

ANNEX:

Sustainability Approach

I.1. Stakeholder engagement

(GRI 2-29)

In our operations, we actively engage with our various stakeholders and offer them a differentiated value proposal. To define our universe of stakeholders, we first identified our current and future impacts so that we were clear on who to engage, and what our priorities were.

We are working to manage all of our stakeholder relations in a way that allows us to advance together toward sustainable development.

Communication and transparency are essential in our relations with stakeholders, with whom we interact through various channels.

Stakeholder group	Value propositions	Channels
Customers/visitors	<p>Offer products and services, facilitating access to payment and/or financing solutions. Bring benchmark brands closer. Be a part of their life and family experiences.</p> <p>Build awareness about sustainable development to encourage more mindful purchasing decisions.</p>	<ul style="list-style-type: none"> • E-commerce and online financial services platforms • Store and shopping center operations • Home delivery • Campaigns and other forms of marketing • Focus groups on innovations and customer experience and/or product and service portfolio • Social media
Employees	<p>Being a team for professional and personal development, opportunities in inclusive environments, opposing all forms of discrimination.</p> <p>Promoting the educational advancement of our employees.</p> <p>Guaranteeing secure work conditions and a culture of wellness.</p>	<ul style="list-style-type: none"> • Work environment evaluation • Ethics Hotline • Mi Puerto, Cari (Chatbot), internal communication campaigns • General and area meetings • Training sessions, including the Universidad Virtual Liverpool (UVL) platform.
Suppliers	<p>Connect with Customers through various channels including both physical operations and digital media.</p> <p>Offer convenient business dealings that support long-term relationships.</p> <p>Encourage them to apply best ESG practices.</p>	<ul style="list-style-type: none"> • Order and tracking process • Supplier Portal • Marketplace • Support in external certification of suppliers • Training sessions • Evaluation under our responsible sourcing program

Community	<p>Promote education as a driver of social development in Mexico. Encourage improvement of educational infrastructure, instructors' capacities and institutional administration.</p> <p>Help address other pressing issues around us through donations and/or logistical support.</p>	<ul style="list-style-type: none"> • Volunteer activities • UVL open to the community • Support for local organizations
Competition	<p>Abide by the applicable regulations, with high ethical standards, free of any anti-competitive practices.</p> <p>Help address emerging issues in our area of business.</p>	<ul style="list-style-type: none"> • Involvement in industry and business associations
Investors	<p>Deliver economic value and a steady evolution of their investment over time. Invite them to participate actively in managing their resources. Transparent reporting.</p>	<ul style="list-style-type: none"> • Shareholders' Meeting • Special section of our website • Reports to Shareholders (quarterly, annual) • Responding to requests for information from capital suppliers, including ESG performance evaluation • Roadshows • Liverpool Day
Authorities	<p>Respect the applicable standards and regulations and keep abreast of any changes in them. Be responsible in paying taxes.</p>	<ul style="list-style-type: none"> • Required reports and documentation • Monitoring of regulatory agencies.
Media	<p>Provide truthful information on our performance and results, and mobilize dissemination of ESG practices to encourage these approaches in the business world and society at large.</p>	<ul style="list-style-type: none"> • Press conferences and releases

Membership in associations

(GRI 2-28)

We work proactively in a number of industry associations and initiatives, and with private enterprise in general, fostering a good business climate, working on risks and opportunities, and mobilization adoption of ESG criteria.

- *Asociación Nacional de Tiendas de Autoservicio y Departamentales (ANTAD)*, of which we are members.
- Global Compact Network Mexico, of which Suburbia has been 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)

I.2 Materiality analysis

(GRI 3-1, 3-2)

The sustainability strategy of El Puerto de Liverpool addresses priority issues relating to our business model and operating context. We determine the priorities based on a study of impact and financial materiality, as detailed below.

Our **impact materiality** exercise enabled us to pinpoint the critical issues our activities generate among each of our stakeholder groups; determining **financial materiality** meant identifying those that could most affect our financial results, company stability and access to capital, responding to the financial market.

In 2020, we updated our impact materiality analysis in response to the evolution of the business itself in aspects such as digital development and the omnichannel experience, and the sweeping changes in our stakeholders expectations with the eruption of the COVID-19 pandemic.

For the purposes of that exercise, we took the list of potential issues obtained from our previous materiality study and conducted surveys and interviews of key management responsible for relations with each stakeholder group. At the same time, we interviewed senior management to learn about the company’s strategic vision. By integrating these efforts, we obtained a two-axis matrix in which the topics were classified by impact.

