

2017

GRI Standard
Content Index

GRI Standard Content Index

GRI Standard	Contents	Answer or reference	Business Unit																																
			KOF	FC	FSB																														
General Disclosure																																			
102-02	Activities, brands, products, and services	See inside front cover.	•	•	•																														
102-04	Location of operations	See page 2 Our Presence.	•	•	•																														
102-06	Markets served	See pages 1-3.	•	•	•																														
102-07	Scale of the organization	See page 3 Operational Overview.	•	•	•																														
102-08	Information on employees and other workers	<p>At the end of 2017, FEMSA had 295,027 employees.</p> <p>Employees by type of contract</p> <table border="1"> <tr> <td>● Employees</td> <td>20.3%</td> </tr> <tr> <td>● Unionized</td> <td>54.9%</td> </tr> <tr> <td>● Outsourcing</td> <td>5.4%</td> </tr> <tr> <td>● Sales commissioners OXXO</td> <td>19.4%</td> </tr> </table> <p>Employees by gender</p> <table border="1"> <tr> <td>● Male</td> <td>65.2%</td> </tr> <tr> <td>● Female</td> <td>34.8%</td> </tr> </table> <p>Employees by country / region</p> <table border="1"> <tr> <td>● Mexico</td> <td>71.0%</td> </tr> <tr> <td>● Central America</td> <td>2.4%</td> </tr> <tr> <td>● Colombia</td> <td>4.3%</td> </tr> <tr> <td>● Brazil</td> <td>9.2%</td> </tr> <tr> <td>● Argentina</td> <td>1.0%</td> </tr> <tr> <td>● Chile</td> <td>4.1%</td> </tr> <tr> <td>● Venezuela</td> <td>1.9%</td> </tr> <tr> <td>● Philippines</td> <td>5.6%</td> </tr> <tr> <td>● Other</td> <td>0.5%</td> </tr> </table> <p>Information gathered from internal sources.</p> <p>Percentages of employees by gender do not include 9% of FEMSA's employees.</p>	● Employees	20.3%	● Unionized	54.9%	● Outsourcing	5.4%	● Sales commissioners OXXO	19.4%	● Male	65.2%	● Female	34.8%	● Mexico	71.0%	● Central America	2.4%	● Colombia	4.3%	● Brazil	9.2%	● Argentina	1.0%	● Chile	4.1%	● Venezuela	1.9%	● Philippines	5.6%	● Other	0.5%	•	•	•
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102-09	Supply chain	<p>The supplier network of FEMSA and its Business Units consists of 53,992 suppliers, 98% of which are from the same country as the operation to which they supply services. Our value chain generated an economic flow of Ps.171,791.26 billion equivalent to US\$ 8,704.73 million.</p> <p>Excludes: Suppliers of merchandise (OXXO merchandise), finished product, employees or sales representatives, donations, inter-company transfers, government offices, unions, information of operations of Solistica in Brazil and Coca-Cola FEMSA in the Philippines.</p>	•	•	•
102-10	Significant changes to the organization and its supply chain	See page 8 Dear Shareholders.	•	•	•
102-11	Precautionary principle or approach	Our risk management focus is aimed at detecting, measuring and evaluating risk, formulating strategies to control it and establishing follow-up measures to ensure that they function efficiently. This management entails specific responsibilities for FEMSA's Board of Directors, through its Audit Committee, which is in charge of overseeing procedures for identifying contingencies, lawsuits and business risks, including environmental risks. To address the possible environmental impact of our operations, we have a Strategic Sustainability Framework, which includes the guideline pillar Our Planet, in order to minimize the environmental impact of our operations.	•	•	•
102-12	External initiatives	<p>Since 2005, FEMSA has adopted the 10 principles of the United Nations Global Compact, focused on the issues of human rights, labor conditions and the environment.</p> <p>We also continue to participate in efforts that promote the measurement of Greenhouse Gases and the development of capacities to identify opportunities and risks regarding climate change, among them: the GEI Mexico Program and Carbon Disclosure Project, in its Climate Change and Water version.</p>	•	•	•

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102-13	Membership of associations	<p>Some of the associations to which we belong:</p> <p>Argentina</p> <ul style="list-style-type: none"> Asociación de Fabricantes Argentinos de Coca-Cola (AFACC) Cámara Argentina de la Industria de Bebidas sin Alcohol (CADIBSA) Cámara de Comercio Argentino Mexicana (CCAM) Coordinadora de las Industrias de Productos Alimenticios (COPAL) <p>Brazil</p> <ul style="list-style-type: none"> Sindicato das Empresas de Transportes de Carga de São Paulo (SETCESP) Associação Brasileira das Indústrias de Refrigerantes e de Bebidas Não Alcoólicas (ABIR) Associação Brasileira de Indústria de Água Mineral (ABINAN/SINDNAN) Associação Brasileira Pró-Desenvolvimento Regional Sustentável (ADIAL) <p>Colombia</p> <ul style="list-style-type: none"> Asociación Nacional de Empresarios de Colombia (ANDI) Asociación de Industriales de Tocancipá (ASIENORTE) <p>Central America</p> <ul style="list-style-type: none"> American Chamber (AMCHAM) Costa Rica, Guatemala, Nicaragua and Panama Cámara Comercio Costa Rica, Guatemala, Nicaragua y Panamá <p>Philippines</p> <ul style="list-style-type: none"> Beverage Industry Association of the Philippines Philippine Alliance for Recycling and Materials Sustainability <p>Mexico</p> <ul style="list-style-type: none"> Cámara Nacional de la Industria de Transformación (CANACINTRA) Confederación de Cámaras Industriales (CONCAMIN) Confederación Patronal de la República Mexicana (COPARMEX) Confederación de Cámaras Nacionales de Comercio, Servicios y Turismo (CONCANACO SERVYTUR) Asociación Nacional de Tiendas de Autoservicio y Departamentales (ANTAD) Consejo Coordinador Empresarial (CCE) Comisión de Estudios para el Desarrollo Sustentable del Consejo Coordinador Empresarial (CESPEDES) Consejo Mexicano de la Industria de Productos de Consumo (CONMEXICO) Asociación Nacional de Productores de Refrescos y Aguas Carbonatadas (ANPRAC) Asociación Nacional de Transporte Privado (ANTP) Consejo Mexicano de Negocios Consejo Consultivo del Agua Ecología y Compromiso Empresarial, A. C. (ECOCE) Bolsa Mexicana de Valores Centro Mexicano para la Filantropía (CEMEFI) Red SumarSE Iniciativa Gemi Asociación de Embotelladoras Mexicanas de Coca-Cola A.C. Consejo Mexicano de Asuntos Internacionales (COMEXI) Fundación Mexicana para la Salud (FUNSALUD) <p>Venezuela</p> <ul style="list-style-type: none"> Asociación de Industriales y Comerciantes de los Cortijos y los Ruices (ASICOR) Asociación Nacional de Bebidas Refrescantes (ANBER) Cámara de Comercio e Industria Venezolana Mexicana (CAVEMEX) <p>International</p> <ul style="list-style-type: none"> American Beverage Associations (ABA) International Council of Beverage Associations (ICBA) Alianza Latinoamericana de Asociaciones de la Industria de Alimentos y Bebidas (ALAIAB) Consumer Goods Forum Business International Advisory Council (BIAC) Consejo Empresarial Alianza del Pacífico (CEAP) RedEAmérica Coporate EcoForum (CEF) World Trade Organization (WTO) World Economic Forum (WEF) World Environment Center (WEC) US Mexico Foundation LLILAS Benson Latinamerican Center 			
102-14	Statement from senior decision-maker	See page 8 Dear Shareholders.	•	•	•

