

ANNEX:

Main ESG Indicators

1. ENVIRONMENTAL DIMENSION

For 2023 this report reflects an expansion of our various businesses; furthermore, for the purpose of measuring environmental indicators, we used Net Constructed Area (NCA) for calculating energy, scope 1 and 2 emissions, and water.

The data presented in the ESG Annex shown in this format are those that were covered by the PwC Limited Assurance process.

NET CONSTRUCTED AREA (NCA) (in m ²)				
Business format	2023	2022	23 vs 22	2021
Warehouses/Distribution Center	895,311.56	857,578.41	4.40%	900,072.02
Shopping center*	2,560,037.29	2,292,889.30	11.65%	2,290,274.30
Boutiques*	62,323.47	86,080.45	-27.60%	59,452.38
Liverpool*	2,445,928.45	2,456,936.85	-0.45%	2,366,476.88
Offices	95,758.02	95,758.02	0.00%	131,018.27
Suburbia	971,881.67	873,344.35	11.28%	818,888.96
Total	7,031,240.46	6,662,587.38	5.53%	6,566,082.81

In 2023 we expanded retail operations for boutiques, which include two new business formats. BYD and Toys R Us.

* Liverpool includes the Net Constructed Area of Liverpool Express stores.
Boutiques includes the Net Constructed Area of BYD
Shopping centers include Net Constructed Area of some Boutiques and Suburbia.

Estimates applicable to the 2023 period were calculated according to the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL and available on our sustainability webpage.

1.1. Energy

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

FUEL CONSUMPTION – 2023 BREAKDOWN					
Fuel	Source	Partial (liters)	Total (liters)	Total (GJ)	Total kWh
Gasoline	Mobile	4,685,017.17	4,693,899.59	165,716.75	46,032,798.39
	Fixed	8,882.42			
Diesel	Mobile	5,519,532.57	6,077,302.44	231,835.12	64,399,158.81
	Fixed	557,769.87			
LP Gas	Fixed	2,033,956.57	2,033,956.57	53,130.17	14,758,497.50
Natural Gas	Fixed	519,063,580.00	519,063,580.00	17,410.95	4,836,413.60
Total	Consolidated		531,868,738.60	468,092.98	130,026,868.30

FUEL CONSUMPTION: YEAR-TO-YEAR CHANGES							
2023			2022			Δ23-22	2021
Total (liters)	Total (GJ)	Total kWh	Total (liters)	Total (GJ)	Total kWh		Total (GJ)
531,868,738.60	468,092.98	130,026,868.30	413,256,106	452,115.69	125,588,695	3.53%	445,985.69

ELECTRICITY CONSUMPTION – BREAKDOWN AND YoY TREND

Source	2023		2022		Δ23-22
	Total (kWh)	Total (GJ)	Total (kWh)	Total (GJ)	%
Energy mix (non-renewable)	369,404,874.82	1,329,857.55	358,102,504.56	1,289,169.02	3.15%
Renewable acquired	231,354,467.91	832,876.08	216,899,436.38	780,837.97	6.66%
Wind	63,962,318.81	230,264.35	80,679,508.00	290,446.23	-20.72%
Solar	157,276,617.14	566,195.82	124,062,832.38	446,626.20	26.77%
Hydraulic	10,115,531.96	36,415.92	12,157,096.00	43,765.55	-16.79%
Renewable self-generated (solar)	6,909,505.73	24,874.22	2,267,727.58	8,163.82	204.68%
Total renewable	238,263,973.64	857,750.31	219,167,163.96	789,001.79	8.71%
% renewable energy	39.21%	39.21%	37.97%	37.97%	12,400bps
Total	607,668,848.46	2,187,607.85	577,269,668.52	2,078,170.81	5.27

Note: Reported data corresponds to energy consumption by EPL, but not exclusively to the reduction obtained from EPL's conservation and efficiency initiatives in 2023.

ELECTRICITY INTENSITY KWH/M² BY FORMAT – YoY TREND

Format	kWh/m ²		GJ/m ²	
	Fuel	Electricity	Fuel	Electricity
Warehouses/Distribution Centers	5.1920	22.8101	0.0187	0.0821
Shopping Centers*	1.0210	30.0244	0.0037	0.1081
Boutiques*	0.0054	140.5949	0.0000	0.5061
Liverpool*	8.3848	166.0059	0.0302	0.5976
Offices	295.4914	46.4294	1.0638	0.1671
Suburbia	7.7777	90.1832	7.7777	0.3247

* Liverpool includes the Net Constructed Area of Liverpool Express stores.
Boutiques includes the Net Constructed Area of BYD
Shopping centers include Net Constructed Area of some Boutiques and Suburbia.

ENERGY CONSUMPTION INTENSITY BY TYPE 2023

Category	2023		2022		Δ 23-22		2021	
	kWh/m ²	kWh/kMXN	kWh/m ²	kWh/kMXN	kWh/m ²	kWh/kMXN	kWh/m ²	kWh/kMXN
Electricity	86.42	3.10	86.64	3.28	-0.25	-5.49%	82.88	3.60
Fuel	18.49	0.66	18.85	0.71	-1.91%	-7.04%	40.88	1.78
Total energy	104.92	3.76	105.49	3.99	-0.54%	-5.76%	123.76	5.38

Notes:
- Based on Net Constructed Area (NCA)
- The denominator in indicators by revenues is expressed in thousands of pesos (kMXN).

