



FEMSA Sustainability Information

About this document

This document presents additional information and key updates on FEMSA’s sustainability strategy and performance, based on data and progress achieved throughout 2024.

Governance

Corporate Governance

At the end of 2024, the average tenure of FEMSA’s Board members is 11.26 years. This figure reflects the long-standing commitment and continuity of our Board, contributing to consistent oversight, strategic guidance, and in-depth knowledge of the company and its evolving context.

Materiality

In 2024, we updated our materiality assessment. This is described in chapter “Materiality” of the FEMSA 2024 Integrated Annual Report.
Additional information on several material topics:

	Impact 1	Impact 2
Material Issue for External Stakeholders	Greenhouse Gas Emissions Reduction	Waste Management and Reduction
Definition	The company's strategy to address climate change by reducing greenhouse gas (GHG) emissions across its entire value chain (scopes 1, 2, and 3.) This involves minimizing direct and indirect GHG emissions, setting reduction targets, and using low-carbon technologies and practices. This also includes actively engaging in reducing broader climate change impacts, ensuring long-term business resilience and fulfilling corporate environmental responsibility.	The management of all waste generated by operations as well as post-consumer waste, which negatively affect the environment, such as pollutants released into air and water, noise pollution, and solid and liquid waste products disposed of locally. Initiatives could include minimizing waste, maximizing recovery, and promoting effective recycling systems, from collection to sorting to processing.
Cause of the Impact	Operations, Products/services	Operations, Products/services
Business Activity Coverage	>90% of business activity	>90% of business activity
External Stakeholder(s)/ Impact area(s) Evaluated	Environment and Society	Environment and Society
Relevance on External Stakeholders	Both positive and negative combined. The connection between environmental and social problems generates	Both positive and negative combined. Stakeholders—including suppliers, NGOs, and financials—highlighted waste



	<p>multiplier effects. For example, the impact of climate-related crises at the global level is not only an environmental challenge, but also affects the development of communities, amplifying its long-term effects. This interconnectedness also presents an opportunity to develop comprehensive solutions that address both aspects simultaneously, strengthening sustainable development and environmental adaptation. Reducing greenhouse gas (GHG) emissions is highly relevant to stakeholders consulted, including insurers and NGOs, who emphasized the increasing regulatory and reputational risks tied to climate inaction. FEMSA’s operations and supply chain have the potential to contribute significantly to emissions; however, they also represent a strong opportunity to lead regional decarbonization efforts through renewable energy adoption and energy efficiency. This impact can generate benefits by reducing climate-related risks and improving air quality across the communities where we operate.</p> <p>Negative: FEMSA could contribute to climate change (resulting in harm to the environment itself and the living environment of people) by emitting greenhouse gas emissions through its operations and its value chain.</p> <p>Positive: FEMSA can contribute to mitigating climate change by promoting the transition to renewable energy across its operations and supply chain in the countries where it operates, reducing greenhouse gas emissions and fostering cleaner energy ecosystems that benefit both the environment and surrounding communities.</p>	<p>generation and mismanagement as critical environmental and social concerns. While FEMSA’s operations can contribute to this challenge if waste ends up in landfills, there is also significant potential for positive impact through circular economy strategies. By diverting waste from landfills and promoting recycling and reuse, FEMSA helps reduce environmental harm and creates shared value across its supply chain.</p> <p>Negative: FEMSA could contribute to pollution (resulting in harm to the environment itself and the living environment of people) by emitting operational waste to landfills through its operations and its value chain.</p> <p>Positive: FEMSA can contribute to environmental protection by promoting a circular economy across its operations and value chain. By diverting waste from landfills through recycling, reuse, and waste valorization initiatives, the company helps reduce pollution and lowers the environmental footprint of its products and operations, while fostering innovation and resource efficiency.</p>
Output Metric	Carbon emission avoided (t-CO2e) in scope 2	Tonnes of operational waste recycled or reused
Impact Valuation	Impact valuation item: Social value lost/ gained Impact valuation output metrics: Value obtained from reduce emissions in Operations	Impact valuation item: Environmental value lost/ gained Impact valuation output metrics: Value obtained from reduce waste to landfills
Impact Metric	<p>Quantitative impact metric linked to material issue: Social costs of carbon (SC-CO₂) (\$)</p> <p>Description:</p> <ul style="list-style-type: none">Climate change not only damages the natural environment but can also adversely affect people’s living conditions and society as a whole. To quantify this impact, the U.S. Environmental Protection Agency (EPA)	<p>Quantitative impact metric linked to material issue: Environmental costs of carbon (EC-CO₂) (\$)</p> <p>Description:</p> <ul style="list-style-type: none">FEMSA can generate a positive environmental impact by managing its non-hazardous operational waste responsibly. Instead of sending waste

