

El Puerto de Liverpool

 **Liverpool**

# Paving the way to a greater future

SUSTAINABILITY REPORT 2024

# CONTENTS

COMMITMENT TO SUSTAINABILITY	1
OUR MANAGEMENT MODEL	2
SUSTAINABILITY STRATEGY	4
THE FOOTPRINT OF EL PUERTO DE LIVERPOOL	8
CORPORATE GOVERNANCE DIMENSION	10
SOCIAL DIMENSION	16
ENVIRONMENTAL DIMENSION	18
ABOUT THE REPORT	21
<b>ANEXXES</b>	
SUSTAINABILITY APPROACH	22
ANNEX ASG	24
Corporate Governance Dimension	24
Social Dimension	28
Environmental Dimension	35
GRI CONTENT INDEX	40
SASB METRICS INDEX	64
TCFD RECOMMENDATIONS INDEX	71
LIMITED ASSURANCE REPORT	74



# COMMITMENT TO SUSTAINABILITY



Life is not measured by the steps we take, but by the footprint we leave along the way. At El Puerto de Liverpool, we understand that every decision, every project, and every action leaves a mark, and our commitment is to ensure that this mark is positive and enduring.

This report reflects our progress in The Footprint of El Puerto de Liverpool, the strategy that guides us in building a more sustainable future. It is not just about reducing impacts, but about generating real change in the way we operate, how we collaborate with our business partners, and the well-being of the communities we engage with.

Over the past year, we have strengthened our governance practices, social impact efforts, and environmental management, always keeping our 2030 and 2040 goals in sight. We recognize that the journey is challenging, but every effort counts. From improving resource efficiency to innovating our processes, each step brings us closer to a more responsible business model.

None of this would be possible without the people walking alongside us—our teams, partners, and customers—who inspire us to keep moving forward. Sustainability is not a destination but a journey of continuous evolution. Today, more than ever, we reaffirm our commitment to leaving a footprint that transcends and contributes to a better future.

# OUR MANAGEMENT MODEL

(GRI 2-1, 2-2, 2-6) (SASB CG-MR-000.A; CG-MR-000.B)

El Puerto de Liverpool, S.A.B. de C.V. is publicly traded on the Mexican Stock Exchange (BMV) under the ticker symbol LIVEPOL. Additionally, the company holds a 50% stake in Unicomer, a retail chain operating in 26 Latin American countries.

## Business Segments

We operate in the retail, financial services, and real estate segments, as well as other complementary services. Our offering, which includes renowned international brands, is available across a broad network of formats, including Liverpool, Suburbia, boutiques, and our digital platform.



# 32

states with presence  
throughout Mexico,  
both physical and  
online.





**We are an omnichannel commercial group with 177 years of experience, offering agile and personalized solutions that exceed and fulfill our customers' needs in every interaction.**

### **Mission**

We serve the Customer, everywhere, every day, every time.

### **Vision**

To be the most attractive option in service, assortment, and value.

### **Values**

Productivity, Teamwork, Innovation, and Integrity.





# SUSTAINABILITY STRATEGY

## Double Materiality

(GRI 3-1, 3-2, 3-3)

We updated our materiality analysis in 2024, following a double materiality approach that allows us to identify priority topics from two perspectives: (i) the impact of the organization on the economy, the environment, and people, including human rights, and (ii) ESG risks and opportunities that may influence the company's financial performance and value creation.

This process aligns with key international frameworks and standards, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD).

To identify the ESG impacts, risks, and opportunities relevant to El Puerto de Liverpool, the following actions were carried out:

- 1. Value chain analysis:** Assessment of economic, environmental, and social impacts across the company's operations and business relationships.
- 2. Review of international ESG standards:** Consideration of frameworks such as GRI, SASB, and CSRD to ensure alignment with best practices.
- 3. Evaluation of risks and opportunities** across the three business segments (Retail, Financial Services, and Real Estate).
- 4. Interviews with executives and department leaders:** Collection of key insights through structured interviews with 17 company executives.
- 5. Use of artificial intelligence (Datamaran):** Analysis of industry reference documents and sustainability trends.
- 6. Review of ESG regulations and applicable standards:** Ensuring that the identified topics align with regulatory requirements.
- 7. Internal validation:** Findings were consolidated and reviewed with El Puerto de Liverpool's team to ensure their relevance and traceability.

We updated our materiality analysis in 2024, following a double materiality approach.

Once the impacts were identified, they were prioritized based on the following criteria:

Level of impact or relevance	The magnitude of the impact on the organization and its stakeholders was assessed.
Probability of occurrence	The likelihood of an impact or risk materializing was determined.
Conversion to quantitative variables	Scores ranging from 0 to 16 were assigned based on executive interviews and normalized on a scale of 0 to 1.
Cross-analysis in the double materiality matrix	Differentiation between topics with financial impact and those affecting society and the environment.
Validation with the sustainability team	Results were compared with the 2020 materiality analysis, and adjustments were made to the weighting of topics.



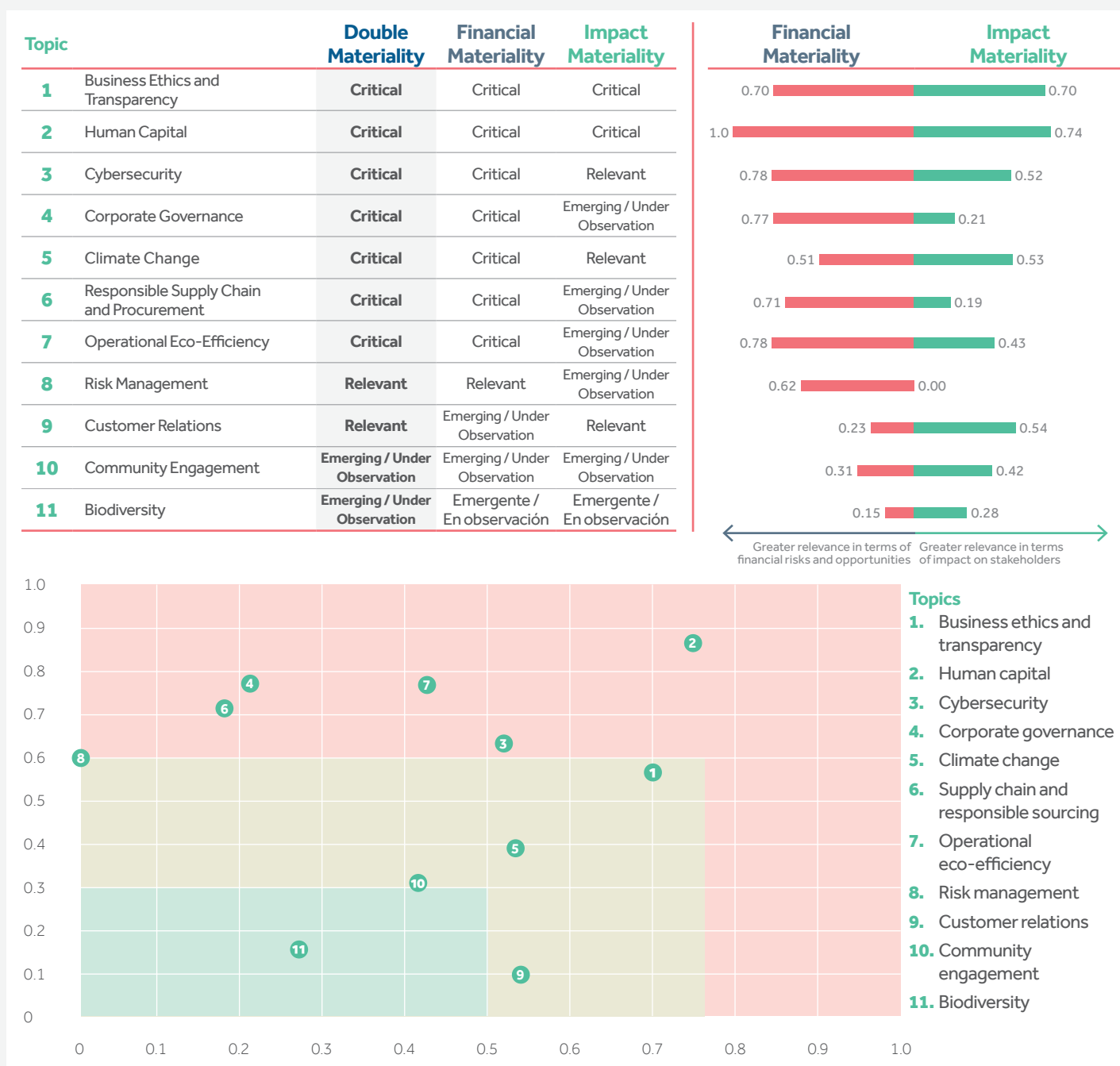
The determination of material topics did not involve direct consultations with stakeholders. Instead, interviews were conducted with executives who maintain close contact with these groups and have detailed insights into their expectations and needs.

The stakeholders considered in the analysis were:

	<b>Customers, visitors, and tenants</b>	Represented by the Operations, Commercial, and Customer Service departments.
	<b>Employees</b>	Assessed through interviews with the Human Resources and Talent Management teams.
	<b>Suppliers</b>	Analyzed using information from the Procurement and Supply Chain departments.
	<b>Investors and financial institutions</b>	Considered through interviews with the Finance and Investor Relations teams.
	<b>Regulatory authorities</b>	Evaluated via the Public Affairs and Regulatory Compliance teams.
	<b>Community</b>	Represented by the Social Responsibility and Internal Communication departments.
	<b>Competitors and media</b>	Analyzed through benchmarking and review of public reports.



## Double materiality led to a list of material topics, covering environmental, social, and governance dimensions.



### Key Changes from the 2020 Materiality Analysis:

- **Cybersecurity** and **Climate Change** were reclassified as critical in financial materiality.
- New emerging topics were incorporated: **Biodiversity** and **Community Engagement**.
- **Corporate Governance** and **Responsible Supply Chain** were adjusted to “emerging” in impact materiality.

# THE FOOTPRINT OF EL PUERTO DE LIVERPOOL

(GRI 2-14, 2-6, 2-23, GOB-A, GOB-B, MYO-C)













The Footprint of El Puerto de Liverpool model drives environmental, social, and corporate governance (ESG) initiatives aligned with our short-, medium-, and long-term objectives. Through this sustainability strategy, we define our priorities based on the materiality assessment conducted in 2020 and updated in 2024, identifying key actions for the company. Additionally, we are guided by the UN's 2030 Agenda, developing strategic initiatives that create a positive impact on our business and stakeholders.

Our actions are focused on 2030 and 2040 goals, which are monitored and reported annually to international organizations, ensuring transparency and continuous improvement. Through this commitment, we strengthen our corporate integrity and participate in global sustainability indices, including Dow Jones Sustainability Index, S&P/BMV Total ESG, Task Force on Climate-Related Financial Disclosures (TCFD), IC500, Sustainability Accounting Standards Board (SASB), and Global Reporting Initiative (GRI). These efforts reaffirm our leadership in sustainability.

## Public Commitments

Our priority actions are aligned with objectives set for 2030 and 2040. Our goals are reported and monitored annually by international organizations such as the United Nations Global Compact (UNGC), Global Reporting Initiative (GRI), and Sustainability Accounting Standards Board (SASB), as well as by national regulators. This ensures constructive feedback and a clear, transparent reporting process.



Dimension	Objectives	2024 Progress	SDGs alignment
Environmental	<b>By 2040:</b> <ul style="list-style-type: none"> <li>Reduce 268,000 tCO<sub>2</sub>e, achieving carbon neutrality.</li> <li>Recycle 100% of waste with recovery potential, integrating it into circular economy models as technology advances.</li> <li>Achieve water balance:               <ul style="list-style-type: none"> <li>» Reduce potable water consumption by at least 1,070,000 m<sup>3</sup>.</li> <li>» Treat approximately 885,000 m<sup>3</sup> of consumed water.</li> <li>» Continue and expand rainwater harvesting efforts.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>207,539.74 tCO<sub>2</sub>e, were emitted, achieving a 22.57% reduction in emissions compared to the baseline.</li> <li>42.44% of total recoverable waste was recycled.</li> <li>21% of water consumption now comes from treated water sources.</li> </ul>	    
Social	<b>By 2030:</b> <ul style="list-style-type: none"> <li>Increase the promotion of women to middle and senior management roles, contributing to their professional development in leadership positions.</li> <li>Support the education of 100,000 active users cumulatively through the expansion of Universidad Virtual Liverpool and complementary programs.</li> </ul>	<ul style="list-style-type: none"> <li>40.94% of middle and senior management positions are held by women.</li> <li>45,217 usuarios activos en programas de educación, lo que representa un 45.21% de avance</li> </ul>	     
Corporate Governance	<b>By 2030:</b> <ul style="list-style-type: none"> <li>Label 100% of products with sustainability attributes, making it easier for customers to identify and purchase them.</li> <li>Audit 100% of strategic suppliers* on social and environmental practices through the Responsible Procurement program.</li> </ul> <p>* Strategic suppliers are those with a commercial relationship of over one year and an annual purchase volume exceeding MXN \$500,000.*</p>	<ul style="list-style-type: none"> <li>43% of private-label products now have sustainability attributes labeled, an increase of 11 percentage points compared to 2023.</li> <li>32% of strategic suppliers have undergone factory audits at the highest compliance levels.</li> </ul>	  

## ESG CULTURE AND LIMITED ASSURANCE

We promote ESG culture throughout our organization and value chain, ensuring clear and transparent communication of the impacts generated. To strengthen the reliability of our Sustainability Report, we perform a limited independent assurance, which guarantees the accuracy of the information and minimizes the risk of errors or fraud.

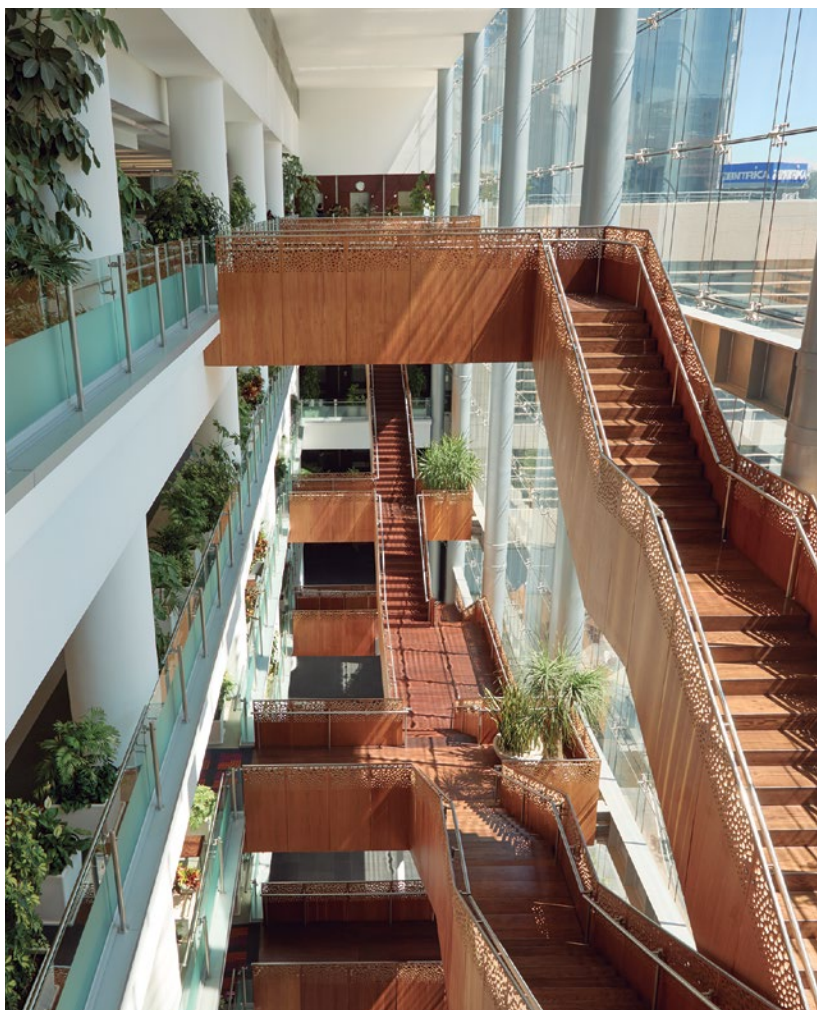
This process includes an audit with a third party opinion, evaluated by senior management, ensuring compliance with applicable regulations. In addition, Group management designed, implements and maintains internal controls to ensure the accuracy and veracity of sustainability indicators.

PwC's limited assurance on GRI and SASB indicators is only for the data requested in the standard. Details of the indicator responses can be found in the GRI and SASB indices.