GRI Standard	Contents	Answer or reference	Business Unit		
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102-15	Key impacts, risks, and opportunities	<p>Some of our principal business risks are:</p> <p>Coca-Cola FEMSA</p> <ul style="list-style-type: none"> • Our business depends on its relationship with The Coca-Cola Company, and changes in this relationship may adversely affect our business, financial condition, results of operations and prospects. • Changes in consumer preferences and public concern about health issues could reduce the demand for some of our products. • Brand reputation or violations of brand ownership rights. • Negative or inadequate information on social media. • Competition could adversely influence our financial performance. • Water shortages or any failure to maintain existing concessions. • Increases in the prices of raw materials would increase our production costs. • Taxes and regulations in the regions where we operate. • Weather conditions may adversely affect our results. <p>FEMSA Comercio</p> <ul style="list-style-type: none"> • Competition from other retailers may affect our performance. • Impact on sales in economic conditions in the markets where we operate. • Significant changes in regulations or taxes. • Changes, failures or disruption of information technology systems. • Increase in electricity prices. • Likelihood of being unable to sustain the historic pace of growth. • Changes in energy and/or environmental regulations may affect the performance of FEMSA Comercio's Energy Division. <p>Risks relating to the countries where we operate:</p> <ul style="list-style-type: none"> • Economic or political conditions. • Depreciation of local currencies. • Crime rates. <p>The Comprehensive Business Risk Management System is a tool used by senior management to manage, evaluate, control and monitor business-related risks.</p>			
102-16	Values, principles, standards, and norms of behavior	<p>See pages 24 Our People and 37 Code of Ethics.</p> <p>For more information on the Code of Ethics, visit: http://ir.femsa.com/code_ethics.cfm</p>	•	•	•
102-17	Mechanisms for advice and concerns about ethics	<p>One of the mechanisms for ensuring compliance with the FEMSA Code of Business Ethics is our Whistleblower System, through which we can receive information on illegal practices, inappropriate conduct, or violations of the Code of Ethics detected in our operations. It is also used to identify possible risk situations of any kind, acts of corruption, privacy or human rights violations. This system, which is managed by an independent firm, is available 24/7, both for employees and stakeholders, by four different channels, all confidential and anonymous: phone, webpage, e-mail and chat. Complaints may cover issues ranging from labor or sexual harassment, discrimination, human rights violations, theft, corruption, improper use of information, negative impact on the community and the environment, among others.</p>	•	•	•
102-18	Governance structure	See page 34 Board of Directors.	•	•	•
102-19	Delegating authority	<p>See page 34 Board of Directors.</p> <p>This is the highest body of governance at FEMSA, and its authority permeates and is distributed throughout the organization.</p>	•	•	•
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>See page 36 Executive Management.</p> <p>For more information on our management team, visit: http://www.femsa.com/en/meet-femsa/corporate-governance/management-team/</p>	•	•	•
102-22	Composition of the highest governance body and its committees	See page 34 Board of Directors.	•	•	•

GRI Standard	Contents	Answer or reference	Business Unit		
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102-23	Chair of the highest governance body	See page 36 Executive Management.	•	•	•
102-24	Nominating and selecting the highest governance body	Board members are appointed by company shareholders in the Ordinary Annual Shareholders' meeting. According to FEMSA's bylaws, shareholders owning series B shares appoint a minimum of 11 regular board members, while series D shareholders appoint 5 regular members. Furthermore, shareholders may appoint alternative board members. Committee members are also appointed at the Ordinary Annual Shareholders' Meeting and must be board members. Every member of the Audit Committee and Corporate Practices Committee is an independent board member, in keeping with the Securities Market Act and the applicable provisions of the NYSE. (for more information: see http://ir.femsa.com/documents.cfm)	•	•	•
102-25	Conflicts of interest	The Corporate Practices Committee is responsible for preventing or reducing the risk of transactions that could damage the value of our company or that benefit a particular group of shareholders. The committee may call a shareholders' meeting and include matters on the agenda for that meeting that it deems appropriate, approve policies on the use of our company's assets or related party transactions, approve the compensation of the chief executive officer and key executives, and support the board of directors in drafting reports on the accounting and reporting policies and criteria followed in preparing financial information. Each member of the Corporate Practices Committee is an independent director, as required by the Mexican Securities Market Act. For more information, see: http://ir.femsa.com/corporate-governance-document.cfm?DocumentID=412	•	•	•
102-26	Role of highest governance body in setting purpose, values, and strategy	See page 36 Executive Management. For more information on our management team, visit: http://www.femsa.com/en/meet-femsa/corporate-governance/management-team/	•	•	•
102-27	Collective knowledge of highest governance body	The Committees of the Board of Directors are established as a mechanism of assisting the Board of Directors in its functions and to support it in making decisions on various issues, whether economic, social or environmental. Board Committees may ask board members, directors, employees, external consultants, or others, to attend meetings or to meet with one or more of its members to provide relevant information as necessary.	•	•	•
102-28	Evaluating the highest governance body's performance	At FEMSA, the members of the management team as well as the rest of the employees establish goals and targets based on their contribution level and responsibilities; progress is tracked against these goals at least four times a year. This evaluation is carried out in conjunction with the employee's direct superior, which permits an open, close and ongoing dialogue to ratify or correct strategies followed to achieve the established goals and generate economic and social value in a manner consistent with our vision.	•	•	•
102-29	Identifying and managing economic, environmental, and social impacts	The management team keeps track of the main risks to which FEMSA and its Business Units are exposed. Each Business Unit is responsible for identifying and tracking internal and external business risks, including social and environmental risks.	•	•	•
102-30	Effectiveness of risk management processes	Business Units establish measures to mitigate and manage risks, which are validated in the annual risk identification process.	•	•	•
102-31	Review of economic, environmental, and social topics	The Management Team and the Business Units conduct a strategic planning review at least four times a year, discussing the present business risks and opportunities, and any social and environmental issues that may arise.	•	•	•
102-32	Highest governance body's role in sustainability reporting	The Sustainability Department is responsible of providing sustainability information for the Annual Report.	•	•	•
102-33	Communicating critical concerns	See page 34 Corporate Governance.	•	•	•
102-35	Remuneration policies	Board Member compensation is approved in the General Shareholders' Meeting. The compensation policy for senior management is reviewed by the Corporate Practices Committee, based on compensation in the industry and/or historic practices and compensation levels at FEMSA.	•	•	•

