

# FEMSA Sustainability Information

## About this document

*This document is a voluntary disclosure prepared as a supplement to the Integrated Annual Report 2025. It provides additional information and updates on the Company's sustainability strategy and performance, based on data and progress achieved during 2025.*

*The information included herein complements publicly disclosed information.*

*It expands on relevant practices, policies, processes and management approaches across the Environmental, Social and Governance (ESG) pillars, ensuring a more complete and accurate representation of the Company's sustainability performance.*

## Governance

### Board Average Tenure

*The average tenure for 2025 is 12.33. Information calculated from the year on which each member was appointed to the Board*

## Materiality

|                                          | 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)/<br>Impact area(s) Evaluated | Environment and Society                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Environment and Society                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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| Relevance on External Stakeholders                   | <p><i>Both positive and negative combined.</i></p> <p><i>The connection between environmental and social problems generates 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.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> | <p><i>Both positive and negative combined.</i></p> <p><i>Stakeholders—including suppliers, NGOs, and financials—highlighted waste 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.</i></p> <p><i>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.</i></p> <p><i>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.</i></p> |
| Output Metric                                        | Carbon emission avoided (t-CO <sub>2</sub> e) in scope 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tonnes of operational waste recycled or reused                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

| Impact Valuation | <i>Impact valuation item: Social value lost/ gained</i><br><i>Impact valuation output metrics: Value obtained from reduce emissions in Operations</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <i>Impact valuation item: Environmental value lost/ gained</i><br><i>Impact valuation output metrics: Value obtained from reduce waste to landfills</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Impact Metric    | <p><b>Quantitative impact metric linked to material issue:</b><br/><b>Social costs of carbon (SC-CO<sub>2</sub>) (\$)</b></p> <p><b>Description:</b></p> <ul style="list-style-type: none"><li><i>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) has created a metric called the Social Cost of Carbon (SC-CO<sub>2</sub>). This metric estimates the annual monetary value of the net societal damage caused by each tonne of CO<sub>2</sub> 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 2025 (the most recent year for which this was published), the EPA set the SC-CO<sub>2</sub> at \$212 per tonne of CO<sub>2</sub>. 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 2025 (the most recent year for which this was published), the EPA set the SC-CO<sub>2</sub> at \$212 USD per tonne of CO<sub>2</sub>. (EPA, November 2023).</i></li><li><i>As part of its operational activities, FEMSA consumed 21,958,993</i></li></ul> | <p><b>Quantitative impact metric linked to material issue:</b><br/><b>Environmental costs of carbon (EC-CO<sub>2</sub>) (\$)</b></p> <p><b>Description:</b></p> <ul style="list-style-type: none"><li><i>FEMSA can generate a positive environmental impact by managing its non-hazardous operational waste responsibly. Instead of sending waste 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 CO<sub>2</sub>e avoided, associated with waste generation.</i></li><li><i>As part of its commitment to sustainable waste management, FEMSA recycled or reused 317,174 tonnes of waste in 2025, representing 73% of its total waste generation for the year. By diverting this waste from landfills, FEMSA helped avoid an estimated 897,602 tonnes of CO<sub>2</sub>e emissions, based on the EPA's factor of 2.83 metric tons of CO<sub>2</sub>e 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.</i></li><li><i>Additionally, this diversion creates economic and social benefits throughout the downstream value chain. In Mexico, the average monetary saving is \$262 MXN per tonne of waste diverted from landfill (In accordance with what SEMARNAT declared in 2026).</i></li><li><i>This represents an estimated savings of \$235 million Mexican Pesos in 2025, benefits that are captured mainly by waste management providers, who reduce landfill disposal costs and</i></li></ul> |

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|  | <p><i>MWh (7,052,377 GJ) of renewable electricity, contributing to the avoidance of over 756,000 tonnes of CO<sub>2</sub>e emissions in 2025, which is equivalent to approximately USD 160 million in avoided social costs. As part of its operational activities, FEMSA consumed 21,958,993 MWh (7,052,377 GJ) of renewable electricity, contributing to the avoidance of over 756,755 tonnes of CO<sub>2</sub>e emissions in 2025, which is equivalent to approximately USD 160 million in avoided social costs.</i></p> | <p><i>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.</i></p> |
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Emerging Risk

| Risk Category                                            |               | Background                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Mitigation Actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| Responsible Use of Technology, Privacy and Data Security | Technological | <p><i>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.</i></p> | <p><i>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.</i></p> | <p><i>In 2025, FEMSA delivered over 35,200 hours of IT and cybersecurity training. Our cybersecurity risk management processes focus on (i) the identification, (ii) the analysis and evaluation, and (iii) the mitigation of potential threats across critical business and operational areas of our organization. Such areas are delineated by top management and are determined based on their outcomes and their financial, reputational and operative impact. These measures are aimed towards mitigating risks and safeguarding our sensitive information from potential security breaches. To assist with the identification of potential threats, we have robust set of internal procedures designed to accurately identify both internal</i></p> |



