



Sustainability Report 2025

Message from the CEO of Grupo Mariposa

GRI 2-22, WEF 1

In a global environment marked by profound transformations, geopolitical tensions, and an unprecedented acceleration of technological change, our company has responded with strategic vision and a long-term perspective. We have faced these challenges with a forward-looking mindset, placing sustainability at the core of our growth by integrating it into our decisions, operations, and strategic priorities.

In this context, I would like to recognize the milestone achieved by Cbc in 2025: all its production plants, distribution centers, and agencies now operate on 100% renewable energy. This achievement clearly reflects the philosophy that guides the company—anticipating the future while sustaining growth—and demonstrates that growth and sustainability are not opposing forces but share the same direction. I congratulate the Cbc team for their leadership, discipline, and commitment.

At the same time, we have accelerated the strategic

adoption of artificial intelligence and advanced digital solutions—not as an end in themselves, but as a specific tool to generate financially viable, scalable, and sustainable results. When used effectively, technology enables us to operate more efficiently, make better decisions, and respond with agility to dynamic environments. We have also invested in developing the capabilities our teams need to lead this transformation with sound judgment, recognizing that technology drives real change only when supported by talent and vision.

Beyond operational results, however, what truly drives us is a clear purpose: unlocking the existing potential within the communities where we operate. We seek to do so in neighborhood stores—the backbone of traditional commerce in our region—and in the new generation, who bring the energy, creativity, and ambition to build a better future.

We believe that once this potential is activated through access to tools and opportunities, it

generates truly sustainable growth and prosperity that transcends generations.

Today, more than ever, we reaffirm our belief that sustainability, innovation, and organizational resilience are inseparable pillars. We will continue moving forward guided by our values and supported by strong governance mechanisms, with the certainty that our greatest asset is the trust of the communities, employees, and strategic partners who walk alongside us.

Juan Pablo Mata
CEO of Grupo Mariposa
Member of the Board of Directors of Cbc



Table of Contents

5	About This Report	14	Climate Action	27	Extraordinary People with an Ownership Culture		
6	Message from our CEO	15	Use of Renewable Energy	28	Cbc Team	57	Corporate Governance
7	The Central America Bottling Corporation	16	Scope 1 and 2 Carbon Footprint	31	Turnover and New Hires	58	Policies
8	Cbc Around the World	20	Scope 3 Carbon Footprint	32	Management Model	59	Ethical Business Practices
9	Sustainability Agenda	21	Production Efficiencies	33	Cbc Culture	64	Strategic Risk Management
10	Our ESG Strategy	22	Wastewater Treatment	34	Organizational Health Survey	66	Respect for Human Rights
11	Focus on Material Topics	23	Water Funds	36	Performance Evaluation	67	Collective Bargaining
12	Value Chain	24	Circular Economy	37	Career Plan		
		25	Zero Waste in Our Operations	38	Training and Learning Ecosystem		
				39	World-Class Programs		
				40	Occupational Health and Safety	69	Auditor's Letter
				44	Preventive Safety Indicators		
				45	Growing Together		
				49	Our Clients		
				50	Consumer Well-being	71	GRI Content Index
				51	Quality Process	79	Independent Limited Assurance Report on the Greenhouse Gas (GHG) Statement
				52	Suppliers	80	Zero Waste to Landfill Verification
				54	Compliance with the Code of Ethics and Supplier Audits		

General Overview

- 5 About This Report
- 6 Message from our CEO
- 7 The Central America Bottling Corporation
- 8 Cbc Around the World
- 9 Sustainability Agenda
- 10 Our ESG Strategy
- 11 Focus on Material Topics
- 12 Value Chain



About This Report

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

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards. Also, it complies with the principles of the United Nations Global Compact and the Sustainable Development Goals (SDGs). In addition, we have incorporated the Stakeholder Capitalism Metrics (SCM) proposed by the World Economic Forum.

This document features our environmental, social, and governance (ESG) performance for 2025 and includes all entities and subsidiaries considered in our consolidated financial statements audit. This annual report demonstrates our commitment to transparency, accountability, and the continuous improvement of our management practices.

The preparation of this report was the result of a joint effort with our internal team and was approved by our CEO. It was also verified by an independent third party to ensure the accuracy and reliability of the information presented. It is important to note that this report does not contain restatements of prior information.

Our financial and sustainability reports cover the same period, from January 1 to December 31.

The previous report was published in the second quarter of 2024.

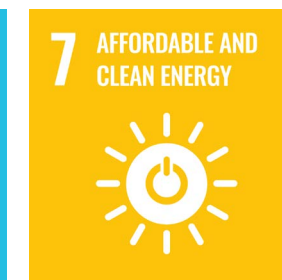
How to read this report

At the beginning of each section, you will find the corresponding codes for the metrics we use, starting with their respective acronyms (e.g., GRI).

At the end of the report, you will find the specific index for each tool used.

For more information about our Sustainability Report, please contact:

asuntoscorporativos@cbc.co, or visit our website: www.cbc.co



Message from our CEO

GRI 2-22, WEF 1

In a dynamic and challenging global environment, we maintain a clear vision at Cbc: to grow sustainably by strengthening our business while creating value for society. This approach, fully aligned with the company's vision, guides our decisions and reaffirms our commitment to long-term development.

Our sustainability approach adheres to the principles of the United Nations Global Compact, which guide our management in the areas of human rights, labor standards, the environment, and business ethics. These guidelines strengthen our governance and consolidate operations aligned with international standards across all markets where we operate.

Likewise, we have reaffirmed our commitment to the Science Based Targets initiative (SBTi), establishing climate goals aligned with science and with global efforts to limit climate change. As part of this roadmap, we achieved a major milestone in 2025: all Cbc production plants, distribution centers, and

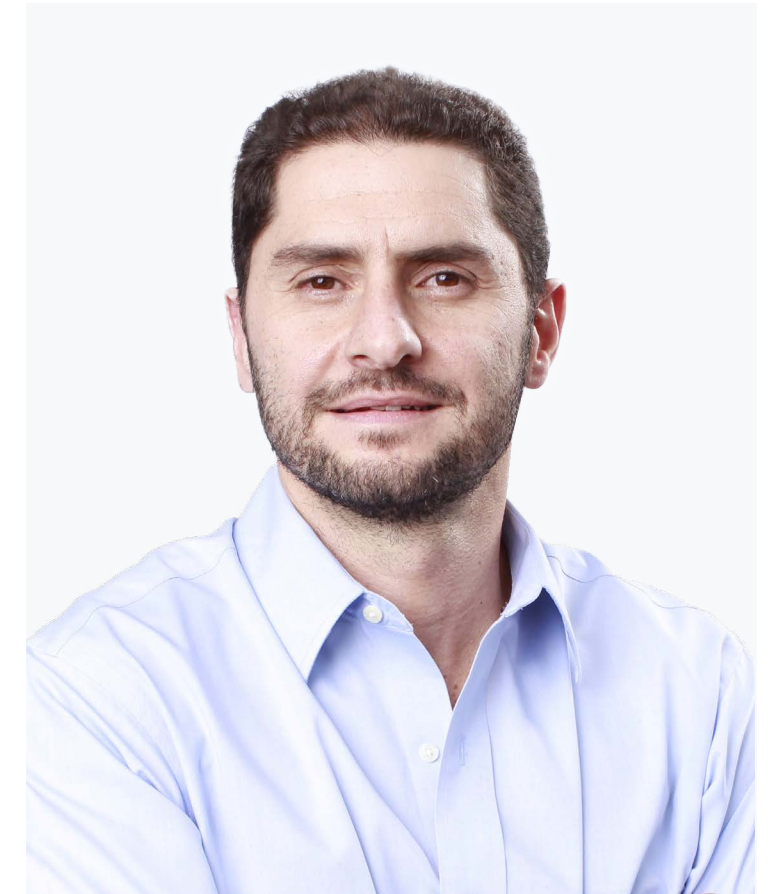
agencies are powered by 100% renewable energy. This represents a concrete step in our decarbonization process and reflects our long-term vision for sustainable growth. This achievement has been made possible by the leadership and commitment of our leaders and by the efforts of the entire Cbc team, whose dedication has been fundamental to its realization.

In addition, we continue to strengthen our capabilities by incorporating advanced analytics and artificial intelligence tools to optimize processes, improve operational planning, and anticipate market dynamics. This process has driven the development of new competencies within our teams and strengthened a culture of innovation, enabling us to evolve with greater agility and consistency.

At Cbc, we understand that sustainable growth is built with vision and consistency. We will continue advancing with this purpose, contributing to the

development of the communities where we operate and generating sustainable value for our clients, employees, and strategic partners.

Ziad Nahas
CEO Cbc



The Central America Bottling Corporation

GRI 2-1, 2-6, 2-23

We are Cbc, a multilatina beverage company founded in Guatemala in 1885. Through strong partnerships with our strategic partners, PepsiCo, Ambev, and Beliv, we offer a broad and diversified beverage portfolio, providing options for every occasion and lifestyle.

We adopt best practices from our strategic partners, especially those that strengthen our processes, culture, and sustainability strategy.

Our mission is to create value for our clients and consumers through high-performance teams with the best portfolio of brands.

We aim to be part of the solutions to global and local challenges by integrating environmental, social, and governance dimensions into our management. This way, we can generate shared value and prosperity in the communities where we operate.

Our Vision

We are competitive people who build strong relationships with our clients and consumers through the best value propositions.

Our Values

Results with purpose

Responsible autonomy

Digital mindset

Ongoing innovation

Candor communication

Agility and adaptability

Conscious leadership



Our Strategic Partners

We help consumers enjoy their daily activities, celebrations, and cultural and family traditions with beverages that adapt to these occasions and their different lifestyles.



PEPSICO

www.pepsico.com

We have held the PepsiCo franchise since 1942, making us their oldest bottler outside the United States. In 2012, our operational excellence earned us recognition as the Best Bottler globally.



beliv

www.belivcompany.com

Beliv is a key business unit of Cbc, focused on developing, producing, and commercializing nutritious, functional beverages made with natural ingredients. Beliv complements our portfolio through innovation.

ambev

www.cerveceriaambev.gt

Through a strategic alliance with Ambev, a subsidiary of AB InBev, we commercialize its portfolio in Guatemala.

Cbc Around the World

GRI 2-6

We have 16 production plants located in nine countries. Through our Beliv business unit, we have commercial presence in 22 countries.

Operational Data

GRI 2-6

+1,260,000

Points of sale

+1,900

Trucks

+9,000

Stock Keeping Units in key categories

900 m

Annual production capacity

+245,000

Coolers

4,100

Sales routes

109

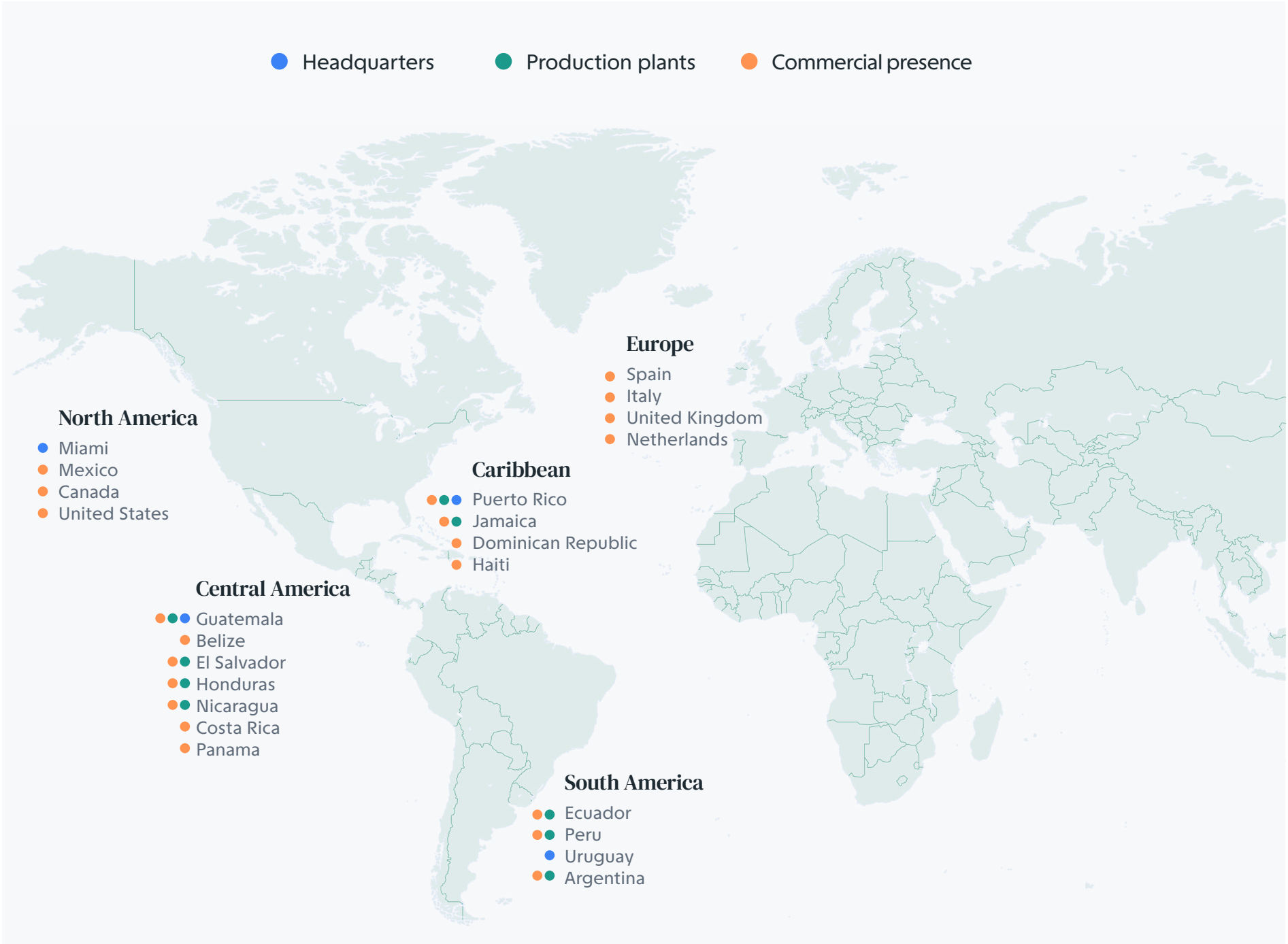
Warehouses and distribution centers

16

Plants

+9,500

Employees



Sustainability Agenda

Our Purpose

Our growth and value generation reach their highest potential when we evolve and actively contribute to building a better world.

In line with our sustainability strategy and our commitment to future generations, we have aligned our business model with relevant global initiatives that guide our actions toward a more just, prosperous, and resilient future.

2013 We joined the UN Global Compact, which promotes ten universal principles on human rights, labor standards, environment, and anti-corruption, serving as a foundation for sustainable development.



2015 We adopted the Sustainable Development Goals (SDGs), which aim to eradicate poverty, protect the planet, and ensure peace and prosperity for all.



2018 We joined the seven Women's Empowerment Principles, promoted by UN Women and the Global Compact, which foster a culture of equality and inclusive leadership in the workplace, economy, and community.



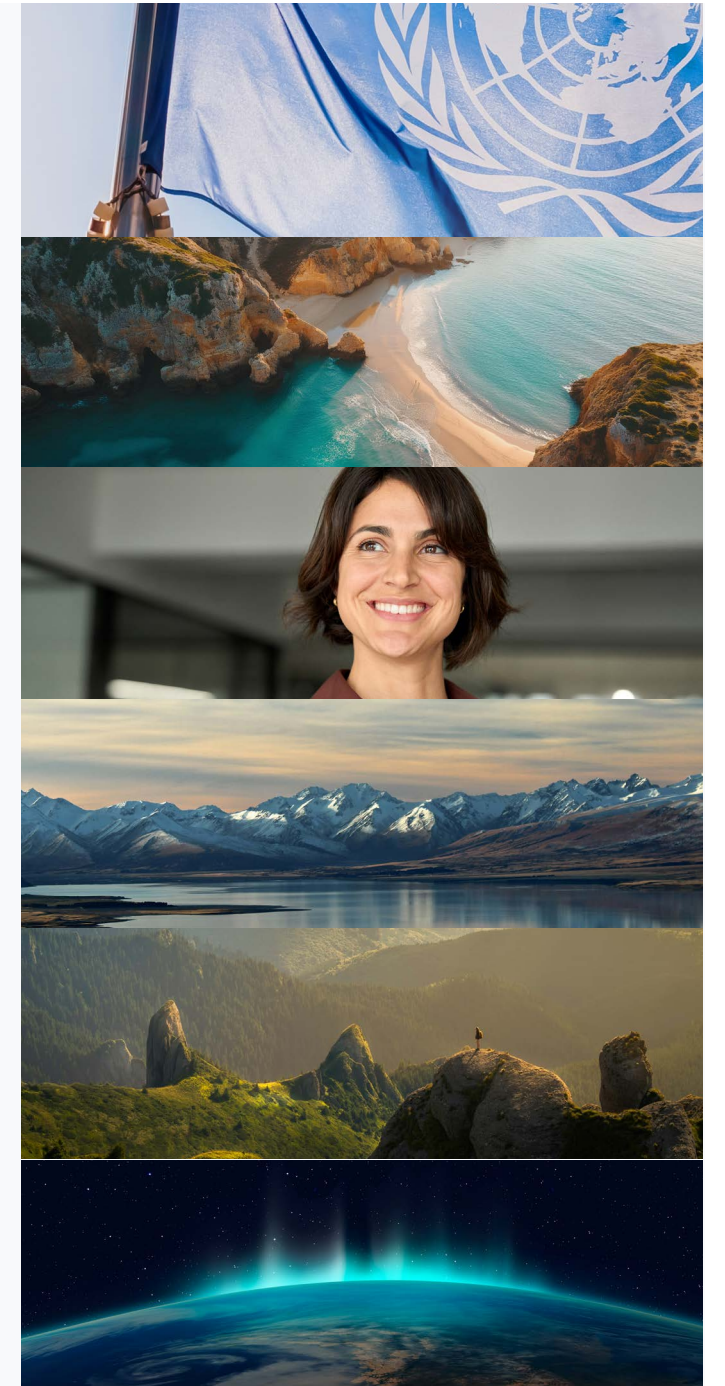
2021 We committed to the Science Based Targets initiative (SBTi), and in 2024, the Technical Committee validated our emissions-reduction goals, aligning with our vision of becoming a carbon-neutral company.



2022 We launched our first Sustainability-Linked Bond, aligned with key targets to reduce our carbon footprint and strengthen our circular economy agenda.



2022 We integrated the World Economic Forum's Stakeholder Capitalism Metrics (WEF), which, along with GRI Standards, allow us to align our reporting with international frameworks.



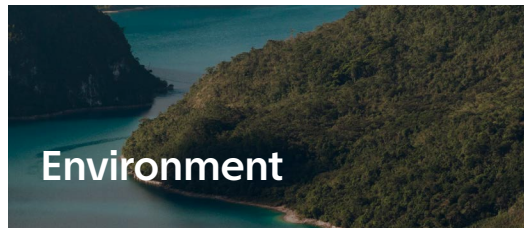
Our ESG Strategy

GRI 2-23, 2-24

Our sustainability strategy is divided into five fundamental pillars, aligned with the environmental, social, and governance (ESG) dimensions. These pillars guide our decisions and reflect our commitment to a better world.

Each of these pillars will be explained in depth throughout this report, along with the strategic relationship we maintain with our key stakeholders.

This system reinforces our commitment to managing transparently, building trust-based relationships, and generating shared value sustainably.



Environment

We use resources efficiently and with a forward-looking vision. Our commitment is to move decisively toward sustainability by promoting responsible practices that enable us to achieve our goal of becoming a carbon-neutral company and to actively contribute to building a more balanced and resilient planet.

As part of this effort, we engage in collective actions to protect water recharge areas, remain firmly committed to using energy from 100% renewable sources, and to meeting science-based greenhouse gas (GHG) emissions reduction targets aligned with the goals of the Paris Agreement.



Circular Economy

We are committed to ensuring that all our packaging is integrated into circular economy cycles, promoting solutions that reduce environmental impact. As part of our sustainability vision, we also work to certify all our production plants under the Zero Waste to Landfill standard, reaffirming our commitment to operating responsibly with a long-term perspective.

In addition, we support initiatives that promote inclusive recycling, particularly those led by cooperatives and local entrepreneurs, thereby strengthening local ecosystems and generating environmental, economic, and social value in the communities where we operate.