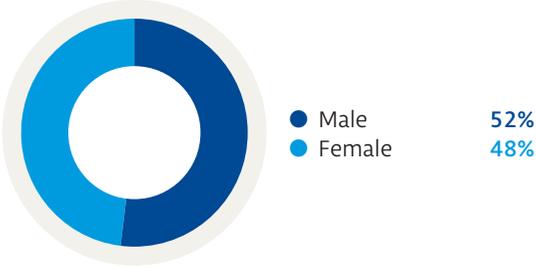
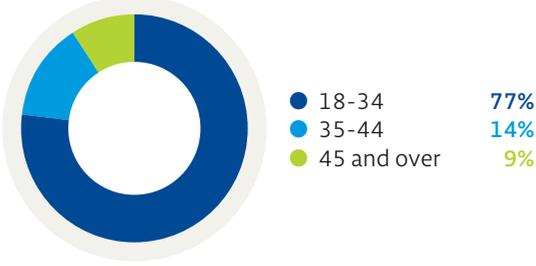
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102-36	Process for determining remuneration	See standard 102-35.	•	•	•
102-40	List of stakeholder groups	At FEMSA we have various stakeholders with whom we engage, among them nonprofit organizations, investors, industry, specialized institutions, government, consumers, clients, suppliers, employees, society and the media.	•	•	•
102-41	Collective bargaining agreements	Of our total work force (221,789 of our own employees), 73% belong to a union, all of which are covered by a contract, agreement or collective agreement.	•	•	•
102-42	Identifying and selecting stakeholders	<p>Every year, since 2014, we approach our stakeholders for their input on our Sustainability actions. By the end of 2016, we carried out an exercise in conjunction with The Partnering Initiative to strengthen the process and improve understanding of our stakeholders.</p> <p>This process included interviews with various areas of the company that interact with FEMSA's different stakeholders, and an industry-wide analysis of how the various stakeholder groups are served.</p> <p>This led us to develop a proposal for our main shareholders, aligned with FEMSA's Strategic Sustainability Framework, on the basis of which an engagement proposal is developed.</p>	•	•	•
102-43	Approach to stakeholder engagement	<p>We have approached our stakeholders for their input on our Sustainability Report and the actions reported in it.</p> <p>In addition to the consultations focused on the report, throughout the year we interacted individually with each group, through mechanisms such as surveys, conferences, breakfasts, work groups, among others.</p>	•	•	•
102-44	Key topics and concerns raised	We continue to act on the basis of the results obtained in 2016, where we identified a need to continue strengthening communication and synergies in the area of sustainability, in keeping with our business strategy.	•	•	•
102-45	Entities included in the consolidated financial statements	<p>The entities covered in our consolidated financial statements are:</p> <ul style="list-style-type: none"> • FEMSA Servicios • Coca-Cola FEMSA • FEMSA Comercio • FEMSA Strategic Businesses 	•	•	•
102-46	Defining report content and topic boundaries	<p>The sustainability content of this report is based on the issues defined as material in our Strategic Sustainability Framework. We have followed the GRI Standards Guidelines, and its reporting principles (stakeholders' inclusion, sustainability context, materiality and exhaustivity) in preparing this table and the sustainability section.</p> <p>The information contained in this document is provided on a good-faith basis, with the intention of broadening understanding of the organization's non-financial performance. Although the information is considered to be correct at the time of publication, we cannot accept responsibility for any loss or damage caused by a person or organization acting or refraining from acting as a result of the information contained herein.</p>	•	•	•
102-47	List of material topics	See page 22 Sustainability.	•	•	•
102-48	Restatements of information	Based on our regular process of internally verifying information, we found that we had counted consumption of renewable energy at Coca-Cola FEMSA in Mexico twice for the years 2014 and 2015. Restating those figures results in a reduction in total energy consumption reported for those years. The new updated values are 8,036,777 GJ (2014) and 8,184,713 GJ (2015).	•	•	•
102-49	Changes in reporting	There are no significant changes in the scope and material aspects addressed in the sustainability section and GRI table, compared to previous reports. As of this year, the GRI Content Index was based on the GRI Standards.	•	•	•
102-50	Reporting period	The information from the section on materiality and the GRI table in this annual report covers the period from January 1 to December 31, 2017 and corresponds to FEMSA and its Business Units only. It does not include the performance of Heineken because, since 2010, FEMSA has only an equity stake--not an operating influence--in that business. Businesses that were acquired less than a year ago are not included in the sustainability information.	•	•	•