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|                                                        |                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <i>and external threats. This includes comprehensive vulnerability management processes, rigorous external and internal penetration testing, the use of cyber intelligence, and continuous monitoring of emerging and existing threats.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <i>Responsible procurement and supplier engagement</i> | <i>Societal</i> | <i>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. 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.</i> | <i>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.</i> | <i>During 2025, FEMSA is 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 2025, we 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 (in collaboration with The Coca-Cola Company), and the 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.</i> |

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.

**Largest Contributions & Expenditures**

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 2025 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<br>(Thousand Mexican pesos) |
|---------------------------------|------------------------------------------|
| Circular Economy in Mexico      | \$26,000                                 |
| Industry associations in Mexico | \$24,000                                 |
| Industry associations in Brazil | \$12,300                                 |

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.
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.

*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.*

## Lobbying and Trade Associations – Climate Alignment

*Our Code of Ethics, Institutional Relations Policy, and Public Affairs Policy establish clear principles for ethical engagement with governments, regulators, civil society organizations, and industry groups. Reviewed by our Board of Directors, these policies define the framework for our institutional relations and help maintain alignment with our long-term sustainability commitments. As part of our trade association membership management system, these policies apply across all jurisdictions where we operate, reinforcing our commitment to building and maintaining positive relationships and advancing proactive agendas with key stakeholders vital to our long-term sustainability. Our approach to public policy is grounded in transparency and accountability. Guided by these fundamentals, we continuously assess our trade groups, association memberships, and policy engagements to confirm they support responsible business practices and provide opportunities to exchange ideas with a broad range of stakeholders on key policy issues. As sustainability policies across our markets become more rigorous, we prioritize alignment with each country's public priorities—contributing technical expertise where it adds value and collaborating in areas where policy frameworks are still emerging. In areas where public interests and our long-term commitments naturally converge, we work with authorities and partners to help strengthen outcomes. Whether supporting recycling systems, investing in collection centers and recycled resin, or promoting renewable energy and water replenishment, our role focuses on creating synergies that advance public objectives and our sustainability goals. As we advance our sustainability and growth journeys, our memberships in key associations underscore our commitment to collective action and the essential role of leadership and collaboration. We cultivate strong, long-term relationships with key stakeholders to foster consensus, agreements, and alliances—sharing our Sustainability Framework ambitions and seeking collaborative support. When misalignment arises between stakeholders' positions and our sustainability strategies, we pursue constructive dialogue to promote alignment while upholding our commitments.*

## Supplier ESG Programs

*The highest decision-making body responsible for the ESG Supply Chain Management System is Executive Management, which sets the strategic direction, oversees its implementation, and ensures the integration of ESG criteria into decision-making processes.*

## Environmental

### Energy Management Programs

*FEMSA has embedded energy efficiency as a structural pillar of its climate strategy for more than two decades.*

*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.*

*At OXXO Mexico, part of FEMSA's Proximity Division, a specialized energy savings team was established in 2004, marking the beginning of a systematic approach to managing energy consumption across its operations. Since then, at least 35 energy efficiency measures have been implemented, including the assessment and modernization of store infrastructure and equipment, as well as the gradual adoption of clean energy sources. This strategy is built on two key operating principles: the continuous reduction of energy consumption and the gradual increase of renewable energy use. In performance terms, these efforts have resulted in a cumulative reduction of nearly 40% in energy consumption per store over the past 15 years.*

## **Waste Management Programs**

*In 2025, we worked on key circular economy initiatives that reinforced our focus on sustainability and reduced environmental impact. These efforts included:*

- Increasing the use of reusable and recyclable packaging by promoting alternatives within the value chain*
- Increasing the recycled material content in packaging, ensuring recyclability and promoting proper disposal*
- Eliminating single-use plastics from packaging*
- Identifying opportunities for improvement in waste management through audits*
- Strengthening the integration of recycling programs to optimize waste recovery*
- Training and raising awareness among collaborators on proper waste management*

*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 2025, FEMSA diverted 80.6% 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 83% by the end of 2026.*

*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.