	<p>has created a metric called the Social Cost of Carbon (SC-CO₂). This metric estimates the annual monetary value of the net societal damage caused by each tonne of CO₂ released into the atmosphere. It accounts for both the negative and positive anticipated effects of climate change, including shifts in agricultural productivity, public health outcomes, property damage due to increased flooding, more frequent and intense natural disasters, energy system disruptions, heightened conflict risk, climate-driven migration, and the loss or change of ecosystem services. For the year 2024, the EPA set the SC-CO₂ at \$208 per tonne of CO₂ (EPA, November 2023).</p> <ul style="list-style-type: none">As part of its operational activities, FEMSA consumed 2,081,606 MWh (2,081,606 MJ) of renewable electricity, contributing to avoid the emission of 816,352 tonnes of CO₂e in 2024, which is equivalent to avoiding approximately \$301 million USD of social costs.	<p>to landfills, FEMSA prioritizes waste valorization through strategies such as reuse, recycling, and composting, among others, contributing to a more circular economy and reducing the environmental footprint, such as CO₂e avoided, associated with waste generation.</p> <ul style="list-style-type: none">As part of its commitment to sustainable waste management, FEMSA recycled or reused 247,323 tonnes of non-hazardous waste in 2024, representing 76% of its total non-hazardous waste generation for the year. By diverting this waste from landfills, FEMSA helped avoid an estimated 699,922 tonnes of CO₂e emissions, based on the EPA's factor of 2.83 metric tons of CO₂e avoided per ton of waste recycled (EPA, 2024). This proactive approach contributes to climate change mitigation and reflects FEMSA's efforts to reduce its environmental footprint and generate positive societal value.Additionally, this diversion creates economic and social benefits throughout the downstream value chain. In Mexico, the average monetary saving is \$122 MXN per tonne of waste diverted from landfill (SEMARNAT, 2021). This represents an estimated savings of \$1,446,674 USD (\$30,171,406 Mexican Pesos) in 2024, benefits that are captured mainly by waste management providers, who reduce landfill disposal costs and gain the opportunity to sell recovered materials. This contributes to economic and social value generation by strengthening the recycling industry, supporting jobs, and enabling the reintegration of valuable materials into other production processes. By prioritizing recycling over landfill disposal, FEMSA contributes to the circular economy while simultaneously mitigating climate change across its value chain.
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Emerging Risk