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102-51	Date of most recent report	The last report published was for fiscal year 2016, published in 2017.	•	•	•
102-52	Reporting cycle	The information from the section on materiality and the GRI table in this annual report covers the period from January 1 to December 31, 2017 and corresponds to FEMSA and its Business Units only. It does not include the performance of Heineken, because since 2010, FEMSA has only an equity stake--not an operating influence--in that business. Businesses that were acquired less than a year ago are not included in the sustainability report.	•	•	•
102-53	Contact point for questions regarding the report	Sustainability Victor Manuel Treviño Vargas Gabriel Adrián González Anaya Phone: 52 (55) 5249 6800 sostenibilidad@femsa.com.mx	•	•	•
102-54	Claims of reporting in accordance with the GRI standards	<p>This report has been prepared in accordance with the GRI Standards, Comprehensive option, and the materiality standards have been independently reviewed by EY Mexico (see verification letter at the end of this GRI Content Index).</p> <p>The information contained in this document is provided on a good-faith basis, with the intention of broadening understanding of the organization's non-financial performance. Although the information is considered to be correct at the time of publication, we cannot accept responsibility for any loss or damage caused by a person or organization acting or refraining from acting as a result of the information contained herein.</p>	•	•	•
102-55	GRI content index	This table reports on the GRI Content Index.	•	•	•
102-56	External assurance	Independent Verification Letter.	•	•	•
Management focus					
103-1	Explanation of the material topic and its boundary	The Strategic Sustainability Framework defines material issues as those in which internal and external stakeholders consider FEMSA or its Business Units as capable of impacting them either positively or negatively. See page 22.	•	•	•
103-2	The management approach and its components	See page 22 Sustainability.	•	•	•
Economic					
201-1	Direct economic value generated and distributed	See page 4 Value Creation Highlights.	•	•	•
201-2	Financial implications and other risks and opportunities due to climate change	Risks: <ul style="list-style-type: none"> • Changes in the availability of natural resources. • Greater likelihood of excess precipitation or drought. • Increase in average temperature. • Change in the behavior of meteorological phenomena. Consequences: <ul style="list-style-type: none"> • Reduction or impact on production capacity. • Increase in operating costs. 	•	•	•
201-3	Defined benefit plan obligations and other retirement plans	Employees receive the benefits established by law, and incentives in keeping with their performance. 100% of our full-time and temporary employees receive at least the benefits required by law. In Mexico, the Savings Fund covers 100% of employees and FEMSA contributes with a percentage. 100% of our employees are eligible for the Voluntary Retirement Savings Plan, and together with FEMSA contribute an additional percentage.	•	•	•
204-1	Proportion of spending on local suppliers	<p>The percentage of expenses corresponding to local suppliers in 2017 was 86.75%. Local suppliers are defined as suppliers from the country where the purchase is made.</p> <p>Excludes: Suppliers of merchandise (OXXO suppliers), finished product, employees or sales representatives, donations, inter-company transfers, government offices, unions, information of operations of Solistica in Brazil and Coca-Cola FEMSA in the Philippines.</p>	•	•	•

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205-1	Operations assessed for risks related to corruption	In all of our operations, we encourage and facilitate the detection of illegal practices and/or inappropriate conduct, through open communication and formal mechanisms introduced in accordance with the provisions of our Code of Ethics, and we promptly report on any violations of it.	•	•	•
205-2	Communication and training about anti-corruption policies and procedures	The Whistleblower System is a formal mechanism introduced in all the Business Units that provides an open channel for people to notify the company of illegal practices or inappropriate conduct detected anywhere in our organization.	•	•	•
205-3	Confirmed incidents of corruption and actions taken	See page 37 Code of Ethics.	•	•	•
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Our Code of Ethics also requires us to comply with the laws on fair competition in all the countries where we operate.	•	•	•
Environmental					
301-1	Materials used by weight or volume	Used materials (Metric tons)	•	•	•
301-2	Recycled input materials used	<p>Total packaged materials amounted to 518,319 metric tons.</p> <p>2017 518,319 2016 515,095 2015 359,520 2014 309,906</p> <p>Material Composition:</p> <ul style="list-style-type: none"> Plastic: 7.8% PET: 56.9% Paper and cardboard: 35.3% Virgin material: 64.9% Recycled material: 34.4% Biopolymer: 0.7% <p>Does not include information of Solistica and Imbera.</p>	•	•	•
301-3	Reclaimed products and their packaging materials	See standard 301-2.	•	•	•
302-1	Energy consumption within the organization	<p>Direct consumption of stationary energy (GJ)</p> <p>2017 2,243,677 2016 2,144,534 2015 2,694,817 2014 2,682,630</p> <p>Indirect consumption of stationary energy (GJ)</p> <p>2016 10,340,135 2016 8,803,031 2015 8,418,810 2014 8,246,774</p> <p>Indirect consumption of FEMSA Comercio for November and December are estimated.</p>	•	•	•
302-2	Energy consumption outside of the organization	<p>6,416,235.25 GJ in Mexico.</p> <p>*This indicator includes only fuel consumption by our clients through the use of our fleet. ** Coca-Cola FEMSA information is estimated. *** The scope of the information is only for Mexico.</p>	•		•