**The data presented within the ESG Annex in this format are those that were included in PwC's Limited Assurance process.**



# CORPORATE GOVERNANCE DIMENSION



**43%** of Private Label

products feature labeling that identifies sustainable attributes. Likewise, we have reached **94%** of suppliers have been audited through our Responsible sourcing program.

## Respect for human rights is promoted through our policies and procedures, which are aligned with the Sustainable Development Goals.

### Governance Structure and Functions

(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-17, 2-18, 2-19, 2-20, 2-23, 2-24, 2-25, 405-1)

The corporate governance model of El Puerto de Liverpool, S.A.B. de C.V. ensures a balance between operations and oversight. Its Board of Directors, composed of 15 members, consists of 47% proprietary directors, 7% who hold executive roles within the company, and 53% independent directors, responsible for ensuring compliance with governance standards. This division of responsibilities strengthens organizational efficiency, transparency, and accountability.

Independent directors perform their duties with full autonomy, ensuring the absence of conflicts of interest. Their work is carried out without personal, financial, or economic ties, in strict compliance with current regulations.

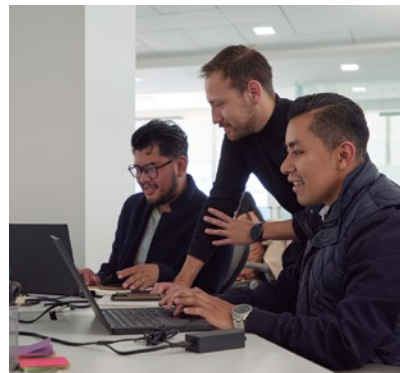
The selection of candidates begins with an evaluation of the Group's needs, considering skills, experience, and diversity within the Board. The appointment is formalized at the Ordinary General Shareholders' Meeting, in accordance with the Corporate Governance Code, which is published on the Investor Relations webpage.

Board members are appointed annually and may be re-elected, provided they do not turn 71 during the fiscal year. The average tenure of Board members is 15 years. In terms of gender composition, 20% of the Board members are women, reflecting the company's commitment to diversity.

The Board meets quarterly for regular sessions, with the possibility of calling extraordinary sessions when necessary. In the past year, the average attendance rate was 88%. Additionally, the Board delegates part of its responsibilities to the Audit and Corporate Practices Committee.

This Committee supports the Board in overseeing internal and external audits, ensuring objectivity and efficiency. It also reviews the reliability of financial information and ensures regulatory compliance. Furthermore, it monitors ESG risk management in accordance with the company's prevention and mitigation plans.

The Footprint Committee of El Puerto de Liverpool, overseen by the General Management, leads the sustainability strategy. This group meets quarterly and operates through thematic subcommittees aligned with the strategy's priorities.



**88%** the average attendance rate  
Board meetings in the past year.



The Group's senior management is composed of highly qualified and committed professionals. Their active participation in the implementation of the Sustainability Strategy is noteworthy, as they assume leadership roles and contribute collaboratively to the progress of various initiatives.

Additionally, the company has other key governance committees, such as the Integrity and Compliance Committee and the Ethics Committee, whose details are explained in the corresponding sections.

### **Ethics, Transparency, and Compliance**

(GRI 2-15, 2-23, 2-24, 2-25, 2-26, 3-3, 205-1, **205-2**)

At El Puerto de Liverpool, our strong ethical culture and regulatory compliance are fundamental pillars of our relationships with stakeholders, reflecting our commitment to sustainability and responsible development.

Through internal controls focused on ESG criteria, such as Corporate Governance and Anti-Corruption, we ensure operations are aligned with the highest standards. Our approach not only strengthens the trust of our customers and employees but also fosters a transparent environment that safeguards our reputation and promotes long-term relationships.

We implement a biannual training program on the Code of Conduct and Integrity, designed to address key topics such as anti-corruption, ethics, anti-money laundering (AML), and privacy. These training sessions reinforce our commitment to continuous improvement and are supported by annually updated policies, including the Zero Tolerance for Corruption Policy, Conflict of Interest Prevention Policy, and Anti-Money Laundering Policy.

As part of our efforts, we created the Tax Policy as well as the Marketing and Advertising Policy. We also published the Diversity and Non-Discrimination Policy. As a result, we achieved fifth place in MERCO ESG in the governance dimension.

To ensure strong governance, the Ethics Office reports to the Ethics Committee, which directly engages with the Audit and Corporate Practices Committee, composed of members of the Board of Directors. This structure ensures effective oversight, aligned with our values and corporate integrity.

Additionally, we have the Ethics Line, a confidential and anonymous reporting mechanism that empowers our employees to report any behavior that contradicts our values, the Code of Ethics, regulations, and internal policies. This channel serves as a key tool to prevent, deter, and identify irregularities, fraud, and unethical acts, reinforcing our position as a company that evolves alongside customer expectations.



**We implement** a biannual training program on the Code of Conduct and Integrity, designed to address key topics such as anti-corruption, ethics, anti-money laundering (AML), and privacy.



Respect for human rights is fundamental to our operations. Through the Compliance and Integrity Program, we ensure their promotion within our policies and procedures, in alignment with the Sustainable Development Goals and the OECD Guidelines (Organisation for Economic Co-operation and Development). Our Human Rights Policy establishes clear guidelines for employees, business partners, and third parties, fostering a fair and safe environment. For more information, visit our [Investor Relations website](#).

### Risk Management

(GRI 2-12,2-13,2-16)(TCFD GDR-C, EST-A,EST-B,EST-C,GDR-A,GDR-B)

As part of our ongoing commitment to strengthening governance and sustainability practices, we are currently evolving our implemented risk management systems into a Comprehensive Risk Management Model (MIGR). This project represents a strategic step towards integrating and standardizing the risk management processes that are already part of our operations.

The MIGR aims to consolidate risk management under a homogeneous and effective governance framework with a single administration and reporting system, aligned with international best practices. This will enhance risk visibility, processes, and controls, strengthening prevention and response capabilities against unexpected events through advanced tools for management and monitoring across the organization. For more information on climate change risks and opportunities, we invite you to visit the [sustainability website](#).

### Responsible Sourcing

(GRI 3.3, 2-6, 308-1, 308-2, 414-1, 414-2, 416-1)

At El Puerto de Liverpool, sustainability is a key pillar of our operations and business relationships. We collaborate with our strategic partners to integrate actions that balance social progress and environmental care, aligning with our customers' expectations.

We conduct audits of key suppliers to ensure compliance with environmental regulations, labor standards, and human rights in every country where we operate. Additionally, we require international certifications that reinforce their commitment to sustainability and transparency.

To drive continuous improvement, we apply a traffic light-based rating system, enabling suppliers to identify areas for improvement and implement corrective measures.

Furthermore, all suppliers must sign and comply with our Supplier Code of Ethics as part of the initiation of our business relationship. At Suburbia, this commitment applies to national suppliers, while at Liverpool, it extends to international suppliers, reinforcing our goal of evolving toward more responsible practices that reflect our commitment.

### Data Governance

(GRI 3-3, 418-1) (SASB **CG-EC-230a.1**, **CG-MR-230a.1**, FN-CF-230a.3, CG-EC-230a.2, CG-MR-230a.2, FN-CF-220a.2, FN-CF-230a.1)

At El Puerto de Liverpool, information security is a core commitment that guides our operations and ensures the protection of our customers' data. We have an Information Security and Resilience Plan based on risk management and regulatory compliance, which is reviewed and approved by EPL's General Management. This plan includes robust policies for information classification, secure development, access control, and technology security, reinforced through ongoing employee training.

Our strategy aligns with international standards such as ISO, NIST, CIS, SAMM, and LFPDPPP. We are also proud to be one of the first companies in Mexico certified under the latest PCI-DSS 4.0.1 version for card-present transaction processes.

With our "Security by Design" mission, we ensure that every project or initiative considers security from its inception, continuously evaluating strategic suppliers, technological components, and applications across our service chain. This approach allows us to anticipate risks and adopt proactive measures to maintain customer trust.

Additionally, we conduct regular security control validations through tests such as pentests and attack simulations, adapting to trends, emerging risks, and new threats. This commitment positions us as a resilient company, focused on protecting information and providing our customers with a secure and reliable experience.

**At El Puerto de Liverpool, sustainability is a key pillar of our operations and business relationships.**

## Innovation in Sustainable Products and Packaging

(GRI 3-3, 306-1, 306-2, 417-1)

At El Puerto de Liverpool, we promote responsible consumption through the Omnichannel Sustainable Product Alignment (AOPS) initiative. We offer products with certifications such as USCTP (U.S. Cotton Trust Protocol) and BCI (Better Cotton Initiative), ensuring their sustainability. To facilitate their identification, we have optimized labeling and communication in our campaigns, such as "Modo Responsable" at Liverpool and "Acciones que suman más" at Suburbia, highlighting environmental benefits like water conservation and emissions reduction.

Recognizing that sustainability extends beyond products to their packaging, we have strengthened the Comprehensive Sustainable Packaging System, designed to meet high standards of efficiency and lifecycle management, applied across all our operations. This system includes:



**At Click & Collect, we have implemented box collection and reuse programs**

### Certified packaging

We use materials backed by certifications such as FSC (Forest Stewardship Council), ensuring responsible sourcing. Currently, 100% of our private-label shoe boxes at both Suburbia and Liverpool are FSC-certified. In terms of tags, we have placed 100% in Suburbia and 99.44% in Liverpool.

### Efficient design

We have optimized packaging based on product characteristics, especially for remote sales. We standardized branding across all businesses on our shipping boxes and created guidelines for redesigning private-label packaging at Liverpool.

### Carrier Bags

Our biodegradable and naturally sourced institutional kraft bags are made from 100% recycled material. We currently purchase 35 million carrier bags, 66% of which have some sustainable attribute, including those made from PCR material.

### Sustainable Materials

(SASB CG-EC-410a.2; CG-MR-410a.3)

We use recycled and recyclable packaging. We implemented the supply of non woven fabric bags which contain 50% PCR (post consumer recycled) material. In addition, our carriers also include sustainable materials with PCR content.

### Reusing boxes in Click & Collect

(SASB CG-EC-410a.2; CG-MR-410a.3)

To reinforce these initiatives, we encourage customer awareness by inviting them to join our sustainability actions. For example, at Click & Collect locations in the Bajío region, we have implemented box collection and reuse programs, allowing customers to return packaging for reuse in future purchases.

## Responsible Food Management

(GRI 3-3, 417-1)

To combat food waste, we donate surplus food in good condition to food banks through Al Rescate Por México and have modernized our supply control software, enabling us to donate 2,352 kilos of food.

In Restaurants and Gourmet Experience, we continue building a more sustainable model. In 2024, 87% of the eggs we used were cage-free, and we expanded our plant-based product offerings to promote responsible consumption. Additionally, we maintain the Distintivo H certification across all our restaurants, ensuring hygiene standards endorsed by SECTUR and the Ministry of Health.

To further strengthen food safety, we have implemented an onboarding program on food safety, ensuring that our teams follow the best practices in food handling.

## Financial Access

(GRI: FS7, FS16)

We facilitate credit access for both individuals with credit history and those with little or no prior experience, ensuring that every customer can find a financial solution tailored to their needs.

To empower our customers, we offer a Financial Education Program, providing tools and knowledge to help them make informed decisions about the use and operation of our financial services.

This year, we took a step forward by redesigning our credit platform, focusing on simplifying and streamlining processes to ensure an efficient and customer-oriented experience.

At Liverpool, we offer a range of financial solutions, including the Department Store Card, LPC Card (accepted at multiple businesses), and the "Garantizada" Card, ideal for those looking to build or improve their credit history. Meanwhile, Suburbia provides solutions such as the Department Store Card, VISA Card, and "Mini Pagos" program, all designed to meet our customers' expectations and needs, offering flexibility and accessibility at every stage of their financial journey.

**To empower our customers,  
we offer a Financial Education  
Program.**



**In 2024, 87% of the eggs we used  
were cage-free, and we expanded our  
plant-based product offerings**



# SOCIAL DIMENSION



**40.94%** of women

in middle and senior management, to promote gender equality and proudly achieved **45,217** active users in our education programs.

## Having a major medical expenses insurance is essential to protect the health of our employees.

### Training and Internal Development

(GRI 3-3, 404-2, 404-3)

At El Puerto de Liverpool, we promote the development of our employees through continuous training aligned with their aspirations and the environment. Through Universidad Virtual Liverpool (UVL), we offer studies ranging from basic education to postgraduate levels, accredited by the Ministry of Public Education (SEP).

The Learning area drives the personal and professional development of our employees through a 70-20-10 model, focusing on digital thinking, learning agility, emotional intelligence, management, and service. We offer over 10 courses that strengthen leadership and align teams with the organizational vision.

Our training covers five key areas: regulatory (culture, safety, and compliance), product (features and benefits), service (attitude and customer care), technical (tools and systems), and soft skills (leadership, communication, and teamwork).

Our Internship Program provides professional experience in corporate areas, allowing students to apply their knowledge and develop essential skills. Many of them continue their careers within the company, reinforcing the program's positive impact.

Additionally, we conduct semi-annual and annual performance evaluations, combining quantitative and qualitative metrics to align individual growth with corporate strategy.

Year after year, our Producto con Causa program promotes the sale of sweet bread in our restaurants and gourmet experiences, allocating 10% of the proceeds to support education. Thanks to this initiative, in collaboration with Enseña por México, A.C., we raised 1.1 million pesos.

In 2024, we carried out 130 volunteer activities with the participation of 2,290 Huellistas in action, benefiting 92 institutions and generating a positive impact on our communities. Additionally, through reverse logistics, we donated products to partner organizations, with a total of 351.6 million pesos in-kind.

### Well-Being and Occupational Safety

(GRI 3-3, 401-2, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6)

Having a major medical expenses insurance is essential to protect the health of our employees. The initial policy covers basic needs, while the excess policy extends protection to additional expenses. As part of our strategy to expand the range of affiliated employees, we aim to increase the coverage of these benefits, ensuring that more employees have access to quality medical care and support in case of emergencies.

During this period, we have achieved significant milestones in our health and well-being initiatives. We conducted 29,869 preventive medical exams, aiming to safeguard the overall health of our employees. Additionally, we trained 11,546 individuals in first aid, ensuring that our team is prepared to respond effectively to any emergency.

Regarding vaccination efforts, we administered 27,439 doses, primarily against influenza and Covid-19, reinforcing our commitment to protecting our community. Furthermore, 63,296 individuals participated in screening programs, a fundamental effort for the early detection of potential health issues.

### Diversity and Inclusion

(GRI 3-3)

We are also proud to share the progress we have made in fostering an inclusive and diverse environment. We have conducted a total of 20,405 awareness sessions on Diversity and Inclusion, contributing to greater awareness and respect for differences within our community.

Additionally, we have hired 35 individuals from diverse groups, ensuring that our workforce reflects the society in which we operate. Furthermore, we have registered employees with disabilities in our SAP system through infotype, guaranteeing that all our employees have equal opportunities for growth.

### Pay Gap and Fair Wage

(GRI 405-2)

We firmly believe in the importance of reducing the pay gap and promoting equal opportunities for men and women. We ensure that compensation is based on each employee's performance and skills, without gender distinction. Additionally, we work to guarantee that everyone has the same opportunities for professional growth, fostering an inclusive and fair work environment.

# ENVIRONMENTAL DIMENSION



**268,000** tCO<sub>2</sub>e

achieved reduction (a **22.57%** advance) in our goal of neutralizing our carbon footprint by **2040**. We also achieved that **42.44%** of all recyclable waste is properly treated and the consumption of treated water increased to **21%**.



## We are making progress in sustainable mobility with the acquisition of 44 electric vehicles.

### Energy and Emissions

(GRI 3-3, 302-1, 302-3, 302-4, 305-1, 305-2, 305-4, 305-5, CG-S-410 a.2)

All our business centers, including offices, warehouses, stores, and shopping malls, operate under an environmental management system aligned with the ISO 14001 standard and are internally audited to ensure compliance.

As part of our energy efficiency strategy, we have formed a working group with strategic users to optimize energy consumption. Additionally, we monitor consumption in Liverpool stores, allowing us to detect variations and take timely action to minimize our environmental impact.

In 2024, we achieved an improvement in energy intensity, reaching a consumption of **101.23 kWh per square meter** of operational area (ANC), representing a **3.50%** reduction compared to 2023.

As part of our sustainable mobility strategy, we have focused on the gradual transition from internal combustion vehicles to hybrid and electric options, acquiring **44 electric vehicles** in 2024.