To this we also incorporated financial materiality, based on a prioritization exercise prepared by the Sustainability Accounting Standards Board (SASB) internationally for various industries. Concretely, we applied the results for the Multiline and Specialty Retailers and Distributors, E-Commerce, and Consumer Finance industries.

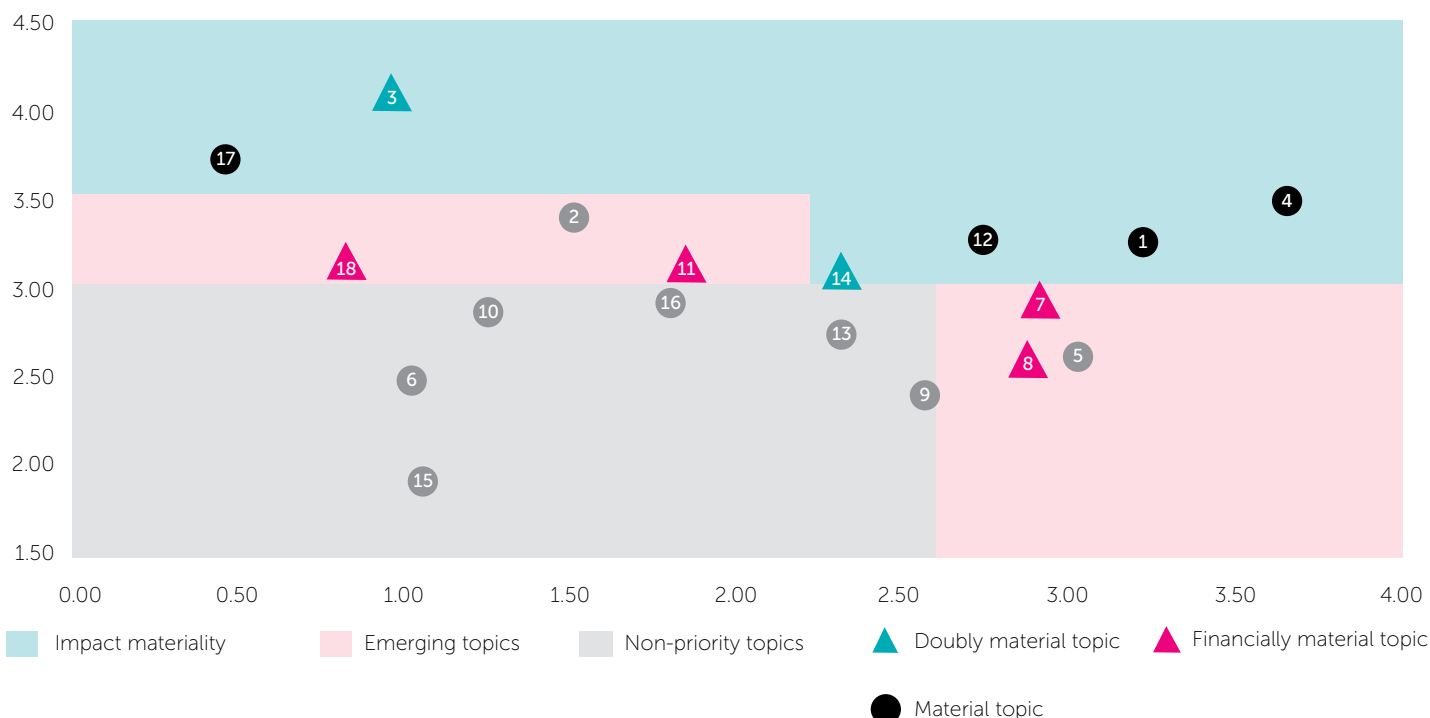
This report presents the integrated results of both exercises, approved by the El Puerto de Liverpool Footprint Desk, a work group led by our CEO. This reveals the topics that were found in the impact materiality, the financial, or both, which feed into the report on corporate risks. All of these are addressed in this report, using the corresponding international reference standards: the Global Reporting Initiative (GRI) and the SASB itself.

Integrated materiality matrix

From the **impact materiality** study:

- **Material topics:** Those that are a priority for our management, which were used as the basis for building our Sustainability Strategy.
- **Emerging topics:** Those to which we will watch closely to see if they evolve to Material, due to significant changes in our operating context and/or activities.
- **Non-priority (non-material) topics:** Those that are less significant to our stakeholders and corporate strategy, because of the nature of our activities and where we operate.