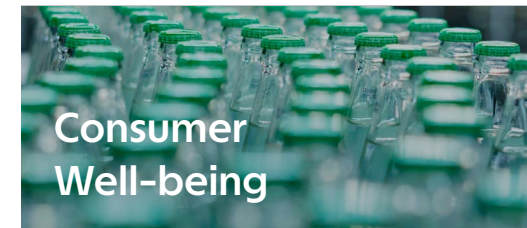


Social Fabric

A fundamental part of our purpose is strengthening the social fabric.

Through training and entrepreneurship opportunities related to access, we promote the socioeconomic development of our employees and their families.

We also support the growth of small businesses, especially neighborhood stores, which are key drivers of sustainable development, fostering their economic growth and strengthening their role within the communities where we operate.



Consumer Well-being

We are committed to the highest quality standards, applying rigorous controls throughout our production processes and ensuring compliance with international safety and labeling regulations.

Consumers are at the core of our decisions. We provide them with clear, reliable information about our products and adapt our portfolio to different moments and lifestyles, promoting informed decision-making.



Governance

Our governance is built on ethical principles, transparency, and accountability. We guide our decisions through a culture of compliance, integrity, and corporate responsibility.

We align with international standards and actively participate in initiatives such as the United Nations Global Compact and the Women's Empowerment Principles, ensuring that our actions are grounded in ethical and sustainable business conduct.

Focus on Material Topics

GRI 2-29, 3-1, 3-2, WEF 11

Material topics allow us to identify Cbc’s priority issues based on their impact and the expectations of our stakeholders. This assessment guides sustainable actions that generate value for the organization, society, and the environment.

Based on a comprehensive analysis of our operations and a detailed review of documentation on our policies and procedures, we developed a list of material topics for the company during 2024.

During the reporting period, no significant changes were identified in the list of material topics compared to the previous period.

Through socialization exercises and structured dialogue with our stakeholders, we identified the most relevant topics for the organization and developed our materiality matrix.

To develop this matrix, we applied a mixed-methods approach that included analysis of secondary data, reviews of studies from similar companies, reviews of internal documentation, interviews with our employees, and consultations with external stakeholders, including suppliers, investors, and non-governmental organizations. This way, we ensured comprehensive coverage of critical material topics.

During the process, we considered the best global practices by evaluating:



Global sustainability trends for the industry.

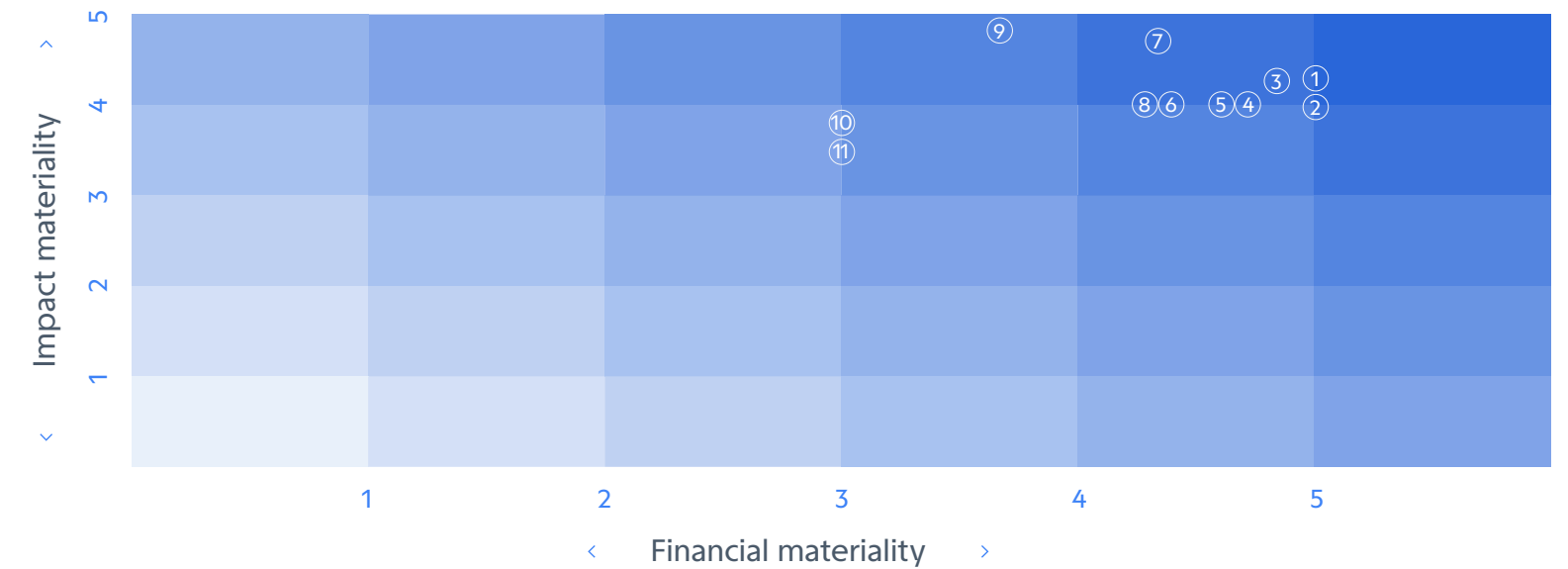


Benchmarks from leading international and regional companies in the food and beverage industry on sustainability topics.



Perspectives and feedback from various Cbc stakeholder groups. These were addressed through interviews during the process.

Below are our 11 material topics. Each was evaluated based on its environmental and social impact and its financial relevance to the company. This prioritization allows us to align our sustainability strategy with stakeholder interests and long-term corporate goals.



- | | |
|--------------------------------------|----------------------------------|
| 1. Circular economy | 7. Human and labor rights |
| 2. Food quality and safety | 8. Impact on consumer well-being |
| 3. Environmental management | 9. Ethics and transparency |
| 4. Corporate risk management systems | 10. Supply chain management |
| 5. Information security | 11. Health and well-being |
| 6. Technological transformation | |

To ensure a technical approach aligned with international standards, we developed our double-materiality matrix with methodological support from Deloitte.

Value Chain

GRI 2-6



1. Sourcing

- Procurement policy and operational committee
- Development of local suppliers
- Supplier certification and evaluation
- Procurement mechanisms based on fair competition, including tenders and reverse auctions
- Innovation and development of long-term relationships
- Code of Ethics for procurement processes



2. Production

- Quality and Food Safety Policy
- Research and innovation
- Health and Safety Policy
- Sustainability Policy
- Manufacturing excellence program
- Carbon footprint reduction
- Use of renewable energy sources
- Zero Waste to Landfill philosophy
- Protection of groundwater recharge areas through participation in water funds
- Virgin resin reduction and use of recycled materials



3. Distribution

- Excellence programs for distribution offices
- Dynamic dispatch
- Environmental best practices
- Logistics excellence programs
- Carbon footprint reduction
- Fleet efficiency
- Use 100% renewable energy sources in distribution centers and agencies



4. Commercialization

- Leading brands portfolio
- Client segmentation for specialized service
- Sales and revenue growth consulting (revenue management)
- Trade marketing
- Timely and efficient customer service
- Technology that supports the identification of development opportunities

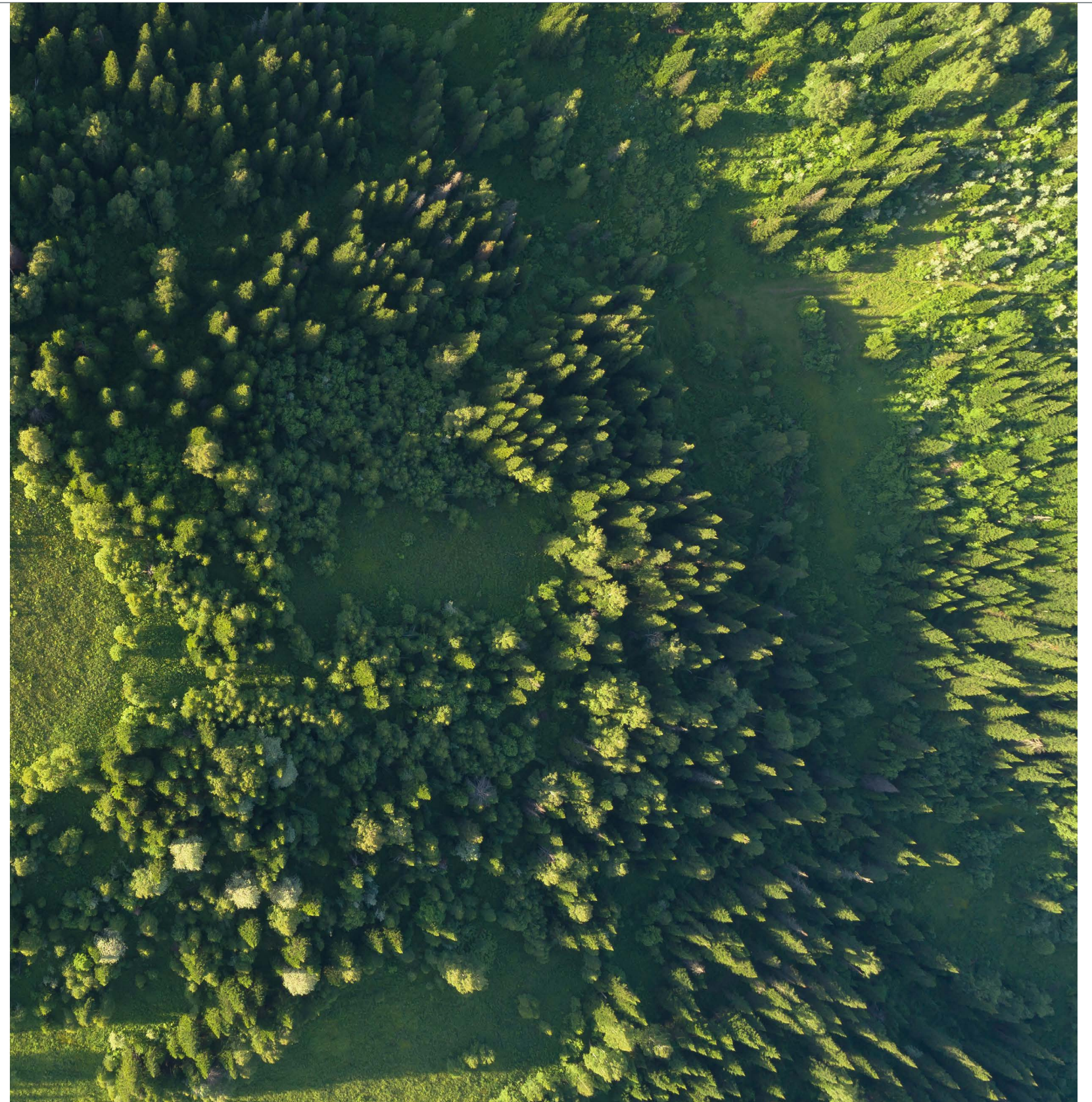


5. Post-Consumption

- Fully recyclable packaging and containers
- Communication and information channels
- Collaborative environmental initiatives with consumers and partners
- Purpose-driven loyalty programs that promote recycling

Planet: Environmental Dimension

- 14 Climate Action
- 15 Use of Renewable Energy
- 16 Scope 1 and 2 Carbon Footprint
- 20 Scope 3 Carbon Footprint
- 21 Production Efficiencies
- 22 Wastewater Treatment
- 23 Water Funds
- 24 Circular Economy
- 25 Zero Waste in Our Operations



Climate Action

GRI 3-3 Environmental Management, 305-5, WEF 8

In line with our Sustainability Policy, we are committed to playing an active role in the fight against climate change by reducing our carbon footprint across all our operations. We take as reference the objectives established by the United Nations Framework Convention on Climate Change, the Paris Agreement, and other international and local regulations.

In 2021, we joined the Science Based Targets initiative (SBTi), a partnership between CDP (Climate Disclosure Project), the United Nations Global Compact, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF), which encourages companies to set emission reduction targets aligned with climate science.

On March 31, 2024, we received notification from the SBTi Technical Committee regarding the validation of our greenhouse gas (GHG) emission reduction targets. The communication states the following:

“The Science Based Targets initiative has validated that the science-based greenhouse gas emission reduction targets submitted by The Central America Bottling Corporation (Cbc) meet the SBTi criteria and recommendations (Criteria version 5.1). SBTi has classified your company’s Scope 1 and 2 target ambition as aligned with a 1.5°C pathway.”

We are committed to reducing our absolute Scope 1 and 2 emissions by 48.9% by 2030, using 2019 as the base year.

Regarding Scope 3 emissions, we are committed to reducing them by 27.5% by 2031 and reducing Scope 3 FLAG emissions by 33.3%, using 2021 as the base year. In addition, we commit not to contribute to deforestation associated with our main commodities, with a deadline of December 31, 2025.

Based on the baseline validated by the SBTi Technical Committee—94,343.01 tCO₂e for 2019—, as of December 31, 2025, our combined Scope 1 and 2 emissions were 47,346.89 tCO₂e, representing a 49.81% reduction.

The 2025 carbon footprint inventory (Scopes 1 and 2) was verified by Ernst & Young (EY), with limited assurance, in accordance with the International Standard on Assurance Engagements ISAE 3410 and the Greenhouse Gas Protocol.



Scope 1 and 2

By 2030, we are committed to reducing our absolute Scope 1 and 2 greenhouse gas emissions by:

48.9%

Using 2019 as the base year

Scope 3

By 2031, we are also committed to reducing our absolute Scope 3 greenhouse gas emissions by:

27.5%

Using 2021 as the base year

FLAG¹

By 2031, we are committed to reducing absolute FLAG emissions under Scope 3 by:

33.3%

Using 2021 as the base year

¹ FLAG emissions are those related to agriculture, forestry, and land use.

² Unit that expresses the impact of various greenhouse gases (CO₂, CH₄, N₂O, HFC, PFC, SF₆, NF₃) as the equivalent amount of CO₂ that would produce the same warming effect.

Percentage of renewable energy in our operations

GRI 3-3 Environmental Management

The sourcing of renewable energy and the optimization of energy efficiency are fundamental pillars of our decarbonization strategy, particularly for reducing Scope 2 greenhouse gas (GHG) emissions. This approach is aligned with our Sustainability Policy, which promotes the progressive transition to clean energy sources across all our operations.

As part of this strategy, we source electricity from suppliers that generate it from renewable sources and complement this effort by purchasing International Renewable Energy Certificates (I-REC), which support the renewable origin of the electricity consumed.

By the end of 2025, all of the electricity used in our production plants, distribution centers, and agencies came from renewable sources, significantly contributing to the reduction of our Scope 2 GHG emissions.

Regarding our administrative offices, 85.55% of the energy consumed came from renewable sources. This result reflects significant progress in our energy transition.



Evolution of the percentage of renewable energy in our operations

	2023	2024	2025
Production plants	80.13%	85.00%	100%
Agencies and distribution centers	0.00%	0.00%	100%
Offices	0.00%	0.00%	85.56%
Total	76.48%	81.23%	99.90%

Percentage of renewable energy in our production plants



Carbon Footprint

GRI 3-3 Environmental Management, 305-1, 305-2, 305-5, WEF 7

Scope 1 and 2

In line with the established targets, the following table shows that the achieved reduction, based on the 2019 baseline, reached 49.81% by 2025, representing an absolute reduction of

47,346.89

tons of CO₂ equivalent (tCO₂e).

	Evolution (tCO ₂ eq)			2025 Results		Established targets	
	2019 (BASE YEAR)	2023	2024	2025 (tCO ₂ eq)	Reduction Percentage in 2025 vs. base year	2030 (TARGET tCO ₂ eq)	Reduction percentage in 2030 vs. base year
Scope 1 GHG Emissions							
Gross Scope 1 GHG emissions (tCO ₂ eq)	44,879.45	46,186.59	50,049.80	47,290.41	5.37%		
Scope 2 GHG emissions							
Gross Scope 2 GHG emissions (tCO ₂ eq)	49,464.02	18,025.79	12,508.68	56.48	-99.89%		
Total GHG emissions (Scope 1 and 2)							
Total GHG emissions	94,343.47	64,212.38	62,558.48	47,346.89	-49.81%	48,209.28	-48.90%

In January 2022, we issued our first Sustainability-Linked Bond (SLB). As part of this instrument, we developed a financing framework aligned with our sustainability agenda and set key performance indicators (KPIs), defined as Sustainability Performance Targets (SPTs).

One of these SPTs focuses on Scopes 1 and 2 and aims to achieve an absolute reduction in GHG emissions. The target was to achieve emissions of 70,907 tCO₂e or less, or meet the SBTi-validated target, by the end of 2025.

This target represented a 28% reduction compared to the 2019 baseline (94,343.01 tCO₂e), validated by the SBTi Technical Committee. However, as of December 31, 2025, our combined Scope 1 and 2 emissions totaled 47,346.90 tCO₂e, representing a 49.81% reduction from the base year.

In 2025, under a transformation-focused working methodology, we held ideation workshops that enabled the identification and implementation of initiatives to reduce our Scope 1 and 2 carbon footprint.

The following table presents our Scope 1 and 2 emissions, broken down by operation. The data is expressed in tons of CO₂ equivalent (tCO₂e) and corresponds to the baseline and the last three years.

Country of operation	2019 (BASE YEAR)	2023	2024	2025
Guatemala	32,115.90	14,815.70	13,847.33	15,233.63
El Salvador	17,543.51	10,873.10	10,726.54	9,662.14
Jamaica	7,963.10	10,733.47	7,925.61	2,394.05
Puerto Rico	9,648.70	9,863.25	10,101.34	4,481.02
Ecuador	6,934.53	6,778.01	9,735.25	5,170.29
Honduras	6,921.40	4,998.70	4,972.02	5,045.02
Nicaragua	6,171.15	2,848.84	2,578.84	2,633.25
Peru	5,484.17	2,023.08	1,763.91	2,312.42
Argentina	1,561.00	1,268.67	489.20	376.59
Uruguay		0.85	1.24	0.13
Panama		8.71	8.21	5.39
USA			408.99	32.96
tCO ₂ eq	94,343.47	64,212.38	62,558.48	47,346.89

Carbon Footprint

GRI 3-3 Environmental Management, 305-1, 305-2, 305-5, WEF 7

Greenhouse Gas Emissions by Country³

The following table presents our Greenhouse Gas (GHG) emissions, corresponding to Scopes 1 and 2, broken down by country where we operate.

Country of Operation	2019 (BASE YEAR)			2023			2024			2025		
	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total
Guatemala	14,725.90	17,390.00	32,115.90	13,869.09	946.61	14,815.70	13,480.77	366.57	13,847.33	15,203.35	30.28	15,233.63
El Salvador	9,984.10	7,559.41	17,543.51	10,670.84	202.26	10,873.10	10,550.73	175.81	10,726.54	9,662.14		9,662.14
Jamaica	1,043.53	6,919.57	7,963.10	2,047.40	8,686.07	10,733.47	2,342.20	5,583.41	7,925.61	2,394.05		2,394.05
Puerto Rico	4,290.00	5,358.70	9,648.70	4,284.67	5,578.58	9,863.25	4,500.90	5,600.44	10,101.34	4,481.02		4,481.02
Ecuador	4,606.12	2,328.41	6,934.53	6,432.00	346.01	6,778.01	9,508.32	226.93	9,735.25	5,170.29		5,170.29
Honduras	4,720.65	2,200.75	6,921.40	4,698.54	300.16	4,998.70	4,565.76	406.26	4,972.02	5,045.02		5,045.02
Nicaragua	3,137.15	3,034.00	6,171.15	2,786.33	62.51	2,848.84	2,543.53	35.31	2,578.84	2,633.25		2,633.25
Peru	1,556.99	3,927.18	5,484.17	1,103.85	919.23	2,023.08	1,756.63	7.28	1,763.91	2,291.74	20.68	2,312.42
Argentina	815.00	746.00	1,561.00	293.87	974.80	1,268.67	489.20	0.00	489.20	376.59		376.59
Uruguay					0.85	0.85		1.24	1.24		0.13	0.13
Panama					8.71	8.71		8.21	8.21		5.39	5.39
USA							311.77	97.22	408.99	32.96		32.96
tCO ₂ Eq	44,879.45	49,464.02	94,343.47	46,186.59	18,025.79	64,212.38	50,049.80	12,508.69	62,558.48	47,290.42	56.48	47,346.89

As of 2024, emissions from the Big Easy plant, located in New Orleans, United States, are included in Scopes 1 and 2. These represent less than 1% of Cbc's total emissions, in line with SBTi's Corporate Near-Term Criteria. Additionally, since 2023, emissions from administrative offices in Panama and Uruguay have been incorporated, representing approximately 0.015% of the total. It is important to note that, in 2025, the emissions reported under Scope 2 mainly correspond to these administrative offices, where electricity from renewable sources is still being implemented.