**Water Efficiency Management & Water Consumption**

We place strong emphasis on continuous employee training as a key enabler of our environmental performance. Through targeted programs focused on efficient water management, we equip our workforce with the knowledge and tools needed to optimize water use across our operations. During the year, we delivered more than 357 hours of training on this topic, reinforcing awareness and promoting the adoption of best practices that contribute to reducing consumption, improving efficiency, and strengthening our overall environmental stewardship.

Water stewardship is a fundamental pillar for the sustainability of our operations and the resilience of the communities where we operate. Effective management of water-related data enables us not only to accurately measure our performance, but also to identify risks, opportunities for improvement, and to design concrete actions that promote more efficient and responsible water use. Strengthening the quality, availability, and traceability of this information is key to advancing toward a more strategic, transparent, and sustainability-aligned water management approach.

Having this into account, in 2025, through our on-site water treatment plants, we returned a total of 7,246 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.

|                               | 2023  | 2024 | 2025  |
|-------------------------------|-------|------|-------|
| Water discharged (million m3) | 8.381 | 7.67 | 7.246 |

**Direct & Indirect Greenhouse Gas Emissions**

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 2025 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 2025 amounted to approximately 33.037 million tons of CO<sub>2</sub>e, a figure consistent with our 2024 emissions, which totaled 30.5 million tons of CO<sub>2</sub>e.

*The estimated 2025 Scope 3 emissions by category (in tons of CO<sub>2</sub>e) are as follows: 1. Purchased goods and services: 16,081,651, 2. Capital goods: 228,631, 3. Fuel- and energy-related activities (not included in Scope 1 or 2): 408,475, 4. Upstream transportation and distribution: 1,615,222, 5. Waste generated in operations: 74,932, 6. Business travel: 36,027, 7. Employee commuting: 160,686, 8. Upstream leased assets: 0, 9. Downstream transportation and distribution: 155,096, 10. Processing of sold products: 368,085, 11. Use of sold products: 11,472,920, 12. End-of-life treatment of sold products: 808,310, 13. Downstream leased assets: 1,564,683, 14. Franchises: 9,143, 15. Investments: 53,394.*

*We follow the GHG Protocol's Scope 3 Standard, applying the average data method across categories 1 to 15.*

## Climate Risk Management

*Since 2021, we have taken proactive steps to identify risks and opportunities related to climate change. In 2025 we strengthened this commitment in response to regulatory and financial frameworks such as ISSB (IFRS S1 and S2 Sustainability Disclosure Standards). To fully align with S2, we conducted a climate scenario analysis using an external modeling tool aligned with IPCC (Intergovernmental Panel on Climate Change) guidelines based on CMIP6 (Coupled Model Intercomparison Project) scenarios from the IPCC's Sixth Assessment Report. In this exercise, we analyzed and evaluated physical risk (acute and chronic) and transition risks (current and emerging legislation, technology, legal, market and reputational), and opportunities in line with TCFD recommendations. Our full report for IFRS can be reviewed in the following link: [FEMSA2025-IFRSsustainability.pdf](#)*

## Climate Related Scenario Analysis

*FEMSA conducted its climate-related scenario analysis using S&P Global Sustainable Climanomics.*

*Climanomics applies IPCC/CMIP6-based SSP-RCP climate scenarios and SSP-based carbon price projections to assess transition risk, including policy and regulatory risks related to carbon pricing, as well as transition-related litigation, reputational, technology, and market risk pathways. The methodology also uses transition risk assumptions and impact functions to estimate potential financial impacts across scenarios.*

*The analysis used for assessing climate-related physical and transition risks was structured around four Representative Concentration Pathways (RCPs) projected to 2100—RCP 2.6, 4.5, 7.0 and 8.5—complemented by the IPCC's Shared Socioeconomic Pathways (SSPs). These SSP-RCP combinations represent contrasting futures in terms of mitigation efforts, climate policies and economic growth:*

- *Low Scenario (RCP 2.6/SSP1-2.6): High mitigation; net-zero emissions by 2050; global temperature increase of between 1.3 and 2.4 °C by 2100; aligned with the Paris Agreement.*
- *Medium Scenario (RCP 4.5/SSP2-4.5): emissions stabilize through 2050 and decline thereafter; temperature increase of between 2.1 and 3.5 °C by 2100.*

