

## TCFD RECOMMENDATIONS INDEX

Recommendations	Recommended report	Code	Complementary Information	Page(s)
Governance	a) Describes the board's oversight of climate-related risks and opportunities.	GOB-A	<p>Climate change risks and opportunities have been identified in a specialized exercise, the results of which have been presented to the Footprint Board (main sustainability committee), which is chaired by the CEO, who also sits on the Board of Directors and scales the reporting.</p> <p>Previously, as part of the Sustainability Strategy, this committee was already presenting to the Board the commitments to greenhouse gas (GHG) emissions and the progress made with respect to them.</p> <p>The Board of Directors takes into account the initiatives of the Sustainability Strategy, led by El Puerto de Liverpool Footprint Board, in reviewing the annual budget.</p> <p>We are working to comply with the monitoring of these risks and opportunities in the first instance, which will then follow the ordinary process in which both the map (of risks and opportunities).</p>	8-9
	b) Describes the role of management in assessing and managing climate-related risks and opportunities.	GOB-B	<p>The environmental team has actively participated in this first comprehensive identification of climate risks and opportunities; this is part of the usual practice at El Puerto de Liverpool, in which the different areas identify their risks, and establish prevention and mitigation measures, which are monitored independently, i.e. by responsible teams.</p> <p>The Footprint of El Puerto de Liverpool's Board and the specific Environment Working Session are responsible for coordinating the accounting of GHG emissions and ensuring the implementation of resource efficiency (e.g., energy, water) and GHG emission reduction initiatives.</p> <p>The CEO, who chairs the Footprint Board, therefore approves targets and initiatives to reduce GHG emissions and constantly monitors their progress.</p>	8-9

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Strategy	a) Describe the climate-related risks and opportunities identified by the organization in the short, medium and long .	EST-A	Risks and opportunities have been identified as described in this report, with the participation of the related areas; the TCFD nomenclature has been used for their categorization and reporting.	13
	b) Describe the impact of climate-related risks and opportunities on the organization's business, strategy and financial planning.	EST-B	For the different risks and opportunities, the main causes and impacts generated on the operational continuity of El Puerto de Liverpool, revenues and on the business model itself, as well as on the value chain, are presented. It should be noted that the company will be working on the identification of financial impacts, with the objective of strengthening internal strategy and decision making.  The measures established in response to the risks will be integrated into the Sustainability Strategy "The Footprint", as well as in the particular strategies of each related area (e.g. real estate management, purchasing).	13
	c) Describe the resilience of the organization's strategy, taking into account different climate-related scenarios, such as a scenario with 2°C or less.	EST-C	The scenarios used and the result of the application are presented for each of the risks and opportunities in detail in this report.	13
Risk Management	a) Describe the organization's processes for identifying and climate- related risks.	GDR-A	Risks were identified considering the sector of activity and the context of Mexico. Key areas were integrated in the prioritization of risks and in the analysis of their impact on the business strategy. Priority risks were analyzed in different scenarios agreed and evaluated. The result will be the basis for the prevention, adaptation and mitigation plans that will be developed.	13
	b) Describe the organization's processes for managing climate-related risks.	GDR-B	Based on the results of the scenario analysis, risk prevention and mitigation strategies will be developed, which will be added to the measures we already had in place as part of our day-to-day management and the previous progress of the Sustainability Strategy. For example, to GHG emission reduction commitments and those of eco-efficiency that we had already set and made public, which are based on internally agreed roadmaps.	13,35
	c) Describe how the processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.	GDR -C	The risk management structure in El Puerto de Liverpool is based on the specialized action of each area on the risks that apply to it, and the coordination of the compliance team.  Climate change risks are transversal to the company's areas and processes, so their identification has been the object of a specialized process, led by the Environment team.	13

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<b>Metrics and objectives</b>	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management process.	MYO-A	<p>El Puerto de Liverpool has already been presenting metrics in relation to resource use: absolute consumption and energy intensity, emissions and GHG intensity, water withdrawn and available data on water discharged, waste generation and waste utilization. This is related to risks and opportunities in operational efficiency and evolution of regulatory frameworks.</p> <p>In addition, business opportunities related to products with environmental and/or social certifications, integral sustainability, and/or recycled content are reported. The number of products in the portfolio and sales are also stated.</p>	35,36
	b) Disclose Scope 1, Scope 2 and, if applicable, Scope 3 greenhouse gas (GHG) emissions and their related risks.	MYO-B	<p>Available.</p> <p>GHG emissions were calculated following the guidelines established in the Greenhouse Gas Protocol (GHG Protocol), "Corporate Accounting and Reporting Standard" for the 2 Scopes. Scope 1 and 2 emissions also followed the standards established by the General Law on Climate Change (LGCC), and the methodologies published by the Ministry of Environment and Natural Resources (SEMARNAT) for the National Emissions Registry (RENE).</p>	36
	c) Describe the objectives used by the organization to manage risks and opportunities related to climate and performance against objectives.	MYO-C	<p>El Puerto de Liverpool had already set environmental commitments, including GHG emission reductions, published in 2021. report reports on progress against these commitments as of year-end 2023.</p> <p>It is worth noting that in 2023 we will be reinforcing the targets, particularly for GHG emissions, applying the guidelines of the Science-Based Targets initiative (aligned to international standards).</p>	8-9