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302-3	Energy intensity	<p>Intensive direct and indirect consumption of energy (GJ/ total FEMSA revenues in Ps. million)</p> <p>● Indirect¹ ● Direct mobile² ● Direct stationary³</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Indirect¹</th> <th>Direct mobile²</th> <th>Direct stationary³</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>31.3</td> <td>19.28</td> <td>10.18</td> </tr> <tr> <td>2015</td> <td>27.02</td> <td>17.34</td> <td>8.65</td> </tr> <tr> <td>2016</td> <td>22.03</td> <td>13.05</td> <td>5.37</td> </tr> <tr> <td>2017</td> <td>22.46</td> <td>13.93</td> <td>4.87</td> </tr> </tbody> </table> <p>1. Includes stationary consumption of non-renewable sources. 2. Includes fuel consumption by company-owned units. 3. Includes consumption from indirect renewable and non-renewable sources.</p>	Year	Indirect ¹	Direct mobile ²	Direct stationary ³	2014	31.3	19.28	10.18	2015	27.02	17.34	8.65	2016	22.03	13.05	5.37	2017	22.46	13.93	4.87	•	•	•												
Year	Indirect ¹	Direct mobile ²	Direct stationary ³																																		
2014	31.3	19.28	10.18																																		
2015	27.02	17.34	8.65																																		
2016	22.03	13.05	5.37																																		
2017	22.46	13.93	4.87																																		
302-4	Reduction of energy consumption	At Coca-Cola FEMSA, we have the goal of supplying 85% of the Mexican manufacturing power consumption with clean energy sources by 2020, and we were 57% of the way toward that goal at the close of 2017. In our operations in Brazil, 100% of the electrical energy supplied comes from clean sources.	•	•																																	
302-5	Reductions in energy requirements of products and services	<p>FEMSA Comercio continued installing the Smart Automation and Energy Control System in different workplaces. By the end of 2017, 13,944 OXXO stores, 16 Distribution Centers and 17 offices in Mexico have installed this system, which uses sensors, alarms and controls for regulating refrigeration equipment, air conditioning and lighting circuits. Additionally, 23% of our OXXO stores are supplied with clean energy.</p> <p>2014 2015 2016 2017</p> <p>OXXO Stores operating with the Smart Automation and Energy Control System</p> <p>See page 26 Our Planet.</p>	•	•																																	
303-1	Water withdrawal by source	<p>Breakdown of water consumption by source FEMSA water consumption: 37.6 million m³</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ground</th> <th>Supply</th> <th>Surface</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>33.7</td> <td>1.3</td> <td>30.0</td> </tr> <tr> <td>2016</td> <td>27.8</td> <td>4.6</td> <td>35.2</td> </tr> <tr> <td>2015</td> <td>32.4</td> <td>2.7</td> <td>30.7</td> </tr> <tr> <td>2014</td> <td>33.3</td> <td>2.6</td> <td>28.2</td> </tr> </tbody> </table> <p>● Ground ● Supply ● Surface Does not include information on FEMSA Comercio from 2015 through 2016.</p>	Year	Ground	Supply	Surface	2017	33.7	1.3	30.0	2016	27.8	4.6	35.2	2015	32.4	2.7	30.7	2014	33.3	2.6	28.2	•	•	•												
Year	Ground	Supply	Surface																																		
2017	33.7	1.3	30.0																																		
2016	27.8	4.6	35.2																																		
2015	32.4	2.7	30.7																																		
2014	33.3	2.6	28.2																																		
303-3	Water recycled and reused	We have wastewater treatment plants at 100% of our bottling plants.	•																																		
305-1	Direct (Scope 1) GHG emissions	Direct and indirect greenhouse gas emissions Metric tons of CO ₂ e (stationary and indirect)																																			
305-2	Energy indirect (Scope 2) GHG emissions	<table border="1"> <thead> <tr> <th>Year</th> <th>Total Emissions (Metric tons of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>1,177,584</td> </tr> <tr> <td>2016</td> <td>1,050,751</td> </tr> <tr> <td>2015</td> <td>1,266,732</td> </tr> <tr> <td>2014</td> <td>1,207,727</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Country</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Argentina</td> <td>1.49%</td> </tr> <tr> <td>Brazil</td> <td>2.22%</td> </tr> <tr> <td>Colombia</td> <td>1.35%</td> </tr> <tr> <td>Costa Rica</td> <td>0.36%</td> </tr> <tr> <td>Philippines</td> <td>6.26%</td> </tr> <tr> <td>Guatemala</td> <td>0.36%</td> </tr> <tr> <td>Mexico</td> <td>86.28%</td> </tr> <tr> <td>Nicaragua</td> <td>0.59%</td> </tr> <tr> <td>Panama</td> <td>0.29%</td> </tr> <tr> <td>Venezuela</td> <td>0.80%</td> </tr> </tbody> </table>	Year	Total Emissions (Metric tons of CO ₂ e)	2017	1,177,584	2016	1,050,751	2015	1,266,732	2014	1,207,727	Country	Percentage	Argentina	1.49%	Brazil	2.22%	Colombia	1.35%	Costa Rica	0.36%	Philippines	6.26%	Guatemala	0.36%	Mexico	86.28%	Nicaragua	0.59%	Panama	0.29%	Venezuela	0.80%	•	•	•
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GRI Standard	Contents	Answer or reference	Business Unit																						
			KOF	FC	FSB																				
305-3	Other indirect (Scope 3) GHG emissions	<p>Metric tons of CO₂e from employee flights</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Metric tons of CO₂e</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>16,227</td> </tr> <tr> <td>2016²</td> <td>14,011</td> </tr> <tr> <td>2015¹</td> <td>8,857</td> </tr> <tr> <td>2014</td> <td>8,299</td> </tr> </tbody> </table> <p>1. Does not include 206 routes on which data was not available, and which represent 1% of total flights. 2. Routes are calculated based on the International Civil Aviation Organization calculator. Takes into account organic and non-organic growth of the organization.</p>	Year	Metric tons of CO ₂ e	2017	16,227	2016 ²	14,011	2015 ¹	8,857	2014	8,299	•	•	•										
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305-4	GHG emissions intensity	<p>Total intensive emissions Scope 1 (stationary) + Scope 2 Metric tons of CO₂e/total FEMSA revenues in Ps. million</p> <table border="1"> <thead> <tr> <th>Year</th> <th>S1 Stationary¹</th> <th>S1 Mobile²</th> <th>S2³</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>0.78</td> <td>1.38</td> <td>3.80</td> </tr> <tr> <td>2015</td> <td>0.75</td> <td>1.28</td> <td>3.31</td> </tr> <tr> <td>2016</td> <td>0.55</td> <td>0.96</td> <td>2.08</td> </tr> <tr> <td>2017</td> <td>0.39</td> <td>0.80</td> <td>2.17</td> </tr> </tbody> </table> <p>1. Includes stationary consumption of non-renewable sources. 2. Includes fuel consumption by company-owned units. 3. Includes fuel consumption of indirect renewable and non-renewable sources.</p>	Year	S1 Stationary ¹	S1 Mobile ²	S2 ³	2014	0.78	1.38	3.80	2015	0.75	1.28	3.31	2016	0.55	0.96	2.08	2017	0.39	0.80	2.17	•	•	•
Year	S1 Stationary ¹	S1 Mobile ²	S2 ³																						
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2017	0.39	0.80	2.17																						
305-5	Reduction of GHG emissions	<p>At Coca-Cola FEMSA, we work to reduce the energy consumption of our products, benefiting our consumers and the environment. Over the past 12 years, we have succeeded in reducing the energy requirement of our main equipment by 44%. We are focusing efforts on our goal of using environmentally-friendly refrigerant gases in 80% of the equipment we make, by the year 2021. In 2017, we achieved a 30% reduction (compared to 2014) in the use of R134 and 141B refrigerant gases. To reduce our CO₂e emissions, we have implemented several initiatives, such as the use of recycled resin and bioPET, renewable energy consumption, initiatives for PET lightweighting and improved energy consumption in our manufacturing plants, which have achieved significant benefits and savings.</p> <p>Thanks to the renewable electrical energy supplied by wind farms to FEMSA, in 2017 we avoided the emission of 280,133 metric tons of CO₂, and since August 2015 we have avoided the emission of more than 500,000 metric tons of CO₂ (see Page 26, Our Planet).</p>	•	•	•																				
306-1	Water discharge by quality and destination	<p>Discharge of wastewater by quality and destination</p> <table border="1"> <thead> <tr> <th>Destination</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>WWTP owned</td> <td>92.5%</td> </tr> <tr> <td>WWTP local</td> <td>7.5%</td> </tr> </tbody> </table> <p>WWTP: Wastewater treatment plant. 100% of our water discharge is sent to a WWTP (local or owned).</p>	Destination	Percentage	WWTP owned	92.5%	WWTP local	7.5%	•																
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GRI Standard	Contents	Answer or reference	Business Unit		
			KOF	FC	FSB
306-2	Waste by type and disposal method	Waste generated Metric tons			
306-4	Transport of hazardous waste	<p>2017 166,604</p> <p>2016 209,318</p> <p>2015 202,479</p> <p>2014 212,346</p> <p>All hazardous waste is channeled to companies that specialize in its correct handling and disposal. Does not include wood waste by FEMSA Comercio.</p>	•	•	•
307-1	Non-compliance with environmental laws and regulations	At FEMSA, we have processes for complying with the environmental laws that apply to our operations.	•	•	•
308-1	New suppliers that were screened using environmental criteria	As of today, we have conducted 735 supplier evaluations for issues of human rights, the environment and labor practices, 538 of them according to FEMSA's Supplier Guiding Principles since 2014, and 197 according the The Coca-Cola Company principles since 2013. *The information provided applies only to Coca-Cola FEMSA.	•		
308-2	Negative environmental impacts in the supply chain and actions taken	With the support of Trucost, in 2017 we carried out the exercise to quantify the environmental impact of our direct and supply chain operations, extending the process to our supply of raw materials.	•	•	•
Social					
401-1	New employee hires and employee turnover	<p>In 2017, we hired a total of 178,089 new employees.</p> <p>1. New hires by gender:</p>  <p>2. New hires by age group:</p>  <p>Does not include information of IMBERA and PTM.</p>	•	•	•

