



Non-financial Information Scope and Limitations

This report consolidates the non-financial information pertaining to the period from January 1 to December 31, 2025, covering environmental, social, and governance (ESG) data from our operations. With a commitment to ensuring accuracy and transparency, we have strengthened our data collection, validation, and reporting processes, ensuring clear and reliable communication.

Coverage and sources of information

The information presented comes from internal management systems, corporate databases, and reports from our Business Units. Its scope includes:

Businesses

Proximity and Health

- Proximity Americas Division: Small-box retail chain format operations in Mexico, Colombia, Peru, Chile, Brazil and the United States mainly under the trade name “OXXO”.
- Proximity Europe Division: Small-box retail and foodvenience chain operated by Valora through its portfolio of brands (k kiosk, Breselkönig, Backwerk, Ditsch, Press & Books, avec, Caffè Spettacolo and ok.) located in Switzerland, Germany, Austria, Luxemburg and the Netherlands. Health: Encompasses pharmacies and related activities in four countries.
- Health Division: Drugstores operations in Chile, Colombia and Ecuador, mainly under the trademark “Cruz Verde”, “Fybeca” and “Sana Sana”; and in Mexico under various brands such as “YZA”, “La Moderna” and “Farmacon.”
- Coca-Cola FEMSA: Production, distribution and marketing of certain Coca-Cola trademark beverages in Mexico, Guatemala, Nicaragua, Costa Rica, Panama, Colombia, Brazil, Argentina and Uruguay.
- Fuel Division: Retail service stations for fuels, motor oils, lubricants and car care products under the trade name “OXXO GAS” with operations in Mexico. Multiformat: retail format stores in Mexico.
- Other businesses: Proximity discount grocery business whose value proposition is based on a low-cost model to provide consumers with a selection of national and private label products at the most competitive prices. Also, a value-added digital and financial ecosystem for end customers and businesses known as Spin.

Limitations and exclusions

- Environmental and social indicators cover at least 90% of consolidated revenue.
- Some metrics do not include Proximity Europe (Valora) due to the system integration process. Further details are provided in the ‘Sustainability Performance Data’ section of the following annex.
- Delek US Holdings is only included in the personnel balance sheet and is not included in other non-financial indicators due to its recent integration.
- OXXO Brazil is not included in non-financial indicators due to its recent integration.

Independent assurance

To reinforce the reliability of the reported information, this report includes a limited assurance statement issued by Mancera, S.C., a member practice of Ernst & Young Global Limited, on selected indicators. Details of each assured indicator can be found in the Independent Verification Report – Non-Financial Information on page 167.