³Data are presented in gross tons of carbon dioxide equivalent (tCO₂e).

Scope 1 Carbon Footprint Composition:

GRI 305-1, WEF 7

The following table breaks down the carbon footprint corresponding to Scope 1, detailing the main sources of direct emissions.

These include fossil fuel consumption and other operational sources such as air conditioning systems, wastewater, and fire extinguishers.

Direct Emission Sources	Total Scope 1 Emissions in 2025 (tCO ₂ e)	Percentage (tCO ₂ e)
Bunker	26,128.76	55.25%
Diesel	10,497.57	22.20%
Biofuel	11.39	0.02%
Gasoline	753.81	1.59%
Wastewater	552.41	1.17%
Fire extinguishers	3.03	0.01%
AC refrigerant leaks	975.10	2.06%
LPG	7,761.90	16.41%
Natural Gas	606.44	1.28%
Total	47,290.41	100.00%

As shown in the previous table, all Scope 1 emissions come from fuel consumption. The types of fuels used are as follows:

- **Bunker fuel:** mainly used for boiler operations.
- **Diesel:** used in vehicle and machinery engines.
- **Biofuel:** used as an alternative to bunker fuel in boilers.
- **Gasoline:** used in engines.
- **Liquefied Petroleum Gas (LPG):** used in thermal processes, particularly in boilers.
- **Natural Gas:** also used for boiler operations.



Scope 2: Energy Sources in Production Plants and Offices

GRI 302-1, WEF 7

Our production plants have made significant progress in transitioning to renewable energy.

The following tables present the plants and offices currently operating on this type of energy, along with the specific source used.



In most cases, hydroelectric energy in the region stands out, as wind energy does in Argentina.

Scope 2: Energy Sources in Production Plants

Country	Plant	Type of Renewable Energy
Guatemala	Mariposa	Hydroelectric
Guatemala	Cuyotenango	Hydroelectric / Solar
El Salvador	Livsmart	Hydroelectric / Solar
Honduras	La Reyna	Hydroelectric
Nicaragua	La Nacional	Hydroelectric
Perú	Huchipa	Hydroelectric
Perú	Sullana	Hydroelectric
Ecuador	Guayaquil	Hydroelectric
Ecuador	Machachi	Hydroelectric
Ecuador	Milagro	Hydroelectric
Ecuador	Machala	Hydroelectric
Jamaica	Kingston	Wind
Puerto Rico	Toa Baja	Solar
Argentina	Tucuman	Solar
Argentina	Chajarí	Solar
USA	Big easy	Biomass

Scope 2: Energy Sources in Offices

Country	Distribution Centers	Type of Renewable Energy
El Salvador	El Salvador Offices	Hydroelectric
Honduras	Honduras Offices	Hydroelectric
Nicaragua	Nicaragua Offices	Hydroelectric
Peru	Peru Offices	Hydroelectric
Ecuador	Ecuador Offices	Hydroelectric
Puerto Rico	Puerto Rico Offices	Solar



Scope 3

WEF 7

In preparing our Scope 3 emissions inventory, we accounted for all indirect emissions across our value chain, using 2021 as the baseline year.

This inventory includes a wide range of emission sources associated with raw materials such as sugar, concentrates, packaging, and containers, as well as operational and logistical activities. These include client use of coolers, fleet operations managed by logistics providers, fuel transportation, transportation of raw materials for production processes, electricity distribution, end-of-life disposal of packaging and containers, employee commuting, and corporate travel.

The mapping and quantification of these emissions were carried out in accordance with the GHG Protocol Technical Guidance for calculating Scope 3 emissions, ensuring alignment with international standards.

Both the estimated emissions and the corresponding reduction targets were subject to a rigorous validation

process by the Technical Committee of the Science Based Targets initiative (SBTi), and received official approval in March 2024.

During 2024, with methodological support from KPMG, we identified opportunities to reduce our Scope 3 carbon footprint and prioritized strategic initiatives aligned with international standards and sustainability best practices.

Scope 1 emissions represent 6% of the company's total emissions; Scope 2 emissions represent 5%; and Scope 3 emissions account for the remaining 89%.



Purchased Goods and Services		
Categories of goods and services breakdown	Raw Materials	4%
	Packaging Materials	52%
	FLAG (Direct and indirect)	6%
	Distribution and logistics (Downstream and Upstream)	19%
	Use of sold products	12%
	Others	7%
	Total	100%

Production Efficiencies

In accordance with our Sustainability Policy, we reaffirm our commitment to implementing practices that promote the efficient use of resources.

Energy Consumption Efficiency

GRI 3-3 Environmental Management, 302-3, 302-4

The indicator monitored across all our production plants is calculated as the ratio of electricity consumption to the number of 8-ounce cases produced. This indicator has an annual reduction target, which drives us to incorporate new technologies and optimize equipment usage to meet established targets.

As part of our continuous improvement approach, we conduct periodic measurements of energy consumption in our plants.

Although total energy consumption has increased, this has been offset by improvements in operational efficiency and the implementation of good production practices.

	2023	2024	2025
Electricity consumption kWh / 8 oz case	0.265	0.268	0.270
Energy consumption in production plants (kWh)	181,437,095	193, 831,398	184,106,912

100% of the energy comes from renewable sources.

Bunker Fuel Consumption Efficiency

GRI 302-4

Regarding bunker fuel consumption, this indicator is monitored daily, providing the team with complete visibility to implement timely actions that ensure its efficient use.

During 2025, ideation workshops were conducted to identify opportunities to reduce energy consumption and CO₂ emissions and to strengthen a culture of continuous improvement and sustainability across operations.

	2023	2024	2025
Bunker fuel consumption efficiency per 8 oz case	0.0158	0.0165	0.0184
Total liters of bunker fuel consumed	8,170,550	8,395,494	8,434,742

In 2025, bunker fuel consumption per 8-ounce case increased by 11% compared with 2024, primarily due to changes in the production mix. Additionally, a 0.47% increase in total volume of liters consumed was recorded, associated with the implementation of a new Hotfill line in Guatemala.

Water Consumption Efficiency

GRI 3-3 Environmental Management, 303-1

We are committed to the efficient and responsible management of water resources across all our operations. We monitor water use using a water-efficiency indicator that correlates water extracted with beverages produced. This approach allows us to identify opportunities for improvement and optimize our production processes.

All our plants monitor water consumption daily using specific indicators and have Focused Improvement Groups that analyze this data and propose corrective actions to progressively meet established targets.

In 2025, in partnership with strategic allies, we developed a water resilience plan that includes implementing emerging technologies to monitor water-use intensity indicators and conducting risk analysis.

	2023	2024	2025	TARGET 2030
Liters of water used per liter of beverage produced	1.796	1.818	1.800	1.470

For greater data accuracy and in line with Internal Audit recommendations, the information is reported using four digits. The 0.99% reduction is the result of implementing initiatives to optimize water use in production processes as part of our water resilience strategy.

Wastewater Treatment

GRI 303-2

All our production plants are equipped with wastewater treatment systems based on aerobic biological technology, which combine activated sludge processes with ultrafiltration membranes. This approach ensures efficient treatment in compliance with the standards required for wastewater generated in our operations.

Each plant has fully equipped internal laboratories for daily process control analyses. Additionally, we conduct periodic verifications in certified external laboratories to ensure strict compliance with parameters established by current environmental regulations.

Liters of Wastewater Treated in 2025

	Volume (L)	Percentage
Wastewater treated by Cbc	1,870,826.83	76.76%
Wastewater treated by third parties in accordance with local regulations	566,512.00	23.24%

It is important to note that we comply with all laws and regulations related to wastewater and its treatment. We have invested in technology that ensures compliance with parameters established by local regulations.

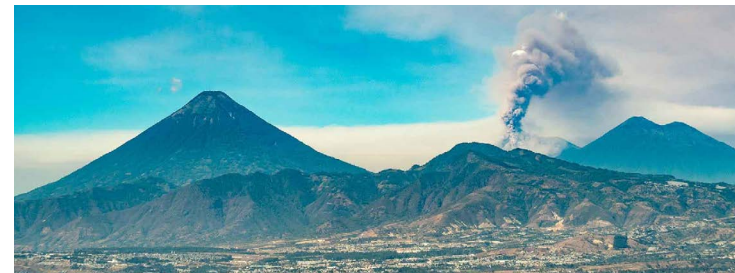


Water Funds

GRI 3-3 Environmental Management, 303-1

We are founders and active members of several water funds. These operate as collective impact mechanisms, channeling resources into long-term conservation initiatives. Through collaborative governance structures, they bring together key stakeholders involved in the sustainable management of water resources.

They also provide an effective solution for governments, companies, and civil society organizations to promote the protection of natural capital. Their approach combines green and gray infrastructure to provide a comprehensive response for maintaining the water balance of cities and ensuring the long-term sustainability of water sources.



Guatemala

Fundación para la Conservación del Agua de la Región Metropolitana de Guatemala (FUNCAGUA)

Created to contribute to water supply availability in the Metropolitan Region by implementing conservation actions and risk reduction through financial sustainability.

It focuses on four strategic objectives:

- Contribute to strengthening water governance and public policies.
- Lead and coordinate efforts to increase water availability.
- Generate, process, and analyze water resource information.
- Raise awareness and strengthen competencies regarding the use and protection of water sources.



Ecuador

Fondo para la Protección del Agua (FONAG)

A partnership committed to the conservation and restoration of water sources in the Metropolitan District of Quito. Its activities include climate monitoring, hydrological monitoring, recovery and restoration of vegetation cover, micro-basin management, and education and awareness initiatives.

Fondo de Agua de Guayaquil (FONDAGUA)

A long-term water conservation model that operates through investments from public and private stakeholders committed to preserving a basin under a participatory approach. Its work focuses on water conservation for the future, environmental protection, and the well-being of communities within the Río Daule basin. It has a network of 21 partner organizations working collaboratively.

Fondo de Agua para la Conservación de la Cuenca del Río Paute (FONAPA)

Aims to contribute to the conservation, protection, preservation, and restoration of water resources and the ecological environment within the Río Paute basin. This is achieved by investing the returns generated by the trust fund's autonomous assets in projects and programs aligned with this purpose.



Peru

Fondo Regional del Agua Forasan Piura

This fund seeks to channel and manage contributions from public and private institutions to invest in conservation actions and promote a water culture, improving water resource management in the Chira-Piura basin.

Fondo de Agua para Lima y Callao (AQUAFONDO)

A multisectoral coordination platform that mobilizes resources to conserve, protect, and restore the watersheds of the Chillón, Rímac, and Lurín rivers, thereby contributing to the continuous supply of high-quality water to users in those areas. Among its activities is the implementation of an ancestral groundwater recharge system called "Amunas," built using impermeable stone and permeable infiltration channels that allow water to filter into the subsoil during the rainy season.

Additionally, work is carried out through the Fortalecimiento de Capacidades de la Subcuenca program (Capacity Building Program for the Santa Eulalia Sub-basin). This initiative focuses on strengthening the skills and competencies of community leaders and local representatives to design and implement public investment projects related to natural infrastructure, as well as a sustainability and financing strategy for water security in the region.

Circular Economy

GRI 3-3 Circular Economy

We believe in the importance of being part of the solution to major global and local challenges, taking an active role in building a more sustainable future. Therefore, we reaffirm our commitment to the circular economy.

We are reducing the use of virgin resin, developing more effective models for the recovery of packaging and containers—with a particular focus on those that promote the economic empowerment of women and young environmental entrepreneurs—ensuring their recycling and progressively increasing the incorporation of recycled resins into our processes.



Joint Venture with a Recycling Company

We established a Joint venture with Invema to recover post-consumer PET bottles in Central America, ensuring their integration into the value chain by creating recycled resin.

Voluntary Deposit Program

The voluntary deposit program implemented in Jamaica is an initiative that, through a public-private partnership, promotes the recovery and recognition of value for post-consumer bottles.

Community Recycling

In this category, Atitlán Recicla stands out as the first cooperative of women recyclers in Central America. It promotes economic empowerment and income generation for women entrepreneurs.

Awareness

Through Fundación CRECER and Iniciativa Haciendo Eco, we support the development of informational and awareness campaigns to promote recycling, emphasizing proper waste separation at the point of consumption to ensure effective reintegration into circular economy cycles.

Collaborative Recycling with Shared Value

Redes con Rostro in Ecuador is a transformative initiative that promotes the recovery of recyclable waste by integrating grassroots recyclers into an inclusive management model that supports their economic development and strengthens local value chains.

Packaging Materials

GRI 301-2, 301-3

	2023	2024	2025	TARGET 2030
Recycled resin	6.35%	12.15%	14.17%	30.00%
Non-recycled resin	93.65%	87.85%	85.83%	70.00%



Our goal is to ensure that all packaging and containers are reusable, recyclable, or compostable by 2030.

	2023	2024	2025
Returnability rate of 8-ounce cases (percentage)	13.20%	10.33%	10.80%



Zero Waste in Our Operations

GRI 3-3 Circular Economy, 306-2

Our Sustainability Policy promotes the integration of circular economy principles into our operations and value chain, encouraging the rational use of resources and efficient waste management.

At Cbc, we have adopted the Zero Waste to Landfill philosophy, which means that more than 99% of our operational waste is recycled, reused, or co-processed for energy generation, and less than 1% is sent to landfills. This management model reflects our commitment to the responsible, efficient, and sustainable use of resources, maximizing their value throughout their lifecycle.

In January 2022, we issued our first Sustainability-Linked Bond (SLB), through which we developed a Sustainability-Linked Financing Framework that aligns our ESG agenda and establishes key performance indicators (KPIs) as sustainability performance targets (SPTs).

One of these targets establishes that, before December 31, 2025, at least eight of the 16 production plants operated by Cbc as of the end of 2020 must be certified under the Zero Waste to Landfill standard, covering at least 68.2% of operational waste. Additionally, we aim for all our production plants to achieve this certification by 2030, reinforcing our commitment to zero-waste operations.

As of the end of 2025, 93.14% of our operational waste was already managed under this standard, following the certification of ten production plants, marking significant progress toward achieving the established SPT.

93.14%

of our operational waste was managed under the Zero Waste to Landfill standard in 2025.

100%

of our production plants aim to achieve this certification by 2030.

	2023	2024	2025	TARGET 2030
Percentage of operational waste managed under Zero Waste to Landfill certification	56.03%	59.33%	93.14%	100.00%



The ten plants that have achieved and maintained certification as of December 2025 are the following:

- Mariposa in Guatemala
- Cuyotenango in Guatemala
- Guayaquil in Ecuador
- Machachi in Ecuador
- Huachipa in Peru
- Sullana in Peru
- Livsmart in El Salvador
- Milagro in Ecuador
- Machala in Ecuador
- La Reyna in Honduras

The certificates referenced in this section are included in the annexes of this report.

Social Dimension and Prosperity

- 27 Extraordinary People with an Ownership Culture
- 28 Cbc Team
- 31 Turnover and New Hires
- 32 Management Model
- 33 Cbc Culture
- 34 Organizational Health Survey
- 36 Performance Evaluation
- 37 Career Plan
- 38 Training and Learning Ecosystem
- 39 World-Class Programs
- 40 Occupational Health and Safety
- 44 Preventive Safety Indicators
- 45 Growing Together
- 49 Our Clients
- 50 Consumer Well-being
- 51 Quality Process
- 52 Suppliers
- 54 Compliance with the Code of Ethics and Supplier Audits



Extraordinary People with an Ownership Culture

GRI 3-3 Health and Well-being

At Cbc, we believe in the transformative power of our people when they are motivated, committed, and aligned with the organization's objectives.

For this reason, we promote a corporate culture centered on individual and collective merit, fostering professional development with a forward-looking vision.

Our culture is grounded in the principles of meritocracy and in the belief that each employee can build a sustainable growth path within the company.

This approach translates into real development opportunities through structured career plans and continuous training programs.

This vision is led by the Gente & Gestión (People & Management) area, but it is also driven and embraced by all leaders and employees, who play a key role in fostering and strengthening this culture daily.

As part of this commitment, we continuously transform our talent management tools to strengthen our team's capabilities and support their professional growth.

We believe in the power of combining talent, passion, and excellence to achieve our dreams.



We have a comprehensive onboarding, training, and development process designed to expand technical knowledge, strengthen skills, and foster leadership, both for new hires and experienced employees within the organization.

Management

Seeks operational excellence in routine processes to achieve results.



Growth

Alignment of vision, purpose, and processes to ensure sustainable growth.



Talent

Personal and professional growth through meritocracy.



Key Indicators

Guidelines that direct the company's results.



Cbc Team

GRI 2-7, 2-8, 405-1, WEF 11

We are a company driven by the talent of 9,880 employees from diverse areas and domains who are bringing our vision to life through their passion, knowledge, and commitment.

Together, we build a culture based on excellence, innovation, and a shared purpose of achieving a positive impact in the communities where we operate.

All employees maintain an employment relationship under permanent, full-time contracts. The company does not employ personnel on temporary contracts or other employment arrangements.



Total Employees

9,880

Employees who drive our operations with commitment and talent.

Age Range

60%

Corresponds to employees between 30 and 50 years old, recorded in 2025.

Average Age

38

This is the average age of our employees, recorded in 2025.

Gender

87%

Male

13%

Female

Operational Employees

72%

Operational and technical staff in the following areas:

- Manufacturing
- Commercial
- Operations and services

Percentage of operational employees by gender:

95%

Male

5%

Female

Administrative Employees

28%

Composed of:

- CEO
- Directors
- Managers
- Supervisors
- Coordinators
- Administrative staff

Percentage of administrative employees by gender:

66%

Male

34%

Female

Cbc Team

GRI 2-7, 405-1

Beyond numbers, each employee represents a story of commitment, talent, and shared purpose. We are a company built on the diversity of ideas, skills, and backgrounds. Precisely this human richness drives our ability to innovate, adapt, and grow sustainably.



Job Distribution			
Positions	2023	2024	2025
CEO	1	1	1
Vice President	1	1	1
Technicians	4	6	7
Directors	21	23	27
Specialist	143	196	213
Managers	187	209	205
Administrative Managers	180	212	184
Supervisors	373	432	388
Analysts	462	562	511
Coordinators	1,255	1,477	1,271
Operational Staff	7,309	7,177	7,072
Total	9,936	10,296	9,880

Age Range			
Age Range	2023	2024	2025
Under 30 years old	34%	33%	30%
30 to 50 years old	58%	58%	60%
Over 50 years old	8%	9%	10%
Total	100%	100%	100%



Employees by Country			
Country	2023	2024	2025
Guatemala	26%	27%	27%
Ecuador	20%	19%	19%
Peru	16%	16%	16%
El Salvador	12%	13%	12%
Honduras	10%	10%	11%
Puerto Rico	7%	7%	7%
Nicaragua	6%	5%	5%
Jamaica	2%	2%	2%
Uruguay	1%	1%	1%

Number of employees in 2025, broken down by gender and country

2025 Results			
Country	Male	Female	Total
Guatemala	2,417	283	2,700
El Salvador	1,080	140	1,220
Honduras	967	81	1,048
Nicaragua	466	56	522
Jamaica	168	45	213
Ecuador	1,560	310	1,870
Peru	1,310	272	1,582
Uruguay	26	30	56
Puerto Rico	559	110	669
Total	8,553	1,327	9,880

Cbc Team

GRI 401-2



At Cbc, all our employees have full-time contracts and are protected by the social security systems established in each country where we operate, in full compliance with local legislation and in alignment with our principles of respect, equity, and responsibility. Additionally, we are strengthening our efforts to include people with disabilities.

Total workforce broken down by gender and type of contract

Percentage of employees in full-time positions			
	2023	2024	2025
Male Employee	100%	100%	100%
Female Employees	100%	100%	100%

Percentage of employees with disabilities, broken down by gender

Percentage of employees with disabilities	
Male Employee	0.64%
Female Employees	0.45%
Total	1.10%

Social protection in 2025, broken down by gender and country

2025 Results		
Country	2024	2025
Guatemala	100%	100%
El Salvador	100%	100%
Honduras	100%	100%
Nicaragua	100%	100%
Jamaica	100%	100%
Ecuador	100%	100%
Peru	100%	100%
Uruguay	100%	100%
Puerto Rico	100%	100%

All our employees are covered by integral social protection, including situations such as illness, accidents, disability, and maternity, ensuring their well-being.

Turnover

GRI 3-3 Health and Well-being, 401-1

Employee turnover is a key human capital management indicator that measures the ratio of employees who leave the organization in relation to the total workforce over a given period. This indicator is essential for assessing team stability, the effectiveness of talent management policies, and the organizational climate.