Risk	Category	Background	Impact	Mitigation Actions
Responsible Use of Technology, Privacy and Data Security	Technological	FEMSA identifies responsible technology use and data privacy as a long-term emerging risk. This topic was highlighted in the 2024 materiality assessment and is publicly disclosed in the 2024 and 2025 Form 20-F. The company operates across jurisdictions with rapidly evolving privacy regulations, increasing complexity and compliance burdens. New technologies such as artificial intelligence (AI) raise ethical, regulatory, and security challenges. If not properly addressed, these developments may significantly impact the company’s ability to manage data and maintain stakeholder trust.	This risk could affect FEMSA’s strategy and operations. Improper handling of personal data may result in reputational damage, regulatory sanctions, legal actions, and increased compliance costs. Varying international regulations may require operational adjustments or restrict digital services. The misuse of AI or emerging technologies could lead to limited innovation, public backlash, and financial consequences across multiple business units.	In 2024, FEMSA delivered over 28,900 hours of IT training. The company held “Cybersecurity Month” with global experts addressing AI-driven threats and data protection. Coca-Cola FEMSA strengthened cybersecurity controls with IT suppliers, launching evaluation processes for third-party risk management. FEMSA also promotes ethical governance for emerging technologies, in line with its 2024 materiality findings, enhancing cross-functional capabilities to manage long-term digital risks.
Responsible procurement and supplier engagement	Societal	Responsible procurement and supplier engagement is identified as a long-term emerging risk for FEMSA. As the company expands retail operations across the U.S. and Europe, it must ensure that supply chains meet high environmental, labor, and ethical standards. The 2024 materiality assessment highlights increasing visibility and stakeholder scrutiny on supply chain practices, especially in the context of climate-related disruptions and global trade shifts. Misalignment between supplier conduct and FEMSA’s values could expose the business to compliance failures, reputational damage, and weakened resilience.	Supply chain gaps in oversight, transparency, or enforcement could lead to health and safety incidents, poor labor conditions, or quality control failures—particularly as FEMSA expands its operations. The company’s reputation could be directly affected by isolated supplier incidents. Financial exposure includes Scope 3 emissions accountability, higher costs to align local suppliers with international standards, and disruption from economic instability or shifting trade alliances. These issues could require changes in sourcing strategy and community engagement.	FEMSA is currently updating its Supplier Guiding Principles to reflect higher expectations based on recent findings from its materiality analysis. These principles outline minimum standards in human rights, sustainability, and legal compliance. In 2024, the company also integrated sustainability KPIs into procurement processes to engage suppliers in identifying best practices. Through Coca-Cola FEMSA, ongoing supplier training programs include the EcoVadis Academy, the S-LOCT emissions tool (with The Coca-Cola Company), and REfresh Alliance on renewable energy (with Enel X). These initiatives aim to build supplier capabilities and align the value chain with FEMSA’s sustainability strategy.



Business Ethics

At our ethics line we received during the reported year:

Reporting areas	Number of breaches in FY 2024
Discrimination or Harassment	573
Conflicts of Interest	175

Privacy Data breaches are managed uniformly, regardless of whether they involve clients, third parties or employees.

Policy Influence

Our approach to Membership associations
At FEMSA, we promote collaboration, dialogue, and partnerships to pool resources, knowledge, and work together on our similar interests, while achieving common goals, through collaborations with associations across our geographies. We are not only able to leverage collective expertise but also foster innovation and drive sustainable development within the communities we serve. These alliances, both our own and those of our business units, allow us to share best practices, address complex challenges and contribute to the overall growth of industry and the development of our geographies.

Annual contributions to trade associations:

Contributions	Thousand Mexican pesos (2020)	Thousand Mexican pesos (2021)	Thousand Mexican pesos (2022)	Thousand Mexican pesos (2023)	Thousand Mexican pesos (2024)
Trade associations	\$ 104,026	\$ 104,957	\$ 116,338	\$112,843	\$126,874
Total contributions and other spending	\$ 104,026	\$ 104,957	\$ 116,338	\$112,843	\$126,874

Significant Contributions:

We establish and maintain solid, long-term relationships with these key stakeholders to achieve consensus, agreements, and alliances aimed at fulfilling our goals. In overall, FEMSA and its business unit's main contributions in 2024 are those made to industry chambers and associations, that allow us to keep promoting sustainability from a collective action perspective.

Among the most relevant are the following:



Association	Contribution (Thousand Mexican pesos)
Circular Economy in Mexico	\$26,117
Industry associations in Mexico	\$24,000
Industry associations in Brazil	\$30,597

Climate Alignment

As we navigate through our sustainability journey, our memberships in key associations underscore our commitment to collective action, showcasing how collaboration is instrumental in shaping a more sustainable and inclusive future.