To ensure the supply of renewable energy, we procure wind, hydro, and solar power from third parties. These renewable sources covered **39.08%** of the total electricity consumption in our operations, enabling us to efficiently manage our carbon footprint. We continue to measure the intensity of our greenhouse gas emissions per operational square meter and strengthen our actions to optimize processes that contribute to their reduction in the future. Additionally, we have made progress in self-generation, with the installation of solar panels at **29 locations** by the end of 2024, distributed across 23 Liverpool Warehouses, **2 Corporate Offices**, **2 Galerías Shopping Malls**, and **2 Suburbia stores**. This initiative helped prevent the emission of 6,116.95 tons of CO<sub>2</sub> equivalent.



**In 2024, we improved energy intensity, achieving a consumption of 101.23 kWh/m<sup>2</sup>, a reduction of 3.50% compared to 2023. By the end of 2024, we also added 29 locations with solar panel installations.**



## Water

(GRI 3-3, 303-1, 303-2, 303-4)

We have **48 projects** dedicated to water conservation, including the use of treated and rainwater. With the goal of achieving water balance by 2040, in 2024 we have intensified our efforts by installing two water treatment plants in Insurgentes and Santa Fe, connecting to three third-party treatment plants, and implementing two rainwater harvesting systems. These actions contribute to the efficient management of water resources in our operations, reducing our reliance on potable water. Additionally, we have replaced 572 toilets with water-saving models that use 2.5 liters less water per flush compared to traditional models.

## Waste Management

(GRI 306-1, 306-2, 306-3, 306-4, 306-5)

Within our operational areas, including reception, warehouses, offices, and service areas, we promote waste separation, facilitating the reuse and/or recycling of not only packaging materials in warehouses but also other types of waste such as toner cartridges, organic waste, and used vegetable oil, among others. We prioritize partnerships with suppliers that ensure full traceability for the disposal of generated waste, always encouraging alternative recovery solutions.

In 2024, we collaborated with a strategic partner to develop a roadmap to strengthen Comprehensive Waste Management, identifying areas for improvement through the standardization and enhancement of best practices for reporting our waste footprint across locations.

We acquired two additional biodigesters, bringing the total to **10 units**, enabling us to process over **90 tons of organic waste** diverted from landfills. Additionally, we strengthened our electronic recycling campaign at Liverpool and Suburbia stores, establishing **22 physical collection points** for obsolete electronic devices and equipment to ensure proper disposal.

**48** dedicated to water conservation, including the use of treated and rainwater. In 2024, we have have intensified our efforts by installing two water treatment plants in Insurgentes and Santa Fe.



**We strengthened our electronic recycling campaign at Liverpool and Suburbia stores, establishing 22 physical collection points for obsolete electronic devices and equipment.**

# ABOUT THE REPORT

(GRI 2-2, 2-3, 2-4, 2-5, 2-14)

At El Puerto de Liverpool, we publish annual operating and financial information. Each year we integrate recommendations and consolidate information that meets international standards, with the commitment to provide relevant data to our stakeholders. All the aforementioned information can be found in the 2024 Annual Report.

Limited assurance is performed with the purpose of obtaining limited assurance on the Sustainability Report, seeking to ensure that they are free from material misstatement, whether due to fraud or error, by issuing an audit report containing the opinion of the third party.

Group Management is responsible for the preparation of the Identified Sustainability Indicators and their presentation in accordance with the criteria. This responsibility includes the design, implementation and maintenance of the internal control deemed necessary to enable the Identified Sustainability Indicators to be free from errors.

The information presented corresponds to El Puerto de Liverpool, S.A.B. de C.V., as a corporate group, in its performance from January 1 to December 31, 2024<sup>1</sup> and responds to our priority focuses established from the materiality analysis. Key Sustainability Indicators Identified with the Global Reporting Initiative (GRI) Standards, the Sustainability Indicators are the Sustainability Accounting Standards (SASB) Standards as well as the TCFD (Task Force on Climate Related Financial Disclosures) recommendations.

The data are provided by the different teams that are participating in the implementation of the ESG Strategy, being validated by the Footprint Board. This report was prepared by an interdisciplinary team committed to transparency and sustainability. We thank all the people who made possible the construction of this report and who work every day for a more sustainable future. For figures on the scope of PwC's limited assurance, please refer to the GRI and SASB indices.

## International standards applied



This report has been developed applying the *Global Reporting Initiative (GRI) Standards*, including its new universal standards GRI 1, 2 and 3, launched in October 2021.

In addition, we apply the GRI Sector Supplement for Financial Services, due to the specific activity available in the Group. The GRI Standards respond to the materiality of impact, and are intended for the widest possible audience.



*Sustainability Accounting Standards Board (SASB)* were applied for the industries of: Distributors and Specialty Retailers, E-commerce and Consumer Finance in its 2018 version. SASB Standards refer to financial materiality, and respond to information requirements especially from investors. To see the details of the requirements for the SASB indicators version 2018 presented below, please refer to [our sustainability site](#).



We incorporated the recommendations of the *Task Force on Climate-related Financial Disclosures (TCFD)*, on the management of risks and opportunities related to climate change.



We indicated our progress in contributing to the *Sustainable Development Goals (SDGs)*, the roadmap proposed by the United Nations (UN) to address major societal challenges and achieve a sustainable future for all.

## Identification of contents

The contents of the GRI Standards, the parameters of the SASB Standards and the TCFD recommendations are indicated at the beginning of each chapter.

At the end of the Report we detail our progress against the SDGs, and the specific indices of the GRI, SASB and TCFD reporting standards and frameworks.

<sup>1</sup> Excludes those companies where El Puerto de Liverpool does not have operational and/or financial control: Sfera Mexico and Grupo Unicomer. We recommend consulting the reports of their controlling entities, respectively.



# SUSTAINABILITY APPROACH

(GRI 2-29)

In our operations we actively involve the different stakeholders for whom we have a differentiated value proposition. The identification of who our stakeholders are considered our current and future impacts, in order to have a clear idea of who to relate them to and the priority for this.

We are promoting an approach in all our relationships that will enable us to move together toward sustainable development. Communication and transparency are essential elements of our relationship with stakeholders, through different channels.

### Associations to which we belong

(GRI 2-28)

We work proactively in different associations and/or union initiatives and the business sector as a whole, promoting a good business environment, working on risks and opportunities and mobilizing the adoption of ESG factors.

- Asociación Nacional de Tiendas de Autoservicio y Departamentales (ANTAD), to which we belong.
- Global Compact Network Mexico, of which Suburbia has been a signatory since 2022.
- Mexican Business Council (CMN)
- Business Coordinating Council (CCE)
- Communication Council (CC)
- Confederation of Employers of the Mexican Republic (Coparmex)
- Intercontinental Group of Department Stores (IGDS)

Stakeholders	Value proposals	Channels
<b>Customers/ Visitors</b>	Offer products and services of interest, facilitating access through payment and/or financing solutions. Bringing reference brands closer to them. Participate in their experiences of life and family members. Likewise, to raise awareness of sustainable development in order to generate awareness in purchasing decisions.	<ul style="list-style-type: none"> <li>• Online marketing platforms and financial services.</li> <li>• Operation in stores and shopping centers.</li> <li>• Home deliveries</li> <li>• Campaigns and other marketing formats.</li> <li>• Focus groups as part of innovations to the customer experience and/or the portfolio of products and services.</li> <li>• Social networks.</li> </ul>
<b>Employees</b>	To be a team of professional and personal development, offering opportunities in inclusive environments, contrary to any type of discrimination. To also be a driver of the educational progress of employees. Ensure safe working conditions and a culture of well-being.	<ul style="list-style-type: none"> <li>• Evaluation of the work environment.</li> <li>• Ethical line.</li> <li>• Mi Puerto (Cari) and internal communication campaigns.</li> <li>• General and area meetings.</li> <li>• Training sessions, including the Liverpool Virtual University (UVL) platform.</li> </ul>
<b>Suppliers</b>	Connect with customers, through different channels, integrating physical operations and digital media. To offer a convenient deal that allows for long-term relationships. Also promote adherence ESG best practices.	<ul style="list-style-type: none"> <li>• Ordering and tracking process.</li> <li>• Supplier Portal</li> <li>• Marketplace.</li> <li>• Participation as support in external supplier certification processes.</li> <li>• Training sessions.</li> <li>• Evaluation process in the Responsible Purchasing program.</li> </ul>
<b>Community</b>	Promote education as a driver of social development in Mexico. Promote the improvement of educational infrastructure, of the capabilities of the teachers and administration of the institutions. Collaborate in the attention of other relevant issues in the environment, with donations and/or facilitating logistical support.	<ul style="list-style-type: none"> <li>• Volunteer activities</li> <li>• UVL's operation in training open to the community.</li> <li>• Attention to local organizations.</li> </ul>
<b>Competitors</b>	To operate in compliance with applicable regulations, with high ethical standards, avoiding anti-competitive practices. Participate in addressing emerging issues through the guild.	<ul style="list-style-type: none"> <li>• Participation in industry and business associations.</li> </ul>
<b>Investors</b>	Deliver economic value to your investment, including security of its evolution over time. Enable your active participation in management. To be transparent in the presentation of results.	<ul style="list-style-type: none"> <li>• Shareholders' Meeting.</li> <li>• Specific section on the website.</li> <li>• Reports to shareholders (quarterly, annual).</li> <li>• Attention to requests for information from capital providers, including</li> <li>• ESG performance evaluation.</li> <li>• Roadshows.</li> <li>• Liverpool Day.</li> </ul>
<b>Authorities</b>	Respect the applicable regulations and legislation, taking into account the changes that may occur in it. To be responsible in the exercise of taxation.	<ul style="list-style-type: none"> <li>• Reports/documentation required.</li> <li>• Monitoring of regulatory bodies.</li> </ul>
<b>Medios</b>	To provide accurate information about our and results, as well as mobilizing the dissemination of ESG practices to promote these approaches in the business sector and the public sector.	<ul style="list-style-type: none"> <li>• Announcements and communiqués.</li> </ul>

## ESG ANNEX

The data presented in the ESG Annex in this format are those that were included in PwC's Limited Assurance process.

### CORPORATE GOVERNANCE DIMENSION INTEGRITY

(GRI 2-28, 205-2, 205-3, 406-1)

Complaints from the Ethics Hotline	2024	2023	Δ 24-23	2022
Number of complaints confirmed on Ethics Line*.	652	524	24.43%	376
Workplace harassment	58.44%	60%	-1.56 pp	60%
Sexual harassment	11.96%	19%	-7.04 pp	23%
Corruption, fraud and theft	17.18%	8%	+9.18 pp	7%
Others	5.98%	13%	-7.02 pp	10%

\* Inappropriate reports and those referring to doubts about COVID-19 were not included, and repeated reports referring to the same case were considered only once..

**131 cases of corruption were confirmed based on complaints received through the Ethics Line and reports from the authorities. In El Puerto de Liverpool, the corresponding disciplinary measures were implemented in all cases.**

**There were 14 confirmed cases of internal discrimination (among employees), for which the following measures were taken:**

- In eight of the fourteen cases they merit only verbal feedback.
- Three of the fourteen cases required a written reprimand;
- Only one of the fourteen cases ended the employment relationship.
- For the latter two cases, other measures were taken.

Ethics - biannual detail	2024	2023	Δ 24-23 (%)	2022
Number of employees trained in Ethics*	46,145	8,016	475.85	51,089
Target population	71,172	10,474	579.74	64,702
% population population reached	64.80%	52.72%	12.08 pb	76.55%
Total hours of training	11,537	4,008	187.93	102,130
% suppliers signed the Code of Ethics**.				
Liverpool <sup>1</sup>	80%	95%	-4 pp	98%
Suburbia <sup>2</sup>	82%	64%	18 pp	100%
Contributions organizations associations (MXN)	11,315,677	11,087,377	2.06	9,243,546

\* The target population corresponds to the active workforce in March minus the terminations generated from March to November 15, 2024, according to the launch and closing dates of the course that are set internally. Employees trained in Ethics are those employees of the target population who completed the course in 2024.

1 Liverpool Suppliers - Import merchandise, active during 2024.

2 Suburbia- Domestic suppliers of merchandise, active during 2024.

NOTE: Ethics training includes: code of ethics, zero tolerance for corruption, fraud and theft.



## Breakdown by employee category of employees trained in ethics 2024

Level	Total Head Count	Trained Employees	Percentage (%)
Director	295	220	74.58%
Deputy Director	188	122	64.89%
Manager	1,306	1,049	80.23%
Coordinator	878	604	68.72%
Executive	5,259	4,265	81.11%
Chief	4,902	3,764	76.75%
General Staff	33,548	20,056	59.86%
Seller	24,796	16,065	64.79%
Total	62,274	41,845	67.16%

\* The number of employees trained in Ethics is calculated based on the active workforce in March (target workforce) minus the number of terminations generated from March to November 15, 2024, since these are the launch and closing dates of the course..

At El Puerto de Liverpool we do not make contributions to political parties and/or representatives.

The signing and application of our Code of Ethics is for business partners in both domestic sourcing at Suburbia, as well as with Liverpool's domestic and international suppliers. PwC's limited assurance on the % of suppliers who signed the code of ethics covers only domestic suppliers of merchandise for Suburbia and imported merchandise for Liverpool, active during 2024.

Incidents of non-compliance  
(GRI 416-2, 417-2, 417-3)

	# Cases of non-compliance with regulations leading to fines or penalties	# Cases of non-compliance that give rise to a warning	# Cases of non-compliance with voluntary codes
Health and safety impacts of products and services (COFEPRIS)	2	2	0
Product and service information and labeling (PROFECO)	2	1	0
Marketing Communications (PROFECO)	1	0	0

## SUSTAINABILITY AND CUSTOMER INCLUSIVENESS

(306-2) (SASB CG-MR-410a.1; CG-MR-410a.3)

Business	Item	2024	2023	24 vs. 23 (%)	2022
Liverpool (Proprietary Brands)	SKUs (number) with sustainable attribute	5,066	3,413	48.43	2,821
Liverpool (Proprietary Brands)	Total number of SKU's	22,033	16,048	37.29	14,662
Liverpool (Proprietary Brands)	% products with sustainable attribute	22.99%	21.27%	1.72 pp	19.24%
Liverpool (Proprietary Brands)	Revenues (MXN) products with sustainable attribute	1,682,562,955	5,782,151,155	-70.90	1,432,352,492
Suburbia	SKUs (number) with sustainable attribute	787	792	-0.63	ND
Suburbia	Total number of SKU's	1602	22,867	-92.99	ND
Suburbia	% products with sustainable attribute	49.13%	3.46%	45.67 pp	ND
Suburbia	Revenues (MXN) products with sustainable attribute	682,300,636	310,400,102	119.81	9,773,412
El Puerto de Liverpool	Total EPL SKU's with sustainable attribute	10,353.00	28,424	-63.58	19,437

## SUSTAINABILITY IN THE VALUE CHAIN

(GRI 2-6, 204-1)

Responsible purchasing program	2024	2023	Δ 24-23 (%)	2022
Applicable supplier universe* (#)	2497	2,186	14.2	1,960
# suppliers evaluated in the year	1233	617	29.17	720
# corresponding factories	1827	1,219	18.13	1,130
% with high and/or medium risk (red)	5.56%	16%	-8.07	13%
% at low or very low risk (yellow/green)	94.44%	84%	8.07 pp	87%
# suppliers who consider themselves evaluated by their own programs	163	129	26.36	95

\* In 2024 we updated our policy and stopped considering suppliers whose purchases were over \$500,000 pesos; now, everyone who enters as a supplier of our own brands must comply with the requirement of being part of the Responsible Purchasing program.

Supply chain detail	2024	2023	Δ 24-23 (%)	2022
% domestic suppliers (merchandise)	79.62%	69.09%	15.2	73.43%
% local suppliers - purchase	92.32%	94.11%	-1.9	92.09%

## REDUCTION OF ENVIRONMENTAL IMPACTS, PRODUCT DELIVERY AND PACKAGING

(GRI 306-5) (SASB EC-410a.2, CG-MR-410a.3)

We are working to reduce the use of packaging and to maximize its recycling, as outlined in the report.

Carrying bags and bag carriers	2024	(%)	2023
<b>Bags</b>			
Total purchase volume	35,370,590	100	ND
Number of cloth bags with PCR material	6,958,390	20	352,100
Number of kraft bags with 100% recycled paper	16,211,075	46	ND
<b>Garment bag</b>			
Total purchase volume	1,386,450	100	ND
Number of PCR material fabric garment carriers	930,500	67	ND

Sustainable Packaging	2024	(%)	2023
<b>FSC Certified Shoe Boxes</b>			
Number of pieces Liverpool Private Label	876,826	100	12,009,466
Number of pieces Suburbia Private Label	373,304	100	NA
<b>FSC certified labels</b>			
Number of pieces Liverpool	56,730,000	99.44	4,477,579.13
Number of pieces Suburbia	50,504,000	100	NA

### Food packaging

Number of packages composed of corn starch <sup>1</sup>	795,000
Number of wheat straw composite bales <sup>2</sup>	1,134,700
Number of packages made from paper fiber <sup>3</sup>	228,500
Number of packages Paper+ PLA <sup>4</sup>	751,000
Number of biopolymer gaskets <sup>5</sup>	3,028,900
Total percentage of compostable packaging	100%
Total sustainable packaging	5,938,100

1 Considers knife, forks and spoon used in restaurants, gourmet experiences and delis.

2, 4 Applies to food containers, lids, cups and bowls.