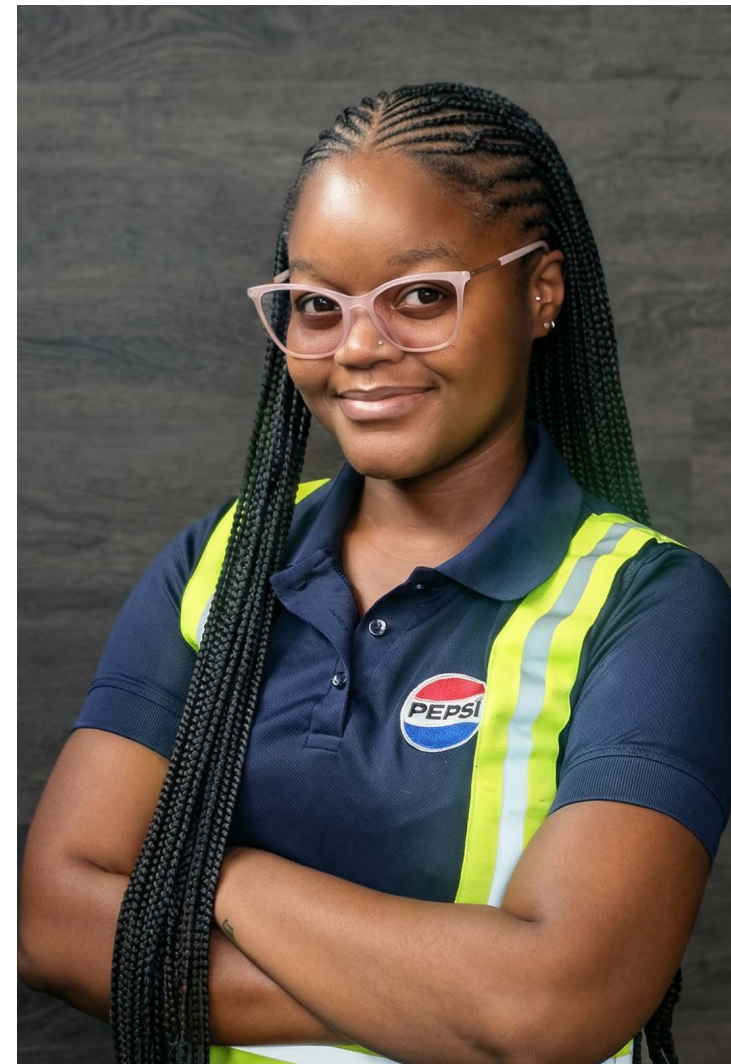
At Cbc, we systematically monitor turnover, breaking it down by country, business unit, and functional area to identify patterns and understand the underlying causes of both voluntary and involuntary separations. As part of this process, standardized exit surveys are conducted, along with direct feedback sessions with leaders from the corresponding areas.

The information collected through these interviews is complemented with data obtained from internal surveys on job satisfaction, organizational engagement, and cultural alignment. This combination of sources enables multivariable analysis to identify critical factors that influence employee retention or departure.

Based on these findings, strategies are designed and implemented to strengthen talent retention, optimize recruitment and selection processes, and reinforce employee value propositions aligned with our culture and long-term goals.

Annual Turnover Ratio

2023	2024	2025
15.24%	15.41%	15.02%



New Hires

WEF 18

The new hires carried out in 2023, 2024, and 2025 are as follows:

2023	2024	2025
2,422	2,519	1,772

Age distribution

	2023	2024	2025
Under 30 years old	62%	56%	58%
Between 30 and 50 years old	37%	42%	41%
Over 50 years old	1%	2%	1%

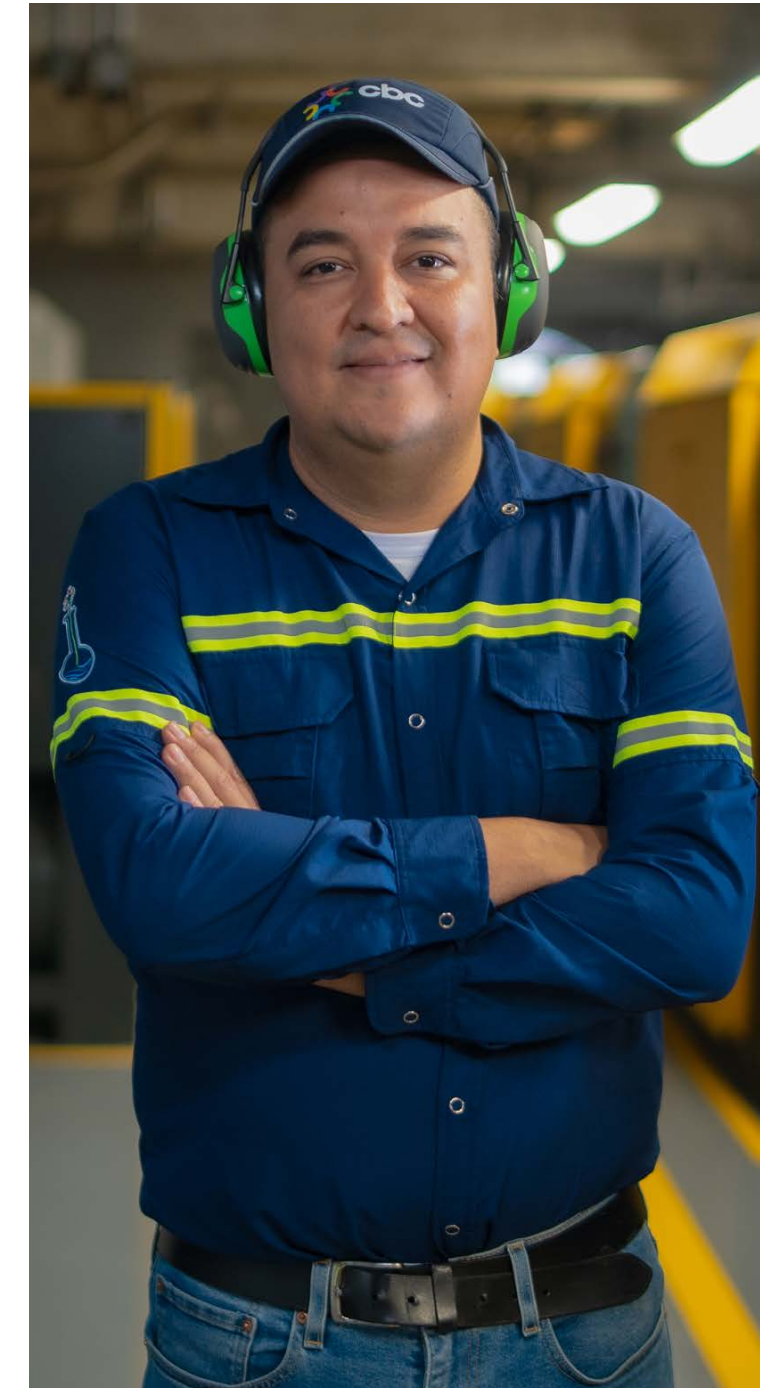
Gender distribution of new talent in 2025

81%

Male

19%

Female



Management Model

GRI 3-3 Health and Well-being, 2-7, 401-2

At Cbc, we have developed a talent management model that uses advanced digital platforms to facilitate interaction, monitoring, and development of our employees throughout their entire journey within the organization.

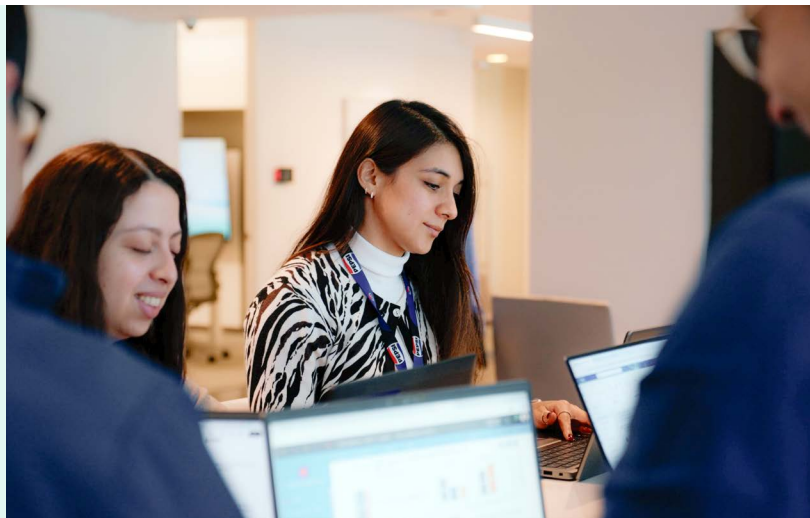
Using this comprehensive tool, we manage key processes such as talent planning, performance, and professional development. Our Performance Evaluation allows us to measure in a structured manner both goal achievement and each employee's key competencies.

The platform also designs personalized training and development plans, as well as career plans aligned with our teams' professional aspirations and the company's strategic needs.

Additionally, it enhances the employee experience by centralizing functionalities such as time-off management, vacation requests, and access to additional benefits, thereby promoting a culture of self-management, transparency, and employee well-being.

This digital ecosystem not only strengthens the operational efficiency of our people management but also enables us to make more informed, equitable decisions aligned with the company's strategic objectives.

It is important to note that at Cbc, we comply with all employee benefits established by the regulations in the countries where we operate.



This model is composed of seven modules, detailed below:

Goals	A module designed to comprehensively manage setting, monitoring, and evaluating annual goals, aligning individual objectives with the organization's strategic priorities.
Performance	Manages the Performance Evaluation and the overall talent cycle in a structured way, facilitating decision-making regarding development, succession, and professional growth within the organization.
Employee Central	Centralizes and securely manages personal, employment, and contractual information of all Cbc employees, ensuring data integrity and enabling efficient human talent management.
Recruitment	Oversees the entire recruitment and selection process for internal and external candidates, aiming to attract, evaluate, and hire top talent aligned with Cbc's culture and strategic needs.
Successions	Facilitates the identification and mapping of critical positions for business continuity and success, enabling the creation of a high-potential talent pool prepared to take on strategic roles in succession and internal mobility processes.
Learning	Enables learning management through structured e-learning content, supporting the continuous development of key competencies and knowledge in flexible and accessible formats for all employees.
OHI	We conduct monthly follow-up meetings to assess the progress of initiatives derived from the Organizational Health Survey. These sessions are central to our cultural transformation process, allowing us to monitor the progress of implemented actions, identify areas for improvement, and ensure continuous alignment with our strategic cultural objectives.

Cbc Culture

GRI 3-3 Health and Well-being

At Cbc, we develop and update an annual strategy of key actions to strengthen our organizational culture.

This tool enables our leaders to bond with their teams, identify opportunities for improvement, and reinforce the embodiment of our corporate values. It is an essential pillar of our talent management approach, placing people at the center of the business.

Activities follow a structured agenda, jointly designed with each leader, and include talks, audiovisual materials, and other initiatives aimed at strengthening our culture.



Coffee with the Leader: A monthly space for connection and inspiration, designed to strengthen team bonds and promote a culture of recognition. It is an opportunity for CEOs and directors to share key achievements, celebrate progress, and generate enthusiasm for the results achieved. Each session includes a special guest who provides an inspiring or strategic perspective.



Culture Lecture: A bi-monthly meeting led by the CEO and/or directors, where new strategic projects are presented, and progress is shared. The session, which includes a special guest, reinforces our vision and commitment to the values that define us as an organization, promoting a culture of collaboration, innovation, and excellence in everything we do.



RAP Meetings: Weekly meetings between the CEO, directors, and managers with their frontline teams, aimed at aligning strategic priorities, following up on key topics, and ensuring consistent execution aligned with business objectives.



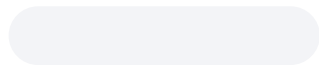
Dialogues: A monthly session led by the CEO for its frontline team. A space for inspiration and strategic alignment where progress toward defined objectives is shared, organizational culture is reinforced through the exchange of meaningful experiences, and reflection is encouraged around the corporate value of the month.

This space strengthens purpose-driven leadership, fosters a sense of belonging, and consolidates a shared vision focused on impact and excellence.



OHI Meetings: Monthly follow-up meetings to review the progress of actions implemented based on the Organizational Health Survey results, as part of the cultural transformation process.

These spaces enable progress evaluation, the identification of opportunities for improvement, and the consolidation of a culture aligned with our organizational principles.



Organizational Health Survey

GRI 3-3 Health and Well-being

As part of our cultural transformation process, at Cbc we have implemented the Organizational Health Index (OHI) survey as a key tool to systematically assess organizational health and develop action plans aimed at strengthening our internal practices.

This not only enables the prioritization of initiatives that drive performance but also seeks to consolidate a strong organizational culture and foster the comprehensive development of our employees.

Organizational health surveys are essential to understand how culture is experienced within the company, identify opportunities for improvement, and align our collective capabilities with strategic objectives.

Their value lies in providing objective and actionable insights that drive decisions focused on organizational progress.



To ensure the effective implementation of the resulting plans, committees composed of employees from all areas have been created.

They support execution, monitor progress, and act as ongoing channels of communication and feedback, strengthening collective commitment to the continuous evolution of our corporate culture

Goals: To conduct an in-depth analysis of survey results to identify key organizational needs, detect critical areas requiring priority attention, and recognize strengths that drive current success, seeking to guide effective improvement actions and foster an environment of excellence and continuous growth.

Communicating Results: To communicate, in a timely and transparent manner, the key survey results and the action plans defined to address the identified priorities. This communication is carried out with both leaders and employees across all areas, ensuring their engagement and alignment with the organizational process.

Action Plans: Based on the results of the organizational health survey, specific action plans are developed for each area, operation, and corporate level to address the main identified needs. At the same time, the strong points that reflect a high level of organizational health are reinforced to preserve and replicate them as benchmarks within the company.

Follow-up: We systematically monitor action plans through a dedicated platform to ensure their effective implementation. Progress is communicated transparently, strengthening team commitment and alignment with the goal of enhancing organizational health.

OHI Results

GRI 3-3 Health and Well-being

We achieved an OHI score of 85%, an indicator of significant progress that motivates us to continue raising our standards. This result reaffirms our leaders' commitment to fostering a strong organizational culture by implementing best practices that drive well-being, collaboration, and effectiveness in the company.

The results obtained in 2024 place Cbc at a global benchmark level for organizational health.

Total OHI – Cbc

85%

Country	2023	2024
Cbc Corp	89%	86%
Ecuador	81%	91%
El Salvador	77%	87%
Guatemala	86%	90%
Honduras	68%	82%
HUB Cbc	79%	80%
Jamaica	70%	84%
Nicaragua	80%	86%
Peru	73%	83%
Puerto Rico	62%	80%
Uruguay	71%	81%

The scale indicates the percentage of respondents who selected “agree” or “strongly agree” with the results, and “often” or “almost always” regarding management practices. The publication of these results takes place after the release date of our Sustainability Report; therefore, the results for 2025 are not included in this edition of the report. The most recent available version is presented.



Performance Evaluation

GRI 3-3 Health and Well-being, 404-3

At Cbc, the Ciclo de Gente (Talent Cycle) is our structured performance evaluation process, designed to comprehensively assess the knowledge, competencies, and results of our employees, aligned with a meritocracy-based model. The process begins with goal cascading and concludes with final feedback, providing a holistic view of performance and ensuring the sustainability of professional development over time.

The methodology is applied across the organization, from the CEO to analysts, and serves as the foundation for defining individual development and career plans. In 2025, all eligible positions were evaluated under this model, reaffirming our commitment to talent management and organizational excellence.



Goal Cascading

A strategic process through which collective and individual objectives are translated into specific, measurable, and aligned goals at each level of the organizational structure.

Competency Evaluation

A systematic process that analyzes and assesses the extent to which each employee demonstrates the knowledge, skills, behaviors, and capabilities required to effectively perform their role within the organization. It follows a 360° multi-source evaluation process.

Talent Review Meetings

Also known as People Reviews or Talent Reviews, these are formal talent management spaces where leaders and department heads meet to analyze in a structured and objective manner the performance, competencies, development potential, and challenges of their teams.

Feedback

Individual development plans are structured sessions between leaders and employees that provide clear, objective, and constructive feedback on performance and co-create personalized development plans that drive professional growth and address competency gaps.

End-of-cycle or Year-end Goal Closure

This is the final stage of the performance management process, where the achievement of objectives set at the beginning of the period is reviewed, analyzed, and validated based on concrete results, objective criteria, and previously defined transparent standards.

Career Plan

GRI 3-3 Health and Well-being

Our culture is grounded in meritocracy and the belief that each employee can build a meaningful and transformative professional growth path.

During 2025, we continued strengthening the tools that support this journey by using a professional development strategy centered on the individual design of career plans. This approach enables each team member to recognize their strengths, identify areas for improvement, and define clear pathways to achieve their goals.

In addition, our strategy incorporates an integral competency-based development approach, enabling the closure of specific gaps and fostering continuous growth. This approach spans all areas of the organization and includes tailored learning paths for each level, ensuring that professional development is accessible, ongoing, and aligned with current challenges and future aspirations.

We are a company that believes in people, in their dreams, and in their ability to reach their full potential, both personally and professionally.



Training

GRI 3-3 Health and Well-being, 404-1, 404-2, WEF 17

The purpose of Universidad Cbc (Cbc University) is to drive talent development by transforming each employee's potential into capabilities that advance the business. We support people throughout their evolution, accelerating both individual and collective growth so the company can advance with agility and excellence while focusing on impact and value creation.

Universidad Corporativa Cbc implements a comprehensive upskilling and reskilling strategy aligned with the business strategy, the leadership model, and the future evolution of organizational capabilities, balancing Skill & Will through three pillars: Leadership, Functional, and Methodological.

This structure is supported by strong foundations: a faculty of highly experienced deans, a cutting-edge technological platform, and the Train the Trainers program, which ensures excellence in knowledge transfer.

At Cbc, we have a clear vision to transform to create value and enhance growth opportunities.

Through the Universidad Cbc training plan, we have achieved an average of:

 **12,105 horas**
of monthly training.

Pillars: Learning Ecosystem

Leadership

Strengthens our company culture by developing employees' leadership skills. It builds capabilities to influence, inspire, and empower teams, integrating skills such as effective communication, decision-making, coaching, change management, and inclusive leadership.

Functional

Develops the technical expertise that drives business performance. It provides specialized training in knowledge and skills specific to each area, ensuring that employees master the know-how, processes, tools, and standards required to perform their roles with excellence.

Methodological

Strengthens management practices and tools to ensure the adoption of analytical and problem-solving methodologies that promote sustainable and results-oriented business management.



Indicator	2023 Data	2024 Data	2025 Data
Average training hours per month	15,241	11,434	12,105
Average training hours per employee, per month and by employee category	1.4 hours per employee	1.42 hours per employee	1.95 hours per employee
	Administrative staff: 41%	Administrative staff: 35%	Administrative staff: 38%
	Operational staff: 59%	Operational staff: 65%	Operational staff: 62%

World-Class Programs

GRI 3-3 Health and Well-being

World-Class and Excellence Programs are key drivers in building a high-performance culture grounded in collaboration and continuous improvement.

Through these programs, we inspire our employees to carry out their work with excellence, measure their performance, and consistently raise their own standards, ensuring the long-term sustainability of our operations.