We promote collaboration across different topics that are important to our businesses and industries. Two of the main issues we are committed to support are:

1. Circular economy: We adopt and promote the principles of the circular economy, especially through proper waste management, recycling and preventing waste from reaching sanitary landfills. Sharing our best practices and learning from others makes us join efforts to support the environmental health of our communities. We are supporting 3 organizations that work towards this topic and made a total contribution of \$26 million MXN pesos in 2024.
2. Climate action: We are aware that climate change is one of the most important challenges to sustainable development in the world. We take a comprehensive approach to reducing our carbon footprint and taking climate change mitigation and adaptation actions across the value chain. Our policy influence agenda reinforces our commitment towards climate action, inspiring others to pursue goals aligned to the Paris Agreement. We are supporting 3 organizations that work towards this topic and made a total contribution of \$530 thousand MXN pesos in 2024.

Note: Both circular economy and climate action can include repeated data for number of organizations and total contribution since there are entities that work on both issues.

Robust corporate governance is vital to the responsible management and operation of FEMSA’s business, ensuring accountability and alignment with our stakeholders to create long-term economic and social value. Our Code of Ethics establishes the fundamental principles and standards that guide our ethical behavior in relation to our shareholders, customers, suppliers, authorities, civil society organizations, the environment, communities and everyone who interacts with us.

The Code of Ethics applies to employees and all persons acting on behalf of FEMSA and its subsidiaries and our trade association membership management system, as well as the Institutional Relations Policy and the Public Affairs Policy applicable to all the jurisdictions in which we operate. Both policies reaffirm our commitment to building and maintaining positive relationships and proactive agendas with key audiences, which are vital to the sustainability of our business.

We are constantly reviewing and monitoring whether public policy engagements and our memberships and associations are aligned with worldwide climate action commitments. In case

there is a misalignment between climate change policy positions of trade associations and our own climate position, we seek to have consensus and understand both positions, emphasizing why our commitment is so important to us. All behaviors and actions must follow and respect our Code of Conduct.

Since 2022, multidisciplinary groups had worked together and identified, prioritized and quantified the main risks and opportunities related to climate change of Coca-Cola FEMSA, OXXO, OXXO Gas and FEMSA Health. After a review of the recommended scenarios, as well as the multidisciplinary working sessions that took place, three scenarios were defined for internal analysis and a 3-step methodology, which assessed the physical and transitional risks and opportunities within various temperatures, complying with TCFD recommendations and aligned with the Paris Agreement.

FEMSA is currently working to establish greenhouse gas (GHG) emissions reduction targets approved by the Science Based Targets initiative (SBTi), in line with the Paris Agreement goals, following the early adoption and leadership of Coca-Cola FEMSA, which was the first Mexican company and the third in Latin America to obtain SBTi approval in 2020. Also, SBTi validated that the targets submitted by FEMSA Health conform with its criteria and methodologies. FEMSA Proximity will apply for SBTi approval in 2025, following work on its Forest, Land, and Agriculture (FLAG) emission calculation that was completed in 2024.

We will keep our pursuit for climate action, working towards the achievement of our goals and fostering a sustainable future through our actions and partnerships.

At FEMSA, it is our company policy to build and maintain positive relationships and proactive agendas with our key stakeholders that are valuable for the sustainability of business operations. We establish and maintain a solid, long-term relationship with our key audiences to ensure necessary access to institutions, aiming to achieve consensus, agreements, and alliances aligned with the fulfillment of our objective. As part of this commitment, we aim to achieve a significant milestone by 2030: reach 85.0% renewable electric energy use across all our operations. Furthermore, our dedicated water management efforts have resulted in achieving a neutral water balance in all operations, reaching 70.0% by 2024. Embracing the principles of the circular economy, we have pledged to eliminate waste sent to sanitary landfills, making significant progress as we achieved a rate of 76% by 2024. These achievements underscore our unwavering dedication to environmental stewardship and sustainability. Notably, in 2024, we introduced new projects reflecting our ongoing commitment to progress and innovation in these critical areas.

Social

Labor Practices

At FEMSA, during 2024, 69% of our total workforce were unionized employees.