3 Packaging used for delivery.

5 Ingeo Biopolymer applied to food grade containers, coffee lids, cups and straws.

The following data promote the reuse of boxes from Distance Sales through Click & Collect modules, fostering an environmental culture and encouraging the habit of reducing packaging and material consumption.

Reused Boxes	2024	Δ 24-23 (%)	2023
Total boxes reused	32,444	430.5	6,118
Savings in Kg of cardboard	8,295	376.8	1,740
Emissions reduction (kg CO <sub>2</sub> eq)	7,996	376.9	1,677
Savings in pesos (\$)	266,782	NA	NA

**This initiative is now being implemented in 28 Liverpool stores. Our customers can leave the boxes in the Click & Collect area, allowing them to have a second life in another delivery.**

### FINANCIAL INCLUSION

(FS16, FS7)

Financial Inclusion	2024	2023	Δ 24-23 (%)	2022
# customers accessed without experience or with little credit experience	240,448	248,671	-3.31	224,386
% customers accessed without experience or with little credit experience	19%	21%	-2 pp	22%
Total credit value given to those customers (MXN)	1,230,434,100	1,256,688,878	-2.13	1,082,938,561
% of total credit given to those customers	4%	5%	-1 pp	4.3%

The credit portfolio referenced in the table corresponds to those customers of El Puerto de Liverpool with no or little credit experience; it therefore facilitates their bankarization.

Financial Literacy	2024	2023	Δ 24-23 (%)	2022
Effective welcome and financial literacy calls (to new clients) (number)	145,997	99,555	46.65	107,667
Financial literacy content capsules (number)*	21	21	0.00	21
Views of financial literacy content on the web (number)	84,789	92,916		143,363

\* The financial literacy capsules generated as well as the financial education contents are available to the general public.



## SOCIAL DIMENSION

### SOCIAL: LABOR

Scope of reported social data: 100% of operations, except in cases where a more limited scope is indicated in the table footnotes.

NOTE: The tables below contain year-over-year figure comparisons. The units of measurement are:

%: Applies to the comparison of whole numbers.

pp (percentage points): Applies when comparing two percentages.

bp (basis points): Applies to percentage comparisons where the change is less than 0.1%.

### LABOR DEMOGRAPHICS

(GRI 2-7, 2-30, 401-1, 405-1, 405-2) (SASB CG-EC-330a.2, CG-EC-330a.3; CG-MR-310a.2; CG-MR-330a.1)

#### Breakdown of employees by contract type and working hours

	2024	2023	Δ 24-23 (%)	2022
Permanent contract	77,221	75,964	1.65	72,919
Men	29,797	29,104	2.42	27,803
Women	47,424	46,860	1.16	45,116
Temporary contract	3,848	4,234	-9.09	4,057
Men	1,900	2,062	-7.81	1,991
Women	1,948	2,172	-10.31	2,066
Full-time	80,752	79,843	1.14	76,608
Men	31,607	31,068	1.63	29,684
Women	49,145	48,775	0.83	46,924
Part-time	317	355	-10.70	368
Men	90	99	-9.09	110
Women	227	256	-11.33	258

## Demographics: gender by professional category

	2024	2023	Δ 24-23 (% & pp)	2022
<b>Senior Management</b>	<b>1,343</b>	1,258	6.76%	1,175
% women	<b>40.95</b>	40.62	0.33pp	40.60
<b>Director</b>	<b>283</b>	279	1.43%	267
Men	<b>198</b>	198	0.00%	191
Women	<b>85</b>	81	4.94%	76
<b>Deputy Director</b>	<b>198</b>	172	15.12%	149
Men	<b>120</b>	104	15.38%	97
Women	<b>78</b>	68	14.71%	52
<b>Manager</b>	<b>862</b>	807	6.82%	759
Men	<b>475</b>	445	6.74%	410
Women	<b>387</b>	362	6.91%	349
<b>Middle Management</b>	<b>11,917</b>	11,484	3.77%	10,721
% women	<b>54.30</b>	54.10	0.20pp	53.9
<b>Coordinator</b>	<b>1,056</b>	860	22.79%	763
Men	<b>601</b>	468	28.42%	409
Women	<b>455</b>	392	16.07%	354
<b>Executive</b>	<b>10,861</b>	10,624	2.23%	9,958
Men	<b>4,837</b>	4,793	0.92%	4,526
Women	<b>6,024</b>	5,831	3.31%	5,432
<b>Others</b>	<b>67,809</b>	67,455	0.52%	65,080
% women	<b>62.40</b>	62.71	-0.31pp	62.9
<b>Salesperson</b>	<b>30,454</b>	30,706	-0.82%	30,257
Men	<b>8,637</b>	8,687	-0.58%	8,597
Women	<b>21,817</b>	22,019	-0.92%	21,660
<b>General Staff</b>	<b>37,355</b>	36,749	1.65%	34,823
Men	<b>16,827</b>	16,470	2.17%	15,565
Women	<b>20,528</b>	20,279	1.23%	19,257
<b>TOTAL</b>	<b>81,069</b>	80,197	1.09%	76,976
% women	<b>60.90</b>	61.14	-0.24pp	61.3
% mexican nationality **	99.78	ND	ND	ND
% other nacionality ***	0.22	ND	ND	ND

\* Consider only the total workforce.

\*\* , \*\*\* The scope of PwC's limited assurance does not include figures for % Mexican nationality and % other nationality.

## Breakdown from the template by generation y gender (percentage of employees)

	2024	2023	Δ 24-23 (%)	2022
<b>Generation Z</b> Age under 22 (2002>=)	<b>9.1</b>	6.71	236	4.4
Men	<b>50.60</b>	50.80	-20	51
Women	<b>49.4</b>	49.2	20	49
<b>Millenials</b> Ages 23-41 (1983-2001)	<b>57.6</b>	58.6	-102	59.3
Men	<b>43.3</b>	43.4	-10	43.5
Women	<b>56.7</b>	56.6	10	56.5
<b>Generation X</b> Ages 42-62 (1962-1982)	<b>33.20</b>	34.41	-121	35.8
Men	<b>28.7</b>	28.9	-20	29.3
Women	<b>71.3</b>	71.1	20	70.7
<b>Baby boomers</b> Ages 107-63 (1917-1961)	<b>0.15</b>	0.28	-14	0.5
Men	<b>31.9</b>	33.5	-160	35
Women	<b>68.1</b>	66.5	160	65

NOTE: Due to the operation of our multiple business units, information by region and age group is not available on a standardized basis.

Specific positions	2024	2023	Δ 24-23 (%)	2022
<b>STEM</b>	<b>3,681</b>	3,682	-0.03	3,338
Men (number)	<b>1,950</b>	1,847	5.58	1,634
Women (number)	<b>1,909</b>	1,834	4.09	1,704
% Women	<b>49.4</b>	49.83	-0.86pp	51.06
<b>Commercial managers</b>	<b>573</b>	590	-2.88	520
Men (number)	<b>248</b>	241	2.90	209
Women (number)	<b>325</b>	349	-6.88	311
% Women	<b>56.7</b>	59.17	-4.17 pp	59.75

- **STEM:** Digital, Finance and Administration, Information Technology, Real Estate (Engineering), Financial Business (excluding operational staff), Construction, Suburbia Real Estate, Suburbia Financial Services, Transformation and Innovation.
- **Commercial management:** considers purchasing areas (Hardline and Softline)

In addition, we offer opportunities to employees with disabilities and collaborate with different organizations for recruitment. All of our employees in unionized positions have the support of a collective bargaining agreement that covers their working conditions, benefits and current benefits, all in accordance with the provisions of the Federal Labor Law. In 2024, 59.4% of our employees were unionized, in line with previous years..

NOTE: In the case of unionized employees, the percentage of 59.4% corresponds to a universe of unionized personnel who, by their nature, are susceptible to joining a labor organization, but not to the total workforce. It should be noted that it is up to each employee to decide whether he/she wishes to join or not.

Rotation and hiring - detail 2024	2024	2023	Δ 24-23 (% & pp)	2022
<b>New hires<sup>1 and 2</sup></b>	<b>15,590</b>	18,181	-14.32%	17,940
Men (%)	<b>48.26</b>	47.91	0.35 pp	47
Women (%)	<b>51.74</b>	52.09	-0.35 pp	53
Voluntary turnover (%)	<b>16.41</b>	17.97	-1.56 pp	18
Total turnover	<b>22,042</b>	23,552	-6.41%	23,327
Total turnover (%)	<b>27.19</b>	29.3	-2.11 pp	30

#### Breakdown of total turnover by gender and age range (generations)

Men (%)	<b>12.48</b>	14.0	-1.52 pp	14
Women (%)	<b>14.71</b>	15.3	0.59 pp	16
Millenials (%)	<b>28.80</b>	65.6	-36.80 pp	69
Generation X (%)	<b>14.74</b>	17.5	-2.76 pp	19
Generation Z (%)	<b>61.75</b>	16.4	45.35 pp	11
Baby Boomers (%)	<b>75.42</b>	0.5	74.92 pp	0.7

#### Voluntary Rotation

Warehouse: Liverpool (%) <sup>3 **</sup>	<b>15.55</b>	17.95	-2.40pp	ND
Store: Suburbia (%) <sup>*</sup>	<b>28.61</b>	28.53	0.08 pp	ND
Logistics (%) <sup>***</sup>	<b>18.80</b>	19.34	-0.54pp	ND

#### Total turnover

Warehouse: Liverpool (%) <sup>4</sup>	24.35	27.24	-10.61	28.06
Store: Suburbia (%)	34.35	34.36	-0.03	35.26
Boutique: Sfera (%)	65.38	60.65	7.80	49.32
Boutiques (%)	48.17	52.73	-8.64	46.28
Logistics (%)	40.07	41.44	-3.30	46.8
Financial services (%)	35.47	35.21	0.73	41.74
Real estate services (%)	26.57	24.93	6.57	25.59
Central services (%)	11.26	12.58	-10.49	14.38

1 Corresponds to hires hired directly in this format or those who start with a probationary period and have already been converted to an indefinite-term contract during the year.

2 Includes: 1) employees who did not pass the probationary period, 2) employees still in probationary period as of December 31 2024, 3) employees with direct temporary contracts (e.g. for campaigns).

3 As part of the port methodology, we share the detail in Liverpool, Suburbia, Sfera, Boutiques, Logistics, Financial Services and Real Estate Services do not include the core services of each business. They will be found in their own section which also includes shared services.

4 Consider Liverpool and Liverpool express

\* For Suburbia consider only salesperson and general personnel and in the business part only Suburbia.

\*\* Liverpool Merchandise taking only Liverpool Business and in Hierarchies salespersons and general staff.

\*\*\* Logistics and Logistics Suburbia Business and in Hierarchy salesperson and general staff.



**Year-on-year turnover rates**

	2024	2023	Δ 24-23 (pp)	2022
Total turnover rate (%)	27.19	29.37	-2.18 pp	30.27
Voluntary turnover rate(%)	16.41	61.20	-44.79 pp	61.30

Formula: Voluntary departures\*100/average headcount.

1 Excluding temporary and external departures.

**Total hiring**

	2024	2023	Δ 24-23 (%)	2022
Total number of new employees hired	15,590*	18,195	-14.32	17,856
Percentage of positions occupied by internal candidates (internal hire)	16.50%	5.50%	200	7.77%

\* New hires only, not including temporary or external personnel.

**Breakdown of hiring**

Level or position	2024		2023
	# hired	% hired	# hired
General Staff	9,066	58.15	10,846
Salesperson	5,362	34.39	6,272
Executives	1,046	6.71	1,003
Coordinators	74	0.47	40
Managers	27	0.17	19
Subdirectors	13	0.08	12
Directors	2	0.01	3

**Hiring by age range (generations)**

Generation Z	4,453	60.54	4,410
Generation Millennials	9,079	19.45	11,162
Generation X	2,055	7.63	2,617
Boomers	3	2.54	6

**Salary and remuneration**

	2024	2023	Δ 24-23	2022
Expenditure at salary and remuneration (MXN million)	30,039,833	27,026,130	10.75	23,299,208
Average hourly wage	\$111	\$104	6.51	\$91
HC ROI	8	8.15	-1.87	2.10

HC ROI =( Gross revenues - (operational expenses - wages and ))/wages and salaries

**Wage Gap : Wage Ratio**

	2024		2023		2022	
	Base salary Women/ Men	Distribution of headcount by level	Base salary Women/ Men	Distribution of headcount by level	Base salary Women/ Men	Distribution of headcount by level
Executive	98.2%	0.22%	102.4%	0.22%	101.1%	0.35%
Management	92.7%	1.02%	92.6%	0.91%	95.2%	1.18%
Professionalis	94.6%	13.36%	96.6%	12.25%	96.9%	13.93%
General Staff	96.7%	85.40%	97.7%	86.62%	96.6%	84.55%

## TRAINING AND CAREER DEVELOPMENT

(GRI 404-1, 404-2, 404-3)

Training	2024	2023	Δ 24-23	2022
Total staff trained	65,540	59,261	11	73,713
Average hours training/employee	8.25	7.3	13	15.0
Total number of hours per trained employee	17.4	9.9	75.75	16.0
Total investment (MXN in MXN in MoP)	\$16.3	\$20.96	-22.23	\$23.04
Average of investment (MXN/employee)	\$197.61	\$358.69	-44.90	\$312.40

Training (Breakdown by gender and employee category) 2024	Average of hours
Senior Management	14.91
Middle Management	15.27
Others	6.88
Men	7.74
Women	8.57
X	3

### Training and Internal Development Programs

#### Number of employees trained

Programs	2024	2023	Δ 24-23 (%)
Leadership Training	7,370	664	1009.94
Onboarding Operations	6,950	4,128	68.36
UVL Training (Enrollment attended)	10,116	14,091	-28.20
Regulations / Plan and Program	53,547	49,510	8.15
Product	1,916	9,093	78.92
Service	4,516	13,340	-66.14
Technicians	69,863	39,137	78.50
Soft Skills	17,221	15,331	12.32
Total	171,499	170,363	0.66

UVL Graduates: employees - year on year	2024	2023	Δ 24-23 (%)	2022
Total graduates	1,026	520	97.3	1,252

NOTE: All employees who completed their degree or certification process were included.

### UVL Graduates: employees

School Level	2024 # from partners	2023 # from partners	Δ 24-23 (%)
Primary	5	5	0
Secondary	43	53	18.8
Baccalaureate	166	108	53.7
Optometry Technician	34	15	126.7
Bachelor's Degree	362	247	46.5
Master's degree	210	0	0
Language Center	164	70	134.3
Certifications	42	22	90.9
Total	1,026	520	97.3

\* The master's program lasts two years, so no graduates were reported in 2023 since there were no delayed students. Additionally, 2023 was considered the first year for new cohorts.

Performance evaluation	2024	2023	Δ 24-23	2022
By objectives (% employees)	100	100	00 pp	100
Multidimensional (% employees)*	97.95	40.48	57.47 pp	26
Ranking comparative of Perspective 360° evaluation	1,251	2,147	-41.73	2,193

\* The multidimensional evaluation considers executive personnel

NOTE: The total number of employees who meet the required seniority is evaluated. The fractions that represent the number of employees in the professional categories covered by each type of evaluation out of the total workforce are shown.

By objectives: Considers: General, sales and executive personnel. Multidimensional Evaluation: Considers executives, coordinators, managers, assistant managers and directors. The evaluations in the comparative ranking model are not equivalent to the number of employees evaluated, since each one can have several evaluations.