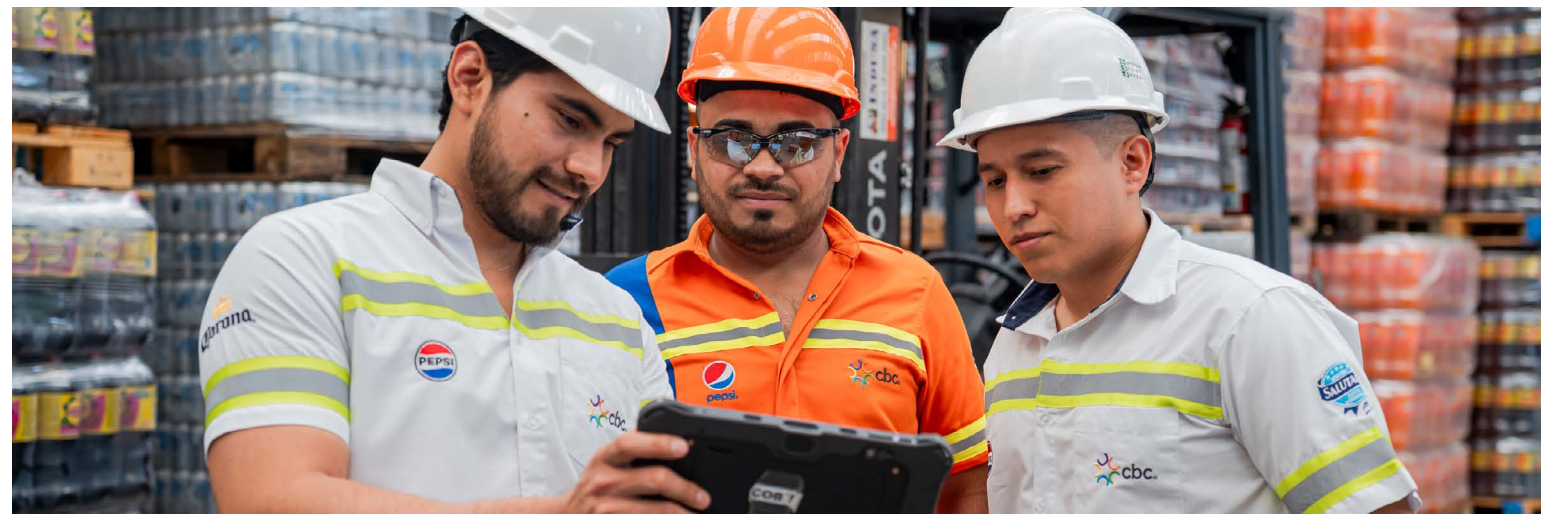
Evaluations are conducted monthly through interviews and documented evidence, led by teams at each plant and office, strengthening self-management and fostering a strong sense of ownership.

Top-performing teams are publicly recognized and receive a collective bonus, reinforcing the value of teamwork and celebrating the impact of delivering excellence.

In 2025, the highest performing plants and offices were recognized and awarded. Through these achievements, we demonstrate that no goal is too ambitious when we work with passion and commitment to make it a reality.

The core objective of this model is to continuously elevate our standards of excellence by focusing programs on more ambitious productivity indicators across processes and results.

Through WCM and WCS, we aim to develop the full potential of each operation to reach world-class standards and to recognize and celebrate the progress, learnings, and achievements of each team on their journey toward excellence.



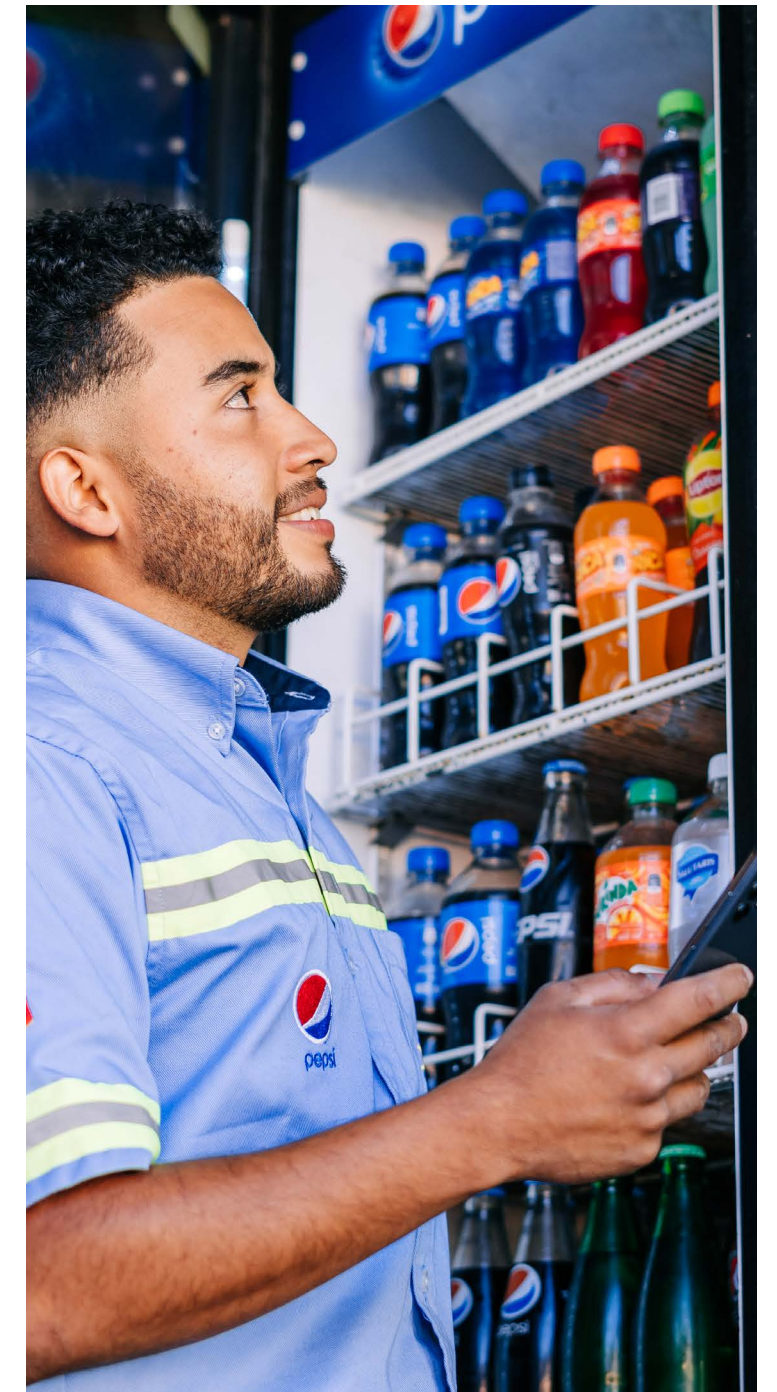
World-Class Manufacturing

First Place	Planta Cuyotenango - Guatemala
Second Place	Planta Sullana - Peru

World-Class Sales Program

Premier League	Agencia Naranjo - Guatemala
Elite League	Agencia Juticalpa - Honduras
Pro League	Agencia Salamá - Guatemala

World-Class Program Results 2025



Occupational Health and Safety

GRI 3-3 Health and Well-being, 403-1, 403-2, 403-4, 403-8

The health and safety of our employees is a fundamental pillar of our operations' sustainability.

At Cbc, we promote an organizational culture in which risk prevention is integral to decision-making, operational processes, and daily activities. Our Occupational Health and Safety Policy establishes the guidelines for identifying, assessing, and controlling workplace risks, as well as for the continuous improvement of the management system and compliance with applicable regulations in the countries where we operate.

Through this approach, we aim to ensure safe and healthy working environments for employees, contractors, and visitors.

Occupational Health and Safety Management System

The Occupational Health and Safety Management System (OHSMS) is used across all our operations and is based on principles of risk management, incident prevention, and continuous improvement.

Its implementation is supported by policies, operational procedures, and technical standards that enable the identification of hazards, the assessment of risks, and the establishment of effective controls.

Key elements of the system include:

- Compliance with labor and occupational health and safety regulations in each country.
- Alignment with international safety standards, including ISO 45001, with two plants certified under this standard.
- Periodic compliance assessments conducted by our franchisor across workplaces.
- Operation of Occupational Health and Safety Committees that promote employee participation.
- Management of a regularly updated legal requirements matrix.
- Implementation of operational controls and critical safety requirements by process.
- Regular technical inspections of critical equipment and safety infrastructure.

This technical approach ensures proactive risk management, comprehensive protection of our employees, and the consolidation of a prevention-oriented culture aligned with the highest standards of organizational performance.

Across all our facilities, key safety indicators and progress on action plans to close identified gaps are monitored regularly.



Training and Prevention

GRI 403-2, 403-5, 403-7

Strengthening a preventive culture is a key component of our management approach. We have an annual safety training plan by role, enabling employees to identify risks associated with their responsibilities and apply the necessary controls to prevent incidents.

100%

of employees receive training on the Occupational Health and Safety Policy during their induction process, which is reinforced periodically as part of ongoing training programs.

We also have technical safety manuals that establish safe work standards and procedures by area and function.

Compliance with these guidelines is mandatory for both direct employees and for suppliers and contractors who access our facilities.

Our collective labor agreements include provisions that promote compliance with occupational health and safety regulations, reinforcing these principles as part of the employment relationship.



Occupational Safety Performance

GRI 403-9, WEF 16

During the reporting period, Cbc's safety indicators remained below industry benchmarks, reflecting the effectiveness of our Occupational Health and Safety Management System and our preventive and continuous improvement approach across operations.

Incidents Resulting in Lost Workdays and the Incidence Rate

WEF 15

Annual incidents in the operation (LTI)

Ubicación	2023	2024	2025
Plantas	12	21	19
Agencias	73	51	93
Total Cbc	85	172	112

Lost Time Incident Rate (LTIR)

Location	2023	2024	2025
Plants	0.20	0.53	0.43
Offices	1.22	0.57	1.17
Total Cbc	0.86	0.56	0.90

The Lost Time Incident Rate (LTIR) is calculated using a factor of 200,000 hours worked, in accordance with the methodology established by the Occupational Safety and Health Administration (OSHA) and the U.S. Bureau of Labor Statistics.

This indicator standardizes the injury rate to a population equivalent to 100 full-time employees over one year, enabling comparability across organizations and industries.

In our production plants, the LTIR was 0.43, below the beverage manufacturing industry average (1.2, according to the U.S. Bureau of Labor Statistics). In our offices, the rate was 1.17, also below the average for road-based work activities involving vehicles (4.2, U.S. Bureau of Labor Statistics).

Additionally, the average recovery time per incident remained below 20 days, reflecting the effectiveness of our medical care, follow-up, and return-to-work processes.



Operational Risk Management

GRI 403-2, 403-3, 403-9, WEF 16

In production plants, recorded incidents are primarily associated with interventions during cleaning tasks and mechanical adjustments.

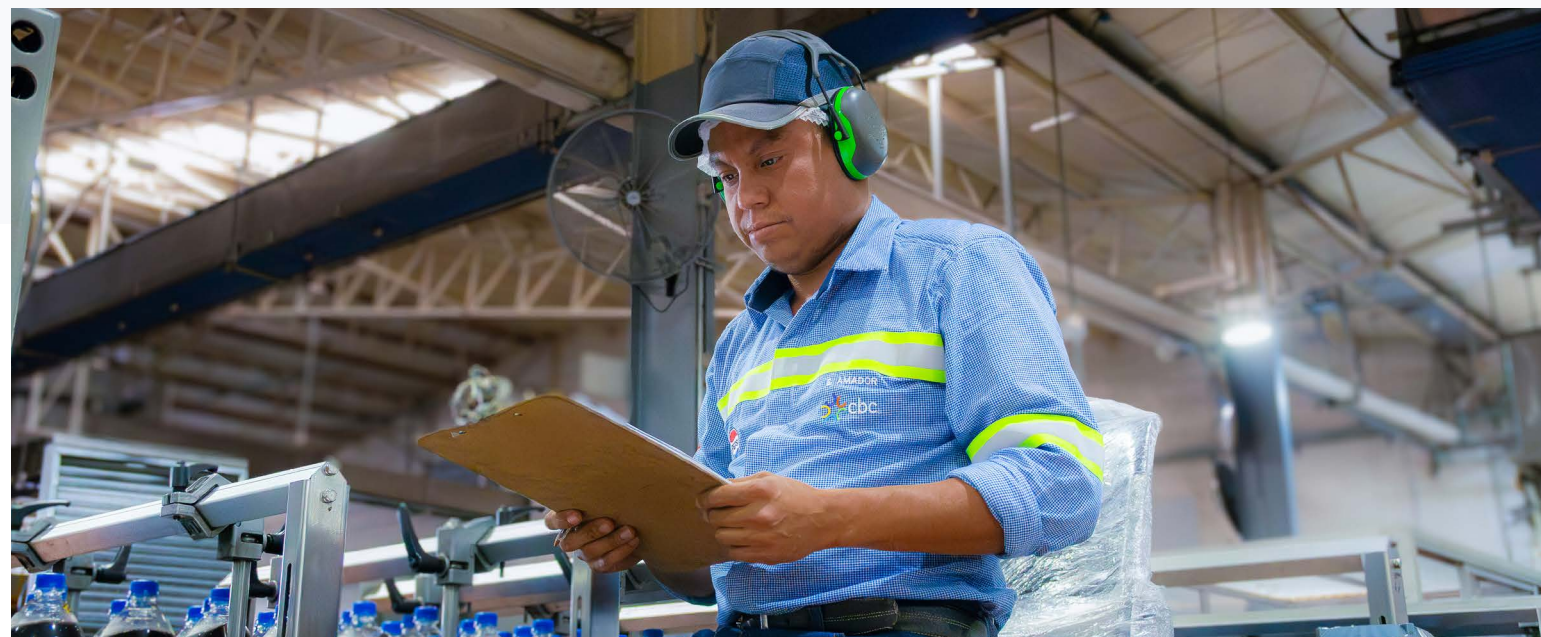
To manage these risks, we prioritize hazard elimination and the implementation of engineering controls, complemented by ongoing awareness and training programs.

Machinery safety is one of the golden rules of our operations, reinforced through standardized procedures and technical controls. In our offices, the main operational risk is related to road incidents during distribution and sales activities.

To mitigate these risks, we strengthen defensive driving, vehicle safety, and on-road risk management programs, which improve the safety of both our employees and the communities where we operate.

Number of workdays lost due to work-related injuries

Location	2025
Plants	443
Offices	1,688
Total Cbc	2,131



Occupational Health

GRI 403-2, 403-10, WEF 16

Reported cases of work-related health issues are primarily associated with medical consultations in occupational health clinics for musculoskeletal discomfort, with lower back pain and muscle strain related to repetitive physical activities being the most frequent.

To prevent these conditions, we conduct occupational hygiene studies, including ergonomic workplace assessments, training programs, and continuous improvements in working conditions.

Number of employees with work-related health conditions

Location	2025
Plants	54
Offices	44
Total Cbc	98

Despite the strength of our management system, a fatal accident occurred during machinery operation in 2025. We deeply regret the loss of our employee and extend our support to their family during this difficult time.

Additionally, we make annual investments to increase the use of mechanical aids and ergonomic tools, with the aim of reducing the physical workload of tasks and improving our employees' well-being.

Our Occupational Health and Safety Management System is periodically reviewed to identify opportunities for improvement and reinforce preventive actions across all our operations.

Number of workdays lost due to work-related health issues

Location	2025
Plants	54
Offices	126
Total Cbc	180

This event led to the strengthening of our operational controls, with a particular focus on machinery and equipment safety, as well as the review of procedures associated with critical equipment operation.

Preventive Safety Indicators

GRI 3-3 Health and Well-being, 403-2, WEF 15

Prevention is the cornerstone of our occupational health and safety management.

In line with our Occupational Health and Safety Policy, we promote the anticipation, identification, and control of risks as the foundation for reducing the likelihood of incidents and ensuring integral protection of our employees.

The proper implementation of safe operating procedures, compliance with applicable regulations, and the disciplined execution of preventive and corrective action plans are shared responsibilities across all levels of the organization. In this context, every employee and leader plays a key role in building safe and sustainable work environments.



We promote continuous improvement in Occupational Health and Safety through the ongoing analysis of our indicators, strengthening our action plans, and continuing to build, with our people, safer, healthier, and more sustainable workplaces.

Regarding preventive health, we ensure compliance with legal requirements in the countries where we operate and continuously work to strengthen care spaces and programs for our employees.



KPI	Definition	2025
Adherence to the Occupational Health and Safety System (OHSS) pillar	Percentage of compliance with procedures established in the company's Occupational Health and Safety System (OHSS), in accordance with internal standards and applicable regulations.	95.50
Safety Level	Measurement of compliance with safety routines in the workplace, including the execution of inspections, correction of non-conformities, and training conducted by area.	96.72
Action Plans	Percentage of compliance with commitments established in OHS action plans during the evaluated period.	97
Total Average	Weighted average of the OHS KPIs established as control targets for Cbc's operations.	96

Growing Together

GRI 3-3: Human and Labor Rights, 3-3 Health and Well-being, 403-6

At Cbc, we firmly believe that the private sector has both the responsibility and the potential to create cycles of development by fostering shared growth with our employees, clients, and suppliers. We are committed to creating conditions that promote entrepreneurship, innovation, and sustainable well-being in our communities.

As an organization, we have chosen to start from within by transforming our immediate environment to positively impact the social fabric.

Creciendo Juntos (Growing Together) is our action platform for progressively contributing to multidimensional well-being and inclusion across the region. This initiative stems from the recognition that well-being goes beyond income—it includes access to basic services, education, healthcare, employment, adequate housing, and opportunities for holistic development.

While at Cbc we ensure that our employees receive highly competitive compensation within the industry, we recognize that many of them and their families continue to face challenges due to structural conditions in their environment, including limited access to basic infrastructure and essential services.

For this reason, we believe in taking an active role in working together to help improve these realities.

Through Creciendo Juntos, in partnership with Wise Responder from the University of Oxford, we measure the multidimensional well-being of our employees and their families using a rigorous, data-driven approach.

Survey

The Wise Responder survey is based on the University of Oxford's multidimensional well-being measurement framework, developed by the Oxford Poverty and Human Development Initiative (OPHI).

Design

An expert team supports the measurement process, data interpretation, and the design of the management model and initiatives, ensuring successful implementation.

Implementation and Monitoring

A technological platform that provides access to the MPI survey, KPI dashboards, best practices, and resources for volunteer management.



This information enables us to focus our efforts, generate opportunities, and develop solutions that tangibly improve the quality of life.

Our commitment is clear: to drive shared prosperity from within our organization into the communities around us.

The survey measures and evaluates five indicators:

- **Education:** care and well-being of children within employees' households.
- **Health:** access to healthcare services and medical insurance.
- **Employment:** employability, entrepreneurship, and family responsibilities.
- **Housing:** access to technology, water, sanitation, and housing conditions, among others.
- **Finance:** while not directly part of the MPI, it acts as an enabler by assessing the level of indebtedness of our employees.

Volunteer Program

Growing Together

At Cbc, we inspire and mobilize individuals with a strong sense of service who are committed to the development of their communities. People who choose not to remain part of the problem but become part of the solution, driven by the conviction to create real and positive change in the lives of families across their countries.

Our volunteer program stands out for its strategic, impact-driven approach. Actions are based on the real needs of our employees, identified through the Multidimensional Poverty Index (MPI) methodology developed by the University of Oxford. This tool enables us to rigorously measure different dimensions of well-being—such as health, education, housing, and access to basic services—and, based on this diagnosis, create relevant and sustainable interventions.

Our volunteers contribute their time, skills, and experience to lead and implement transformative programs that directly improve the multidimensional well-being of our employees and their families. They can participate in any of our five volunteer well-being pillars, each focused on addressing specific dimensions that influence quality of life.

Through their dedication and commitment, volunteering at Cbc becomes a powerful force for building shared prosperity from within, fostering a culture of purpose-driven impact.



Well-being Pillars

Finance

We provide guidance and tools to improve the financial health of employees and their families, including support for debt consolidation and negotiation for those who face over-indebtedness.

Housing

We promote comprehensive housing solutions that provide employees with the peace of mind of knowing their families live in safe, dignified environments that support their development.

Health

We aim to improve their quality of life through preventive and curative health programs.

Education

We promote educational processes that close access and quality gaps, enabling real opportunities for learning and skills development.

Entrepreneurship

Our goal is to sustainably increase per capita household income among our employees through enhanced employability, skill development, and the promotion of productive entrepreneurship.

With each passing year, we renew our commitment, setting new goals that inspire us to go further—always alongside those who believe that change is possible when built collectively.

Thanks to the commitment and active collaboration of our volunteers, their families, and our teams, in 2025 we implemented more than 54 transformative initiatives, led by 163 volunteers who contributed nearly 9,416 hours of service. Each action reflects our shared purpose and reinforces our path toward collective well-being.

Cbc achievements in 2025

Overall Results	2024	2025
Initiatives implemented	39	54
Households participating in initiatives	881	1938
Beneficiaries	2520	4727
Households overcoming hardships	211	2423
Households moving out of poverty	78	706
Volunteers working in initiatives	192	163
Volunteer service hours	4929	9416
Partner companies supporting solutions	61	83





To fully understand our impact, it is essential to examine the reduction in our Multidimensional Poverty Index (MPI) across all operations; a decrease in this indicator represents our greatest achievement, as it directly means fewer families experience deprivation in basic pillars such as education, health, and housing.

Based on the results of our assessments, we strategically focused our initiatives this year on the most vulnerable populations. Thanks to this approach and the outstanding performance of our volunteers, we nearly doubled participation in our initiatives, which translates into thousands of households overcoming deprivations and hundreds moving out of poverty.