ENERGY CONSUMPTION INTENSION RATIO GJ

Category	2023		2022		Δ 23-22		2021	
	GJ/m ²	GJ/kMXN	GJ/m ²	GJ/kMXN	GJ/m ²	GJ/kMXN	GJ/m ²	GJ/kMXN
Electricity	0.311	0.011	0.312	0.012	-0.32%	-8.33%	0.317	0.014
Fuel	0.067	0.002	0.068	0.003	-1.47%	-33.33%	0.068	0.003
Total energy	0.38	0.01	0.38	0.01	=	=	0.38	0.02

1.2. GHG Emissions

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

TOTAL GHG EMISSIONS BY FORMAT - 2022 (mtonCO _{2e})									
	2023			2022	Δ 23-22	2022	Δ 23-22	2022	Δ 23-22
	Scope 1	Scope 2	Total (S1+S2)	Scope 1	S1	Scope 2	S2	Total (S1+S2)	Total (S1+S2)
Warehouse/distribution center	1,223.82	7,777.55	9,001.37	1,160.30	5.47%	7,239.35	7.43%	8,399.65	7.16%
Shopping centers	2,048.75	14,185.93	16,234.68	1,302.81	57.25%	15,096.67	-6.03%	16,399.48	-1.00%
Boutiques	0.12	3,023.05	3,023.18	0.17	-29.41	2,975.40	1.60%	2,975.57	1.60%
Liverpool*	14,329.72	101,314.87	115,644.59	12,668.60	13.11%	100,650.70	0.65%	113,319.30	2.05%
Offices	7,434.92	1,810.28	9,245.19	7,222.27	2.94%	1,871.46	-2.78	9,093.73	1.66%
Suburbia	2,698.20	29,071.09	31,769.29	3,389.18	-20.38%	24,661.46	17.88%	28,050.64	13.25%
Logistics	17,841.81	0.00	17,841.81	17,346.81	2.85%	0	NA	17,346.81	2.85%
Total	45,577.33	157,182.77	202,760.10	43,090.14	5.77%	152,495.04	3.07%	195,585.18	3.67%

* Liverpool includes emissions generated by Liverpool Express stores.
2022 figures include consolidated total emissions generated by Liverpool Express (99.78 metric tons of CO_{2e}).

GREENHOUSE GAS (GHG) EMISSIONS (tCO _{2e}) - TOTAL OPERATIONS				
	2023	2022	Δ 23-22	2021
Scope 1	45,577.33	43,090.14	5.77%	42,588.65
Scope 2	157,182.77	152,495.00	3.07%	164,087.77
Total	202,760.10	195,585.14	3.67%	206,676.41

Note: The greenhouse gas (GHG) emissions from the activities of El Puerto de Liverpool in 2023 were calculated using the methodology proposed by the GHG Protocol Corporate Accounting and Reporting Standards, and the specifications of Mexico's Regulation on the General Law on Climate Change with regard to the National Emissions Registry (RENE); and considering the heating values published in 2023 by CONUEE and the Global Warming Potentials defined by the IPCC. The emission factors used to calculate Scope 2 emissions were established in 2023 according to the General Law on Climate Change and the Energy Transition Law, for each of our electrical energy suppliers.

Of our total Scope 1 emissions in 2023, 60.85% were energy consumption in workplaces (shops, department stores, warehouses and offices) and 39.15% from transportation fleet.

GHG EMISSIONS INTENSITY (S1+S2), KgCO _{2e} /m ² BY FORMAT				
	2023	2022	Δ 23-22	2021
Warehouse/Distribution Centers	10.05	9.79	2.66%	8.37
Shopping Centers*	6.44	7.15	-9.93%	13.41
Boutiques*	35.44	34.57	2.52%	66.02
Liverpool*	47.28	46.12	2.52%	57.04
Offices	96.55	94.97	1.66%	68.02
Suburbia	32.17	32.12	0.16%	33.69

Note: Based on Net Constructed Area (NCA).

* Liverpool includes the Net Constructed Area of Liverpool Express stores. Boutiques includes the Net Constructed Area of BYD. Shopping Centers include Net Constructed Area of some Boutiques and Suburbia.

GHG EMISSIONS INTENSITY - TOTAL OPERATIONS								
	2023		2022		Δ 23-22		2021	
	kgCO ₂ e/ m ²	kgCO ₂ e/ kMXN	kgCO ₂ e/ m ²	kgCO ₂ e/ kMXN	kgCO ₂ e/ m ²	kgCO ₂ e/ kMXN	kgCO ₂ e/ m ²	kgCO ₂ e/ kMXN
Scope 1	6.48	0.23	6.47	0.24	0.15%	-4.17%	6.49	0.30
Scope 2	22.35	0.80	22.89	0.87	-2.36%	-8.05%	24.99	1.14
Total (S1+S2)	28.84	1.03	29.36	1.11	-1.77%	-7.21%	31.48	1.43

Notes:

- Based on Net Constructed Area (NCA).
- Based on national electrical system 2022 emission factor.
- The denominator in indicators by revenues is expressed in thousands of pesos (000 MXN).