Since 2022, we have consistently increased the percentage of employees reaching the highest level of engagement across the organization. For the past three years, our employee engagement surveys have shown year-over-year growth in the proportion of highly committed individuals. This positive trend reflects the continuous efforts made by our leadership to foster a purpose-driven culture, strengthen internal communication, recognize performance, and prioritize employee wellbeing. These initiatives have contributed to building a more motivated and aligned workforce, supporting the long-term sustainability of our business.



Part of our due diligence on human rights has led us to focus our efforts with regards to living wages that guarantee an adequate standard of living in the different geographies where we operate. This includes providing decent, optimal and safe working conditions, as well as decent working hours

Commitment Against Discrimination and Harassment – Employee Trainings

As part of our commitment to eradicating workplace harassment and discrimination, FEMSA has firmly established in its Code of Ethics, Human and Labor Rights Policy, and Corporate Standard on Justice, Equity, Diversity, and Inclusion the prohibition, rejection, and condemnation of all forms of discrimination and harassment, as well as any conduct that undermines human dignity.

In line with this commitment, during 2024 we provided our employees with a total of 1,724 hours of training on non-discrimination and 1,829 hours on anti-harassment in the workplace.

Defined escalation process for reporting incidents

When a FEMSA member witnesses an action that he or she believes violates our Code of Ethics or any internal policy or regulation, we expect them to file a report. Any person wishing to make a report may exhaust the steps prior to the Ethics Line, which, by way of example but not limitation, are listed below:

- a) In the case of Employees:
 - i. Immediate Supervisor,
 - ii. Second Level Manager,
 - iii. Executive Manager of Human Resources or Ethics System representative.
- b) In the case of directors of FEMSA:
 - i. President of the Board of Directors, or
 - ii. Chairman of the Audit Committee of the Board of Directors.

In case of people outside FEMSA, they may directly report to our Ethics Line. All reports regarding the intake method will be channeled, investigated, and registered through the FEMSA Ethics Line in accordance with the applicable Internal Regulations. All this information is held within our Ethics Line Policy.

Human Rights

Commitment

At FEMSA Our Human Rights Strategy and management approach is based on the five stages our Due Diligence Model, updated in 2023 to align it with the UN Guiding Principles on Business and Human Rights.

We recognize that all labor rights are human rights, therefore respect for human dignity above any business consideration. We strictly prohibit all forms of forced labor and human trafficking. We also reject child labor and actively support its eradication. In all our operations, we comply fully with applicable laws regarding the employment of minors.

Among our commitments as employers, we strive for equal remuneration for work of equal value, recognizing that fair and equal compensation is not only a fundamental human right but also a key driver of employee motivation, satisfaction, and overall organizational success. We firmly believe in upholding the principles of fairness, equity, and non-discrimination in the workplace.

In addition to respecting the right of Employees to freedom of association or affiliation to a labor union, we recognize and respect the importance of collective bargaining as a fundamental right and a vital process for achieving fair and equitable outcomes. Our commitment is to engage in open, honest, and constructive dialogue with labor representatives, ensuring that the voices of our workforce are heard and valued. We pledge to approach each negotiation with integrity, transparency, and a genuine willingness to reach mutually beneficial agreements.

Human Rights Due Diligence Process

Our Human Rights strategy and management approach is guided by the five stages of our Due Diligence Model, redefined in 2023 in accordance with the UN Guiding Principles on Business and Human Rights. The Due Diligence strategy we implemented in 2023 aims to identify potential human rights impacts proactively, systematically, and periodically. This process was implemented also within FEMSA and its business units (Coca-Cola FEMSA, Proximity & Health, and Spin).

As our initial exploratory exercise, we assessed both real and potential human rights risks. This analysis covered the diverse industries comprising FEMSA Forward, while considering the geopolitical context and focusing particularly on vulnerable groups (priority groups).

Using the severity and probability methodology for prioritization, we have assessed a list of potential risks that align with industry benchmarks. We are pleased to recognize that we have previously identified and addressed these issues, including prohibiting any form of forced labor and child labor, ensuring freedom of association and collective bargaining, providing adequate salaries and work compensations, preventing impacts on consumer health, protecting personal data, promoting equity - inclusion/non-discrimination, and reducing our contribution to climate change.