Regarding financial materiality: material topics (integrated into the sustainability strategy) and non-priority (non-material) topics.



Type of materiality	Rank	Material topics
Impact and financial	3	E-commerce and cybersecurity
Impact and financial	14	Diversity and inclusion
Impact	1	Ethics and codes of conduct
Impact	4	Supply chain and responsible sourcing
Impact	12	Education and human capital development
Impact	17	Innovation
Financial	18	Transparency
Financial	11	Employer brand
Financial	7	Operating eco-efficiency
Financial	8	Packaging
Type of materiality	Rank	Emerging (potentially significant in the short term)
Impact	2	Corporate governance
Impact	5	Climate change strategy
Impact	13	Environmental and social impact of our products and services*
Type of materiality	Rank	Non-priority topics
Impact	6	Environmental management system
Impact	9	Corporate citizenship and social responsibility
Impact	10	Human rights
Impact	15	Biodiversity
Impact	16	Employability and empowerment

* Although this was identified as a non-priority issue, because of its business relevance we classified it as emerging.

I.3. Human rights due diligence

(GRI 2-23, 2-24, 2-25, 2-26)

The culture under which we operate at El Puerto de Liverpool considers respect for human rights to be key. We have a Compliance and Integrity Program in place to validate and guarantee that human rights are respected, recognized and encouraged in our policies and procedures.

We follow the United Nations Guiding Principles on Business and Human Rights. Our culture also takes into account the OECD Guidelines for Multinational Companies, because although we operate only in Mexico, our supply chains are global. We also incorporate OECD recommendations on due diligence to ensure responsible business conduct.

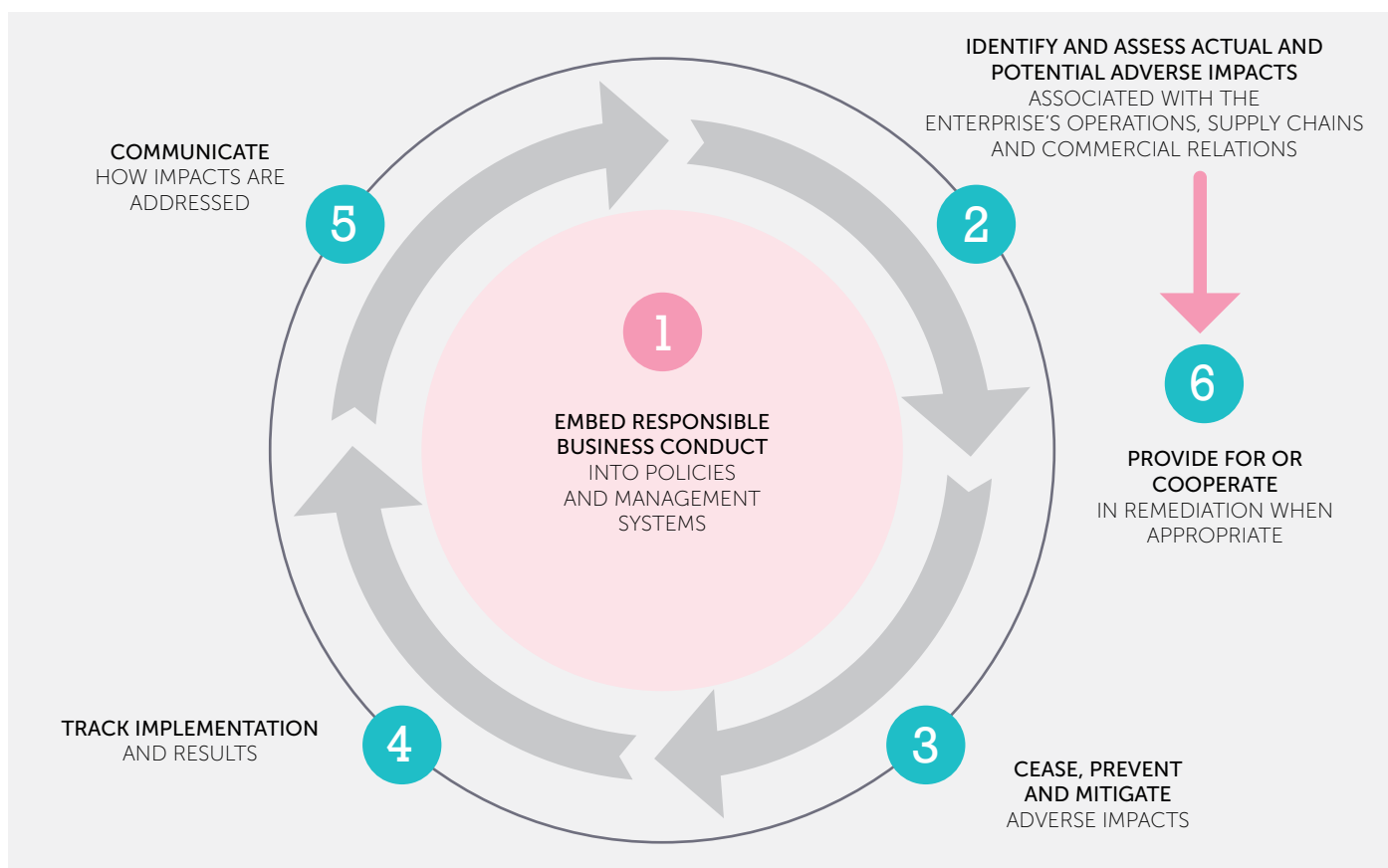
We recognize the human rights consigned in the UN Universal Declaration and in successive international agreements on women’s rights, rights of the child, rights of disabled persons, and of workers themselves, among others.