Environmental impact reduction, product delivery and packaging

(SASB-EC-410a.2)

We work to reduce the use of containers and packaging and to recycle as much of these as possible, as we describe in this report.

In our Department Stores, shops and Boutiques, Customers are offered reusable shopping bags made with 50% post-consumer recycled material, to help protect the environment.

RECYCLED BAGS IN 2023	
Total bags used at Liverpool	313,656
Total bags used at Suburbia	352,100

Note: Recycled bags were offered at 163 Liverpool and Suburbia stores and shops..

LOW-EMISSION VEHICLES ACQUIRED (PROPRIETARY TRANSPORT)				
Type	2023	2022	Δ 23-22	2021
Hybrid vehicles	0	0	0	0
Electric vehicles	50	82	-39.02	38

The acquisition of hybrid and electric vehicles for proprietary transport began in 2021 within the framework of El Puerto de Liverpool's "Footprint" strategy. Today we have 170 electrical vehicles and 33 hybrid vehicles; low-emission vehicles now account for 90% of our last-mile delivery fleet.

BOXES AND LABELS CERTIFIED AS SUSTAINABLE 2023	
Total shoeboxes	12,009,466
Total labels	4,477,579.13

* Includes only Liverpool and Suburbia

BOXES REUSED IN 2023	
Total boxes reused	6,118
Savings (kg of cardboard)	1,740
Emission reduction (kg of CO ₂ e)	1,677

This initiative is carried out at the Aguascalientes, Altacia, Celaya, Guanajuato, Irapuato, Paseo Morelia, Paseo Querétaro, Querétaro, Salamanca, San Juan del Río, San Miguel de Allende, Villasunción, and Zamora stores. Our Customers have the option of leaving the boxes in the Click and Collect area to give them a second life and reduce their environmental impact

Strategy for reducing packaging waste

We have various initiatives:

1. Incorporation of FSC-certified packaging and containers to ensure the responsible sourcing and use of inputs, as well as the use of recycled/recyclable/biodegradable materials in private-label products and across all businesses.
2. Reduce the use of packaging and containers. When preparing sales for delivery, the correct packaging choice is made based on measurements more closely aligned with the dimensions and nature of the product.
3. Eliminate the use of single-use plastics, complying with the provisions of the Secretariat of Environment (Mexico City) on the circularity criteria that regulated packaging must meet (similarly to those of other state authorities)..
4. Raise awareness among Customers, especially regarding the use of packaging. At Click & Collect stores in Aguascalientes, Guanajuato, Michoacán, and Querétaro, boxes are collected and Customers given the opportunity to leave the box behind for recycling or reuse.
5. Manage proper waste separation. We manage waste in every stage, from generation, temporary storage, collection, transportation, to final disposal, ensuring at all times the traceability of waste, which increases the reuse and/or recycling not only of packaging and containers in stores but also of other office, workplace, or restaurant materials.

Waste

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

WASTE					
Category	Type of waste	Total (metric tons) 2023	2022	Δ 23-22	2021
Solid urban waste	Non-recyclable	23,068.00	23,406.13	-1.44%	19,469.06
Solid urban waste	Recyclable	11,496.78	8,902.65	29.14%	7,713.36
Special handling waste	Non-recyclable	3,737.31	4,133.44	-9.58%	1,174.30
Special handling waste	Recyclable	47.83	28.77	66.25%	16.04
Hazardous waste	Hazardous/ non-recyclable	204.69	180.64	13.31%	182.78
Total		38,554.61	36,651.62	5.19%	28,555.53
Solid urban waste	ORCA	50.30	38.09	32.05%	44.47
Total Generated		38,604.91	36,689.71	5.22%	28,600.00
	Directed to disposal	27,060.29	27,758.30	-2.51%	20,870.61
	Diverted from disposal	11,544.62	8,931.41	29.26%	7,729.40

The organic waste processed in the ORCA biodigesters is then disposed of as non-polluting liquid waste.

WASTE – TOTAL OPERATIONS				
	2023	2022	Δ 23-22	2021
Total generated (metric tons)	38,604.91	36,689.71	5.22%	28,600.00
% reused and/or recycled	29.90	24.34	22.84%	27.22

“Second life” program in partnership with our Customers

We work together with our Customers to reduce electronic waste by encouraging them to bring in old or unworking devices to our stores. At present, 11% of Liverpool stores and 9% of Suburbia stores have a recovery module.

ELECTRONIC WASTE RECYCLED (metric tons)			
	2023	2022	Δ 23-22
Total (metric tons recycled)	7.08	6.83	3.66%

TREATMENT OF ORGANIC WASTE				
	2023 (mtons)	2022 (mtons)	Δ 23-22	2021 (mtons)
Solid urban waste (ORCA biodigesters)	50.30	38.09	32.06%	44.47
Food waste program	1.82	0.37	391.89%	ND

Notes:

Corresponds to biodigesters at Liverpool stores and the Arco Norte Distribution Center.

