

Independent Reasonable Assurance Report for Coca Cola FEMSA, S.A.B. de C.V.

To the Board of Directors of **Coca Cola FEMSA, S.A.B de C.V.** (hereinafter “KOF”),

Scope

According to your request, we have been engaged to provide a reasonable assurance level on the performance indicators selected by KOF; included in the “Integrated Report 2023” (hereinafter “Integrated Report”) and mentioned in “**Annex A**” for the fiscal year from January 1 to December 31, 2023.

KOF responsibilities

KOF has been responsible for the preparation, content, and presentation of the "Integrated Report", taking into consideration the contents (criteria) proposed in the *Global Reporting Initiative (GRI) Standards, Sustainability Linked Bond (SLB) and own performance indicators*.

This responsibility considers the establishment, implementation and maintenance of the internal controls considered necessary to allow the information contained in the “Integrated Report” to be free of material misstatement due to fraud or error.

Valora Consultores responsibilities

Our responsibility consisted of expressing an opinion on the presentation of the indicators and information listed in **Annex A**, in accordance with the requirements of the GRI Standards, the company's own performance indicators and the SLB.

To ensure that the process of independent assurance meets the ethical requirements necessary to ensure the independence of our work as non-financial information auditors, our work was developed according with the ISAE 3000 Standard, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the *International Auditing and Assurance Standard Board (IAASB)* of the *International Federation of Accountants (IFAC)*.

Procedures performed

The scope of our independent review and evidence gathering procedures was reasonable assurance, and included performing the procedures described below:

- Selection of information to review based on the materiality and prior knowledge of the company.
- Interviews with employees responsible for generating and providing the information contained in the Report to learn the principles, systems and applied management approaches.
- Review of data collection, internal control and consolidation processes.
- Review of the scope, relevance and integrity of the information included in the Report based on the operations and previously identified material aspects.
- Review of evidence based on a sampling of information according to a risk analysis.
- Review of the application of the requirements in accordance with the GRI and SBL Standards.

Opinion

Based on our review and the evidence presented by KOF, we were not aware of any situation that causes us to believe that the indicators contained in KOF's "Integrated Report 2023" were not reliably obtained, are not fairly presented, have significant misstatements or omissions, or were not prepared in accordance with the requirements set forth in the GRI and SLB Standards.



Gerardo Gustavo Torres Fernández
Director of Transformation and ESG Impact Mexico
March 19, 2024, Mexico City.





Annex A.

Performance indicators

GRI / ID	Name of the disclosure or performance indicator	Scope of information	Compliance level of GRI content (clauses)	Reported information	Unit
ID ¹	Energy from clean sources	All KOF operations	NA	77	Percentage of clean energy used
ID ²	Intensity of water consumption - Efficient water use	All KOF operations	NA	1.42	Liters of water consumed per liter of beverage produced
305-1	Direct (Scope 1) GHG emissions	All KOF operations	a, b	576,950.95	Total emissions for Scope 1 in tCO ₂ e
305-2	Indirect energy (Scope 2) GHG emissions	All KOF operations	a, b	26,950.1	Total indirect emissions in tCO ₂ e

¹ Own performance indicator

² Indicator based on the criteria of Progress of the Sustainability Performance Targets (SPTs) of the Sustainability-Linked Bond (SLB).