GRI Standard	Contents	Answer or reference	Business Unit		
			KOF	FC	FSB
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>These are some of the benefits our employees enjoy:</p> <ul style="list-style-type: none"> • Annual bonus. • Complementary annual compensation. • Savings fund. • Scholarships. <p>Additionally, through Sociedad Cuauhtémoc y Famosa (SCYF) in Monterrey, Nuevo León, Mexico, we offer comprehensive development programs for our employees, along with medical care, recreation, food and financial services, to promote a culture of work and savings that encourages family stability.</p> <p>Benefits are offered to full-time as well as temporary employees.</p>	•	•	•
401-3	Parental leave	<p>The return work rate after the parental leave in 2017 was 92% for men and 67% for women.</p> <p>This information does not include data for Imbera or PTM.</p>	•	•	•
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p>In 2017, the index of days lost due to work-related incidents per 100 workers was reduced from 40.36 days in 2016 to 28.56 in 2017, which is a 29% improvement in that period. The accident frequency rate / Accident Index was reduced by 1.4% from 2.13 in 2016 to 2.10 in 2017. The index of days lost due to general illness increased 2% from 332 to 338 days for every 100 workers, due mainly to increases in Brazil and Mexico. The general illness incidence index decreased by 14%, from 47.25 cases per 100 workers to 40.7 in 2017. In 2017, there were five work-related fatalities among our employees (four in Mexico and one in Colombia). Of these, two were the result of social violence (crime) and the other three were transit accidents. The work-related illness rate (WRIR) was 0.03 for every 100 workers, and 70% of these cases were in Mexico and Colombia. In line with global labor safety and health indicators and practices, we are migrating to indicators based on work-hours, with the following results: index of days lost due to work-related accidents, 24.75; accident frequency rate, 1.79; days lost due to general illness 287.89; general illness cases 34.67; work-related illness rate (WRIR) 0.026; and Lost Time incident Rate (LTIR) 1.819.</p> <p>For the company, creating safe and healthy working conditions is a crucial part of our Occupational Health and Safety policy, so it includes all people. Separating accident and fatality indicators by gender makes no difference in implementation of preventive and corrective measures in the various Occupational Health and Safety Systems of FEMSA's Business Units.</p>	•	•	•
403-3	Workers with high incidence or high risk of diseases related to their occupation	Through our Occupational Health Management Model and 20 preventive programs, we promote and maintain the highest level of physical, mental and social wellness in all of our Business Units, by encouraging our employees to adopt healthy lifestyles, minimizing the risk of work-related illness and complying with the laws of all the countries where we operate.	•	•	•
403-4	Health and safety topics covered in formal agreements with trade unions	Our collective bargaining agreements include a commitment to fulfill occupational health and safety obligations, prevent accidents through mixed committees and provide safety equipment consistent with the duties performed.	•	•	•
404-1	Average hours of training per year per employee	<p>Employees of FEMSA and its Business Units received an average of 33.9 hours of training in 2017.</p> <p>Does not include information of IMBERA and PTM.</p>	•	•	•
404-2	Programs for upgrading employee skills and transition assistance programs	<p>The comprehensive development of our employees, both professionally and personally, is of the utmost importance to FEMSA. We maintain a number of programs to pursue this objective, for example through Sociedad Cuauhtémoc y Famosa (SCYF) in Monterrey, México, we support programs to help employees transition to retirement through the Life and Development Program (PLAVIDE). The program is designed for employees approaching retirement, along with their partners, to prepare for this new phase, understanding it as a natural process in life.</p> <p>For more information on this standard, see Page 24, Our People.</p>	•	•	•