Our commitment and main guidelines for our employees, shareholders, business partners or interested third parties are contained in our **Human Rights Policy**.

Our program:

- Covers relations between employees
- Seeks to gradually extend the culture of human rights to relations and service in our customer experience.
- Is incorporated into our evaluation of business partners’ environmental, social and governance conduct, in the Responsible Sourcing Program. With this, we also address risks in our supply chain.
- Is part of the sustainability strategy, including initiatives to prevent and mitigate its component risks.
- Regulatory and training plans and actions to mitigate negative risks are in place at all El Puerto de Liverpool locations.

The following chart shows our main activities, detailing the risks identified along with the process applicable to our internal policies.



Source: OECD Due Diligence Guidance for Responsible Business Conduct

1. Embed responsible business conduct into policies and management systems

We have cross-departmental guidelines in our **Code of Ethics** and **Code of Conduct Integrity**, which are updated regularly to address changes in operations and the environment.

We developed a Human Rights Policy that expresses our commitment to these precepts and our core guidelines for relating to our various stakeholders.

For the most pressing risk concerns, we have management policies and systems, which are detailed in section 3, Risk prevention and mitigation.

2. Identify and assess actual and potential adverse impacts associated with the enterprise’s operations, products or services.

We require our employees to **proactively**: 1) spread our culture of respect and commitment, through communication and training in our internal human rights policies; and 2) identify possible risks in their teams and relations with the various stakeholders.

With our business partners, we have a **Responsible Sourcing Program**. Under this program, we evaluate selected suppliers who are classified as strategic.¹ We analyze their corporate performance and their factories for issues like forced labor, child labor, safety conditions, health and hygiene, wages, length of the workday, discrimination, harassment, and contractual conditions. We also believe environmental protection and the availability of natural resources is key, so we evaluate their environmental performance. We rely on independent specialists that we engage for this process, under the supervision of our team.

With this evaluation, we can identify and work on potential risks. Suppliers are rated according to a stoplight system of risk and those at high (orange) or critical (red) levels are contacted immediately and placed in step 3—cease, prevent or mitigate the negative impacts.

More details on our Responsible Sourcing Program:

¹ Includes suppliers of all Suburbia and Liverpool private brands, suppliers with payment orders of more than MXN^{500,00} and suppliers of products for operations (goods not for sale).

Furthermore,

- We receive notice of possible non-compliance with our policies through **Ethics Hotline**.
- We have systems for **control, oversight and auditing**, to identify and respond actively to risks: a control team, compliance officer and internal audit office, the oversight of the Audit and Corporate Practices Committee. This system is in the process of implementation and continuous improvement.

All of this led us to conclude that our most crucial potential risk, according to the type of activities we conduct, the context in Mexico and the operations of our main suppliers, are:

- 1) safety incidents, employee health and wellness;
- 2) for our Customers, aspects such as accessibility of our spaces, coverage of our product and service portfolio, use of information, etc.
- 3) possible inappropriate labor practices by suppliers in our supply chain.