Beginning in 2022 we have bene measuring donations of food to the Banco de Alimentos de México; in 2023 we first made a specific commitment to avoiding food waste.

1.3. Water

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

WATER WITHDRAWALS AND DISCHARGE – TOTAL OPERATIONS (MILLIONS OF m ³)					
2023		2022		Δ 23-22	2021
Source	Total withdrawals	Total withdrawals			
Municipal supply	1.41	1.74	2.67	-20.60%	1.53
Water tankers	0.35	0.41			0.65
Outside suppliers	0.29	0.32			0.23
Well water	0.07	0.20			0.12
		2.12			

* Restatement of total withdrawals in 2022: Treated water for consumption is excluded and added to the table of additional water sources, below, under the name "reused water."

ADDITIONAL WATER SOURCES – TOTAL OPERATIONS						
2023		2022		Δ 23-22	2021	
Supply source	Total m ³	Total (millions of m ³)	Total (megaliters)	Total (millions of m ³)		
Rainwater	1,840.00	0.00184	1.84	ND	ND	ND
Reused water*	494,060.27	0.49	494.06	0.13	276.92%	0.27
Wastewater directed to treatment	454,517.99	0.45	454.52	0.34	32.35%	0.36
% treated water reused by EPL	18.87%	18.87%	18.87%	4.99%	138,700 pb	10.83%

* Recirculated water from our own treatment plants used in sanitary facilities, watering green areas, washing parking areas.

- Well water: ground water.

- 2023 was the first year in which we reported rainwater.

- In 2023 the new methodology requires us to report treated water for consumption as reused water.

TOTAL WATER CONSUMPTION – YEAR-TO-YEAR TREND					
2023		2022		Δ 23-22	2021
Total m ³	Total (millions of m ³)	Total (megaliters)	(millions of m ³)		(millions of m ³)
2,618,023.31	2.62	2,618.02	2.81	-6.76	2.50

WATER WITHDRAWAL INTENSITY – TOTAL OPERATIONS							
2023		2022		Δ 23-22		2021	
m ³ /m ²	m ³ /kMXN	m ³ /m ²	m ³ /kMXN	m ³ /m ²	m ³ /kMXN	m ³ /m ²	m ³ /kMXN
0.30	0.01	0.47	0.02	-0.36%	-50%	0.34	0.01

Notes:

- Based on Net Constructed Area (NCA)

- The denominator in indicators by revenues is expressed in thousands of pesos (000 MXN).

1.4. Environmental operation certifications

All of our operating centers—administration, warehouses, Liverpool department stores, Suburbia stores, boutiques and shopping centers (Galerías) are governed by the group's own environmental management system based on the ISO 14001 standard, which is internally audited.

Furthermore, the Arco Norte Logistical Platform (named PLAN for its initials in Spanish) was designed with LEED sustainable building certification criteria in mind. PLAN accounts for 3.41% of the total operating surface area of El Puerto de Liverpool.

2. SOCIAL DIMENSION

1. Social: labor

Scope of social data reported: 100% of operations, except where otherwise indicated in the table footnote.

1.1. Labor demographics

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

EMPLOYEE BREAKDOWN BY TYPE OF CONTRACT AND WORK HOURS				
	2023	2022	Δ 23-22 (%)	2021
Permanent*	75,964	72,919	4.18	56,449
Men	29,104	27,803	4.68	22,918
Women	46,860	45,116	3.87	33,531
Temporary*	4,234	4,057	4.36	2,723
Men	2,062	1,991	3.57	1,337
Women	2,172	2,066	5.13	1,386
Full time	79,843	76,608	4.22	72,289
Men	31,068	29,684	4.66	28,337
Women	48,775	46,924	3.94	43,952
Part time	355	368	-3.53	437
Men	99	110	-10	131
Women	256	258	-0.78	306

* Figures on permanent and temporary contracts for the year 2022 were restated as a result of an adjustment to the filters applied to the categories by type of contract.

DEMOGRAPHICS: GENDER BY PROFESSIONAL CATEGORY				
	2023	2022	Δ 23-22 (%)	2021
Senior management	1,258	1,175	7.06	1,134
% women	40.62	40.6	200 pb	40.6
Director	279	267	4.49	247
Men	198	191	3.66	178
Women	81	76	6.58	69
Subdirector	172	149	15.44	144
Men	104	97	7.22	100
Women	68	52	30.77	44
Manager	807	759	6.32	743
Men	445	410	8.54	396
Women	362	349	3.72	347
% Mexican nationality*	100%	ND	ND	ND

* to calculate the workforce and nationalities in 2023 we used a new indicator to determine percentages..

DEMOGRAPHICS: GENDER BY PROFESSIONAL CATEGORY				
	2023	2022	Δ 23-22 (%)	2021
Middle management	11,484	10,721	7.12	9,889
% women	54.1	53.9	2,000 pb	54.0
Coordinator	860	763	12.71	665
Men	468	409	14.42	358
Women	392	354	10.73	307
Executive	10,624	9,958	6.69	9,224
Men	4793	4,526	5.90	4,189
Women	5831	5,432	7.35	5,035
Others	67,455	65,080	3.65	61,696
% women	62.71	62.9	-1,900 pb	62.3
Salespersons	30,706	30,257	1.48	29,496
Men	8687	8,597	1.05	8,563
Women	22,019	21,660	1.66	20,933
General staff	36,749	34,823	5.53	32,200
Men	16,470	15,565	5.81	14,680
Women	20,279	19,257	5.31	17,520
TOTAL	80,197	76,976	4.18	72,719
% women	61.14	61.3	-1,600 pb	60.9
% Mexican nationality*	93.47	-	-	-
% US nationality**	0.02	-	-	-
% other nationality ***	6.51	-	-	-

*, **, *** Only in proportion to total workforce.