GRI Standard	Contents	Answer or reference	Business Unit		
			KOF	FC	FSB
404-3	Percentage of employees receiving regular performance and career development reviews	As part of our talent management, during the year, 23,350 employees received individual performance and professional development evaluations.	•	•	•
405-1	Diversity of governance bodies and employees	Structure of Board of Directors, See page 34; See standard 102-08.	•	•	•
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	FEMSA has a policy of respecting employees' freedom of association and union affiliation; and their right to create or join a union, voluntarily and freely, without fear of reprisals or intimidation. In our work centers and among our significant suppliers, we have identified no threats or violations of the freedom of association and right to adhere to collective bargaining contracts.	•	•	•
408-1	Operations and suppliers at significant risk for incidents of child labor	In every country where we operate, FEMSA has a policy of operating in keeping with national and international laws regarding minimum hiring age and working conditions.	•	•	•
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	For FEMSA, human beings are the fundamental factor in the organization, and must be treated with dignity. Accordingly, we prohibit any form of labor that is not mutually agreed upon, and we reject all types of unpaid work, servitude, slavery or withholding of documents as a condition of employment.	•	•	•
410-1	Security personnel trained in human rights policies or procedures	80% of our security personnel received human rights training in 2017. This percentage does not include security personnel from FEMSA Comercio, Imbera and PTM.	•		•
412-1	Operations that have been subject to human rights reviews or impact assessments	At FEMSA we have a Workplace Information System through which each work center can conduct a self-evaluation that includes specific human right issues. To date, no potential impacts have been identified. Also, at Coca-Cola FEMSA, operations are audited by an external party for issues relating to human rights, among others.	•	•	•
412-2	Employee training on human rights policies or procedures	See standard 404-1.	•	•	•
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	FEMSA's Code of Ethics is one of the ways we give our unconditional support to a sense of respect, honesty and integrity in our organization. These values are an essential part of our corporate culture, and enable us to ensure our businesses are properly managed. The Code encourages all our suppliers to follow good human rights practices, and we provide every supplier of goods and services a copy of our Supplier Guiding Principles.	•	•	•
413-1	Operations with local community engagement, impact assessments, and development programs	See page 28 Our Community.	•	•	•
414-1	New suppliers that were screened using social criteria	See standard 308-1.	•		

GRI Standard	Contents	Answer or reference	Business Unit		
			KOF	FC	FSB
417-1	Requirements for product and service information and labeling	<p>To enable our consumers to make informed dietary decisions across every one of our operations, our product labels include easy-to-access nutritional content information, including the nutrients, fats, sugar, sodium, and calories in each of our products. Calculated on the basis of a two-thousand-calorie diet, our nutritional labeling strategy is based on recommended Dietary Daily Allowance Guidelines and on applicable regulations in each country.</p> <p>As part of our commitment to the wellbeing of our consumers, our advertising adheres to The Coca-Cola Company's Responsible Marketing Policy and Global School Beverage Guidelines. We do not market any of our products directly to children under the age of 12 and also we don't place any of our brands' marketing in any media that directly targets children under 12—media in which 35% or more of the audience is composed of children under 12. We further voluntarily refrain from offering our caloric beverages for sale in primary and secondary schools. In this and other ways, we underscore our devotion to the healthy habits of our consumers.</p> <p>Furthermore, to ensure that our products comply with the highest quality standards—including ISO-9001 and ISO-22000 certifications—our manufacturing processes adhere to the Coca-Cola Operation Requirements (KORE) and to the Food Safety Management System. Accordingly, we guarantee the quality of our products throughout our plants' production chain, which are in turn certified in food safety through the Food Safety System Certification 22000 (FSSC 22000).</p>	•		
417-2	Incidents of non-compliance concerning product and service information and labeling	There were no monetary fines and/or sanctions relating to non-compliance with laws or regulations or voluntary codes regarding information or labeling of products and services.	•	•	•
417-3	Incidents of non-compliance concerning marketing communications	There were no incidents relating to non-compliance with regulations on marketing communications, including advertising, promotion and sponsorship.	•	•	•
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no claims of violation of privacy for our clients, or loss of client data.	•	•	•
419-1	Non-compliance with laws and regulations in the social and economic area	There were no incidents relating to non-compliance with social or environmental laws.	•	•	•

Independent Limited Verification Report



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Independent Limited Verification Report

To the Board of Directors of Fomento Económico Mexicano, S.A.B de C.V.:

Scope of our Work

We have undertaken an independent limited verification of the information and performance indicators included in Exhibit A and presented in the 2017 Annual Report (the "Report") of Fomento Económico Mexicano ("FEMSA" or the "Company"), in accordance with the reporting criteria set forth in the GRI Standards (the "Criteria").

The preparation of this report is the responsibility of FEMSA's Management. FEMSA's Management is also responsible for the information and the assertions contained therein, defining the scope of the Report and the management and control of the information systems that provided the information reported.

Our work was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC). This standard requires that we plan and perform our engagement to obtain limited assurance about whether the report is free from material misstatement and that we comply with ethical requirements, including the independence requirements included in the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA).

Standards and verification procedures

The verification procedures we performed focused on the following:

- Interviews with the individuals responsible for the information in order to understand the activities performed and the procedures used to gather the information.
- Review of the structure and content of the Report in accordance with the GRI Standards.
- Understanding of the procedures used in compiling and consolidating quantitative and qualitative data, as well as their traceability.
- Review of the support documentation through analysis and recalculations, as well as sampling, to have more certainty of the indicators reported.

It is worth mentioning that the scope of this review is substantially less than a reasonable assurance engagement. Therefore, the assurance provided is also less. This Report shall in no way be considered to be an audit report.