Country of Operation	MPI			2024			2025		
	2023	2024	2025	Participating Households		Number of beneficiaries	Participating Households		Number of beneficiaries
				Households overcoming 1 hardship	Households overcoming poverty	Participants of Initiatives	Households overcoming poverty	Participants of Initiatives	Participants of Initiatives
Cbc Guatemala	18.3	18.1	16.5	35	10	201	778	128	1293
Cbc El Salvador	18	17	12.1	41	18	748	373	176	763
Cbc Nicaragua	20.4	20.2	14.3	12	7	284	73	98	567
Cbc Ecuador	16	15	9.8	105	35	1157	484	287	1672
Cbc Peru	10.9	10.6	11.2	18	8	130	229	17	432
				211	78	2520	1937	706	4727

Compared to 2024, the number of beneficiaries increased by 87.6% in 2025, reflecting a significant expansion in the reach of our initiatives and their impact on participating communities.

Our Clients

GRI 2-6

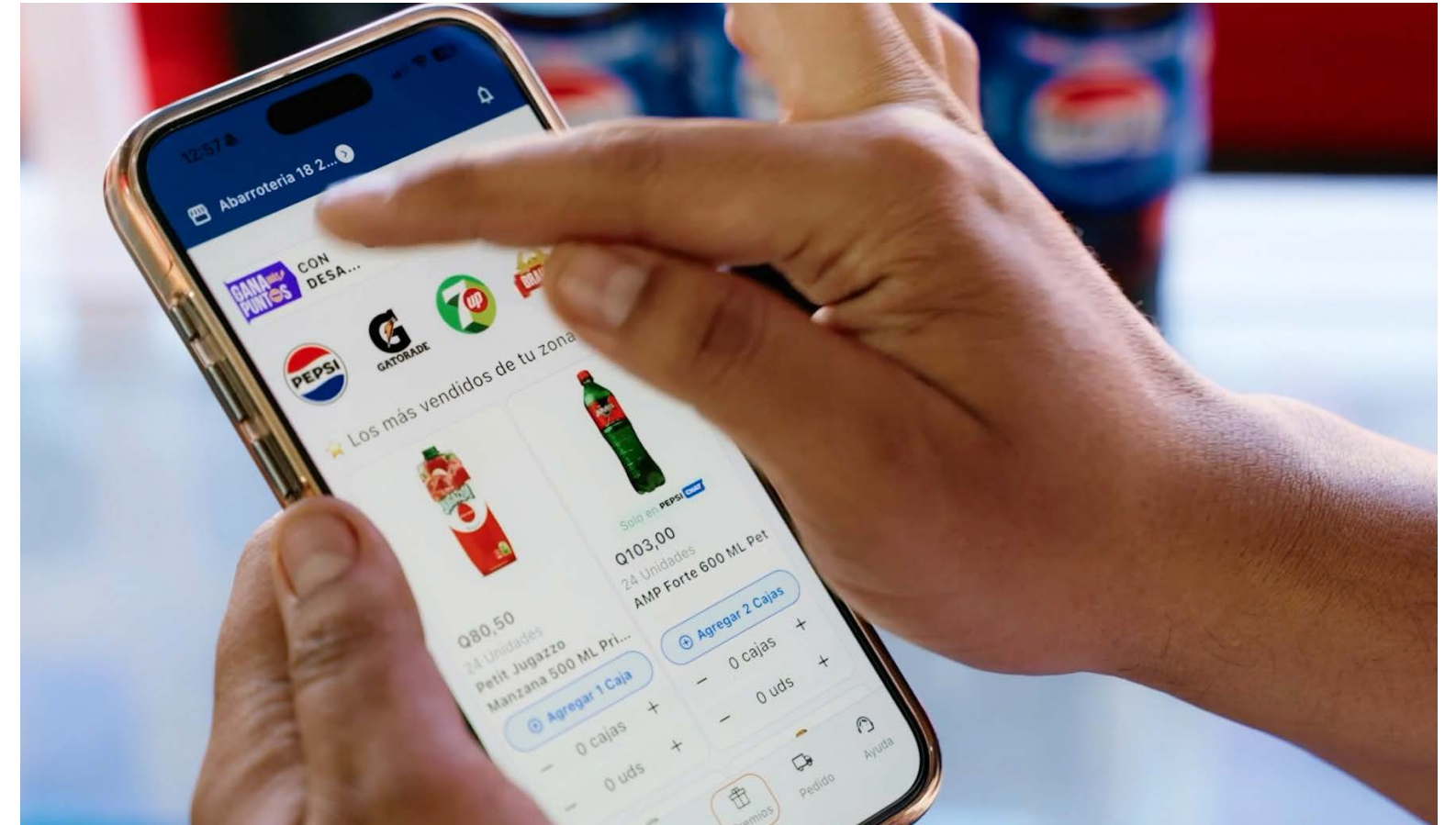
At Cbc, our priority is to deliver differentiated, high-value service to our nearly two million clients, positioning ourselves as their best partner at the point of sale. To achieve this, we apply commercial segmentation criteria to understand the specific characteristics of each client type—from small neighborhood stores to supermarkets and convenience stores—and offer tailored solutions that meet their needs, fostering long-term relationships based on mutual growth.

Pepsi Chat is an innovative conversational commerce platform developed by Cbc in collaboration with Yalo, a company specializing in artificial intelligence and chatbots. This tool enables retailers to place orders in real time, access personalized promotions, and manage their points of sale more efficiently through accessible channels such as WhatsApp. As part of our financial inclusion strategy, Pepsi Chat also facilitates access to microcredit solutions, expanding economic development opportunities for small businesses across the region.

Recognizing that the sustainable growth of our clients also requires strengthening their business capabilities, we have integrated training modules into this strategy, focused on financial management, inventory control, and overall business management. In its initial phase, we reached 40,000 participating retailers, of whom 70% were women, reaffirming our commitment to equity, economic empowerment, and the comprehensive development of the traditional sales channel.

We aim to drive the digital transformation of traditional sales channels by promoting and enabling the financial digitization of points of sale across all countries where Cbc operates.

Our commitment is to support each client throughout their evolution, providing tools that strengthen their management capabilities, expand their opportunities, and contribute to a more inclusive, modern, and sustainable commercial ecosystem.



Digitalization

B2B2C relevance (Business to Business to Consumer)

Economic order quantity

Financial inclusion

New income streams for retailers



Consumer Well-being

GRI 3-3: Impact on Consumer Well-being, Quality and Food Safety

At Cbc, we strive to accompany our consumers at every stage and moment of their lives, offering the ideal beverage for every occasion and lifestyle.

We have a broad, diverse, and constantly evolving portfolio designed to adapt to different preferences, needs, and consumption contexts. Whether for hydration, nutrition, refreshment, or simply sharing, we always offer an option tailored to each person and every experience.

Labeling

GRI 3-3: Impact on Consumer Well-being, 417-1

At Cbc, we comply with all product labeling requirements and regulations established by authorities in each country where we operate.

Additionally, where local legislation allows, we voluntarily include extra information to provide greater clarity and transparency.

This practice reflects our commitment to empowering consumers by providing them with the tools they need to make informed decisions about the products they choose.

Innovation

GRI 3-3: Technological Transformation

We work closely with our strategic partners, such as PepsiCo and Beliv, who lead beverage innovation at both regional and global levels.

This continuous portfolio evolution allows us, as a bottler and distributor, to offer our consumers a wide variety of options that meet their needs and lifestyles.

As a result of this process, 36% of our brands contain 100 calories or less per 12-ounce serving, responding to consumer preferences and global recommendations—such as those from the WHO—to moderate the intake of certain macronutrients.

Data Protection

GRI 3-3: Information Security, 418-1

At Cbc, we have a robust personal data protection policy that applies across all our commercial campaigns and processes, ensuring the ethical, secure, and transparent handling of client and consumer information. This policy is aligned with international privacy principles and applicable regulations in the countries where we operate. We also strictly respect intellectual property rights, ensuring the responsible use of content and creative materials, and follow specific protocols to protect the rights of children

and adolescents, preventing their unauthorized exposure in advertising or promotional materials.

This approach reflects our commitment to integrity, digital responsibility, and respect for their fundamental rights. Furthermore, during the 2025 reporting period, we recorded no claims related to client privacy or data breaches.

Marketing Campaigns

GRI 417-2, 417-3

At Cbc, we adhere to the principles of responsible marketing, guided by international standards such as those established by the International Chamber of Commerce (ICC), as well as other industry best practices. Our campaigns are developed with a focus on transparency, accuracy, and respect for consumers.

We recognize that the nutrition of children and adolescents is the responsibility of their parents or legal guardians. Therefore, our marketing campaigns are designed to avoid directly influencing minors and instead promote an approach that respects adults' role in making informed decisions about their children's nutrition. This commitment reflects our responsibility as a company and our respect for consumer rights, aligned with ethical principles and globally recognized self-regulation frameworks. Additionally, we strive to ensure that our communications are inclusive, culturally respectful,

and socially responsible, reinforcing our commitment to an ethical, respectful, and long-lasting relationship with consumers.

It is important to note that during the reporting period, no cases of non-compliance with regulations or voluntary codes related to communications or product labeling were identified.



Quality Management Process

GRI 3-3: Impact on Consumer Well-being, Quality and Food Safety, 416-1, 416-2

At Cbc, we take full responsibility for ensuring the quality and safety of all our products at every stage of the process, from production to final delivery to the consumer.

This commitment is a fundamental pillar of our operations.

Our management systems are based on a preventive and structured approach, with rigorous controls designed to identify, mitigate, and eliminate potential hazards across all manufacturing and support processes.

We ensure 100% traceability of our products, enabling us to respond quickly and effectively to any situation that may pose a risk to our consumers' health or safety.

Continuous improvement is a core principle guiding our food safety and quality management. We establish specific, measurable objectives across our entire value chain and systematically verify their effectiveness through internal and external audits.

All our leaders and employees share responsibility for applying food safety principles in their daily processes.

Each area of the business operates in strict compliance with our management system and all applicable legal and regulatory requirements in the countries where we operate and in those of our strategic partners.

During 2025, our implemented management systems ensured sustained compliance with quality and food safety standards.

We did not incur any non-compliance related to quality, food safety, or any issue that could affect the health and safety of our consumers.

All our packaging includes contact phone numbers for clients and consumers to reach us with inquiries, feedback, or suggestions.

This direct channel serves as an efficient mechanism for consumer engagement, strengthening communication and ensuring timely follow-up on any concerns or complaints.



PREGUNTAS Y COMENTARIOS: GUATEMALA: 1725 (LOCAL) / (502) 2422-5656, EL SALVADOR: (503) 2248-5000, HONDURAS: (504) 2202-4040, NICARAGUA: (505) 2255-4545

Suppliers

GRI 3-3: Supply Chain Management, 308-1, 308-2, 414-1, 414-2

At Cbc, our business relationships with suppliers are guided by the principles set forth in our Procurement Policy

which requires strict compliance with the law, prevention of conflicts of interest, and the promotion of a culture of transparency, integrity, ethics, and equal opportunity.

This framework aims to ensure fair and responsible processes that support objective and sustainable decision-making.

Our goal is to build long-term partnerships based on shared value and continuous improvement, working closely with our suppliers to reduce environmental and social impacts and to elevate performance standards across the value chain.

Supplier Evaluation and Certification

We have a structured supplier evaluation process that focuses on measuring performance across value creation, innovation, operational efficiency, risk mitigation, and technical compliance. In addition to the initial assessment, our most critical and cross-functional suppliers participate in dedicated performance review sessions (Supplier Performance Review). This process allows us to recognize top-performing suppliers while also establishing tailored action plans for those with identified gaps, fostering a continuous improvement cycle.

In addition, we have developed a Supplier Certification process to ensure we work with business partners who demonstrate a strong commitment to the highest standards in technical, financial, quality, food safety, and sustainability.

This certification is based on pillars that promote not only operational excellence but also comprehensive responsibility throughout the value chain.

The certification process includes the following pillars:

- **Assessment 1:** Controlled Materials
- **Assessment 2:** Financial / Legal
- **Assessment 3:** Quality / Food Safety
- **Assessment 4:** Responsible Sourcing

Our certification process has evolved in line with business dynamics and our sustainability commitments, moving from a single assessment tool focused on strategic suppliers to a broader framework that covers all high-impact suppliers, defined by their criticality to business continuity. This approach uses differentiated evaluation tools aligned with each supplier's level of impact.

As part of our commitment to a responsible supply chain, we conduct audits and assessments to ensure compliance with labor standards, human rights, business ethics, workplace health and safety, and social and environmental sustainability principles. High-impact suppliers—classified based on social, environmental, and business criteria—are required to undergo the SMETA¹ audit.

This assessment includes a Self-Assessment Questionnaire (SAQ) and an on-site audit to verify

compliance with established principles. Non-critical suppliers undergo customized audits or screening processes, which are also aligned with these principles.

This approach aims to significantly reduce risks across the supply chain, strengthening traceability and proactive impact management. As of the end of 2025, 52% of our high-impact supplier base has been audited under this new process. Of these, 72% are classified as low or moderate risk, while the remaining 28% have areas for improvement being addressed through joint action plans to strengthen their capabilities and align their practices with our standards. These findings do not require the termination of contractual relationships but rather represent opportunities to drive sustainable improvements across the value chain.

In the short term, we plan to transition to a more proactive approach by leveraging generative AI platforms with risk-analysis capabilities to enable agile supplier profiling prior to contract award.

¹ SMETA (Sedex Members Ethical Trade Audit) is an ethical trade audit methodology developed by Sedex, a global non-profit organization focused on improving ethical and sustainable practices in supply chains.

Contractual Terms and Supplier Relationships

GRI 3-3: Supply Chain Management

The terms governing our contractual relationships with suppliers—including strategic suppliers, large companies, and small and medium-sized enterprises (SMEs)—are formalized through private contracts that clearly define payment conditions, agreed timelines, and communication channels with the responsible business areas. These contracts always ensure full respect for supplier rights, providing fair, transparent conditions aligned with best contracting practices, regardless of the supplier's size or operational capacity.



At Cbc, we aim to build long-term, trust-based relationships with our suppliers, grounded in ethics, transparency, and mutual commitment.

Our global policies—Procurement, Anti-Corruption, and Code of Ethics—enable us to ensure responsible and efficient processes aligned with the highest standards, fostering shared value and contributing to the development of an ethical and sustainable supply chain.

Compliance with the Code of Ethics

GRI 3-3: Ethics and Transparency, Supply Chain Management

At Cbc, we promote responsible relationships with our suppliers, ensuring their practices align with the principles and values set forth in our Code of Ethics.

All suppliers are required to adhere to this code or have their own, provided it is aligned with our standards and ethical vision. Among the fundamental principles they must observe are respect for Human Rights, the absolute prohibition of child labor, and strict compliance with applicable laws and regulations in the countries where they operate. They must also ensure adequate occupational health, safety, and hygiene conditions, protect the environment, and guarantee safety in the delivery of their services, particularly when these are carried out within Cbc facilities.

Likewise, contracts for goods and services entered into by Cbc include commitment clauses that our suppliers must accept, reinforcing compliance with fundamental principles of sustainability and business conduct.

These contractual provisions explicitly establish the obligation to respect Human Rights, labor rights, and applicable laws and regulations, as well as to act with ethics, integrity, and transparency, to prevent any form of corruption, bribery, or improper practices. This contractual approach reflects our commitment to a responsible supply chain and to high standards of corporate governance.

The principles of the Anti-Bribery Management System, the Anti-Corruption Policy, and the Code

of Ethics are communicated to all suppliers through written communications, as part of the alignment process with the organization's integrity and compliance standards. These principles are integral to the terms and conditions for participating in tender processes, ensuring that all bidders are aware of, understand, and accept the applicable ethical commitments.

Additionally, all contracts with suppliers include an anti-corruption clause, reinforcing our institutional commitment to preventing improper practices in business relationships. For suppliers identified as Third Party Vendors (TP Vendors) by the Compliance area, specific risk assessments and due diligence processes are conducted to evaluate their integrity, compliance history, and potential exposure to corruption or conflict-of-interest risks.

Supplier Audits

GRI 407-1, 408-1, 409-1, WEF 14

Under a specific clause in suppliers' contracts, they provide their explicit consent for us to audit and verify compliance with applicable labor legislation, as well as other relevant aspects we define. These audits may be conducted directly by our team or by specialized third parties, as required.

This contractual provision reinforces our regulatory compliance and ensures alignment with the principles of integrity, transparency, and responsibility set forth in our Code of Ethics.



As part of this commitment, suppliers assume the following obligations:

- To uphold the warranties and declarations established in the contract.
- To respond to any oral or written questionnaire submitted by Cbc and to facilitate interviews with their employees within reasonable working hours.

Compliance Requirements Manual

GRI 3-3: Human and Labor Rights, 407-1, 408-1, 409-1, WEF 15

At Cbc, we reaffirm our commitment to respecting human and labor rights throughout our entire supply chain. To this end, we have developed a Labor Compliance Requirements Manual that establishes the principles and obligations our suppliers of goods and services must meet.

This document includes a knowledge transfer tool designed to facilitate the understanding and implementation of these standards, promoting clear and effective alignment with Cbc's commitments, as well as with the fundamental conventions of the International Labour Organization (ILO).

During the reporting period, no risks related to child labor, forced labor, or restrictions on freedom of association were identified.

Additionally, no incidents involving corruption by business partners were identified. As a result, there was no need to terminate or refrain from renewing contracts due to non-compliance with ethical standards.



Labor Compliance

GRI 403-2, 403-7

At Cbc, we believe that operational excellence must go hand in hand with respect for labor rights and the well-being of all individuals involved in our distribution chain.

In several countries, we work with third-party logistics operators to deliver our products. As part of our commitment to responsible management, we conduct regular training sessions and specialized audits focused on labor regulations and occupational health and safety.

These evaluations not only verify compliance with applicable standards but also serve as a foundation for designing and implementing continuous improvement plans, ensuring safe working conditions aligned with our values and corporate principles.



Governance Principles Dimension

- 57 Corporate Governance
- 58 Policies
- 59 Ethical Business Practices
- 64 Strategic Risk Management
- 66 Respect for Human Rights
- 67 Collective Bargaining



Corporate Governance

GRI 3-3: Ethics and Transparency, 2-9, 2-10, 2-12, 2-13, 2-18, 405-1, WEF 1, 2

The Corporate Governance Policy aims to establish a robust structure that ensures ethical, transparent, and efficient management of the company, focused on protecting the interests of shareholders and other stakeholders.

It also defines the principles and standards that govern decision-making processes, promoting a culture of corporate responsibility focused on the sustained creation of long-term value.

The Board of Directors is the highest governing body and comprises nine members: four representatives from GEMCORP¹, two representatives from PepsiCo, and three external members with full voting rights, selected for their knowledge, experience, and professional backgrounds. Of the nine members, one is female.

The three external members are selected through an evaluation process aligned with international standards, conducted by a globally recognized talent search firm. Independent members are evaluated annually.

Executive Committees are governance bodies whose formation must be formalized through bylaws approved by the Board of Directors, to which they report directly.

The Board of Directors is responsible for appointing committee members. Their purpose is to ensure

alignment with the company's strategic objectives, oversee performance, and address matters requiring a global and strategic perspective.

The following committees have been established by the Board as part of its governance structure:

- M&A Committee (Mergers and Acquisitions)
- Risk & Finance Committee
- Internal Audit Committee

Operational Committees are governance bodies focused on the tactical and operational management of processes and day-to-day activities. These committees are focused on execution, problem-solving, and optimizing internal operations. Like the Executive Committees, the main Operational Committees are formalized through bylaws approved by the Board of Directors and report directly to the CEO.

These include:

- Talent and Compensation Committee
- Tax Committee
- Ethics Committee
- Sustainability Committee

Additionally, other committees exist that, in accordance with the Corporate Governance Policy, provide support for specific operational matters, such as capex and procurement.

Within its responsibilities, the Board of Directors defines the company's sustainability strategy, which is implemented in coordination with the Sustainability Committee, together with directors and managers across functional areas. The Board is also responsible for approving the annual sustainability report and

overseeing its alignment with corporate strategic objectives.

The management of economic, social, and environmental impacts arising from business operations is delegated to area leaders, who are responsible for integrating ESG (Environmental, Social, and Governance) criteria into both operational and strategic management.

The sustainability report is subject to external audit and verification processes to ensure the integrity, traceability, and reliability of the reported information, in accordance with international standards.

Financial statements consolidate information from all companies that are part of Cbc, while the enterprise management system standardizes processes and performance indicators.