EMPLOYEE BREAKDOWN BY GENERATION AND GENDER (PERCENTAGE OF WORKFORCE)				
	2023	2022	Δ 23-22 (pb)	2021
Gen Z				
Under 22 (2001 >=)	6.71	4.4	23100	2.3
Men	50.8	51	-2000	52.1
Women	49.2	49	2000	47.9
Millennials				
Ages 23-41 (1982-2000)	58.6	59.3	-7000	59.9
Men	43.4	43.5	-1000	44
Women	56.6	56.5	1000	56
Gen X				
Ages 42-62 (1961-1981)	34.41	35.8	-13900	37
Men	28.9	29.3	-4000	30.5
Women	71.1	70.7	-4000	69.5
Baby boomers				
Ages 63-107 (1916-1960)	0.28	0.5	-2200	0.8
Men	33.5	35	-15000	35.9
Women	66.5	65	15000	64.1

Note: Because we operate multiple business units, we do not have a consistent breakdown by region or age group

	SPECIFIC POSITIONS			
	2023	2022	Δ 23-22 (%)	2021
STEM	3,682	3,338	10.31	2,925
Men (number)	1,847	1,634	13.04	1,400
Women (number)	1,834	1,704	7.69	1,525
% Women	49.83	51.06	-2.41	52.15%
Sales positions	590	520	13.46	524
Men (number)	241	209	14.83	202
Women (number)	349	311	12.54	322
% Women	59.17	59.75	-0.97	61.43

- STEM: Includes digital, finance and administration, computer engineering, real-estate (engineering), financial businesses (excluding operating staff), construction, suburbia real estate, Suburbia financial services, transformation and innovation
- Sales positions: includes purchasing areas (Hardline and Softline)

We also offer opportunities to employees with disabilities and work together with a number of organizations to recruit them. All of our unionized employees work under a collective bargaining agreement that covers working conditions, salary and benefits, in accordance with the Federal Labor Law. In 2023, 61.78% of our employees were unionized, a percentage similar to earlier years.

Note: In the case of unionized employees, the percentage given of 61.78% corresponds to the universe of unionizable personnel eligible to join some labor organization, not of the total workforce. Every employee is free to decide on whether or not to join or withdraw from the union.

Occupational health and safety chapter

The model of benefits for El Puerto de Liverpool employees incorporates:

(GRI 401-2)

- Employee benefits
 - Profit-sharing, bonuses (performance, sales commissions, long term for executives), savings fund and grocery vouchers
- Financial future
 - Life insurance and company contributions toward retirement savings
- Professional advancement
 - Constant training and education and a selection of academic programs available through Liverpool Virtual University, with official accreditation
- Quality of Life
 - Living wage-based compensation, major medical expense insurance, maternity and paternity benefits, birthdays off, agreements and employee discounts on education, health, entertainment, gastronomy, tourism, fitness and wellness, and on purchases in group business units. Our "Creating the best version of me" program includes monitoring of health information, health and wellness caravans, vaccination campaigns, mental health protocols, access to telemedicine and tracking of ergonomic risks.

TURNOVER – BREAKDOWN 2023		
	2023	2022
New hires ^{1 and 2}	18,181	17,940
Men (%)	47.91	47
Women (%)	52.09	53
Total turnover (quantity or number)	23,552	23,327
Voluntary turnover (%)	17.97	18
Total turnover (%)	29.3	30
Breakdown of total turnover by employee category		
Men (%)	14.0	14
Women (%)	15.3	16
Millennials (%)	65.6	69
Gen X (%)	17.5	19
Gen Z (%)	16.4	11
Baby Boomers (%)	0.5	0.7
Voluntary turnover		
Department store: Liverpool (%)	17.95	ND
Store: Suburbia (%)	28.53	ND
Logistics (%)	19.34	ND
Total turnover		
Department store: Liverpool (%) ³	27.24	28.06
Store: Suburbia (%)	34.36	35.26
Boutique: Sfera (%)	60.65	49.32
Boutiques (%)	52.73	46.28
Logistics (%)	41.44	46.8
Financial services (%)	35.21	41.74
Real-estate services (%)	24.93	25.59
Central/shared services (%)	12.58	14.38
% of vacancies filled internally ⁴	78.15	0.46

¹ Refers to employees hired directly under this scheme, or those who began with a trial period and moved on to a permanent contract during the year.

² Refers to: 1) employees who did not pass the trial period; 2) employees still in the trial period as of December 31, 2023; and 3) employees with direct temporary contracts (e.g. campaign-related).