Aligned with our Human Rights Strategy, FEMSA and its business units (Coca-Cola FEMSA, Proximity & Health, and Spin) strives to promote labor inclusion and respect for Human Rights for everyone, including those that might find themselves in a situation of structural and historical vulnerability including but not limited to people with disabilities, elder people, women, migrant workers, indigenous people, children, people from the communities where we operate, as well as employees across our value chain. In 2023 we included for the first time two demographic-related dimensions on our Organizational Climate Diagnostic Survey that allowed us to further recognize the individuality of our collaborators and effectively address the needs the priority groups inside FEMSA and its business units.

Human Capital Management

Employee Development Programs

"Experiencia Crítica" is a talent development mechanism designed to enhance an employee's competencies through a defined, time-bound assignment in a role different from their current one. These temporary assignments arise when there is a need to fill a position and the individual is selected based on their development goals.

Due to their intensity and demands, these experiences are considered critical for accelerating professional growth and career development.

- Examples of Critical Experiences (depending on career interests and goals, a critical experience may involve):
- Strengthening leadership: Contributing to the strategic planning and direction-setting of an area or organization.

- Overcoming adversity: Managing complex or high-impact financial or operational challenges.
- Taking risks: Engaging in high-risk, high-reward situations with potential for failure but also significant learning.
- Gaining cultural exposure:
 - Participating in cross-border or cross-cultural projects.
 - Collaborating with teams or business units across FEMSA.
 - Working temporarily in another country or business division.

Hiring

In relation to the total number of new employees hired, a slight increase was observed compared to the year 2023, during which 206,414 employees were hired. In 2024, this number increased to 226,752, reflecting our continue growth and operational expansion.

In 2023, 6.1% of our open positions were filled by internal candidates, this figure increased in 2024, reaching 10.92%.

Occupational Health & Safety

At FEMSA, health and safety are not just obligations, they are a strategic priority embedded in every project, process, and action we undertake.

Our commitment goes beyond compliance: we have integrated health and safety at all operational levels through:

- Robust strategies and a global policy focused on the well-being of our employees, contractors, suppliers, and communities.
- Guiding principles established for our suppliers and third parties.
- The support of specialized multidisciplinary teams, including doctors, engineers, psychologists, and nutritionists, enabling us to provide comprehensive and timely care.
- Safety indicators are in place to monitor performance, identify risks, and drive continuous improvement.
- Transparent performance reporting to the Board of Directors and Executive Management, including the Sustainability Committee.

Strengthening in 2024: Certifications and Standards

In 2024, we reinforced this vision through the achievement and participation in health and safety standards and certifications:



• Proximity Americas & Health

Facilities	Certification / Standard	Coverage	Scope
Distribution Centers	ELSSA (Safe and Healthy Work Environments)	70% are current	México
Sites	ELSSA (Safe and Healthy Work Environments)	69.5%	México
Proxylogis	ANTP (National Private Transportation Association)	40%	México
Corporación GPF (Fybeca & Sana Sana)	Activate y Vive (Active and live)	100%	Ecuador
Farmacias YZA	ELSSA (Safe and Healthy Work Environments)	40%	Mexico

• Coca Cola FEMSA

Facilities	Certification / Standard	Coverage	Scope
Manufacturing plants	ISO 45001	88%	Global

Environmental

Water Consumption

Recognizing that water is essential for the socio-economic development and well-being of communities, we are strongly committed to its responsible use and preservation. In 2024, through our on-site water treatment plants, we returned a total of 8,583 thousand cubic meters of treated water to groundwater or surface water sources, ensuring that the quality met or exceeded that of the originally extracted raw water.

It is important to note that this figure does not include volumes of water extracted and discharged by third parties.

Energy efficiency

Throughout the year, we worked on key energy efficiency initiatives that reinforced our focus on sustainability and reduced environmental impact. In Proximity & Health, as well as in Coca-Cola FEMSA, we implemented programs and measures focused on energy savings to operate in an increasingly efficient manner.