## HEALTH, SAFETY AND WELFARE

(GRI 403-9)

Occupational health and safety	2024	2023	Δ 24-23(%)	2022
Fatalities - employees (number)	0	0	0	0
Fatalities - contractors (number)	0	0	0	0
LTIFR - Lost Time Injury Frequency Rate - contributors (number of cases million hours worked)	18.90	14.99	26.0	10.78

El Puerto de Liverpool's employee benefits model includes the following: (GRI 401-2)

(GRI 401-2)

- **Services**  
PTU (Employee Profit Sharing), bonuses (performance, sales commissions, long-term bonuses for executives), savings and food vouchers, support for funeral expenses due to mutuality and services.
- **Financial future**  
Life insurance and company retirement contributions.
- **Professional development**  
Constant training and development, as well as the offer of academic programs through the Liverpool Virtual University with official validity.
- **Quality of Life**  
Compensation based on decent salaries, major medical insurance, maternity benefits: reduction of the working day from six months of pregnancy until the baby is six months old, as well as prenatal disability of 42 calendar days and postnatal disability of 42 calendar days and paternity of five working days, rest on birthdays, agreements and discounts for the employee in education, health, entertainment, gastronomy, tourism, fitness and wellness services, as well as in purchases in the Group's business units. Our "Creating my best version" program includes health information gathering, health and wellness caravans, vaccination campaigns, mental health protocols, access to telemedicine and ergonomic risk surveillance.

## SOCIAL: COMMUNITIES

In terms of philanthropy and social investment, at El Puerto de Liverpool we have placed emphasis on education internally and externally, and we present our efforts in this area.

Internal programs for students	2024	2023	Δ 24-23 (%)	2022
Dual model	99	118	16.1	44
Scholarship Holders*	103	87	18.39	106
TOTAL	202	205	1.46	150

\* During 2024, the Internship Program was merged with the Interns program, so starting this year we will be reporting it under this heading.

External program	2024	2023	Δ 24-23 (%)	2022
Youth Building the Future	305	417	26.8	280
Leaders in Motion	92	114	19.2	123
Growing with El Puerto de Liverpool	2,461	1,426	72.6	2,084
School for parents	489	530	7.7	655
Welfare	1,638	856	91.4	501
Regularize	694	147	372	68
360° Teaching Space	84	497	83.1	228
Successful trajectories	170	125	36	102
TOTAL	5,933	4,112	44.2	4,041

Contributions to the community	2024	2023	Δ 24-23 (%)	2022
Employee volunteer hours (man-hours)	11,500	11,260	2.11	1,530
Monetary value volunteer hours (MXN)	1,276,500	1,171,040	8.62	147,885
Donations per reverse logistics program (MXN)	365,907,853	364,681,855	0.34	445,792,379
WVU External Programs (MXN)*	1,211,285	362,269.08	53.91	772,271.4
Total community investment (MXN)	368,407,138	366,087,116.5	0.63	446,714,065

NOTE: The data was restated according to the following formulas:

- 1.- Annual volunteers \* average volunteer hours
- 2.- Volunteering hours \* Average hourly wage

\*External programs of UVL (MXN):

2021: Development of the School for Parents and Wellness Programs. Operation of the Growing with EPL program.

2022: Development of the Regularizarte Program and the certifications of Boutique Sales Floor Advisor, Cook, Payroll Assistant, Logistics Office Assistant. Administration of the Moodle platform. And tutoring of the Regularizarte Program.

2023: Development of certifications for Boutique Sales Floor Advisor, Cook, Payroll Assistant, Logistics Office Assistant. Administration of the Moodle Platform. Tutoring of the Regularizarte Program. And participation in Fair for the diffusion of all the Programs.

2024: The Growing with the Port programs were updated; authorization was obtained from DC3 for the UVL for Life programs; during the last quarter, the trajectories and teaching space programs were transferred to UVL, thus increasing the investment.

Diversity and Inclusion	2024	2023	Δ 24-23	2022
Awareness program	20,890	15,140	15.96	4645
<b>Inspiring allies</b>				
Number of sessions	7	8	6.67	7
Number of employees	164	183	5.47	174
Percentage of graduates(%)	100	79.23	11.59	66.6
Number of promotions	21	32	20.75	30
<b>Number of promotions by gender</b>				
Men (%) <sup>2</sup>	19	ND	NA	NA
Women (%)	81	ND	NA	100
Inclusion of diverse talent*	37	34	4.23	ND

1 The sensitization program includes two training formats that include the normative course and sensitization on diversity and inclusion.

2 In 2023 the Women Who Inspire program was expanded and integrated under the umbrella of the "Allies Who Inspire" program.

In order to promote an inclusive environment, 100% of Liverpool stores in the Metropolitan Area comply with accessibility and signage criteria. Additionally, we continue implementing our Liverpool Customer Accessibility Signage Manual – Phase 2, adapting it into Braille and placing greater emphasis on individuals with visual impairments. We offer training sessions at all work centers to enhance accessibility.

For the first time, we conducted an information survey to determine the total number of employees with disabilities within our workforce.



## ENVIRONMENTAL DIMENSION

For 2024, an expansion of various business units has been considered. Additionally, for the measurement of environmental indicators, it is important to mention that we consider the Net Constructed Area for the calculations of energy, emissions Scope 1 and Scope 2, as well as water.

### Net constructed area (NCA) (in m<sup>2</sup>)

Business format	2024	2023	Δ 24-23 (%)	2022
Warehouses/Distribution Center	969,139.59	895,311.56	8.25	857,578.41
Shopping Center	2,751,290.77	2,560,037.29	7.47	2,292,889.30
Boutiques	96,532.13	62,323.47	54.89	86,080.45
Liverpool*	2,473,268.84	2,442,642.69	1.25	2,454,561.87
Offices	94,167.02	95,758.02	-1.66	95,758.02
Suburbia	998,363.15	971,881.67	2.72	873,344.35
L.Express	7,834.14	3,285.36	138.46	2,374.98
Total	7,390,595.64	7,031,240.46	5.11	6,662,587.38

\* For 2024, Shopping Malls include the Net Built Area of certain Boutiques and Suburbia. In this reporting period, the decision was made to break down the ACN related to Liverpool Express from the 2023 and 2022 data. Therefore, this table shows the ACN for both business units, Liverpool and Liverpool Express, without affecting the total ACN reported for those periods.

## ENERGY

(GRI 302-1, 302-3, 302-4) (SASB CG-EC-130a.1; CG-MR-130a.1) (TCFD GDR-B, MYO-A)

### Fuel consumption – 2024 breakdown

Fuel	Source	Partial (Liters)	Total (liters)	Total (GJ)	Total kWh
Gasoline	Mobile	4,675,165.32	4,687,371.87	165,486.29	45,968,781.41
	Stationary	12,206.55			
Diesel	Mobile	5,724,654.78	6,097,788.79	232,616.62	64,616,245.86
	Stationary	373,134.01			
Gas LP	Stationary	1,995,980.62	1,995,980.62	52,138.17	14,482,941.98
Natural Gas	Stationary	522,474,850.00	522,474,850.00	20,419.88	5,672,253.53
TOTAL	Consolidated	535,255,991.28		470,660.97	130,740,204.79

### Fuel consumption: year-to-year changes

2024			2023			Δ 24-23	2022
Total (liters)	Total (GJ)	Total kWh	Total (liters)	Total (GJ)	Total kWh		Total (GJ)
535,255,991.28	470,660.97	130,740,204.79	531,868,738.60	468,092.98	130,026,868.30	0.55%	452,115.69

### Electricity consumption – breakdown and yoy trend

Source	2024		Δ 24-23	2023		2022	
	Total (kWh)	Total (GJ)		Total (kWh)	Total (GJ)	Total (kWh)	Total (GJ)
Energy mix	376,103,062.16	1,353,971.02	1.81%	369,404,874.82	1,329,857.55	358,102,504.56	1,289,169.02
Renewable acquired	227,126,363.13	817,654.91	-1.82%	231,354,467.91	832,876.08	216,899,436.38	780,837.97
Solar	104,623,429.91	376,644.35	63.57%	63,962,318.81	230,264.35	80,679,508.00	290,446.23
Wind	112,955,824.51	406,640.97	-28.18%	157,276,617.14	566,195.82	124,062,832.38	446,626.20
Hydraulic	9,547,108.71	34,369.59	-5.61%	10,115,531.96	36,415.92	12,157,096.00	43,765.55
Renewable self-generated (solar)	14,189,040.57	51,080.55	105.1%	6,909,505.73	24,874.22	2,267,727.58	8,163.82
Total renewable	241,315,403.70	868,735.45	1.28%	238,263,973.64	857,750.31	219,167,163.96	789,001.79
% renewable energy	39.08%	39.08%	-0.13	39.21%	39.21%	37.97%	37.97%
Total	617,418,465.86	2,222,706.48	1.60%*	607,668,848.46	2,187,607.85	577,269,668.52	2,078,170.81

\* The reported data corresponds to the energy consumption of EPL, but not exclusively to the reduction achieved through the conservation and efficiency initiatives developed by EPL during 2024.

## Intensity by energy format 2024

FN	kWh/m <sup>2</sup>		GJ/m <sup>2</sup>	
	Fuel	Electricity	Fuel	Electricity
Warehouses/ Distribution Centers	5.0442	23.1063	0.0182	0.0832
Shopping Centers*	1.0637	28.4163	0.0038	0.1023
Boutiques	0.0022	143.3516	0.0000	0.5161
Liverpool	8.0902	164.1605	0.0291	0.0014
Offices	315.5549	48.1228	1.1360	0.1732
Suburbia	5.9807	91.6786	5.9807	0.3300
L.Express	0.0000	119.0212	0.0000	0.4285

\* The 2023 and 2022 data for Liverpool were modified due to the extraction of information from Liverpool Express.

## Energy consumption intensity ratio per kWh

Category	2024		2023		Δ 24-23		2023	
	kWh/m <sup>2</sup>	kWh/ M mxn	kWh/m <sup>2</sup>	kWh/ M mxn	kWh/m <sup>2</sup>	kWh/ M mxn	kWh/m <sup>2</sup>	kWh/ M mxn
Electricity	83.54	2.87	86.42	3.1	-3.33%	-7.30%	86.64	3.28
Fuel	17.69	0.61	18.49	0.66	-4.32%	-9.09%	18.85	0.71
Total energy	101.23	3.48	104.92	3.76	-3.50%	-7.97%	105.49	3.99

### NOTES:

- The Net Constructed Area (NCA) is considered.
- The denominator in the income-based indicators is expressed in thousands of pesos ('000MXN).

## Energy consumption intensity ratio GJ

Category	2024		2023		Δ 24-23		2023	
	GJ/m <sup>2</sup>	GJ/ M mxn	GJ/m <sup>2</sup>	GJ/ M mxn	GJ/m <sup>2</sup>	GJ/ M mxn	GJ/m <sup>2</sup>	GJ/ M mxn
Electricity	0.301	0.010	0.311	0.011	-3.21%	-0.09%	0.312	0.012
Fuel	0.064	0.002	0.067	0.002	-4.47%	-	0.068	0.003
Total energy	0.36	0.01	0.38	0.01	-5.26	-	0.38	0.01

## GREENHOUSE GAS EMISSIONS

(GRI 305-1, 305-2, 305-4, 305-5) (SASB CG-EC-410a.1) (TCFD MYO-A, MYO-B)

## Total GHG emissions by format type - Year-on-year (tCO<sub>2</sub>e)

	Scope 1	Scope 2	Total (S1-S2)	Scope 1 2023	Δ 24-23 S1	Scope 2 2023	Δ 24-23 S2	Total (S1+S2) 2023	Δ 24-23 (Total S1+S2)
Warehouse/ distribution center	1,438.04	8,778.80	10,216.84	1,223.82	17.48%	7,777.55	12.87%	9,001.37	13.50%
Shopping centers	3,546.59	14,372.82	17,919.41	2,048.75	72.94%	14,185.93	1.31%	16,234.68	10.35%
Boutiques	0.06	3,975.53	3,975.59	0.12	-50%	3,023.05	31.50%	3,023.18	31.50%
Liverpool*	13,194.04	99,493.11	112,687.15	14,329.72	7.99%	101,103.11	-1.59%	115,644.59	-2.56%
Offices	7,712.01	1,655.66	9,367.67	7,434.92	3.72%	1,810.28	-8.54%	9,245.19	1.32%
Suburbia	2,682.67	32,393.49	35,076.16	2,698.20	-0.62%	29,071.09	11.42%	31,769.29	10.40%
Logistics	17,888.52	0.00	17,888.52	17,841.81	0.26%	0.00		17,841.81	0.26%
L. Express *	0.00	408.40	408.40	0.00		211.77	92.85%	211.77	92.85%
Total	46,461.93	161,077.81	207,539.74	45,577.33	1.91%	157,182.77	2.48%	202,760.10	2.34%

\* In this reporting period, the decision was made to break down the emissions corresponding to Liverpool Express from the 2023 and 2022 data. Therefore, this table presents the emissions for both business units without affecting the total emissions reported for those periods.

## Greenhouse Gas (GHG) Emissions (tCO<sub>2</sub>e) - Total Operations - Year-on-Year Evolution

	2024	2023	Δ 24-23 (%)	2022
Scope 1	46,461.93	45,577.33	1.91%	43,090.14
Scope 2	161,077.81	157,182.77	2.48%	152,495.00
Total	207,539.74	202,760.10	2.36%	195,585.14

NOTE: The calculation of Greenhouse Gas (GHG) emissions for 2024 resulting from the activities of El Puerto de Liverpool was carried out using the methodology proposed in the Regulations of the General Climate Change Law (LGCC) concerning the National Emissions Registry (RENE), considering the calorific values published in 2023 by CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation are those established in 2023 in accordance with the LGCC and the Energy Transition Law, for each of the companies that supply electricity. Of the Scope 1 emissions for 2024, 38.99% corresponds to energy consumption at work centers (stores, warehouses, storage areas, and offices) and 61.01% to the transportation of EPL's own vehicle fleet.

## GHG Emissions Intensity (S1+S2), kgCO<sub>2</sub>e/m<sup>2</sup> by format

Business Format	2024	2023	Δ 24-23 (%)	2022
Warehouse/Distribution Centers	10.54	10.05	4.90%	9.79
Shopping Centers	6.51	6.44	1.12%	7.15
Boutiques	41.18	35.44	16.21%	34.57
Liverpool*	45.56	47.26	3.64 %	46.13
Offices	99.48	96.55	3.03 %	94.97
Suburbia	35.13	32.17	9.21 %	32.12
L. Express	52.13	64.45	19.11%	42.01

\* S1+S2: Scope 1 + Scope 2

The 2023 and 2022 data for Liverpool were modified due to the extraction of information from Liverpool Express.

## GHG Emissions Intensity - total operations

	2024		2023		Δ 24-23		2022	
	kgCO <sub>2</sub> e/m <sup>2</sup>	kgCO <sub>2</sub> e /m MXN	kgCO <sub>2</sub> e/m <sup>2</sup>	kgCO <sub>2</sub> e /m MXN	kgCO <sub>2</sub> e/m <sup>2</sup>	kgCO <sub>2</sub> e /m MXN	kgCO <sub>2</sub> e/m <sup>2</sup>	kgCO <sub>2</sub> e /m MXN
Scope 1	6.29	0.22	6.48	0.23	-3.08%	-5.98%	6.47	0.24
Scope 2	21.79	0.75	22.35	0.80	-2.5%	-6.28%	22.89	0.87
Total (S1+S2)	28.08	0.97	28.84	1.03	-2.63%	-6.22%	29.36	1.11

### NOTES:

The Net Constructed Area (NCA) is considered.

The emission factor of the national electricity system for 2023 is considered.

The denominator in the income-based indicators is expressed in thousands of pesos ('000MXN).

## DECREASE IN ENVIRONMENTAL IMPACTS, PRODUCT DELIVERY (SASB CG-EC-410a.2)

### Low-emission vehicles acquired (proprietary transport)

Type	2024	2023	Δ 24-23	2022
Hybrid vehicles	0	0	0	0
Electric vehicles	44	50	-12%	82

The acquisition of hybrid and electric units for our own transportation began in 2021. Today, we have 209 electric units and 33 hybrid units.

## WASTE

(GRI 306-1, 306-2, **306-3**, **306-4**, **306-5**)

Category	Type of Waste	Total (Metric Tons 2024)	Total 2023	Δ 24-23	Total 2022
Solid urban waste	Non-recyclable	25,289.38	23,068.00	9.63%	23,406.13
Solid urban waste	Recyclable	21,489.71	11,496.78	86.92%	8,902.65
Special handling waste	Non- Recyclable	3,650.68	3,737.31	-2.32%	4,133.44
Special handling waste	Recyclable	55.01	47.83	15.01%	28.77
Hazardous waste	Hazardous/ non-recyclable	188.72	204.69	-7.80%	180.64
Total	Without ORCA	50,673.49	38,554.61	31.43%	36,651.62
Solid urban waste	ORCA	97.40	50.30	93.64%	38.09
Total Generated		50,770.90	38,604.91	31.51%	36,689.71
	Directed to disposal	29,226.18	27,060.29	7.64%	27,758.30
	Diverted from disposal	21,544.72	11,544.62	86.62%	8,931.41

The organic waste processed in the ORCA biodigesters is intended for disposal. It is important to note that through this process, the waste is transformed into a residual liquid.