³ As part of the El Puerto methodology, we share the breakdown on Liverpool, Suburbia, Sfera, Boutiques, Logistics, Financial Services and Real-Estate Services.

⁴ Only positions from coordinator and higher were monitored and reported. Includes internal promotions to fill vacancies.

TOTAL HIRING				
	2023	2022	Δ 23-22	2021
Total number of new hires	18,181	17,940	1.34%	13,854
Percentage of positions filled by internal candidates (internal hires)	5.50%	7.77%	-22,700 pb	9.19%

* The following tables have not been subject to independent assurance by PwC.

TURNOVER – 2023 BREAKDOWN

Level or title	No. hired	% new hires/total
General staff	10,864	59.75%
Sales personnel	6,252	34.39%
Executives	1,032	5.68%
Managers	19	0.10%
Subdirectors	11	0.06%
Directors	3	0.02%
Age range		
18-22	5,153	28.15%
23-25	3,381	18.50%
26-30	3,555	19.44%
31-40	3,462	18.92%
41-50	1,976	10.80%
>50	766	4.19%
Nationality		
Mexican	18,149	99.83%
Other	32	0.17%

YEAR-TO-YEAR TURNOVER RATES

	2023	2022	Δ 23-22 (pb)	2021
Turnover (%)	29	30	-10000	25
Voluntary turnover (%)	61	60	10000	62
Voluntary departures (%)	61	60	10000	62

Formula: Departures*100/average workforce

	2023	2022	Δ 23-22	2021
Salary and compensation expense (MXNmn)	\$27,026.13	\$23,299.21	15.99%	\$18,094.81
Average hourly wage	\$104	\$91	14.28%	\$84
HC ROI	6.41	2.10	205.2%	2.04

HC ROI = (gross revenues – (operating expenses - salary and compensation))/salary and compensation

WAGE RATIO

	2023		2022		2021	
	Base salary women/men	Breakdown of workforce by level	Base salary women/men	Breakdown of workforce by level	Base salary women/men	Breakdown of workforce by level
Executives	102.4%	0.22%	101.1%	0.35%	97%	0.3%
Management	92.6%	0.91%	95.2%	1.18%	92%	1.2%
Professionals	96.6%	12.25%	96.9%	13.93%	97%	13.6%
General staff	97.7%	86.62%	96.6%	84.55%	96%	84.8%

1.2. Training and career development

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

TRAINING				
	2023	2022	Δ 23-22	2021
Total employees trained	59,261	73,713	-20%	65,320
Average hours of training/employee	7.3	15.0	-50%	16.0
Total work hours/employee trained	9.9	16.0	-38%	13.2
Total investment (MXNmn)	\$20,96	\$23,04	-2.08	\$ 22,3
Average investment (MXN/employee)	\$358.69	\$312.40	14.90	\$ 462.5

INTERNAL TRAINING AND DEVELOPMENT PROGRAMS			
Number of employees trained			
Programs	2023	2022	Δ 23-22
Leadership training	664	2,405*	-72.3
Operations onboarding ¹	4,128	-	NA
Sustainability training ²	25,069	25,038	0.12%
UVL training (no. enrolled students)	14,091	6,318	123.02%
Compliance/Plan and program	49,510	73,913	-33%
Product	9,093	10,450	-13%
Service ³	13,340	-	NA
Technical	39,137	60,544	-35%
Soft skills	15,331	7,109	116%

1,3. Created in 2023, no year-to-year comparison available

2 Biannual metric, only totals employees who did not complete the program in 2022

* Data from 20202 restated

Employees were trained under the following programs in 2023:

1. Compliance: institutional culture, occupational health and safety, compliance with regulations issued by government agencies.
2. Product: Relating to features, advantages and benefits of products available on the sales floor.
3. Service: developing an attitude of service that enables employees to better serve our Customers, guaranteeing satisfaction and fulfilling our company's mission.
4. Technical: all knowledge, tools and systems involved in an employee's job, helping to improve their performance.
5. Soft skills. Issues relating to skills, conduct and attitudes that build leadership, effective communication and teamwork, among others.

UVL GRADUATES: EMPLOYEES – YEAR-TO-YEAR				
	2023	2022	Δ 23-22	2021
Total graduates	483	1,252	-61.42%	625

Note: includes all employees who completed the degree or certification process

UVL GRADUATES: EMPLOYEES			
Educational level	No. employees in 2023	No. employees in 2022	Δ 23-22
Primary	5	35	-85.71%
Secondary	53	204	-74.01%
High school	108	3,146	-96.56%
Undergraduate	247	1,640	-84.93%
Master's*	0	554	-100%
Language Center	70	206	-66.01%
Total	483	5,785	-91.65%

* The master's degree is a two-year program, so no graduates are reported in 2023 because there were no late entrants; it was also considered the first year for new generations.

PERFORMANCE EVALUATIONS				
	2023	2022	Δ 23-22	2021
Goal-based (% of employees)	100	100	=	100
Multidimensional (% of employees)	40.48	26	1448 pb	6.5
Comparative rankings 360 Evaluation	2,147	2,193	-2.09 %	1,541

* Multidimensional evaluation applies to executive employees.