¹ GEMCORP: An asset manager in emerging markets focused on investing in high-quality growth opportunities.

Policies

GRI 3-3: Ethics and Transparency, 2-23, 2-24, 205-2

Our Global Policies are a fundamental pillar of our corporate governance system, establishing guiding principles that inform strategic decision-making and ensure integrity, transparency, and accountability at all levels of the company. These policies address key areas for business sustainability and actively contribute to our long-term, responsible growth.

The Board of Directors delegates to the Policy Committee the responsibility of receiving, analyzing, and evaluating proposals related to the drafting, updating, and implementation of Corporate Policies, ensuring alignment with the organizational strategy, best practices, and institutional guidelines.

This committee ensures that the institutional regulatory framework, particularly the Global Policies, reflects the values and principles that underpin corporate governance and remains aligned with the organization's strategic objectives.

The Global Policies cover key areas including Corporate Governance, Delegation of Authority, Anti-Corruption, Risk Management, Quality and Food Safety, Business Continuity, Human Rights, Information Security, Health and Safety, and Sustainability. Each of these areas addresses strategic topics that enable risk mitigation, strengthen institutional resilience, and ensure compliance with international standards.

In addition, the Policy Committee ensures that these policies establish clear guidelines for achieving corporate objectives and proactively managing critical risks.

Any regulatory changes with strategic or material impact are submitted to the Audit Committee for review, further strengthening the overall governance of the corporate regulatory framework.



Corporate Policies

Corporate Governance Policy

Delegation of Authority Policy

Anti-Corruption Policy

Anti-Money Laundering Policy

Risk Management Policy

Business Continuity Policy

Quality and Food Safety Policy

Human Rights Policy

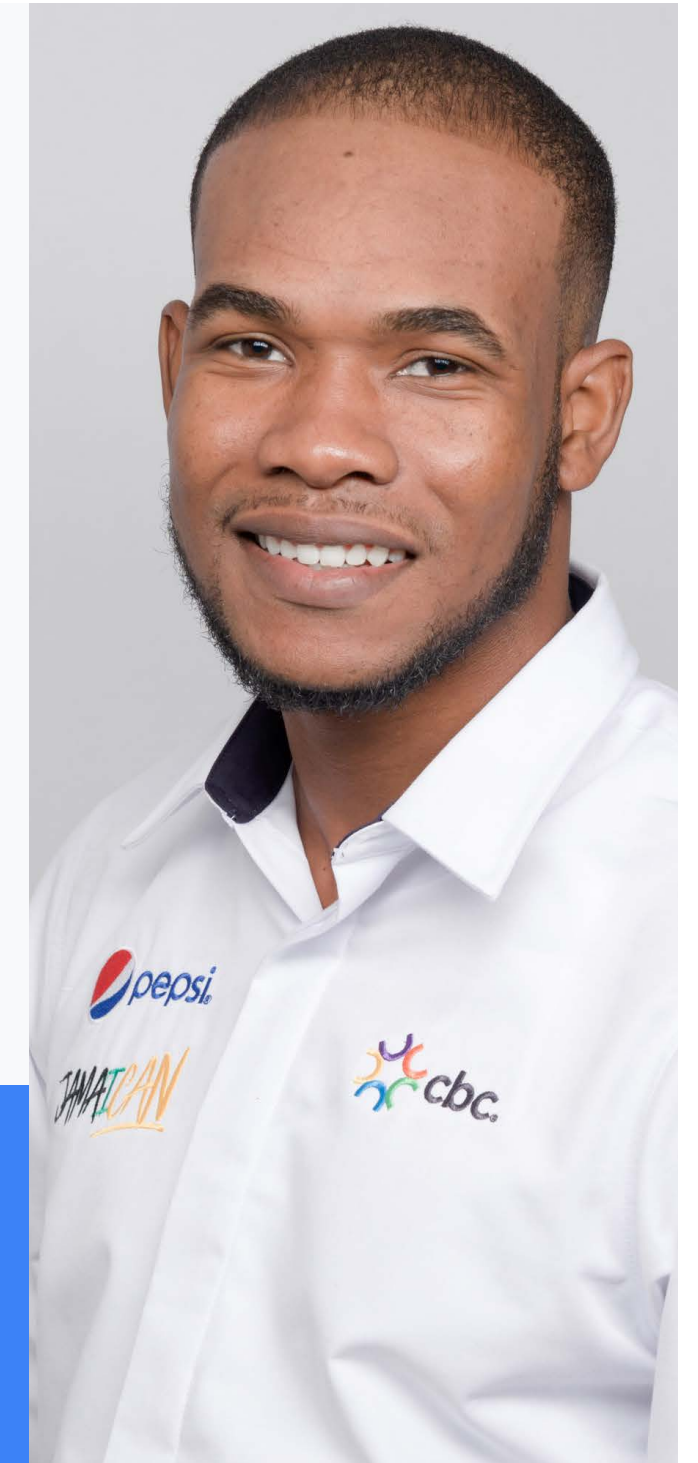
Information Security Policy

Health and Safety Policy

Sustainability Policy

In 2025, Cbc employees received training on Global Policies through the e-learning platform. These trainings included comprehension assessments.

All employees were certified in these policies.





Ethics Hotline

GRI 2-25, 2-26, WEF 5, 2, 17

Our Ethics Hotline is managed by an independent provider that operates under strict standards of confidentiality, impartiality, and professional ethics, ensuring a secure and reliable channel for reporting concerns. Access channels include local phone numbers in each country where we operate, as well as email and a web platform, all of which are detailed in our Code of Ethics.

Any individual who, in good faith, reports misconduct or collaborates in an investigation into potential violations of our Code of Ethics, internal policies, or applicable legal regulations is protected under our zero-tolerance policy against retaliation.

At Cbc, we strictly prohibit and sanction any form of retaliation, including disciplinary measures up to and including termination of employment, if actions against whistleblowers or participants in investigative processes are confirmed. All sanctions are applied in accordance with our Code of Ethics, individual employment contracts, internal labor regulations, and applicable local laws.

Our Ethics Line is publicly available at the following link:
https://cbc.co/wp-content/files_mf/1641496515LineaEtica.pdf

Ethics Committee

GRI 2-16, 205-3

We have an Ethics Committee that reports directly to the Board of Directors through the Audit Committee, and whose management is led by our Compliance Officer.

This Committee comprises six professionals from key areas of the company, as well as the CEO, ensuring a multidisciplinary and independent perspective in decision-making.

Its main responsibilities include the management, analysis, and follow-up of all reports received through the Ethics Hotline, ensuring they are handled with full objectivity, confidentiality, and without conflicts of interest. To this end, control mechanisms are in place to ensure that no Committee member participates in the evaluation of cases in which a direct relationship or personal interest may exist, thereby safeguarding the process's impartiality.

The Committee ensures effective dissemination and compliance with the Code of Ethics, guaranteeing that all employees receive ethics and integrity training. It also oversees the proper functioning of the Ethics Hotline as a secure channel for reporting any violations of the Code or internal company policies.

Through the Audit Committee, the Ethics Committee reports quarterly to the Board of Directors on matters within its scope. This report includes, among other aspects, the number and nature of reports received through the established channels, the outcomes of the corresponding investigations, and the corrective and preventive measures implemented. This periodic reporting strengthens independent oversight and compliance with the organization's ethical and regulatory framework.

During the 2025 reporting period, a total of 174 reports were received through the established channels. Following analysis and investigation processes conducted in accordance with established protocols, no confirmed cases of corruption, fraud, or bribery were identified.

As a result, no legal actions were required, no dismissals were carried out on these grounds, and no public legal proceedings related to these reports were recorded. This information reflects the effectiveness of our integrity system and internal controls in preventing misconduct.

Conflicts of Interest

GRI 2-15, 2-16

At Cbc, we do not accept any form of conflict of interest that may compromise objectivity, impartiality, or integrity in decision-making. All employees, executives, suppliers, and business partners are required to identify, disclose, and refrain from participating in situations where there is, or may be perceived to be, a conflict between their personal interests and those of the company.

This principle is clearly established in our Code of Ethics and corporate policies and is an essential part of our commitment to a culture of transparency, trust, and accountability.

Facilitation Payments Prohibition

At Cbc, we expressly prohibit facilitation payments, defined as any transfer of money, benefit, gift, or promise made with the intent to expedite or secure the execution of procedures, services, or decisions by public officials or third parties in positions of influence.

This prohibition applies to our employees, contractors, intermediaries, and business partners and is clearly established in our Anti-Corruption Policy.

We consider such payments—regardless of their value or cultural acceptance—as a form of corruption, and subject them to disciplinary and legal actions in accordance with applicable regulatory frameworks.

Due Diligence Process for Touchpoint Vendors (TPVs)

Due to their interaction with public entities, TPVs¹ are subject to a mandatory due diligence process managed by the Compliance area. This process includes evaluating their legal, reputational, and commercial background prior to their approval within the supplier system.

It is strictly prohibited to engage or make payments to TPVs without formal approval resulting from this process. Additionally, the Compliance area identifies and analyzes potential red flags that, if detected, require implementing additional control, monitoring, and investigation measures prior to authorizing the business relationship, with the objective of mitigating risks.

Political Contributions Prohibition

Our Anti-Corruption Policy strictly prohibits the provision of donations, gifts, courtesies, loans, use of assets, equipment, transportation, or any other type of benefit, contribution, or support—whether direct or indirect—to political parties, candidates for public office, or individuals holding roles within political organizations.

This provision aims to prevent undue influence or conflicts of interest and reinforces our commitment to political neutrality and institutional integrity.

¹ Touch Point Vendors



Zero Tolerance for Corruption

We maintain zero tolerance for bribery, fraud, extortion, embezzlement, or any other form of corruption.

This means that any incident, report, or substantiated suspicion of corrupt practices will be thoroughly investigated, and responsible parties will be sanctioned.

There will be no exceptions based on the individual involved, their position within the company, or any other circumstance.

Compliance Portal

GRI 3-3: Ethics and Transparency, 2-26

The Compliance Portal is available to employees to submit inquiries related to the Code of Ethics and the Anti-Corruption Policy.

Requests that can be submitted and documented include:

- Donations: Donations may be granted provided they are aimed at community well-being or humanitarian purposes and comply with the established procedures, supported by proper documentation. Product donations may be made in the event of natural disasters to public entities responsible for managing such situations.
- Contracts with public entities.
- Existing and potential conflicts of interest.
- Questions regarding the Code of Ethics and Anti-Corruption Policy.
- Registration of invitations and travel for seminars, industry fairs, and business meetings.
- Questions regarding antitrust or competition practices.
- General inquiries related to antitrust matters.

The Anti-Corruption Policy establishes that no donations, gifts, courtesies, or any other type of benefit may be provided to any public official whose entity is currently responsible for managing permits, licenses, or any type of authorization that directly or indirectly affects Cbc (for example, to relatives or associates of the official).

Anti-Money Laundering and Counter-Terrorism Financing

GRI 3-3: Ethics and Transparency, GRI 2-27, WEF 4

At Cbc, we strictly comply with applicable laws and local regulations in each country where we operate and align our practices with recognized international compliance standards.

As part of our commitment to integrity and transparency, we implement controls and preventive measures to identify, assess, and mitigate risks associated with money laundering and terrorist financing (ML/TF). These efforts include applying Know Your Counterparty (KYC) policies, transaction monitoring, and, when required, enhanced due diligence processes to prevent any direct or indirect links to illicit activities that could compromise the legality or reputation of our operations.

Free Competition or Antitrust

GRI 2-27

At Cbc, we conduct regular specialized training on antitrust matters to strengthen our employees' technical capabilities and ensure strict compliance with competition law principles. These actions are a fundamental part of our commitment to a corporate culture grounded in integrity, fairness, and respect for market rules.

We comply with applicable legislation in each country where we operate and categorically reject any conduct that may violate competition laws, such as



collusive agreements, price-fixing, market allocation, or abuse of a dominant position.

At Cbc, we do not promote or tolerate practices that could lead to unfair competition or market distortions. We have internal policies, controls, and oversight mechanisms in place to identify and mitigate compliance risks in this area, thereby promoting an ethical, transparent business environment that adheres to national and international regulatory frameworks on fair competition.

Anti-Corruption – ISO 37001:2016

GRI 3-3: Ethics and Transparency

At Cbc, we are committed to an organizational culture grounded in ethics and integrity, with zero tolerance for corruption. Our Anti-Bribery Management System (ABMS) is implemented in accordance with the principles and requirements set forth in the international standard ISO 37001:2016 (Anti-bribery management systems) and is part of a corporate strategy to prevent, detect, and respond effectively to bribery risks across all our operations.

In 2024, Cbc Guatemala's operations were recertified under this standard by AENOR. In 2025, Cbc Peru achieved recertification, and Cbc Ecuador obtained its initial certification, reinforcing the organization's commitment to the highest international standards of integrity.

These certifications are independent validations of the effectiveness of the implemented procedures, controls, and policies, and are part of a progressive verification process being deployed across all our operations. This certification is not a prerequisite for compliance with the principles and criteria established in our Anti-Bribery Management System (ABMS).

As part of continuous system improvement and in coordination with the Risk and Compliance areas, the Risk Matrix and the controls established within the Anti-Corruption Matrix have been strengthened.

These actions reinforce our commitment to maintaining a robust and effective system that ensures the consistent application of integrity policies, regardless of each operation's certification status. This way, we promote ethical, preventive management aligned with international best practices.



Strategic Risk Management

GRI 3-3: Corporate Risk Management System

At Cbc, our Risk Management Policy establishes this process as a strategic pillar to ensure long-term business sustainability, operational resilience, and the protection of our stakeholders.

Our approach integrates both strategic and operational risks, whether internal or external, including those linked to structural changes in the environment.

We manage risks through a comprehensive framework that includes identification, evaluation,

mitigation, monitoring, and communication.

This approach enables us to anticipate and evaluate potential risks using technological tools, internal controls, and periodic review processes.



Systematic Evaluation and Emerging Risks

We conduct systematic evaluations using both qualitative and quantitative analysis, combining internal indicators, benchmarking, and forward-looking scenarios. This structured approach allows us to map our potential exposure to emerging situations.

We especially emphasize risks arising from trends such as:

- **Global geopolitics:** trade scenarios, regulatory restrictions, and logistical challenges.
- **Climate change:** extreme weather events, energy transition, and emerging regulations.
- **Technological transformation:** digital disruption, cybersecurity, artificial intelligence, and automation.

These trends can represent both risks and strategic opportunities that must be proactively managed to maintain our competitiveness.

Governance and Oversight

Risk management is a shared responsibility across the organization.

The Corporate Risk Director leads the design and implementation of this system, while Internal Control and Internal Audit evaluate the effectiveness of controls and action plans.

The results of the Risk Management process are presented to the Finance and Risk Committee, and the outcomes of these evaluations are also reported to the Board of Directors, which uses them as a basis for strategic decision-making to strengthen organizational resilience.

Risk Classification

In accordance with our Risk Management Policy, risks are generally classified as follows:

- **Strategic Risks:** Those that may have a material impact on the business's strategic objectives, due to internal or external factors.
- **Operational Risks:** Risks inherent to the day-to-day functioning of the business, originating from failures or deficiencies in processes, people, internal systems, or technology.

Risk management is complemented by our Business Continuity Policy, which ensures operational stability in the face of critical events by prioritizing people's safety, regulatory compliance, and the business's long-term sustainability.

This approach enables us to ensure business continuity, minimize disruptions, and accelerate recovery in response to any event.

Integrated Risk Management Culture

We recognize that effective risk management requires the participation of all areas, levels, and countries in which we operate. Our Risk Management framework enables the development of specific mitigation plans to strengthen our preventive and response capabilities.

A fundamental pillar of this culture is leadership from senior management, Tone at the Top, as it clearly defines the values, ethical principles, and strategic priorities that guide our actions, promoting an environment of integrity, transparency, and accountability.

This commitment is reflected in clear policies and sustainability-aligned objectives that inspire and guide the entire organization toward responsible and sustainable performance. Risk management is not only a technical process, but also an institutional cultural component aimed at fostering anticipation, organizational learning, and continuous improvement.



We promote an organizational culture in which risk identification and mitigation are collective habits and shared responsibilities.

Respect for Human Rights

GRI 3-3: Human and Labor Rights, 2-23, 2-24, 406-1, 407-1, 408-1, 409-1, WEF 14

In accordance with our Human Rights Policy, at Cbc we respect and promote internationally recognized human rights, as established in fundamental instruments of international law, including:

- The International Bill of Human Rights, which comprises the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social and Cultural Rights.
- The American Convention on Human Rights.
- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, as well as the eight ILO Core Conventions, which address freedom of association, the elimination of forced labor, the abolition of child labor, and the elimination of discrimination in employment.
- The United Nations Guiding Principles on Business and Human Rights, which provide guidance on the corporate responsibility to respect human rights across operations and the value chain.

To ensure timely action on complaints related to potential human rights impacts, we have effective institutional mechanisms in place, such as the Ethics Hotline, which enables the confidential—and, where appropriate, anonymous—submission of reports, as well as their evaluation, follow-up, and resolution, ensuring non-retaliation and, where applicable, access to appropriate remediation processes.

Since 2013,

we have been a signatory of the United Nations Global Compact, reaffirming our commitment to its Ten Principles in the areas of human rights, labor standards, environment, and anti-corruption.

This commitment, with our Human Rights Policy, guides our actions and is integrated across our policies, processes, and relationships, strengthening responsible management with all our stakeholders.

In line with our commitment to Human Rights and Labor Rights, Cbc's Code of Ethics explicitly incorporates respect for these principles across all company operations and throughout our value chain. We promote a work environment free from harassment or discrimination, ensuring fair and dignified working conditions for all employees.

Likewise, our Recruitment and Selection processes ensure that all hiring decisions are based on merit and competence, without discrimination based on gender, race, age, religion, or any other condition.

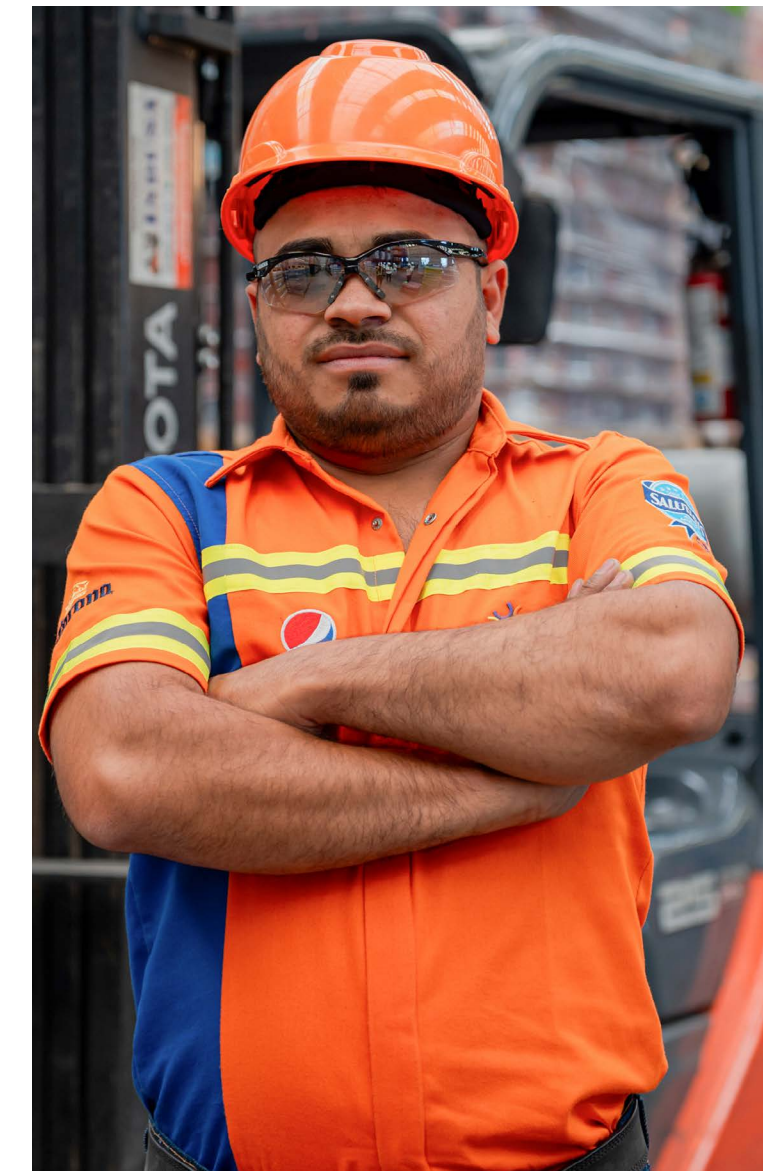
We also strictly prohibit child labor, forced labor, and human trafficking in our operations and value chain, and we require full compliance with applicable laws related to human rights, labor conditions, non-discrimination, and the prevention of harassment.