3. Cease, prevent and mitigate adverse impacts

We have a number of initiatives focused on: 1) self-regulation; 2) training and awareness-building; and 3) action. These are the most important:

Potential risk	Self-regulation	Training and awareness-building, culture	Action
Diversity and equal opportunity impacts	<p>In-house framework for certification of Mexican Standard NMX 025 SCFI 2015, Labor Equality and Non-Discrimination.</p> <p>Includes specific policy on diversity and inclusion.</p>	<p>Regular ethics training for employees.</p> <p>Forum on Gender Equality, Forum on Diversity and Inclusion, incorporation of diversity culture into onboarding.</p>	<p>Tracking through organizational environment survey.</p> <p>“Allies who Inspire” training program for employees in leadership positions.</p> <p>Gender pay gap analysis.</p> <p>Review of policies and procedures on inclusive language.</p> <p>Hiring of employees with disabilities.</p>
Employee safety and health incidents	<p>Occupational safety and health policy.</p> <p>Biosecurity protocols.</p> <p>Psychosocial risk policy developed based on NOM-035-STPS-2018.</p> <p>Medical Emergency Response Protocol.</p>		<p>Emotional support hotline.</p> <p>Comprehensive wellness program: “Creating the best version of me.” health campaigns (e.g. eyesight).</p> <p>Medical service and vaccinations.</p> <p>Mental health screening.</p>

<p>Customer relations</p>	<p>Policies focused on regulation, controlling and monitoring legal treatment of personal data.</p> <p>Code of Ethics and Code of Conduct and Integrity, with guidelines on non-discrimination, regardless of the relationship.</p>	<p>Regular ethics training for employees.</p>	<p>Physical accessibility plans for department stores and shops, including signage and structural measures.</p> <p>Opportunities for customer financing, accompanied by financial education. Products that incorporate borrowers without prior credit history, and comfortable repayment schedules.</p>
<p>Weak labor practices in the supply chain</p>	<p>Specific Code of Ethics and Conduct for suppliers, which they are required to sign.</p> <p>Responsible Sourcing Policy to encourage improved working conditions and environmental respect in the supply chain.</p>	<p>Sustainability training for domestic suppliers, including social performance and human rights protection.</p>	<p>Implementation of supplier assessment under the responsible sourcing program.</p> <p>Development of private-label products with sustainability certifications that cover labor issues in our supply chain (e.g., BCI)</p>

4. Track implementation and results

These initiatives are included in our sustainability strategy.

The staff responsible for the various prevention and mitigation initiatives track them closely. They also report their results in the strategy focus desks in which they participate (thematic work groups that we have at the group level).

Each desk reports its progress on a quarterly basis to the El Puerto de Liverpool Footprint Desk, the highest-level strategic group, led by our CEO.

The compliance and internal audit teams also play a key role in evaluating our employees' progress in applying policies and procedures.

5. Communicate how impacts are addressed

Our integrated annual report discusses our initiatives, conforming to the leading international reference standards. We apply the standards of the Global Reporting Initiative (GRI), which focus closely on human rights protection.

The report incorporates this specific analysis, which serves as a roadmap to guide our preventive management of human rights risks.

6. System for managing response to human rights cases.

We have a Compliance and Integrity Program in place to validate and guarantee that human rights are respected, recognized and encouraged in our policies and procedures.

The Integrity and Compliance Committee is responsible for validating policies on respecting, recognizing and promoting human rights.

If one of the potential risks materializes in an impact, we assess each case and involve the teams that are needed to address it.

In the particular case of supplier incidents, which are identified through the Responsible Sourcing Program, decisions are made at the executive level.

If the supplier is rated with critical risk (red): 1) orders are canceled; 2) all production that has not been shipped is stopped or canceled; 3) if the shipment has left the port, it will only be accepted by express authorization.

As of the present time, and since the program was launched in 2020 and we applied it to Suburbia operations with its 2017 evaluation program, no supplier has been assigned this rating.

Human Rights Governance

- Board commitment to sustainability, including human rights.
- Attention to different risks in specific groups and Strategy desks.
- Integration into risk management, with specific maps for various issues like governance and ethics, climate, etc., and which includes social aspects connected with human rights.
- The various areas of the company, through their policies and procedures, are responsible for coordinating and implementing all compliance activities described in those documents, and for training and building employee awareness in this area.
- The Compliance team brings together the various risks analyses, presenting those cases to the Compliance and Integrity Committee, along with its recommendations.