Nota: All employees with the required seniority are evaluated. The percentages given refer to employees in the professional categories covered by each type of evaluation, in proportion to the total workforce. In 2023, all Suburbia employees were incorporated into performance evaluations.

Multidimensional evaluation: Executives, coordinators, managers, subdirectors and managing directors.

Evaluations in the comparative ranking model are not equal to the number of employees evaluated, because one employee may undergo various evaluations.

1.3. Health, safety and wellness

(GRI 403-9)

OCCUPATIONAL HEALTH AND SAFETY				
	2023	2022	Δ 23-22	2021
Fatalities – employees (no.)	0	0	-	0
Fatalities – contractors (no.)	0	0	-	1
LTIFT: Lost time injury frequency rate - employees (number of cases per million hours worked)	14.99	10.78	39.05%	15.49

2. Social: communities

In our philanthropic work and our social investment, El Puerto de Liverpool has always stressed education. The following sums up our efforts in this area.

INTERNAL STUDENT PROGRAMS				
	2023	2022	Δ 23-22	2021
Interns	7	70	-90%	71
Dual model	118	44	168.1%	19
Scholarship recipients	80	32	150%	18
Total	205	150	36.67%	122

PARTICIPANTS IN EXTERNAL PROGRAMS				
	2023	2022	Δ 23-22	2021
Youth Building the Future	417	280	48.92%	421
Leaders in Movement	114	123	-7.31%	117
Growing with El Puerto de Liverpool	1,426	2,084	-31.57%	3,358
School for parents	530	655	-19.08%	-
Wellbeing	856	501	70.85%	-
Catch up	147	68	116.17%	-
360° Teaching Space	497	228	117.98%	-
Paths to Success	125	102	22.54%	-
Total	4,112	4,041	1.75%	3,896

COMMUNITY CONTRIBUTIONS				
	2023	2022	Δ 23-22	2021
Employee volunteer time (work-hours)	13,512	1,530	783.14%	1,195
Monetary value of volunteer hours	1,405,248	147,885	850.23%	68,321
Reverse logistics donation program (MXN)	364,681,855	445,792,379	-18.19%	144,924,895
UVL External programs (MXN)	362,269.08	772,271.4	-0.53%	385,000
Total investment in the community (MXN)	366,087,116.5	446,714,065	-18.04%	144,993,216

Note: Data was restated according to the following formulas:

1. Annual volunteers * average volunteer hours

2. Volunteer hours * average hourly wage

External programs at UVL (MXN):

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

2022: Development of the Complete your Degree Program and certifications for Sales Floor Advisor Boutique, Cook, Payroll Assistant, Logistics Office Assistant, Moodle platform Administrator and Tutoring for the Regularize Program.

2023: Development of certifications for Sales Floor Advisor Boutique, Cook, Payroll Assistant, Logistics Office Assistant, Moodle platform Administrator, Tutoring for the Complete your Degree Program, and participation in a fair to promote all programs.

Financial inclusion (FS16, FS7)

FINANCIAL INCLUSION				
	2023	2022	Δ 23-22	2021
No. of Customers entered with little to no credit experience	248,671	224,386	10.8	149,458
% of Customers entered with little to no credit experience	21%	22%	-4.5	18%
Value of total credit to these Customers (MXN)	\$1,256,688,878	\$1,082,938,561	16.04%	\$845,117,986
% of total credit extended to these Customers	5%	4.3%	7,000	4.8%

The loan portfolio (value of total credit) referenced in the table refers to El Puerto de Liverpool's customers without or with little credit experience; It therefore facilitates their inclusion into formal banking.

Note: The number of Customers increased in 2023, so the proportion of Customers with little or no credit history who obtained credit remained constant.

FINANCIAL EDUCATION				
	2023	2022	Δ 23-22	2021
Effective welcome/financial culture calls (new Customers) (number)	99,555	107,667	-7.53%	74,020
Financial culture content (capsules) (number)*	21	21	=	21
Website views of financial education content (number)	92,916	143,363	-34.77%	16,727
% of total credit extended to these Customers	5%	4.3%	7,000	4.8%

*Financial literacy capsules and educational content are available to the general public.

DISABILITY AND ACCESSIBILITY		
Program	Indicator	2023
Workplace inclusion of PWD	New hires	34
	Total in workforce	726
Workplaces with accessible adaptations		10
Investment in workplaces*		\$540,000 MXN

* Includes department stores and corporate offices in 2022 and 2023.

In order to foster an inclusive environment, 100% of Liverpool's stores in the Mexico City Metropolitan Area incorporate accessibility and signage criteria. Our Liverpool Customer Accessibility Signage manual is now in its phase 2 and focuses on people with visual disabilities by incorporating Braille. We offer training in improved accessibility in all of our workplaces. In 2023, for the first time, we collected information on the number of employees with disability in our workforce.

COMMUNITY CONTRIBUTIONS				
Program		2023	2022	Δ 23-22
Awareness-raising program ¹	Number of employees	15,140	4,645	225.94%
Allies who inspire ²	Number of employees	144	116	24.13%
	Number of sessions	8	7	14.28%

¹ The awareness-raising program consists of two training formats: regulatory courses and awareness-building in diversity and inclusion.

