Women: 8,170 , Men: 8,655 Ratio: 0.94 Director: Women: 15,145 , Men: 17,320 Ratio: 0.87 Executive Director: Women: -, Men: 29,764 Ratio: - Total: Women: 2,662 , Men: 2,599 Ratio: 1.02 Average wages (by country): Mexico: Women: 1,672 , Men: 1,825 Ratio: 0.916 Argentina: Women: 2,269 , Men: 2,335 Ratio: 0.972 Peru: Women: 1,923 , Men: 2,403 Ratio: 0.80 Ecuador: Women: 1,671 , Men: 2,093



	Ratio: 0.799 CCSWB: Women: 6,989 , Men: 7,061 Ratio: 0.990 Total: Women: 2,662 , Men: 2,599 Ratio: 1.02
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