1.4 Contribution to the Sustainable Development Goals (SDG's)




At El Puerto de Liverpool, we want to contribute to the 2030 Agenda established by the United Nations as a roadmap for addressing major global social and environmental challenges, which are listed in the Sustainable Development Goals (SDG).




We are particularly interested in the SDG where we can make a difference, according to our type of activity and the context in Mexico. We defined this based on our impact materiality exercises, which gave us the critical issues and allowed us to establish the related SDG and targets.




This contribution would not have been possible without the impulse of El Puerto de Liverpool’s Sustainability strategy and the active participation of our various stakeholders.



The following table describes our salient contributions to the SDG, which are expanded upon through this report.

	 3 HEALTH AND WELLNESS	 4 QUALITY EDUCATION	 5 GENDER EQUALITY
	Goals 3.3, 3.5, 3.6, 3.8	Goals 4.1, 4.3, 4.4, 4.5; 4a, 4c	Goals 5.1, 5.2, 5.5
CONTRIBUTION	<p>Comprehensive Health Strategy with “Mental Health Interventions for Leaders,” and a psychological counseling hotline.</p> <p>Holistic employee health support, on three pillars: mental-emotional, physical and financial.</p> <p>Biannual Health Risk Assessment via surveys and measurements to improve employee quality of life</p> <p>Circuits of clinical testing focused on prompt detection and control of illness.</p> <p>We evolved our medical emergency attention protocol, originally focused on training the positions that would activate the protocol; this year it was extended to training for people in accident-prone areas, including restaurants, play areas, maintenance and loss prevention.</p> <p>We have a protocol for addressing psychosocial risks and work, which was expanded this year to incorporate personal aspects and provide holistic personal care.</p> <p>Nationwide vaccination campaign, focused on the influenza vaccine in 2023.</p>	<p>Performance of Liverpool Virtual University (UVL) to support employees in completing their studies.</p> <p>Leadership program to prepare employees for possible executive succession.</p> <p>Continuing to offer UVL courses the general public with free educational programs.</p> <p>We encourage education in surrounding communities and adopt high schools to provide them with equipment and educational assistance through nonprofits and the UVL.</p>	<p>Internal self-regulation (policies and codes) to avoid discrimination.</p> <p>We moved forward with our “Allies who Inspire” program, increasing the presence of employees in senior and middle management who receive mentoring in the Group and are preparing themselves for future promotions.</p> <p>We evolved the “Women who Inspire” program into “Allies who Inspire.”</p> <p>We conducted a gender pay gap analysis.</p>

	 3 HEALTH AND WELLNESS	 4 QUALITY EDUCATION	 5 GENDER EQUALITY
INDICATORS	<p>Employee lost time injury frequency rate (LTIFR): 11.08</p> <p>Health Risk Assessment of 41,078 employees</p> <p>24,614 influenza vaccines applied nationwide</p>	<p>483 graduates from the UVL.</p> <p>Average training time per employee: 7.3 hours.</p> <p>This year, more than 4,112 members of the general public were served in free external programs.</p> <p>497 teachers nationwide trained in leadership, management, and teaching skills, receiving a digital badge for professional credit.</p> <p>Donations through reverse logistics totaling MXN234,981,069, allocated to projects supporting education.</p>	<p>40.6% women in upper management</p> <p>54.1% women in middle management.</p> <p>8.2% of women promoted after participating in the Allies who Inspire program</p> <p>144 people graduated from the Allies who Inspire program in 2023.</p>

	 10 REDUCED INEQUALITY	 11 SUSTAINABLE CITIES AND COMMUNITIES	 12 RESPONSIBLE PRODUCTION AND CONSUMPTION
	Goal 10.2	Goals 11.4, 11.5	Goals 12.3, 12.4, 12.5, 12.6, 12.8
CONTRIBUTION	<p>Inclusion initiatives mentioned in SDG 5 and SDG 8.</p> <p>Adaptations to our stores, shopping centers and corporate offices to remove barriers to mobility.</p> <p>We facilitated access to credit. Liverpool offers a card to applicants with no credit history. This year we began the <i>Minipagos</i> Program and <i>Aparta+</i> Program in Suburbia.</p> <p>We launched diversity and inclusion awareness program</p>	<p>We promote environmental protection through reforestation, conservation of natural areas, and beach cleanups.</p> <p>In response to the devastation caused by the recent hurricane "Otis" in Guerrero, combining the efforts of all business units, we provided essential supplies, food, clean water, and medical assistance to those in need. We also set up collection centers at strategic locations to receive donations from our employees.</p>	<p>We made progress in initiatives to reduce restaurant waste.</p> <p>We reduced waste generation by providing recyclable packaging on our private brands, and pursuing circularity strategies.</p> <p>Developed a portfolio of products with sustainable features, which are communicated to Customers.</p> <p>We encourage companies to adopt sustainable practices and incorporate clear, transparent information in product marketing.</p> <p>Through our "Responsible Mode" initiatives as Liverpool and "Actions that Add Up" at Suburbia, we label and promote products with a reduced environmental impact which benefit society.</p>