Specifically, in the OXXO Stores across Mexico—part of the Proximity Mexico business—the goal for energy consumption is to achieve an average annual energy savings of 1% compared to the previous year. This energy efficiency strategy, which spans more than 20,000 OXXO stores nationwide, is a cornerstone of the company. It aligns with the three pillars of sustainability: economic benefit, environmental responsibility, and social impact. Thanks to these long-term efforts, the average electricity consumption per store has been reduced by 40% since 2009.

Waste & Pollutants

As part of its commitment to achieving Zero Operational Waste to Landfill by 2030, FEMSA is investing in innovation and research and development (R&D) to minimize waste generation in its proximity stores, particularly OXXO. One example of this investment is FEMSA's participation in the *Innovation Meet Up* organized by Universidad Tecmilenio, México, where it launched the "OXXO Zero Waste" challenge to university students.

This initiative aims to tackle one of the most complex waste streams in stores: organic waste and non-recyclable materials such as food leftovers, coffee grounds, liquids, and general refuse discarded by customers. Participants were tasked with characterizing waste, designing viable and scalable solutions, benchmarking best practices, analyzing financial feasibility, and projecting environmental impact — all while using artificial intelligence during at least one stage of the development process.

By engaging young talent and exploring external collaboration opportunities, FEMSA not only promotes sustainable practices across its operations but also accelerates the development of innovative solutions with potential to be implemented at scale. This reinforces FEMSA's broader sustainability agenda and its strategic goal of transitioning toward a circular economy in retail operations.

In 2023, FEMSA diverted 73.4% of its operational waste from landfill. As part of its commitment to continuous improvement in waste management, the company set a time-bound target to increase this diversion rate to 75% by the end of 2024. This goal represented a 1.6 percentage point improvement in landfill diversion within one year. By the close of 2024, FEMSA successfully achieved this objective, reaching a 75% diversion rate and demonstrating progress toward minimizing the environmental impact of its operations.

FEMSA considers, in its waste diversion from landfills calculation, the *waste manifests* issued by authorized service providers, in compliance with local environmental regulations. These manifests document the traceable management of special handling waste—from generation to final disposal in approved recycling, reuse, or treatment facilities—and are based on regulatory standards. While not third-party assurance, this documentation qualifies as certification assessed against pre-existing frameworks. FEMSA's 2030 diversion target is also linked to its Sustainability Linked Bond Framework, aligned with ICMA's SLBP, and subject to verification by an accredited third party.

Climate Strategy

Across all FEMSA operations and supply chains, we are committed to reducing Scope 1, 2, and 3 emissions and promoting energy efficiency. The total Scope 3 emissions for 2024 are still being calculated, due to the complexity of measuring them across diverse industries within our business units, multiple countries of operation, and the involvement of various multidisciplinary teams.

However, based on the information currently available, we estimate that Scope 3 emissions in 2024 amounted to approximately 22.086 million tons of CO₂e, a figure consistent with our 2023 emissions, which totaled 18.9 million tons of CO₂e.

The estimated 2024 Scope 3 emissions by category (in tons of CO₂e) are as follows: 1. Purchased goods and services: 11,783,715, 2. Capital goods: 180,057, 3. Fuel- and energy-related activities (not included in Scope 1 or 2): 208,619, 4. Upstream transportation and distribution: 748,036, 5. Waste generated in operations: 85,712, 6. Business travel: 45,340, 7. Employee commuting: 55,339, 8. Upstream leased assets: 0, 9. Downstream transportation and distribution: 197,988, 10. Processing of sold products: 292,594, 11. Use of sold products: 7,046,433, 12. End-of-life treatment of sold products: 499,154, 13. Downstream leased assets: 930,211, 14. Franchises: 7,838, 15. Investments: 5,846.



We follow the GHG Protocol’s Scope 3 Standard, applying the average data method across categories 1 to 15. The 2024 Scope 3 include emissions from Coca-Cola FEMSA and FEMSA Health, along with the available Scope 3 data from all other business units—excluding Valora.