



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:** Operation of small-box retail chains in Mexico, Colombia, Peru, Chile, Brazil, and the United States, mainly under the “OXXO” brand and gas stations in the United States.
- **Proximity Europe Division:** Operation of two main businesses, retail and foodvenience, managed by Valora through its brand portfolio (kiosk, cigo, ServiceStore DB, U-Store, Brezelkönig, Frittenwerk, BackWerk, Ditsch, Press & Books, avec, Caffè Spettacolo) located in Switzerland, Germany, Austria, Luxembourg, and the Netherlands.
- **Health Division:** Operation of pharmaceutical service centers and related operations in Chile, Colombia, and Ecuador, mainly under the “Cruz Verde,” “Fybeca,” and “Sana Sana” banners, and in Mexico under several banners such as “YZA,” “La Moderna,” and “Farmacon.”
- **Coca-Cola FEMSA:** Production, distribution, and marketing of beverages under some of Coca-Cola’s registered trademarks in Mexico, Guatemala, Nicaragua, Costa Rica, Panama, Colombia, Venezuela¹, Brazil, Argentina, and Uruguay.
- **Fuel Division:** Fuel service stations, motor oil, lubricants, and car care products under the “OXXO GAS” brand, with operations in Mexico.
- **Other Businesses:** Bara: A proximity grocery business whose value proposition is based on a low-cost model that offers consumers a selection of national and private-label products at the most competitive prices.

¹ Investment in Coca-Cola FEMSA Venezuela, S.A.

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.