² In 2023 the "Women who Inspire" program was expanded to become the umbrella program "Allies who Inspire"

3. CORPORATE GOVERNANCE DIMENSION

1.1 Integrity

(GRI 2-28, 205-2, 205-3, 406-1, 416-2, 417-2, 417-3)

REPORTS ACCEPTED THROUGH THE ETHICS HOTLINE				
	2023	2022	Δ 23-22	2021
Number of reports admitted through the Ethics Hotline*	524	376	39.36%	244
Bullying	60%	60%	=	57%
Sexual harassment	19%	23%	-400bp	21%
Corruption, fraud, theft	8%	7%	100bp	7%
Others	13%	10%	300bp	15%

* Not including reports that were dismissed or questions about COVID-19; repeat reports are considered only once when referring to the same case.

There were 53 confirmed cases of corruption among the reports received through the Ethics Hotline and reports by the authorities. El Puerto de Liverpool responded by applying the necessary disciplinary measures in all cases.

There were ten cases of internal discrimination (among coworkers), resulting in the following measures:

- In seven cases, admonition and virtual reprimand;
- In one case, written reprimand;
- In two cases, termination of the labor relationship.

El Puerto de Liverpool does not make any contributions to political parties or representatives.

ETHICS – 2023 BIENNIAL BREAKDOWN		
	2023	2022
Number of employees trained in Ethics	8,016*	51,089
Target population	10,474	64,702
% of target population reached	52.72%	76.55%
Total hours of training	4,008	102,130
% of suppliers who signed Code of Ethics		
	Liverpool ¹	95%
	Suburbia ²	64%
Contributions to industry organizations (MXN) ³	\$11,087,377	\$9,243,546

1 Liverpool suppliers – import merchandise

2 SBB – domestic merchandise suppliers

3 Asociación Nacional de Tiendas de Autoservicio y Departamentales (ANTAD), to which we belong; Global Compact Network México, of which Suburbia is a signing member since 2022; Consejo Mexicano de Negocios (CMN); Consejo Coordinador Empresarial (CCE); Consejo de la Comunicación (CC); Confederación Patronal de la República Mexicana (Coparmex); Intercontinental Group of Department Stores (IGDS).

Note: Ethics training includes Code of Ethics, zero tolerance for corruption, fraud, and theft. The signing and implementation of our Code of Ethics apply to business partners both in domestic procurement at Suburbia and with national and international suppliers of Liverpool. In the case of Liverpool, this exercise was carried out only for domestic suppliers in 2022, while in 2023, import suppliers were also included. In 2023, the ethics training program was restructured, offering content more efficiently. Additionally, the target population focused on employees who had not yet completed the ethics training program.

Regarding cases of non-compliance with product information and labeling, as well as marketing communications (GRI 416-2, 417-2, 417-3), we consider only those with penalties above MXN11,000,000 at the end of 2023 there were no cases that met this criterion.

1.2 Information Security

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

According to data from the Information Security Office, there were no recorded cybersecurity incidents that compromised our customer information in 2023.

We conducted five penetration tests (external and internal) to verify the cybersecurity of our e-commerce, corporate offices, data centers and cloud services.

In recognition of these actions, we obtained PCI-DSS International Security Certification for store transactions for the fifth year in a row.

Sustainability and customer inclusion

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

SUSTAINABLE PRODUCTS				
	2023	2022	Δ 23-22	2021
SKUs (number) – Omnichannel Sustainable Product Alignment (OSPA)	28,424	19,437	46.23%	14,992
Total SKUs grouped	62,853			
Sales (miles de pesos)				
(Softline) private labels – Liverpool	5,782,151	1,432,352	303.68	421,196
Better Cotton Initiative (BCI) - Liverpool	1,479,749	1,328,166	11.41%	337,003
Other sustainability certifications – Liverpool	613,612	188,244	225.97	84,193
% of private-label products with BCI certification (Liverpool)	20	15	5pp	6
% of private-label products with recycled content (Liverpool)	9	4	5pp	2
% of total revenues from private-label products (Liverpool)	29	20	9pp	8
US Cotton Trust Protocol (USCTP) private-label products (Suburbia)	4,206,660	381,244	1,003%	-
% of private label products with USCTP certification (Suburbia)	19.11%	2.22%	16.89pp	-

4. Value chain sustainability

(GRI 2-6, 204-1)

RESPONSIBLE SOURCING PROGRAM				
	2023	2022	Δ 23-22	2021
Universe of eligible suppliers * (no.)	2,186	1,960	11.53%	1,715
No. suppliers evaluated in the year	617	720	-14.31%	656
No. of factories included	1,219	1,130	7.88%	1,203
% with high and/or medium risk (red or orange)	16%	13%	300bp	20%
% with low or very low risk (yellow/green)	84%	87%	-300bp	80%
No of suppliers assumed self-evaluated	129	95	35.79%	90

* Suppliers of private-label products to Suburbia and Liverpool and well as those with payment orders above MXN500,000, and suppliers of operational products (*goods not for sale*).

SUPPLY CHAIN BREAKDOWN			
	2023	2022	Δ 23-22
% domestic suppliers	69.09%	73.43%	-43,400
% local suppliers - expense	94.11%	92.02%	20,900bp