	 10 REDUCED INEQUALITY	 11 SUSTAINABLE CITIES AND COMMUNITIES	 12 RESPONSIBLE PRODUCTION AND CONSUMPTION
INDICATORS	<p>21% of Customers with little or no credit history had access to financing</p> <p>17 Liverpool stores with signage and accessibility criteria</p> <p>93,511 visits to financial literacy content on the web.</p> <p>17 stores with NMX-R-025-SCFI-2015 certification for labor equality and non-discrimination.</p> <p>8 talks given to 14,379 employees.</p>	<p>17 out of 114 volunteer programs were in support of the environment.</p> <p>Total of MXN\$12 in support for victims of natural disasters</p>	<p>29% of private brand revenues come from products with sustainable features (certification, recycled content).</p> <p>29.9% of waste is recyclable.</p> <p>66% of the eggs supplied to our restaurants were cage-free in 2023, against our target of 100%.</p> <p>We incorporated international certifications into our product portfolio, like the Forest Stewardship Council (FSC) in labels and shoeboxes.</p>

	 13 CLIMATE ACTION	 16 PEACE, JUSTICE AND SOLID INSTITUTIONS
	Goal 13.2	Goals 16.5, 16.6, 16.7
CONTRIBUTION	<p>Progress toward our Net Zero 2040 strategy for Scope 1 and 2 Emissions.</p> <p>LED lighting installed to reduce energy consumption, and solar panels to generate some of our own energy.</p> <p>Progress toward incorporating hybrid and electric vehicles into our distribution processes.</p> <p>We work toward more efficient water management, using supply alternatives like treated or rainwater, and incorporating WWTPs (Wastewater Treatment Plants).</p>	<p>Codes of Ethics, Conduct and Integrity for employees, training.</p> <p>We require all suppliers to commit in writing to apply the specific Code of Ethics that we provide.</p>
INDICATORS	<p>39.21% of our energy is from renewable sources. Since 2021, we have incorporated hybrid and electric vehicles into our fleet. By the end of 2023, we had a total of 203 units.</p> <p>Emission intensity (S1 + S2): 28.84 kgCO₂e/m².</p> <p>494,060.27m³ of our water consumption is from treated water.</p> <p>25 wastewater treatment plants nationwide.</p>	<p>Active suppliers that signed the Code of Ethics and Conduct; 95% at Liverpool and 64% at Suburbia.</p>

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 tele-medicine 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

GRI Content INDEX

UNIVERSAL STANDARDS




Section	GRI Content	GRI Description/Content	
GRI 1: FOUNDATION 2021			
Guide to application of GRI standards throughout the report			
GRI 2: GENERAL DISCLOSURES 2021			
The organization and its reporting practices	2-1	Organizational details	
	2-2	Entities included in the organization's sustainability reporting	
	2-3	Reporting period, frequency and contact point	
	2-4	Restatements of information	
	2-5	External assurance	
	2-6	Activities, value chain and other business relationships	
Activities and workers	 2-7	Employees	
		a. report the total number of employees, and a breakdown of this total by gender and by region;	
		b. report the total number of: <ol style="list-style-type: none"> permanent employees, and a breakdown by gender and by region; temporary employees, and a breakdown by gender and by region; non-guaranteed hours employees, and a breakdown by gender and by region; full-time employees, and a breakdown by gender and by region; part-time employees, and a breakdown by gender and by region; 	
		c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ol style="list-style-type: none"> in head count, full-time equivalent (FTE), or using another methodology; at the end of the reporting period, as an average across the reporting period, or using another methodology; 	
		d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;	
		e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	
		2-8	Workers who are not employees
		2-9	Governance structure and composition
		2-10	Nomination and selection of the highest governance body
		2-11	Chair of the highest governance body
Governance	2-12	Role of the highest governance body in overseeing the management of impacts	
	2-13	Delegation of responsibility for managing impacts	
	2-14	Role of the highest governance body in sustainability reporting	
	2-15	Conflicts of interest	
	2-16	Communication of critical concerns	
	2-17	Collective knowledge of the highest governance body	
	2-18	Evaluation of the performance of the highest governance body	
	2-19	Remuneration policies	
	2-20	Process to determine remuneration	
	2-21	Annual compensation ratio	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	
	2-23	Policy commitments	
	2-24	Embedding policy commitments	
	2-25	Processes to remediate negative impacts	
	2-26	Mechanisms for seeking advice and raising concerns	
	2-27	Compliance with laws and regulations	
	2-28	Membership in associations	
Stakeholder engagement	2-29	Approach to stakeholder engagement	
	2-30	Collective bargaining agreements	
GRI 3: MATERIAL TOPICS 2021			
	3-1	Process to determine material topics	
	3-2	List of material topics	
	3-3	Management of material topics	