- *Medium-High Scenario (RCP 7.0/SSP3-7.0): Limited mitigation; emissions double by 2100; temperature increase between 2.8 and 4.6 °C; characterized by low international cooperation.*
- *High Scenario (RCP 8.5/SSP5-8.5): High-inaction scenario; emissions triple by 2075; temperature increase between 3.3 and 5.7 °C by 2100; associated with fossil-fuel-intensive growth.*

*In addition, the transition risk scenarios assessed through Climonomics have been aligned with equivalent scenario families from the International Energy Agency (IEA) and the Network for Greening the Financial System (NGFS), based on documented equivalency mapping and guidance on scenario comparability. Specifically, the analysis corresponds to the following benchmark pathways: IEA Net Zero Emissions by 2050 Scenario, IEA Announced Pledges Scenario (NDCs), NGFS scenarios aligned with 2°C or below, and NGFS scenarios above 2°C. These equivalences are used for reporting purposes to ensure consistency with internationally recognized transition scenario frameworks.*

Social

Human Rights Due Diligence:

*This process was implemented also within FEMSA and its business units (Coca-Cola FEMSA, Proximity & Health, and Spin).*

Human Rights: Due Diligence / Mitigation & Remediation

|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Relevant Topic for Stakeholders    | Management, Prevention, and Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Forced labor and child labor       | <div>1. Prohibition of forced labor in our operations and to our suppliers through our Internal Regulations and Supplier Guiding Principles.</div> <div>2. Prevention controls through internal audits at our work centers.</div> <div>3. FEMSA Code of Ethics. See chapter Our People – Human Rights – Principles and Fundamental Rights at Work.</div>                                                                                                               |
| Adequate salaries and compensation | <div>1. We have focused on providing our collaborators with living wages that guarantee an adequate standard of living in the different geographies where we operate. At FEMSA, benefits and compensation for full-time and temporary employees exceed the minimum established by the relevant regulations.</div> <div>2. We consider both job performance and values in calculation, our goal is to recognize and reward collaborators who consistently exhibit</div> |



|                                                  |                                                                                                                                                                                                                                                                                                                                                                |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  | <i>behaviors that align with our shared principles.</i>                                                                                                                                                                                                                                                                                                        |
| <i>Personal data Protection</i>                  | <i>1. FEMSA Code of Ethics. See chapter Our Resources – Information Management – Personal Data.</i>                                                                                                                                                                                                                                                            |
| <i>Equity and inclusion / Non-discrimination</i> | <i>1. Justice, Equity, Diversity, and Inclusion model (JEDI) see JEDI Section<br/>2. FEMSA Code of Ethics. See chapter Our People – Human Rights – Justice, Diversity, Equity, and Inclusion.<br/>3. 2030 Corporate goal: 40% of women in executive positions. 2025 Progress: 34%.<br/>4. Corporate standard on Justice, Equity, Diversity, and Inclusion.</i> |
| <i>Access to water</i>                           | <i>1. 2030 Corporate goal: Achieve a neutral water balance in all our operations. 2024 Progress: 70%.<br/>2. Mitigation plans in 100% of our operations (see Water Management section)<br/>3. Water efficiency at Coca-Cola FEMSA: liters of water per liter of beverage produced: 14.5% improvement since 2018.</i>                                           |
| <i>Contribution to climate change</i>            | <i>1. 2030 Corporate goal: 85% renewable electricity in all our operations. 2025 Progress: 65.2%.<br/>2. See Climate Action section.</i>                                                                                                                                                                                                                       |



Hiring

|                                                                             | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|-----------------------------------------------------------------------------|---------|---------|---------|---------|
| Total number of new employee hires                                          | 174,670 | 206,414 | 144,027 | 136,768 |
| Percentage of open positions filled by internal candidates (internal hires) | 0.58    | 6.1     | 10.92   | 0.63    |

Type of Performance Appraisal

Performance management seeks to generate alignment, development and measurable sustainable results, connecting the work of each employee with the priorities of the business through three key questions: what do you do, how do you do it? And why do you do it? Beyond evaluating results, it drives value conversations that strengthen feedback, clarify expectations, and ensure execution aligned with strategy and culture. This is enabled through an annual process that includes three vertical reviews during the year, creating structured spaces for follow-up, feedback and continuous development of employees.