### Waste – Total operations

	2024	2023	Δ 24-23	2022
Total generated (metric tons)	50,770.90	38,604.91	31.51%	36,689.71
% reused and/or recycled	42.44%	41.93%	41.94 pp	24.34

## SECOND LIFE PROGRAM IN COLLABORATION WITH CUSTOMERS

We work in collaboration with our customers to recover electronic items in our stores. Currently, 10.48% of Liverpool centers and 3.10% of Suburbia stores, and 20% of Offices have a recovery module.

### Electronic waste recycled (metric tons)

	2024	2023	Δ 24-23	2022
Total (metric tons recycled)	20.49	7.08	189.40	6.83

### Treatment of organic waste

	2024 (Ton)	2023 (Ton)	Δ 24-23 (%)	2022 (Ton)
Solid urban waste (ORCA biodigesters)	97.40	50.30	32.06%	38.09
Food waste program	2.352	1.82	391.89%	0.37

NOTE: Corresponds to biodigesters at Liverpool stores and the Arco Norte Distribution Center. Beginning in 2022 we have been measuring donations of food to the Banco de Alimentos de México; in 2023 we first made a specific commitment to avoiding food waste



**WATER**

(GRI 303-3, 303-4) (SASB CG-EC-130a.2)

**Water withdrawals – Total operations (millions of m<sup>3</sup>)**

Source	2024	Total withdrawals 2024	2023	Total withdrawals 2023	Δ 24-23	2022	Total withdrawals 2022
Municipal supply	1.48	2.19	1.41	2.12	3.30%	1.74	2.67
Water tankers	0.29		0.35			0.41	
Outside suppliers	0.29		0.29			0.32	
Well water	0.13		0.07			0.20	
Rain Water	0.0033		0.018			ND	

**Additional water sources – Total operations**

Supply source	Total m <sup>3</sup> 2024	Total (millions of m <sup>3</sup> ) 2024	Total (megaliters) 2024	Total (millions of m <sup>3</sup> ) 2023	Δ 24-23	Total (millions of m <sup>3</sup> ) 2022
Reused Water*	601,876.74	0.60	601.88	494,060.27	21.82%	0.13
Wastewater directed to treatment	251,245.07	0.25	251.25	454,517.99	-44.72%	0.34
% treated water reused by EPL	21.58%			18.87%		4.99%

\* Recycled water from our own WWTP

Used in W.C., irrigation of green areas, and parking lot cleaning.

Well water is equivalent to groundwater.

**Total water consumption – year-to-year trend**

Total m <sup>3</sup>	Total (millions of m <sup>3</sup> )	Total (megaliters)	2023 (millions of m <sup>3</sup> )	Δ 24-23 (%)	2022 (millions of m <sup>3</sup> )
2,187,214	2.19	2,187.21	2.62	-16.41	2.81

**water withdrawal intensity – Total operations**

2024		2023		Δ 24-23		2022	
m <sup>3</sup> /m <sup>2</sup>	m <sup>3</sup> /M MXN	m <sup>3</sup> /m <sup>2</sup>	m <sup>3</sup> /M MXN	m <sup>3</sup> /m <sup>2</sup>	m <sup>3</sup> /M MXN	m <sup>3</sup> /m <sup>2</sup>	m <sup>3</sup> /M MXN
0.30	0.01	0.30	0.01	0	0	0.40	0.02

NOTES: The Net Constructed Area (NCA) is considered.

The denominator in the income-based indicators is expressed in thousands of pesos (000 MXN).

## GRI CONTENT INDEX

◆ This corresponds to the contents within the scope of limited assurance by PwC.

UNIVERSAL STANDARDS				
Section	GRI Content	GRI Description/Content	Reason for omission	Page
<b>GRI 1: FOUNDATION 2021</b>				
Guide to application of GRI standards throughout the report				
<b>GRI 2: GENERAL DISCLOSURES 2021</b>				
The organization and its reporting practices	2-1	Organizational details		2
	2-2	Entities included in the organization's sustainability reporting		2,21
	2-3	Reporting period, frequency and contact point		25
	2-4	Restatements of information		2,21
	2-5	External assurance		9,74
Activities and workers	2-6	Activities, value chain and other business relationships		8,13, 26
	◆ 2-7	Employees	<p>a., b. (i, ii, iv, v): Mexico is considered as a region.</p> <p>b. i.: Permanent employees are equivalent to employees with an indefinite contract.</p> <p>b. iii.: There are no employees with non-guaranteed hours; Mexico is considered as a region.</p> <p>c. i.: The Saratoga methodology focuses on benchmarking and analyzing human capital metrics within organizations.</p> <p>The objective of the Saratoga methodology is to provide insights into workforce productivity, cost, and efficiency by analyzing Human Resources and personnel data. It involves collecting and analyzing a wide range of HR metrics to measure and compare organizational performance in terms of people-related practices and outcomes.</p> <p>c. ii.: In this report, averages are used for all months.</p> <p>c., d., e.: In this report, population averages for all months are used, with fluctuations depending on operational needs.</p>	28
	2-8	Workers who are not employees	Not available: content under development for future reports.	NA
Governance	◆ 2-9	Governance structure and composition	<p>a. El Puerto de Liverpool's Board of Directors consists of a Chairman of the Board and 14 additional directors.</p> <p>b. Within the Board of Directors, there are members who are part of an Audit Committee.</p> <p>c. i.: One board member is an executive.</p> <p>c. iii, iv, v. Information and data about the board members can be found on El Puerto de Liverpool's website, in the Board of Directors section.</p> <p>c. ii., vi., vii., viii.: Omitted due to confidentiality.</p>	11

UNIVERSAL STANDARDS				
Section	GRI Content	GRI Description/Content	Reason for omission	Page
Governance	2-10	Appointment and selection of the highest governance body		ND
	2-11	Chairman of the highest governance body		ND
	2-12	Role of the highest governance body in overseeing impact management		11
	2-13	Delegation of responsibility for impact management		11,13
	2-14	Role of the highest governance body in sustainability reporting		8-9, 11-12
	2-15	Conflict of interests		11-12
	2-16	Communication of critical concerns	Confidential, due to internal company guidelines	13
	2-17	Collective knowledge of the highest governance body		11
	2-18	Evaluation of the performance of the highest governance body		11
	2-19	Remuneration policies		ND
	2-20	Process for determining remuneration		ND
	2-21	Annual compensation ratio	Confidential, due to internal company guidelines	NA
Strategy, policies and practices	2-22	Statement on sustainable development strategy		8-9
	2-23	Commitments and policies		8-9, 11
	2-24	Integration of commitments and policies		8,11
	2-25	Processes for remediating negative impacts		12
	2-26	Advisory and grievance mechanisms		12
	2-27	Compliance with laws and regulations		12,29
	2-28	Membership in associations		22
Stakeholder engagement	2-29	Approach to stakeholder engagement		6-7, 23
	2-30	Collective bargaining agreements		30
GRI 3: MATERIAL TOPICS 2021				
Material Topics	3-1	Process to determine material topics		4-7
	3-2	List of material topics		7
	3-3	Management of material topics	See the table of GRI content index by material topic	6-7

## GRI CONTENT INDEX

◆ This corresponds to the contents within the scope of limited assurance by PwC.

### GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
MATERIAL TOPICS	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			6-7
	GRI 308: Supplier Environmental Assessment 2015	308-1	New suppliers that have undergone evaluation and selection filters based on environmental criteria		Not available: content under development for future reports	NA
		308-2	Negative environmental impacts in the supply chain and measures taken			13,15, 19
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that have undergone selection filters based on social criteria		Not available: content under development for future reports	NA
		414-2	Negative social impacts in the supply chain and measures taken			13-26
E-commerce and cybersecurity	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			6-7
	GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and loss of customer data			12-13
Diversity and inclusion	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			6,7, 17



## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
Diversity and inclusion	GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	<p>The reporting organization must present the following information:</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p> <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <p>i. Gender;</p> <p>ii. Age group: under 30 years old, 30-50 years old, over 50 years old;</p> <p>iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).</p>	<p>a.i: Reported. 80% of the governing body are men.</p> <p>a.ii.: The age groups of the board of directors are:</p> <p>1. under 30 years of age: None</p> <p>2. between 30 and 50 years of age: 5 members</p> <p>3. over 50 years of age: 10 members</p> <p>a.iii. Not applicable since we do not have other diversity indicators.</p> <p>bi. and bii. Reported. Employees are broken down by generation.</p> <p>biii. not available: we do not have other indicators of diversity.</p>	17, 28-29
		405-2	Ratio of basic salary and remuneration of women to men	<p>a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.</p> <p>b. The definition used for 'significant locations of operation'.</p>	<p>a. Reported</p> <p>b. Significant locations are considered to be the entire Mexican territory, given the geographic distribution of the centers of the different brands.</p>	17-31

# GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages	
MATERIAL TOPICS	Diversity and inclusion	GRI 406: Non-discrimination 2016	 406-1	Incidents of discrimination and corrective actions taken	<p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <p>i. Incident reviewed by the organization;</p> <p>ii. Remediation plans being implemented;</p> <p>iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</p> <p>iv. Incident no longer subject to action.</p>	<p>a. Reported</p> <p>bi., bii. and biii. Reported</p> <p>b. iv. Not applicable because all cases are subject to action by El Puerto de Liverpool</p>	17,24
	Education and human capital development	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			6-7
			403-1	Occupational health and safety management system			11,33
			403-2	Hazard identification, risk assessment, and incident investigation			11,33
			403-3	Occupational health services			17,34
		GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety			17,34
			403-5	Worker training on occupational health and safety			17,33
			403-6	Promotion of workerhealth			17,34
			403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to commercial relations			17,34

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
MATERIAL TOPICS	Education and human capital development	GRI 403: Occupational Health and Safety 2018	403-8	Coverage of the occupational health and safety management system		17,34
			403-9	Work-related injuries	<p>a. For all employees:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>i. The number and rate of fatalities as a result of work-related injury;</p> <p>ii. The number and rate of high-consequence work-related injuries (excluding fatalities);</p> <p>iii. The number and rate of recordable work-related injuries;</p> <p>iv. The main types of work-related injury;</p> <p>v. The number of hours worked.</p> <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <p>a.i. Reported</p> <p>a.ii. and a.iv.: Information not available, contents under development for future reports.</p> <p>aiii. Reported: 3,428 injuries and a rate of 18.90 for the period 2024.</p> <p>a.v. Reported: 181,327,325.</p> <p>b.ii, iii, iv and v: Information not available, contents under development for future reports.</p> <p>c. and d. Not reported, information not available, content under development for future reports.</p> <p>e. Reported: to calculate the rate, every 1,000,000 hours worked were taken into account.</p> <p>f. Reported: we have not excluded any workers from the 403-9 indicator measurement.</p> <p>g. Reported: the information was extracted through the existing platforms for human capital data.</p>	33

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
MATERIAL TOPICS Education and human capital development	GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	i. how these hazards have been determined;		
				ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;		
				iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.		
				d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.		
				e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.		
				f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.		
				g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.		
		403-10	Occupational diseases and illnesses		Not available: content under development for future reports	NA
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	a. Average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	The average number of hours of training presented corresponds to virtual training. a. Reported ai. Reported a. Reported	32
		404-2	Programs to improve employee skills and transition assistance programs			17
		404-3	Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	a. Reported. Not available: segregation of data by gender and employment category; Suburbia personnel are not reported in this calculation, only Liverpool personnel are included.	17



## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
MATERIAL TOPICS	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			12
		205-1	Operations assessed for corruption-related risks			12
	GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	<p>a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.</p> <p>b. Total number and percentage of employees that the organization's anti corruption policies and procedures have been communicated to, broken down by employee category and region.</p> <p>c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.</p> <p>d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</p> <p>e. Total number and percentage of employees that have received training on anti-corruption, broken</p>	<p>a and d. Not available: content under development for future reports.</p> <p>b. Reported. Mexico is considered as a region. Employees to whom the organization's anti-corruption policies and procedures were communicated are those who receive training on the subject.</p> <p>c. Partially reported. Information on the total number and breakdown by type of business partner is not available. Mexico is considered as a region. Policies related to anti-corruption are communicated on El Puerto de Liverpool's website, in the investor relations section. They are available for consultation by all stakeholder groups.</p> <p>e. Reported. Mexico is considered a region.</p>	12,24, 25
Ethics and codes of conduct						

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR


	Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
MATERIAL TOPICS	Ethics and codes of conduct	GRI 205: Anti-corruption 2016	◆ 205-3	Confirmed incidents of corruption and actions taken	<p>a. Total number and nature of confirmed incidents of corruption.</p> <p>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</p> <p>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</p> <p>d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.</p>	<p>a. Partially reported. As this is sensitive information, it is not possible to disclose the nature of the confirmed cases of corruption.</p> <p>b. Reported</p> <p>c. Confidential information: As this is sensitive information, it is not possible to disclose the breakdown of this data.</p> <p>d. Confidential information: As this is sensitive information, it is not possible to disclose this data.</p>	24
	Innovation	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			14
EMERGING	Corporate Governance	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			13
	Climate change strategy	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			19,20

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Climate change strategy	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<p>a. Reported</p> <p>b. The GHGs included in this calculation are: carbon dioxide (CO<sub>2</sub>), nitrous oxide (N<sub>2</sub>O) and methane (CH<sub>4</sub>) and those resulting from the recharging of air conditioning equipment (refrigerants) supplied at the EPL facility.</p> <p>c. Not applicable, they are not generated as part of El Puerto de Liverpool's operation.</p> <p>d i,ii. The year considered for the comparability of Scope 1 GHG emissions is the immediately preceding year, 2023, which allows us to have a traceable and comparable follow-up to measure the environmental performance of the organization. Scope 1 emissions in 2023 were 45,577.33 tCO<sub>2</sub>e.</p> <p>diii. Not applicable, there were no changes in the calculation of emissions in the base year.</p> <p>e., f. and g. The calculation of the 2024 Greenhouse Gas (GHG) emissions derived from the activities of El Puerto de Liverpool was made using the methodology proposed in the Regulations of the General Law on Climate Change (LGCC) regarding the National Emissions Registry (RENE), considering the calorific powers corresponding to the 2023 period published in 2024 by the CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation are those corresponding to 2023, published in 2024 in accordance with the LGCC and the Energy Transition Law and by each of the companies that supply electricity.</p> <p>The calculation follows an operational approach.</p>	19, 36-37
					<p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	


## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Climate change strategy	GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	a. and b. Not applicable. The methodology used for the calculation of energy is the one established in the Regulation of the General Law on Climate Change regarding the National Emissions Registry of Mexico. Therefore, the data reported is considering the aforementioned methodology.	19, 36-37
					c. CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O. d i,ii. The year considered for the comparability of Scope 2 GHG emissions is the immediately preceding year, 2023, which allows us to have a traceable and comparable follow-up to measure the environmental performance of the organization. Scope 2 emissions in 2023 were 157,182.77 tCO <sub>2</sub> e. d iii. Not applicable, there were no changes in the calculation of emissions in the base year. e., f. and g. The calculation of the 2024 Greenhouse Gas (GHG) emissions derived from the activities of El Puerto de Liverpool was made using the methodology proposed in the Regulations of the General Law on Climate Change (LGCC) regarding the National Emissions Registry (RENE), considering the calorific powers corresponding to the 2023 period published in 2024 by the CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation are those corresponding to 2023, published in 2024 in accordance with the LGCC and the Energy Transition Law and by each of the companies that supply electricity.	


GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR						
Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Climate change strategy	GRI 305: Emissions 2016	 305-4	GHG emissions intensity	a. Reported.	19,37
					b. The denominator in the income indicators is expressed in thousands of pesos ('000MXN) and considers the Net Construction Area (NCA). c. Scopes included in the intensity ratio are: Scope 1 and 2. d. Greenhouse Gas (GHG) emissions data are presented in units of CO <sub>2</sub> e and include the following gases: carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ) and nitrous oxide (N <sub>2</sub> O) and HFCs.	



## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Climate change strategy	GRI 305: Emissions 2016	 305-5	Reduction of GHG emissions	<p>a. Reported: The data reported corresponds to total emissions, but not exclusively to the reduction obtained by the conservation and efficiency initiatives that EPL developed during 2024.</p> <p>b. Greenhouse gas (GHG) emissions data are presented in units of CO<sub>2</sub>e and include the following gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O), and HFCs.</p> <p>c. The year considered for calculating the reduction of GHG emissions is the immediately preceding 2023, which allows us to have a traceable follow-up to measure the organization's environmental performance.</p> <p>d. Scopes included in the reduction calculation are: Scope 1 and 2</p> <p>e. Reported: The calculation was based on obtaining the % variation versus the year 2023.</p> <p>The calculation of the 2024 Greenhouse Gas (GHG) emissions derived from the activities of El Puerto de Liverpool was made using the methodology proposed in the Regulations of the General Law on Climate Change (LGCC) regarding the National Emissions Registry (RENE), considering the 2023 calorific powers published in 2024 by the CONUEE and the global warming potentials defined by the IPCC.</p> <p>The emission factors used for Scope 2 calculations are those established in 2023 in accordance with the LGCC and the Energy Transition Law, as well as by each of the companies supplying the electricity.</p>	19,36
					<p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub> equivalent.</p> <p>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

	Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Climate change strategy	GRI 305: Emissions 2016	305-6	Emissions of Ozone Depleting Substances (ODS)		Not available: content under development for future reports	NA
			305-7	Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions		Not available: content under development for future reports	NA
		GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			19,20
	Operational eco-efficiency	GRI 302: Energy 2016	 302-1	Energy consumption within the organization	<p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <p>i. Electricity consumption</p> <p>ii. Heating consumption</p> <p>iii. Cooling consumption</p> <p>iv. Steam consumption</p> <p>d. In joules, watt-hours, or multiples, the total:</p> <p>i. Electricity sold</p> <p>ii. Heating sold</p> <p>iii. Cooling sold</p> <p>iv. Steam sold</p> <p>e. Total energy consumption within the organization, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p>	<p>a. Reported</p> <p>b. We do not have consumption of fuels from renewable sources (e.g. biofuels).</p> <p>ci. Reported</p> <p>cii, civ. Not applicable, we do not consume heating or steam.</p> <p>ciii. Refrigeration consumption derived from recharging refrigerant gas to air conditioning equipment is reported in Scope 1 emissions generated.</p> <p>d. Not applicable, in Liverpool we do not sell electricity, heating, refrigeration or steam.</p> <p>e. Reported</p> <p>f. and g. The calculation of energy consumption in GJ for the period 2024 derived from the activities of El Puerto de Liverpool was made using the methodology proposed by the Regulations of the General Law on Climate Change in the National Emissions Registry.</p> <p>For fuel consumption, the energy equivalences of the Calorific Powers corresponding to the 2023 period published in 2024 by the CONUEE and the Emission Factor of the National Electric System for the 2023 reporting period (CRE) were considered.</p> <p>The estimates applicable to the 2024 period were made under the considerations of the internal guide <a href="#">“Estimation of Environmental Footprint data”</a> established by EPL and located on the sustainability site.</p>	19,35

EMERGING


# GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Operational eco-efficiency	GRI 302: Energy 2016	302-2	Energy consumption outside the organization	Not applicable. The main part of the marketed portfolio does not require the use of energy.	NA
			302-3	Energy intensity	<p>a. Energy intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	<p>a. Reported</p> <p>b. The denominators selected to calculate the ratio are revenues in thousands of Mexican pesos ('000MXN) and m<sup>2</sup> of net constructed area (NCA).</p> <p>c. Reported: For the calculation of the intensity ratio, fuels and electricity are considered.</p> <p>d. The information about the ratio covers the energy consumption within the Organization.</p>

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

	Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Operational eco-efficiency	GRI 302: Energy 2016	302-4	Reduction of energy consumption	a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.	a. Reported: Year-over-year change in electricity and fuel consumption refers to the reduction in energy consumption as required by the standard. The data reported corresponds to the variation in EPL's energy consumption, but not exclusively to the reduction obtained by the conservation and efficiency initiatives that EPL developed during 2024.	19, 35-36
					b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all. c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it. d. Standards, methodologies, assumptions, and/or calculation tools used.	b. Fuel and electricity are considered. c. Reported: The base year is the immediately preceding year (2023), which allows us to have an immediate traceable and comparable follow-up to measure the environmental performance of the organization. d. The methodology was based on the calculation of the percentage difference between the total energy consumed in 2024 and that consumed in 2023. The calculation of energy consumption in GJ for the period 2024 derived from the activities of the Port of Liverpool was performed using the methodology proposed by the Regulations of the General Law on Climate Change in the National Emissions Registry.	

# GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic		GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages	
EMERGING	Operational eco-efficiency	GRI 302: Energy 2016	302-5	Reduction of energy requirements of products and services		Not applicable: the main part of the marketed portfolio does not require the use of energy.	NA	
			303-1	Water interaction as a shared resource			20	
			303-2	Management of impacts related to water discharges			20	
	Operational eco-efficiency	GRI 303: Water and Effluents 2018		303-3	Water withdrawal	a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:  i. Surface water;  ii. Groundwater;  iii. Seawater;  iv. Produced water;  v. Third-party water.	a. Total extraction (megaliters): 2187.21  Well water: 128.12  Third-party water (lessors): 287.64  Water from tank trucks: 286.59  Municipal water supply: 1,481.59  Rainwater: 3.27	39
						b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:  i. Surface water;  ii. Groundwater;  iii. Seawater;  iv. Produced water;  v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.	ai. aii. and a.v. Well water corresponds to groundwater, rainwater to surface water, and third-party water includes water from tank trucks, municipal supply, and lessors.  b.In 2024, El Puerto de Liverpool abstracted a total of 2,187.21 Megaliters of water from areas with some degree of water stress, according to the AQUEDUCT Water Risk Atlas. The distribution of water withdrawal ranged from 15.1% in low water stress areas to 18.1% in high water stress areas and 56.3% in extremely high water stress areas with respect to the total volume withdrawn. General strategies and actions to address these types of risks are detailed in the TCFD analysis for the year 2024.	
						c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:  i. Freshwater (≤1,000 mg/L Total Dissolved Solids);  ii. Other water (>1,000 mg/L Total Dissolved		




## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Operational eco-efficiency	GRI 303: Water and Effluents 2018	Water withdrawal	d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	c. The total water withdrawal corresponds to freshwater.  d. Reported: Monthly, each location reports its water consumption from different sources used, such as municipal water, water trucks, well water, etc. These data are collected and validated based on evidence to ultimately be consolidated into monthly, quarterly, and annual water consumption indicators by location, business segment, and company-wide. This year, estimates were made for the consumption corresponding to December 2024 and for locations that do not have a meter for the months of January to November 2024. The estimates applicable to the 2024 period were made based on the internal guide " <a href="#">Estimation of Environmental Footprint Data</a> " established by EPL and located on the sustainability website. The data presented on water stress were obtained using the Aqueduct tool from the Water Risk Atlas of the World Resources Institute (WRI).	39
		303-3				
		303-4	Water discharge			20,39
		303-5	Water consumption			20,39
Packaging	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			26,27
	GRI 306: Waste 2020	306-1	Waste generation and significant impacts			20,38
		306-2	Management of significant impacts related to waste			20,28, 38


## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Packaging	GRI 306: Waste 2020	306-3	Waste generated	<p>a. Reported.</p> <p>b. The staff at each location separates and weighs the waste daily using a digital scale or balance, recording the data in either a physical or digital logbook. Collections are scheduled with authorized suppliers for proper handling and final disposal. Monthly, this information is recorded in the Appsheet Environmental Footprint, attaching logbooks and/or manifests for review by the environmental department.</p>	20,38
					<p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p> <p>Regarding the total weight of the biodegesters (non-hazardous waste intended for disposal), the data refers to waste resulting from the aerobic biodigestion process.</p> <p>The estimates applicable to the 2024 period were made based on the internal guide "<a href="#">Estimation of Environmental Footprint Data</a>" established by EPL and located on the sustainability website.</p> <p>Regarding the total weight of the biodegesters (non-hazardous waste intended for disposal), the data refers to waste resulting from the anaerobic biodigestion process.</p>	

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages	
EMERGING	Packaging	GRI 306: Waste 2020	 306-4	Waste diverted from disposal	<p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <p>i. onsite;</p> <p>ii. offsite.</p> <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. Reported: The total amount of waste classified as non-disposal is 21,544.72 tons.</p> <p>b. All hazardous waste generated at El Puerto de Liverpool is destined for disposal.</p> <p>c. and d. Not available: Content under development for future reports.</p> <p>e. The staff at each location separates and weighs the waste daily using a digital scale or balance, recording the data in either a physical or digital logbook. Collections are scheduled with authorized suppliers for proper handling and final disposal. Monthly, this information is recorded in the Appsheet Environmental Footprint, attaching logbooks and/or manifests for review by the environmental department.</p> <p>The estimates applicable to the 2024 period were made based on the internal guide "<a href="#">Estimation of Environmental Footprint Data</a>" established by EPL and located on the sustainability website.</p>	20,38

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR



Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages	
EMERGING	Packaging	GRI 306: Waste 2020	 306-5	Waste directed to disposal	a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.  b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:  i. Incineration (with energy recovery); ii. Incineration (without energy recovery);  iii. Landfilling; iv. Other disposal operations.  c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:  i. Incineration (with energy recovery); ii. Incineration (without energy recovery); iii. Landfilling; iv. Other disposal operations.  d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:  i. onsite;  ii. offsite.  e. Contextual information necessary to understand the data and how the data has been compiled.	a. Reported: The total weight of waste classified as disposal is 29,226.18 tons.  b., c., and d.: Information not available, content under development for future reports.  e. The staff at each location separates and weighs the waste daily using a digital scale or balance, recording the data in either a physical or digital logbook. Collections are scheduled with authorized suppliers for proper handling and final disposal. Monthly, this information is recorded in the Appsheet Environmental Footprint, attaching logbooks and/or manifests for review by the environmental department.  The estimates applicable to the 2024 period were made based on the internal guide "Estimation of Environmental Footprint Data" established by EPL and located on the sustainability website.	27,38

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			14,15, 27
		416-1	Health and safety impact assessment of product or service categories			14,15, 25
	GRI 416: Customer Health and Safety 2016	◆ 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	a. Reported. b. Not applicable	25
	Environmental and social impacts of products and services					
	Financial Services Sector Supplement	◆ FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.	<p>List of products and services broken down by business line (retail banking, commercial and corporate banking, insurance) for each:</p> <p>1) Purpose, product description, and, where relevant, the target social group;</p> <p>2) Monetary value (for products) or number of transactions or customers (for services);</p> <p>3) The proportion of this value to the total monetary value for each business line.</p>	<p>1) Reported.</p> <p>2) Partially reported. Data on monetary value and number of clients are presented together for products with a social component.</p> <p>3) Not available: content under development for future reports</p>	15,27



## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

	Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	Environmental and social impacts of products and services	Financial Services Sector Supplement	 FS16	Initiatives to enhance financial literacy by type of beneficiary.	For each initiative to enhance financial literacy:  - Goals of the initiative, including subject areas targeted;  - Main activities related to the initiative; and  - Target group/beneficiary.	Reported. The financial education initiatives we develop help us to provide information on credit management to Customers with no credit history, to learn about the characteristics, benefits of the card and its responsible use.	15,27
	Employer brand	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			17
		GRI 401: Employment 2016	 401-1	New employee hires and employee turnover	a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.  b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.	a.b. Mexico is considered as a region.	30,31
			401-2	Benefits for full-time employees not provided to part-time or temporary employees			33
			401-3	Parental leave		Not available: content under development for future reports	33

## GRI CONTENT BY MATERIAL TOPIC - SPECIFIC STANDARDS BY TOPIC AND SECTOR

Topic	GRI Standard	GRI Content	GRI Content Title	Content	Reason for omission / Response details	Pages
EMERGING	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			4-7
	GRI 415: Public Policy 2016	415-1	Contribution to political parties and/or representatives		El Puerto de Liverpool does not make contributions to political parties and/or groups.	NA
		417-1	Requirements for information and labeling of products and services			14,15
		417-2	Incidents of non-compliance concerning product and service information and labeling	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	a. Reported. b. Not applicable	25
	GRI 417: Marketing and Labeling 2016	417-3	Incidents of non-compliance concerning marketing communications	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	a. Reported. b. Not applicable	25
	Transparency					



## SASB METRICS INDEX

◆ This corresponds to the contents within the scope of limited assurance by PwC.

### E-COMMERCE STANDARD - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
<b>ACTIVITY PARAMETERS</b>					
Activity parameter	CG-EC-000.A	Measurement of user activity as defined by the entity.	Number	Not available	NA
Activity parameter	CG-EC-000.B	Data processing capacity, percentage outsourced	Units of measurement typically used by the company	Not available	NA
Activity parameter	CG-EC-000.C	Number of shipments	Número	Not available	NA
<b>ACCOUNTING</b>					
Hardware infrastructure Power and water management	◆ CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Gigajoules (GJ), Percentage (%)	<p>1. 2,693,367.45 GJ</p> <p>1.1 Includes energy consumed from fuels and electrical energy consumed (purchased and self-generated).</p> <p>1.2 The period considered is the same as that of the report (January - December 2024).</p> <p>1.3 y 4. The methodology used for the calculation of energy is the one established in the Regulation of the General Law on Climate Change regarding the National Emissions Registry of Mexico.</p> <p>2. 80.63%</p> <p>3. 32.25%</p> <p>3.3 to 4. EPL does not have the purchase or sale of energy certificates and electric energy consumption is accounted for in accordance with the energy calculation methodology established in the Regulations of the General Law on Climate Change regarding Mexico's National Emissions Registry.</p> <p>5. Omission: Information not available.</p>	35

## E-COMMERCE STANDARD - 2018 VERSION




SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
Hardware infrastructure Power and water management	 CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thou- sands of cubic meters (m <sup>3</sup> ), Percentage (%)	<p>1. Total water extracted: 2,187.21 thousand m<sup>3</sup></p> <p>2. Total water extraction corresponds to freshwater.</p> <p>3. Information not available. The breakdown requested by the standard is not available.</p> <p>4. Information not available: The analysis requested by the standard is not available.</p> <p>5. In 2024, El Puerto de Liverpool extracted a total of 2,187.21 megaliters of water from areas with some degree of water stress, according to the AQUEDUCT Water Risk Atlas. The distribution of water extraction ranged from 15.1% in areas with a low level of water stress to 18.1% in areas with a high level of water stress, and 56.3% in areas with extremely high water stress, relative to the total volume extracted.</p> <p>The general strategies and actions to address these types of risks are detailed in the TCFD analysis for 2024.</p> <p>6. Information not available: The analysis requested by the standard is not available.</p>	39
Hardware infrastructure Power and water management	CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs.	N/A	Not applicable: The data center is a third party specialist.	NA
Standards of publicity and data security	CG-EC-220a.1	Number of users whose information is used for	Number	Not available	NA
Standards of publicity and data security	CG-EC-220a.2	Description of policies and practices related to behavioral advertising and user privacy	N/A	Reported	NA
Data security	 CG-EC-230a.1	Description of approach to identifying and addressing data security risks	N/A	<p>1, 2, 4 and 6) Reported</p> <p>5) Not reported, not applicable because the Port of Liverpool does not have operations in the United States.</p>	13
Data security	CG-EC-230a.2	1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) percentage involving personally identifiable information (PII), and personal identifiable information (PII) involved, (3) number of affected users	Number, Percentage (%)	<p>1) Reported</p> <p>2) Not available</p> <p>3) Not available</p>	13
Recruitment, inclusion and employee performance	CG-EC-330a.1	Employee engagement expressed as a percentage of employees	Percentage (%)	Not available. Employer recognition reflects employee satisfaction and commitment.	NA

## E-COMMERCE STANDARD - 2018 VERSION



SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
Recruitment, inclusion and employee performance	 CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	Ratio	<p>1 Reported.</p> <p>1.1 Partial omission, information not available on the breakdown of involuntary departures.</p> <p>2. Reported</p> <p>3. Partial omission, information not available on the breakdown of involuntary departures.</p>	30
Recruitment, inclusion and employee performance	 CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Percentage (%)	<p>1, 3 and 6 Not applicable, The Port of Liverpool does not operate in the United States.</p> <p>2. Gender representation (female and male) is reported.</p> <p>4. Liverpool classified employees as follows:</p> <p>Senior Management: Director, Assistant Director and Manager.</p> <p>Middle Management: Coordinator and Executive</p> <p>Other: Salesperson and General Staff</p> <p>5. The gender classification was made as female and male.</p> <p>7,8 and 9 We do not have the breakdown of employees by racial/ethnic groups according to the EEO-1 Survey Instruction Booklet, because The Port of Liverpool does not have operations in the United States.</p>	29-30
Recruitment, inclusion and employee performance	CG-EC-330a.4	Percentage of technical employees holding H-1B visas	Percentage (%)	Not applicable. The company applies the ecommerce standard as a best practice because of its increasing commercialization through these channels, but it is not a digital native company for which this parameter is significant, nor does it operate in the United States.	NA
Packaging and distribution of products	CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	Tons metric tons (t) CO <sub>2</sub> e		36-37
Packaging and distribution of products	 CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	N/A	<p>1, 2.3 Reported</p> <p>2.1, 2.2 &amp; 2.4 Omission: Information not available.</p>	19,37



