

About this Report

The content of this report is based on FEMSA's business strategy and our sustainability strategy, including our 2030 sustainability goals and the FEMSA Sustainability-Linked Bond. It was developed through an in-depth consultation process with relevant experts on these matters across the organization and structured according to our sustainability framework's pillars and priority topics. The report was then reviewed by representatives from each business unit, whose feedback was considered during the process, prior to final approval from senior management in advance of its publication.

Regarding non-financial content, GRI (Global Reporting Initiative) indicators were included in the Sustainability Performance Data Appendix to better identify sections where these indicators were being answered or referenced.

Labels referring to the United Nation's SDGs (Sustainable Development Goals) and United Nations Global

Compact Principles (UNGC) that FEMSA impacted during its 2023 activities were added too. These can also be found in the "SDGs & United Nations Global Compact contribution Appendix", seeking to specifically indicate the correlation between these various standards, initiatives, and frameworks' contents.

Since 2022, FEMSA published its operations' financial and non-financial (economic, social, environmental, and corporate governance) results in a single integrated report. This reflects how we strive to improve the transparency and completeness of our annual disclosures every year.

We are pleased to continue taking additional steps toward more formally presenting an integrated picture of our information. This approach is intended to provide a balanced view of our strategy and operational performance, which leverages our value creation over the short-, medium- and long-term.

Standards and Frameworks

Our report is presented in alignment with the following widely accepted disclosure frameworks:

- ▶ **GRI:** The Global Reporting Initiative is an independent standards organization that helps businesses understand and communicate the economic, environmental, and social impacts related to their business performance.
- ▶ **SASB:** The Sustainability Accounting Standards Board is an independent, nonprofit organization with a mission to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors. FEMSA participates in a variety of industries such as retail, beverages, financial services, logistics and distribution, manufacturing, among others. Therefore, with the objective of strengthening the disclosure, transparency, and comparability of each of our businesses in their respective industries, we are improving efforts so that each of our business monitors and communicates within Integrated Reports, Sustainability Reports, Web page, or under specific request, metrics aligned to SASB standards.
- ▶ **UNGC:** We have been a United Nations Global Compact signatory since 2005, and as such, we work to align our company's operations and strategies with its 10 principles.
 - This 2023 Integrated Annual Report serves as our annual UNGC Communication on Progress (CoP).