Our Human Rights Due Diligence process aligns with the United Nations Guiding Principles on Business and Human Rights and our Risk Management and Sustainability Policies.

Through a preventive, proactive, and risk-based approach, we aim to identify, evaluate, prevent, mitigate, and, where appropriate, remediate actual or potential adverse human rights impacts, both within our own operations and across our business relationships and the communities where we operate. This process strengthens our compliance with regulatory frameworks and international standards, enabling us to transform risks into opportunities for continuous improvement and to generate shared

value in the communities where we operate.

During the reporting period, no actual or potential negative human rights impacts were identified.



Collective Bargaining

GRI 2-30

At Cbc, we promote and fully respect freedom of association, freedom of unionization, and collective bargaining as fundamental rights of our employees. These principles are stated in Article 23 of the Universal Declaration of Human Rights and in the conventions of the International Labour Organization (ILO).

Currently, across our operations, we maintain active channels of dialogue and collective bargaining with ten labor unions, in full compliance with local laws and regulations. These relationships are built on mutual respect and a continuous commitment to achieving fair and sustainable working conditions.

The employment terms and working conditions of non-unionized employees are established in accordance with applicable local legislation.

Percentage of employees

Country	Unions	2025
Argentina	Sindicato de Empleados de Industria de la Alimentación	45.90%
	Sindicato de Empleados de Comercio CTT	8.60%
Guatemala	Sindicato de Trabajadores de Embotelladora La Mariposa S.A (SITRAEMSA)	0.54%
Honduras	Sindicato de Trabajadores de la Industria de la Bebida y Similares (STIBYS)	60.11%
Nicaragua	Sindicato Democrático de Trabajadores ENSA (Sidetrensa)	9.00%
	Sindicato de Trabajadores de ENSA (Sitensa)	12.00%
Peru	Sindicato Único de Trabajadores de Cbc Manufactura (SUNTRACbc) Planta Huachipa	54.00%
	Sindicato Unificado de Trabajadores de Cbc Peruana (SINUTRA-Cbc) Planta Huachipa	13.00%
	Sindicato Unitario de Trabajadores de Cbc Peruana (SUNTRACbc) Planta Sullana	57.60%
Puerto Rico	Movimiento Solidario Sindical	54.77%
	La Unión de Tronquillistas	12.31%



External Verification



Auditor's Letter



Independent Assurance Statement of Cbc's 2025 Sustainability Report

April 9, 2025

ESG Consultants by Personaz USA LLC, through its President, Milagros Zamudio, and at the request of Cbc, has conducted an independent assurance engagement on its 2025 Sustainability Report, with the objective of evaluating the reliability of the information disclosed regarding its environmental, social, and governance (ESG) performance, in relation to the material topics identified by the organization.

Verified Organization	The Central America Bottling Corporation
Verified Document	2025 Sustainability Report
Reporting Period	From January 1, 2025 to December 31, 2025
Reporting Frameworks and Standards	<ul style="list-style-type: none"> • Global Reporting Initiative (GRI) Standards • United Nations Global Compact Communication on Progress (Advanced level) • Sustainable Development Goals (SDGs) • World Economic Forum Stakeholder Capitalism Metrics (Core) • Spanish Law 11/2018 on non-financial information and diversity, transposing EU Directive 2014/95/EU (NFRD), and Law 22/2015 on Audit of Accounts

Scope of the Assurance

This assurance engagement was conducted at a limited level of assurance, with the objective of expressing a conclusion on whether the report has been prepared, in all material respects, in accordance with the above-mentioned reporting frameworks and standards.

Cbc's management is responsible for the preparation and presentation of the report, as well as for the design, implementation, and maintenance of appropriate internal controls over the collection, validation, and reporting of ESG information.

Criteria

- AA1000 Assurance Standard
- ISO19011
- United Nations Guiding Principles on Business and Human Rights

Summary of Procedures Performed

- Review of the report's content, including both quantitative and qualitative disclosures.
- Analytical procedures to identify potential inconsistencies, data gaps, or significant deviations.
- Interviews with personnel responsible for the reporting process.
- Review of supporting documentation for selected disclosures.



Conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that Cbc's 2025 Sustainability Report has not been prepared, in all material respects, in accordance with the GRI Standards and the above-mentioned reporting frameworks.

The assurance process indicates a solid level of maturity in Cbc's management of ESG topics, reflected in the implementation of consistent initiatives at a regional level, as well as in its sustained commitment to measuring, monitoring, and reporting its performance.

However, as is customary in engagements of this nature, opportunities for improvement have been identified. Addressing these will further strengthen the standardization, traceability, and consistency of the reported information, particularly in the context of increasingly demanding international frameworks.

Recommendations

To further strengthen the ESG reporting process, the following recommendations are provided:

- Continue enhancing the standardization of the ESG reporting process, ensuring alignment of methodologies, definitions, and criteria across both corporate and operational levels, in line with GRI Standards and other relevant international frameworks.
- Further develop the ESG information management process, strengthening data collection, validation, and traceability mechanisms to support the ongoing consistency and availability of information over time.
- Continue enhancing the scope and level of detail of disclosures, in line with evolving stakeholder expectations and the broader reporting landscape.

Sincerely,

Milagros Zamudio Romero
 Founder & President
 ESG Consultants by Personaz USA LLC

Indexes and Annexes

- 71 GRI Content Index
- 79 Independent Limited Assurance Report on the Greenhouse Gas (GHG) Statement
- 80 Zero Waste to Landfill Verification



GRI Content Index

Cbc has prepared this report in accordance with the GRI Standards for the period from January 1 to December 31, 2025.

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2022	2-1 Organizational details	7, 73			
	2-2 Entities included in the organization's sustainability reporting	5			
	2-3 Reporting period, frequency and contact point	5, 73			
	2-4 Restatements of information	5			
	2-5 External assurance	59			
	2-6 Activities, value chain and other business relationships	7, 8, 12, 49, 52			
	2-7 Employees	28, 29			
	2-8 Workers who are not employees	28			
	2-9 Governance structure and composition	57	2-9.c	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-10 Nomination and selection of the highest governance body	57			
	2-11 Chair of the highest governance body	-	2-11.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-12 Role of the highest governance body in overseeing the management of impacts	57			
	2-13 Delegation of responsibility for managing impacts	57	2-13.b.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-14 Role of the highest governance body in sustainability reporting	5, 57			
	2-15 Conflicts of interest	61	2-15.b.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-16 Communication of critical concerns	60	2-16.b.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-17 Collective knowledge of the highest governing body in sustainable development	-	2-17.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2022	2-18 Evaluation of the performance of the highest governance body	57	2-18 a y c	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-19 Remuneration policies	-	2-19.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-20 Process to determine remuneration	-	2-20.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-21 Annual total compensation ratio	-	2-21.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-22 Statement on sustainable development strategy	2, 6			
	2-23 Policy commitments	7, 10			
	2-24 Embedding policy commitments	10, 58, 66			
	2-25 Processes to remediate negative impacts	59, 60	2-25 d y e	Information not available	We are currently developing the necessary systems to comply with this topic and plan to report it in future editions.
	2-26: Mechanisms for seeking advice and raising concerns	59, 60, 62			
	2-27 Compliance with laws and regulations	-	2-27.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-28 Membership associations	-	2-28.	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-29 Approach to stakeholder engagement	11	2-29 a.ii, iii	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	2-30 Collective bargaining agreements	67			
GRI 3: Material Topics 2022	3-1 Process to determine material topics	11			
	3-2 List of material topics	11			
Circular Economy					
GRI 3: Material Topics 2022	3-3 Management of material topics	24, 25			

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Circular Economy					
GRI 301: Materials 2016	301-2 Recycled inputs used	24	301-2	Incomplete information	We monitor the proportion of recycled material in PET packaging. Currently, we are expanding this indicator to include reporting on all materials used, to provide full disclosure in future editions.
	301-3 Products reused and packaging materials	24	301-3	Incomplete information	We monitor the return rate of glass bottles as an indicator of reuse. Currently, we are strengthening this content to incorporate all packaging materials, with the aim of providing full disclosure in future editions.
GRI 306: Residuos 2020	306-2 Management of significant waste-related impacts	25			
	306-3 Waste generated	-	306-3	Information not available	
	306-4 Waste not intended for disposal	-	306-4	Information not available	
	306-5 Waste intended for disposal			Information not available	We are transitioning to the “Zero Waste to Landfill” standard. In this context, we are developing the necessary measurement systems to fully report this content in future editions.
Impact on Consumer Well-Being					
GRI 3: Material Topics 2022	3-3 Management of material topics	50, 51			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	-	417-1	Information not available	We comply with applicable labeling regulations. In this context, we are developing the necessary measurement and reporting systems to fully disclose this content in future editions.
	417-2 Incidents of non-compliance concerning product and service information and labeling	50			
	417-3 Incidents of non-compliance concerning marketing communications	50			
Food Quality And Safety					
GRI 3: Material Topics 2022	3-3 Management of material topics	50			

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Food Quality And Safety					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	51			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	51			
Environmental Management					
GRI 3: Material Topics 2022	3-3 Management of material topics	14-17, 21, 23, 24			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	19	302 a, b, e, f y g	Incomplete information	We report total electricity and bunker fuel consumption. We currently do not have a reporting system aligned with this topic. We are in the process of developing it for future editions.
	302-2 Energy consumption outside the organization	-	302-2	Incomplete information	We do not measure energy consumption outside the company.
	302-3 Energy intensity	21			
	302-4 Reduction of energy consumption	21			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	21, 23	303 a y b	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	303-2 Management of water discharge-related impacts	22			
	303-3 Water Extraction	-	303-3	Information not available	We manage water resources by monitoring consumption and implementing efficiency measures. We do not currently have a reporting system aligned with this topic. We are in the process of developing it for disclosure in future editions.
	303-4 Water discharge	-	303-3	Information not available	We monitor our discharges by measuring the total volume in cubic meters (m ³). We do not currently have a reporting system aligned with this topic. We are in the process of developing it for disclosure in future editions.
	303-5 Water consumption	-	303-5	Information not available	We manage our consumption by measuring water efficiency, expressed as liters of water per liter of beverage produced. We do not currently have a reporting system aligned with this topic. We are in the process of developing it for disclosure in future editions.

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Environmental Management					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	16, 17, 18			
	305-2 Energy indirect (Scope 2) GHG emissions	16, 17, 19			
	305-3 Other indirect (Scope 3) GHG emissions	-	305-3	Information not available	We have conducted a Scope 3 emissions inventory in accordance with the GHG Protocol Technical Guidance and have defined management targets. The measurement system is currently being consolidated; therefore, this content will be reported in future editions.
	305-4 GHG emissions intensity	-	305-4	Information not available	We manage our emissions in absolute terms; however, we do not yet measure or report our performance in intensity terms. We are in the process of developing it for disclosure in future editions.
	305-5 Reduction of GHG emissions	-			
	305-6 Emissions of ozone-depleting substances (ODS)	-	305-6	Information not available	We currently manage our emissions by measuring Scope 1, 2, and 3 emissions generation. Currently, we do not measure or report SDG-related emissions. We are in the process of developing it for disclosure in future editions.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	305-7	Information not available	
Supply Chain Management					
GRI 3: Material Topics 2022	3-3 Management of material topics	52-54			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	-	308-1	Information not available	We assess all our high-impact suppliers on environmental and social aspects as part of their management processes.
	308-2 Negative environmental impacts in the supply chain and actions taken	52			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	-	414-1	Information not available	We assess all our high-impact suppliers on environmental and social aspects as part of their management processes.
	414-2 Negative social impacts in the supply chain and actions taken	52			

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Occupational Health and Safety					
GRI 3: Material Topics 2022	3-3 Management of material topics	27, 31-40, 44-48			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	31	401-1	Incomplete information	We measure total hiring and turnover rates as part of talent management indicators. We do not currently have a reporting system aligned with this topic. We are in the process of developing it for disclosure in future editions.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	30, 32			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	40			
	403-2 Hazard identification, risk assessment, and incident investigation	40, 41, 43, 44, 55			
	403-3 Occupational health services	43			
	403-4 Worker participation, consultation, and communication on occupational health and safety	40			
	403-5 Worker training on occupational health and safety	41			
	403-6 Promotion of worker health	45			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	41, 55			
	403-8 Workers covered by an occupational health and safety management system	40			
	403-9 Work-related injuries	42, 43	401-1	Incomplete information	We monitor occupational health and safety indicators. We are currently strengthening our data recording systems.
	403-10 Work-related ill health	43	401-1	Incomplete information	We assess occupational health and safety management by measuring and monitoring information from direct employees.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	38	404-1 a	Incomplete information	We calculate training hours based on monthly averages. We are currently refining our methodology to ensure full reporting in future editions.
	404-2 Programs for upgrading employee skills and transition assistance programs	38			
	404-3 Percentage of employees receiving regular performance and career development reviews	36			

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Occupational Health and Safety					
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities				We have not identified any significant negative impacts on local communities as a result of our operations.
Human and Labor Rights					
GRI 3: Material Topics 2022	3-3 Management of material topics	55, 66			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	28, 29, 57	405-1 a y b	Information not available	We do not disclose information regarding members of the Board of Directors due to confidentiality restrictions established in our internal policies.
	405-2 Ratio of basic salary and remuneration of women to men	-	405-2	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	66			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	66			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	66			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	66			

GRI Standard	GRI Content	Location	Omission		
			Requirement	Reason	Explanation
Ethics And Transparency					
GRI 3: Material Topics 2022	3-3 Management of material topics	57-63			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	-	205-1	Confidentiality restrictions	We do not disclose this information due to our internal policies confidentiality restrictions.
	205-2 Communication and training about anti-corruption policies and procedures	58, 59			
	205-3 Confirmed incidents of corruption and actions taken	60			
Corporate Risk Management System					
GRI 3: Material Topics 2022	3-3 Management of material topics	64			
Information Security					
GRI 3: Material Topics 2022	3-3 Management of material topics	50			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	50			
Technological Transformation					
GRI 3: Material Topics 2022	3-3 Management of material topics	50			
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	38			

Independent Limited Assurance Report on the Greenhouse Gas (GHG) Statement



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Independent practitioner's assurance report on the Greenhouse Gas (GHG) Statement of The Central America Bottling Corporation and subsidiaries

March 6, 2026

To the management of The Central America Bottling Corporation

Scope

We have been engaged by The Central America Bottling Corporation (also referred as "CBC" or "The Company") to perform a "limited assurance engagement," as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the accompanying GHG statement of The Central America Bottling Corporation and subsidiaries for the period between January 1, 2025 and December 31, 2025, which includes the Emissions Inventory for the operations of the established locations, namely: Guatemala, El Salvador, Honduras, Nicaragua, Ecuador, Jamaica, Puerto Rico, Peru, Argentina, Panama, Uruguay, and the United States of America (the "Subject Matter" – Annex 1).

Which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by the management of The Central America Bottling Corporation

In preparing for the 2025 Carbon Footprint Inventory, the management of CBC applied the criteria established in the GHG Protocol ("Criteria"), in all material aspects. The Criteria are publicly available for intended users to access.

Management Responsibilities of The Central America Bottling Corporation

CBC's management is responsible for selecting the Criteria, and for presenting the 2025 Carbon Footprint Inventory in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the GHG statement, such that it is free from material misstatement, whether due to fraud or error.

EY Responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

Our engagement was conducted in accordance with the International Standard for Assurance Engagements on Greenhouse Gas Statements (ISAE 3410) and the terms of reference for this engagement agreed with The Central America Bottling Corporation on October 22, 2021. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter to be in accordance with the Criteria, and to issue a report. Nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.



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Our independence and quality management
We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance review.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we 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.

Description of the procedures performed.

Procedures performed 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. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems. The Green House Gas quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the 2025 Carbon Footprint Inventory and related information and applying analytical and other relevant procedures.

Our procedures included:

Conduct interviews with those responsible for the indicators to understand the activities carried out and the processes used for the collection and consolidation of the reported information.

- Obtain documentary evidence that supports the information included in the reported contents.
- Analyze the relevant quantitative and qualitative information, considering the data corresponding to the 12 countries included in the Carbon Footprint Inventory for the year 2025.
- Perform recalculations based on selected samples, to verify the reasonableness and consistency of the reported indicators.
- Identify possible material errors or discrepancies that could compromise the reliability of the information.
- Apply a country-by-country sampling approach, determining the total CO₂e tonnage for Scope 1 and Scope 2 emissions, and selecting a sample equivalent to 5% of the total reported.
- Check that the discrepancies identified during the process have been properly corrected by the organization.



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- Contrast evidence on compensation certificates issued by third parties (Interstate Renewable Energy Council or IREC) on renewable electricity production against consumption issued by distributors.

We also performed such other procedures as we considered necessary in the circumstances.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to The Central America Bottling Corporation Carbon Footprint Inventory year 2025 for the period from January 1, 2025 to December 31, 2025, to be in accordance with the Criteria.

Restricted Use

This report is intended solely for the information and use of The Central America Bottling Corporation and is not intended to be and should not be used by anyone other than The Company.



Iván Herranz Fernández
March 6, 2026
Ernst & Young, Guatemala



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Annex 1. Subject Matter - Tonnage Notified by Country

Country: Guatemala	Total tons reported: 15,233.63
Country: El Salvador	Total tons reported: 9,662.14
Country: Honduras	Total tons reported: 5,045.02
Country: Nicaragua	Total tons reported: 2,633.25
Country: Ecuador	Total tons reported: 5,170.29
Country: Jamaica	Total tons reported: 2,394.06
Country: Puerto Rico	Total tons reported: 4,481.02
Country: Peru	Total tons reported: 2,312.42
Country: Argentina	Total tons reported: 376.59
Country: Panama	Total de toneladas: 5.39
Country: Uruguay	Total de toneladas: 0.13
Pais: United States	Total de toneladas: 32.96
Total tons reported:	47,346.90
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Zero Waste to Landfill Verification

DocuSign Envelope ID: ADE08694-A2ED-4D45-A249-D07D196B6E11



Bogotá, February 27, 2026

I&E-ENVI-5255PRHC00-2026-0001

Dear THE CENTRAL AMERICA BOTTLING CORPORATION

Subject: Zero Waste to Landfill Verification THE CENTRAL AMERICA BOTTLING CORPORATION

Kind regards,

Through this letter, SGS independently verified that CBC- The Central America Bottling Corporation, has achieved compliance in 9 of its 16 manufacturing plants in accordance with the Zero Waste to Landfill standard, fulfilling its sustainability performance commitment.

NO	PRODUCTION PLANT	CONTINUITY PHASE 2 AUDIT DATES
1	CBC Peruana SAC- Plant Sullana	November 2026
2	CBC Peruana SAC- Plant Huachipa	October 2027
3	Embotelladora la Mariposa -Plant Cuyotenango	July 2027
4	Livsmart Americas SA de CV -Plant Livsmart	September 2027
5	The Tesalia Springs Company- Plant Machachi	May 2027
6	The Tesalia Springs Company- Plant Machala	October 2027
7	The Tesalia Springs Company- Plant Guayaquil	August 2027
8	The Tesalia Springs Company- Plant Milagro	October 2027
9	Embotelladora La Reyna S.A de C.V – Plant La Reyna	December 2027

Should you require any additional information, please do not hesitate to contact us.

Sincerely,

Firmado por:

 E8CA98AF4CDD4A3...

Hernando López Pérez

Industries & Environment - I&E
 Environment Business Manager Central America,
 Colombia & Caribbean Region (COLCAM)

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Member of the SGS Group (Société Générale de Surveillance)



Certificate of Achievement

Compañía de Jarabes y Bebidas Gaseosas La Mariposa S.A.

has achieved the Carbon Trust Standard for Zero Waste to Landfill for:

1 manufacturing site in Guatemala, Guatemala (Mariposa Site)

for and on behalf of Carbon Trust Assurance Limited

Martin Hockaday, Head of Assurance

Awarded	01/01/2024	Valid until	31/12/2025
Licence No.	[CERT-13679]	Certified since	2021



GRI 2-1, 2-3

Cbc PR LLC

Headquarters: El Caribe Office Building, 53 Calle Palmeras, Suite 1100, San Juan, PR 00901, United States of America

Learn more at:

www.cbc.co

For more information about Cbc's Sustainability Report, please contact:

asuntoscorporativos@cbc.co

Report publication date: May 2026