The information and performance indicators that were verified are the following

102-4	102-18	102-26	102-31	102-46	204-1	303-1
102-15	102-19	102-27	102-41	102-48	301-1	305-4
102-16	102-20	102-28	102-42	103-1	301-2	401-2
102-17	102-22	102-29	102-45	103-2	302-3	404-2

- Total number of employees
- Total number of employees by labor contract
- Total number of employees by gender
- Total number of employees by region
- Direct stationary energy consumption
- Indirect energy consumption
- Direct and indirect GHG emissions (scope 1 and 2)
- Indirect GHG emissions due to business trips (scope 3)
- Percentage of water discharged by destination

- Total tons of waste generated
- Number of suppliers assessed on issues regarding human rights, the environment, and labor practices
- Number of new hires
- Accident rate
- General illness rate
- Average number of training hours
- Number of employees with performance assessments
- Number of work centers enabled with the Model for Addressing Risks and Relations with the Community (MARRCO)

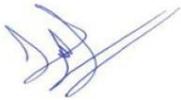
Conclusions

Based on our work described in this Report, nothing has come to our attention that causes us to believe that the information and performance indicators selected are not presented, in all material respects, in accordance with the applicable criteria.

This report has been exclusively prepared for the Board of Directors of Fomento Económico Mexicano, S.A.B. de C.V., in accordance with the terms of our engagement agreement.

Mancera, S.C.

A Member Practice of Ernst & Young Global Limited



Saúl García
Partner

February 21, 2018; Mexico City

Exhibit A: Information and performance indicators exhibit

Information

GRI	Information name	GRI	Information name
102-4	Location of operations	102-29	Identifying and managing economic, environmental, and social impacts
102-15	Key impacts, risks, and opportunities	102-31	Review of economic, environmental, and social topics
102-16	Values, principles, standards, and norms of behavior	102-42	Identifying and selecting stakeholders
102-17	Mechanisms for advice and concerns about ethics	102-45	Entities included in the consolidated financial statements
102-18	Governance structure	102-46	Defining report content and topic Boundaries
102-19	Delegating authority	102-48	Restatements of information
102-20	Executive-level responsibility for economic, environmental, and social topics	103-1	Explanation of the material topic and its Boundary
102-22	Composition of the highest governance body and its committees	103-2	The management approach and its components
102-26	Role of highest governance body in setting purpose, values, and strategy	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
102-27	Collective knowledge of highest governance body	404-2	Programs for upgrading employee skills and transition assistance programs
102-28	Evaluating the highest governance body's performance		

Performance indicators

GRI	Name of performance indicator	Scope	Information reported	Unit
	Total number of employees	FEMSA and its business units	295,027	Employees
	Total number of employees by labor contract	FEMSA and its business units	20.3	% of employees
			54.9	% of unionized employees
			5.4	% of external services
			19.5	% of sales commissions
	Total number of employees by gender	FEMSA and its business units	34.8	% of female employees
			65.2	% of male employees
	Total number of employees by region	FEMSA and its business units	71.0	% in Mexico
			2.4	% in Central America
			4.3	% in Colombia
			9.2	% in Brazil
			1.0	% in Argentina
			4.1	% in Chile
			1.9	% in Venezuela
			5.6	% in the Philippines
	0.5	% in other countries		
102-41	Collective bargaining agreements	FEMSA and its business units	73.0	% of own employees covered by collective bargaining agreements

204-1	Proportion of spending on local suppliers	FEMSA and its business units ^l	86.8	% of spending on local suppliers
301-1	Materials used by weight or volume	Coca Cola FEMSA, FEMSA Comercio and PTM	518,319	Tons of resin and packaging material
301-2	Recycled input materials	Coca Cola FEMSA, FEMSA Comercio and PTM	34.4	% of recycled input materials
	Direct stationary energy consumption	Coca Cola FEMSA and Imbera	2,243,678	GJ
	Indirect energy consumption	FEMSA and its business units	10,340,135	GJ
302-3	Direct stationary energy intensity	Coca Cola FEMSA and Imbera	4.9	GJ/FEMSA's total revenue in millions of Mexican pesos
	Indirect energy intensity	FEMSA and its business units	22.5	GJ/FEMSA's total revenue in millions of Mexican pesos
303-1	Water withdrawal by source	FEMSA and its business units	37.6	Millions of cubic meters
			65.0	% underground
			33.7	% supply
			1.3	% surface
	Direct and indirect GHG emissions (scope 1 and 2)	Direct emissions: Coca Cola FEMSA and Imbera Indirect emissions: FEMSA and its business units	1,177,584	Tons of CO ₂ equivalent
	Indirect GHG emissions due to business trips (scope 3)	FEMSA and its business units ⁱⁱ	16,227	Tons of CO ₂ equivalent
305-4	Direct stationary GHG emissions intensity	Coca Cola FEMSA and Imbera	0.4	Tons of CO ₂ equivalent/FEMSA's total revenue in millions of Mexican pesos
	Indirect stationary GHG emissions intensity	FEMSA and its business units	2.2	Tons of CO ₂ equivalent/FEMSA's total revenue in millions of Mexican pesos
	Percentage of water discharged by destination	Coca Cola FEMSA	92.5%	% of discharge into own wastewater treatment plant
			7.5%	% of discharge into local wastewater treatment plant
	Total tons of waste generated	FEMSA and its business units	166,604	Tons of waste
	Number of suppliers assessed on issues regarding human rights, the environment, and labor practices	Coca Cola FEMSA	735	Suppliers

	Number of new hires	FEMSA and its business units	178,089	New hires
	Accident rate	FEMSA and its business units	2.1	Number of accidents per 100 employees
	General illness rate	FEMSA and its business units	40.7	Number of cases per 100 employees
	Average number of training hours	FEMSA and its business units	33.9	Training hours
	Number of employees with performance assessments	FEMSA and its business units	23,350	Employees
	Number of work centers enabled with the Model for Addressing Risks and Relations with the Community (MARRCO)	Coca Cola FEMSA	18	Work centers

^lThe percentages don't include 9% of FEMSA's employees.
ⁱⁱ Excludes: Suppliers or merchandise (OXXO merchandise), finished product, employees or sales representatives, donations, inter-company transfers, government offices, unions, information of operations of FEMSA Logistica in Brazil and Coca-Cola FEMSA in Philippines.
ⁱⁱⁱ 1% of the flights are not included.