## DISTRIBUTOR AND SPECIALTY RETAILER STANDARD - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
ACTIVITY PARAMETERS					
Activity parameter	CG-MR-000.A	Number of: (1) retail stores and (2) distribution centers.	Number	Not Available	NA
Activity parameter	CG-MR-000.B	Total area of: (1) commercial space and (2) distribution centers.	Square meters (m <sup>2</sup> )		35
ACCOUNTING					
Energy management in retail and distribution	 CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	Gigajoules (GJ), Percentage (%)	<p>1. 2,693,367.45 GJ</p> <p>1.1 Includes energy consumed from fuels and electrical energy consumed (purchased and self-generated).</p> <p>1.2 The period considered is the same as that of the report (January - December 2024).</p> <p>1.3 and 4. The methodology used for the energy calculation is the one established in the Regulations of the General Law on Climate Change regarding the National Emissions Registry of Mexico.</p> <p>2. 80.63%</p> <p>3. 32.25%</p> <p>3.3 to 4. EPL does not have the purchase or sale of energy certificates and electric energy consumption is accounted for in accordance with the energy calculation methodology established in the Regulations of the General Law on Climate Change regarding Mexico's National Emissions Registry.</p>	35
Data security	 CG-MR-230a.1	Description of approach to identifying and addressing data security risks	N/A	<p>1, 2, 4 and 6) Reported</p> <p>5) Not applicable because the Port of Liverpool does not have operations in the United States.</p>	13
Data security	CG-MR-230a.2	1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected.	Number, Percentage (%)	Not Available	NA
Internships	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of store employees earning minimum wage by region.	Reference currency Percentage (%)	<p>1) Reported</p> <p>2) Not available</p>	31
Internships	 CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Ratio	<p>1, 1.2 and 2) Reported.</p> <p>1.1) 1.1 Partial omission, information not available on the breakdown of involuntary departures.</p> <p>3) Partial omission, information not available on the breakdown of involuntary departures.</p>	30-31


# DISTRIBUTOR AND SPECIALTY RETAILER STANDARD - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
Internships	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings related to labor law violations	Reference currency	There are no significant penalties to consider	25
Workforce diversity and inclusion workforce	 CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Percentage (%)	<p>1, 3 and 6 Not applicable, The Port of Liverpool does not operate in the United States.</p> <p>2. Gender representation (female and male) is reported.</p> <p>4. Liverpool classified employees as follows:</p> <p>Senior Management: Director, Assistant Director and Manager.</p> <p>Middle Management: Coordinator and Executive</p> <p>Other: Salesperson and General Staff</p> <p>5. The gender classification was made as female and male.</p> <p>7,8 and 9 We do not have the breakdown of employees by racial/ethnic groups according to the EEO-1 Survey Instruction Booklet, because The Port of Liverpool does not have operations in the United States.</p>	29
Workforce diversity and inclusion workforce	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination.	Reference currency	There are no significant penalties to consider	NA
Sourcing, packaging and product marketing	CG-MR-410a.1	Revenues from products certified by third parties according to environmental and/or social sustainability standards	Reference currency		25
Sourcing, packaging and product marketing	CG-MR-410a.2	Discussion of processes for assessing and managing risks and/or hazards associated with chemicals in products.	N/A	Not applicable	NA
Sourcing, packaging and product marketing	 CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	N/A	<p>1. Reported</p> <p>2 to 4.1 Omission: Information not available..</p>	14

## CONSUMER FINANCE STANDARD - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
<b>ACTIVITY PARAMETERS</b>					
Activity parameter	FN-CF-000.A	Number of unique consumers with an active credit card account (1) and a prepaid debit card account (2)	Number	1) Not available. 2) Not applicable. The products offered by the Port of Liverpool are credit cards, no deposit accounts or debit cards are operated.	NA
Activity parameter	FN-CF-000.B	Number of (1) credit card accounts and (2) prepaid debit card accounts	Number	1) Reported Annual Report 2024. 2) Not applicable. The products offered by the Port of Liverpool are credit cards; no deposit accounts or debit cards are operated.	NA
<b>ACCOUNTING</b>					
Customer privacy	FN-CF-220a.1	Number of account holders whose information is used for secondary purposes	Number	Not available	12
Customer privacy	FN-CF-220a.2	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Reference currency	There are no significant penalties to consider.	25
Data security	FN-CF-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	Number Percentage (%)	1) Reported 2) Not available 3) There are no affected since there were no incidents.	NA
Data security	FN-CF-230a.2	Card-related fraud losses for (1) card-not-present fraud and (2) card-present fraud and other frauds	Reference currency	Not available	NA
Data security	FN-CF-230a.3	Description of the approach to identify and address data security risks.	N/A	Reported	13
Sales practices	FN-CF-270a.1	Percentage of total compensation of covered employees that is variable and linked to the amount of products and services sold.	Percentage (%)	Not available	NA

# CONSUMER FINANCE STANDARD - 2018 VERSION

SASB Topic	Code	Description	Unit of measure	Reason for omission / Response detail	Page
Sales practices	FN-CF-270a.2	Approval rate for (1) credit and (2) prepaid products for applicants with FICO scores above and below 660	Percentage (%)	Not available	NA
Sales practices	FN-CF-270a.3	(1) Average rates for additional products, (2) average APR, (3) average account aging, (4) average number of commercial lines, and (5) average annual fees for prepaid products, for customers with FICO scores above and below 660	Percentage (%)	Not available	NA
Sales practices	FN-CF-270a.4	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB), (2) percentage with monetary or non-monetary relief, (3) percentage disputed by the consumer, (4) percentage that resulted in an investigation by the CFPB.	Number, percentage (%)	Not available	NA
Sales practices	 FN-CF-270a.5	Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products	Reference currency	Regarding non-compliance cases related to the sale and maintenance of products, we only consider those whose penalties are above MXN 11,000,000, so at the end of 2024 we do not have any cases in this category.	NA

## 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

Recommendations	Recommended report	Code	Complementary Information	Page(s)
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



Recommendations	Recommended report	Code	Complementary Information	Page(s)
<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



**Independent Professional's limited assurance report on Certain Sustainability Indicators for 2024 identified in the 2024 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. Translated from Spanish.**

To the Management of El Puerto de Liverpool S.A.B. de C.V.

**Limited Assurance Conclusion**

We have conducted a limited assurance engagement on certain Sustainability Indicators included in the 2024 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. (hereinafter El Puerto de Liverpool). The Sustainability Indicators subject to our work are marked and identified with ♦ in the "GRI Content Index" included on page 40 of the 2024 Sustainability Report of El Puerto de Liverpool, which are detailed below (hereinafter "the Sustainability Indicators"), which were prepared by El Puerto de Liverpool as of December 31, 2024, and for the year ended on that date.

GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
2-7	Employees	Quantitative information on the total number of company employees and their breakdown by gender, type of contract, type of working day, and region during the period
2-9	Governance structure and composition	Qualitative information on the company's governance structure, the committees of the highest governing body, and their composition.
3-1	Process to determine material topics	Qualitative information on the process followed by the entity to determine material sustainability topics.
3-2	List of material topics	Qualitative information on the list of material topics.
205-2	Communication and training about anti-corruption policies and procedures	Quantitative information on the total number and percentage of business partners to whom anti-corruption policies were communicated, the total number and percentage of employees who were communicated and received anti-corruption training.
205-3	Confirmed incidents of corruption and actions taken	Quantitative information on the total number of confirmed corruption incidents and actions taken by the company.
302-1	Energy consumption within the organization	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
302-3	Energy intensity	Quantitative information on the company's energy intensity ratio covering energy consumption within the company during the period.
302-4	Reduction of energy consumption	Quantitative information on the reduction of the company's energy consumption compared to the 2023 period.

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GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
303-3	Water withdrawal	Quantitative information on the total amount of water withdrawn.
305-1	Direct (Scope 1) GHG emissions	Quantitative information on the gross value of direct GHG emissions (Scope 1) in metric tons of CO2 equivalent during the period.
305-2	Energy indirect (Scope 2) GHG emissions	Quantitative information on the gross value of indirect GHG emissions (Scope 2) in metric tons of CO2 equivalent during the period.
305-4	GHG emissions intensity	Quantitative information on the GHG emissions intensity ratio (Scope 1 and Scope 2) of the company within the period.
305-5	Reduction of GHG emissions	Quantitative information on the reduction of GHG emissions (Scope 1 and Scope 2) of the company compared to the 2023 period.
306-3	Waste generated	Quantitative information on the total amount of waste generated; in metric tons; and the breakdown by type of waste.
306-4	Waste diverted from disposal	Quantitative information on the total amount of waste not destined for disposal generated by the company; in metric tons; and the breakdown by type of waste.
306-5	Waste directed to disposal	Quantitative information on the total amount of waste destined for disposal generated by the company; in metric tons; and the breakdown by type of waste.
401-1	New employee hires and employee turnover	Quantitative information on new employee hires and hiring rate, as well as the total amount of employee turnover and turnover rate during the period.
403-9	Work-related injuries	Quantitative information on the rate of work-related injuries, total injuries, and work accidents during the period.
404-1	Average hours of training per year per employee	Quantitative information on the average hours of training per year per employee.



GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
404-3	Percentage of employees receiving regular performance and career development reviews	Quantitative information on the percentage of employees who received performance reviews during the period.
405-1	Diversity of governance bodies and employees	Quantitative information on diversity categories in the governing body and the total number of employees by job category.
405-2	Ratio of basic salary and remuneration of women to men	Quantitative information on the ratio of basic salary and remuneration of women to men.
406-1	Incidents of discrimination and corrective actions taken	Quantitative information on the total number of confirmed discrimination incidents and actions taken by the company.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Quantitative information on the total number of non-compliance incidents concerning the health and safety impacts of product and service categories.
417-2	Incidents of non-compliance concerning product and service information and labeling	Quantitative information on the total number of non-compliance incidents concerning product and service information and labeling.
417-3	Incidents of non-compliance concerning marketing communications	Quantitative information on the total number of non-compliance incidents concerning marketing communications.
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.	Quantitative information on the monetary value of products and services designed to deliver a specific social benefit, as well as the total number of customers to whom the product or service was provided.
FS16	Initiatives to enhance financial literacy by type of beneficiary.	Quantitative information on initiatives to enhance financial education by type of beneficiary.

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Indicators of El Puerto de Liverpool are not fairly presented in all material respects, in accordance with the Global Reporting Initiative (GRI) Standards and its Financial Services Sector Supplement (hereinafter “the Criteria”) <sup>1</sup>.

## Basis for Conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance

<sup>1</sup> The maintenance and integrity of the website of El Puerto de Liverpool S.A.B. de C.V. is the responsibility of its directors. Our work does not involve consideration of these matters and, consequently, we do not assume any responsibility for any difference between the sustainability indicators of El Puerto de Liverpool on which the assurance report was issued or the assurance report that was issued and the information presented on the website.



Engagements (ISAE) 3000 (Revised), Assurance Engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the "Responsibilities of the Independent Professionals" section of our report.

### **Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Responsibilities for the Sustainability Indicators**

Management of El Puerto de Liverpool is responsible for:

- The preparation and fair presentation of the Sustainability Indicators in accordance with the Criteria.
- The design, implementation, and maintenance of internal control necessary to ensure that the Sustainability Indicators are free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate methods for preparing sustainability reports and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance of El Puerto de Liverpool are responsible for overseeing the sustainability information reporting process.

### **Responsibilities of the Independent Professionals**

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Indicators are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Indicators.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:



- Determine the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for preparing the Sustainability Indicators.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of El Puerto de Liverpool's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the Sustainability Indicators. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

### **Summary of Work Performed**

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Indicators. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing, and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Sustainability Indicators, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of El Puerto de Liverpool's processes relevant to the preparation of the Sustainability Indicators through inquiries with those responsible for the preparation of the Sustainability Indicators, inspection and observation of supporting documentation such as policies and procedures, minutes, and management working papers.
- Evaluated whether all information identified by the process for identifying information reported in the Sustainability Indicators is included in the Sustainability Indicators;
- Performed substantive assurance procedures on selected information in the Sustainability Indicators;
- Evaluated the methods, assumptions, and data used by management in developing estimates or forward-looking information used for the preparation or included in the Sustainability Indicators.

### **Other Matter**

This version of our report is a translation from the original report, which was prepared in Spanish. In all matters of interpretation of information, views or opinions, the original Spanish language version of our report takes precedence over this translation.

PricewaterhouseCoopers, S.C.  
C.P.C José Vicente Güendulain  
México City  
March 18, 2025





**Independent Professional's limited assurance report on Certain Sustainability Indicators for 2024 identified in the 2024 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. Translated from Spanish.**

To the Management of El Puerto de Liverpool S.A.B. de C.V.

**Limited Assurance Conclusion**

We have conducted a limited assurance engagement on certain Sustainability Indicators included in the 2024 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. (hereinafter El Puerto de Liverpool). The Sustainability Indicators subject to our work are marked and identified with ♦ in the "SASB Metrics Index" included on page 64 of the 2024 Sustainability Report of El Puerto de Liverpool, which are detailed below (hereinafter "the Sustainability Indicators"), which were prepared by El Puerto de Liverpool as of December 31, 2024, and for the year ended on that date.

SASB Standard	SASB Indicator	SASB Description	Sustainability information within the scope of limited assurance
E-Commerce (CG-EC)	CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
	CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative information on the total amount of water withdrawn.
	CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	Quantitative information on the voluntary and involuntary turnover rate for all company employees.
	CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative information on the total number of employees broken down by gender and job category during the period.



SASB Standard	SASB Indicator	SASB Description	Sustainability information within the scope of limited assurance
E-Commerce (CG-EC)	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	Qualitative information on the approach to identifying and addressing data security risks.
	CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	Qualitative information on strategies to reduce the environmental impact of products in the delivery phase.
Consumer Finance (FN-CF)	FN-CF-270a.5	Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products	Quantitative information on the total amount of monetary losses as a result of legal proceedings related to the sale and maintenance of products.
Multiline and Specialty Retailers Distributors (CG-MR)	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Qualitative information on the approach to identifying and addressing data security risks.
	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Quantitative information on the voluntary and involuntary turnover rate for all company employees.
	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Quantitative information on the total number of employees broken down by gender and job category during the period.
	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Qualitative information on strategies to reduce the environmental impact of packaging.



Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Indicators of El Puerto de Liverpool are not fairly presented in all material respects, in accordance with the Sustainability Accounting and Standards Board (SASB) Standards of the industries: E-Commerce version 2018, Multiline and Specialty Retailers Distributors version 2018 and Consumer Finance version 2018 (hereinafter “the Criteria”) <sup>1</sup>

### **Basis for Conclusion**

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than audits or reviews of historical financial information (“ISAE 3000 (Revised)”), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the “Responsibilities of the Independent Professionals” section of our report.

### **Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of the “International Code of Ethics for Professional Accountants (including International Independence Standards)” issued by the International Ethics Standards Board for Accountants (“IESBA Code”), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Responsibilities for the Sustainability Indicators**

Management of El Puerto de Liverpool is responsible for:

- The preparation and fair presentation of the Sustainability Indicators in accordance with the Criteria.
- The design, implementation, and maintenance of internal control necessary to ensure that the Sustainability Indicators are free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate methods for preparing sustainability reports and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance of El Puerto de Liverpool are responsible for overseeing the sustainability

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information reporting process.

### **Responsibilities of the Independent Professionals**

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Indicators are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Indicators.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for preparing the Sustainability Indicators.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of El Puerto de Liverpool's internal control.
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### **Summary of Work Performed**

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Indicators. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing, and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Sustainability Indicators, whether due to fraud or error.

In conducting our limited assurance engagement, we:

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- Evaluated whether all information identified by the process for identifying information reported in the Sustainability Indicators is included in the Sustainability Indicators;
- Performed substantive assurance procedures on selected information in the Sustainability Indicators;
- Evaluated the methods, assumptions, and data used by management in developing estimates or forward-looking information used for the preparation or included in the Sustainability Indicators.

**Other Matter**

This version of our report is a translation from the original report, which was prepared in Spanish. In all matters of interpretation of information, views or opinions, the original Spanish language version of our report takes precedence over this translation.

PricewaterhouseCoopers, S.C.  
C.P.C José Vicente Güendulain  
Mexico City  
March 18, 2025

# COORDINATION AND DEVELOPMENT

(GRI 2-3)

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