 Corresponds to content independently assured by PwC

Reason for omission/Response detail/Assurance	Page
	6
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	41, 171
	6, 41
	106-109
	7, 31, 69
<p>a., b. (i, ii, iv, v): Because we operate multiple business units, we do not have a standardized set of data broken down by region.</p> <p>b. iii.: There are no employees with non-guaranteed hours; because we operate multiple business units, we do not have a standardized set of data broken down by region.</p> <p>c.i. The Saratoga methodology focuses on benchmarking and analyzing human capital metrics within organizations. This methodology provides information on productivity, cost, and personnel effectiveness by analyzing HR and personnel data. It involves collecting and analyzing a wide range of HR metrics to measure and compare organizational performance in terms of their people-related practices and outcomes.</p> <p>c.ii. Averages are used for all months in this report.</p> <p>c, d, e. Averages of population for all months are used in this report; headcount fluctuates based on operational needs.</p> <p>e. Figures for permanent and temporary contracts corresponding to the year 2022 were restated as a result of adjustments in the filters applied to contract type categories.</p>	59
Not available; content under development for future reports.	NA
	29, 39
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	16-18, 41
	29, 31, 39
Confidential due to internal company guidelines	34-38
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Confidential due to internal company guidelines	NA
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	45-46
See table on structure of GRI content by material topic	


GRI Content INDEX

GRI CONTENT BY MATERIAL TOPIC – SPECIFIC INDUSTRY AND TOPIC STANDARDS



Topic	GRI Standard	GRI Content	GRI Content Title
Supply chain and responsible sourcing	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
	GRI 308: Environmental screening of suppliers 2015	308-1	New suppliers that were screened using environmental criteria
		308-2	Negative environmental impacts in the supply chain and actions taken
	GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria
414-2		Negative social impacts in the supply chain and actions taken	
E-commerce and cybersecurity	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
	GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
Diversity and inclusion	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
		 405-1 Diversity of governance bodies and employees	
	GRI 405: Diversity and Equal Opportunity 2016	 405-2 Ratio of basic salary and remuneration of women to men	
	GRI 406: Non-discrimination 2016	 406-1 Incidents of discrimination and corrective actions taken	
Education and Human Capital Development	GRI 3: Material topics 2021	GRI 3-3	Management of material topics

MATERIAL

Content	Reason for omission	Page
		31-32
	Not available; content under development for future reports.	NA
		31-32
	Not available; content under development for future reports.	NA
		31
		33
		33, 68
		22, 27, 67
The reporting organization shall report the following information:	a.i: Reported.	22, 27, 59
a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:	a.ii. Not available: content under development for future reports.	
i. Gender;	a.iii. Not available: we do not have other diversity indicators.	
ii. Age group: under 30 years old, 30-50 years old, over 50 years old;	bi. and bii. Reported.	
iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	biii. Not available: we do not have other diversity indicators.	
b. Percentage of employees per employee category in each of the following diversity categories:		
i. Gender;		
ii. Age group: under 30 years old, 30-50 years old, over 50 years old;		
iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).		
a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	a. Reported.	27, 59
b. The definition used for 'significant locations of operation'.	b. The entirety of the Mexican territory is considered a significant location, given the geographical distribution of the properties operated by our various brands.	
a. Total number of incidents of discrimination during the reporting period.	a. Reported.	
b. Status of the incidents and actions taken with reference to the following:	bi., bii. y biii. Reported.	
i. Incident reviewed by the organization;	b. iv. Not available: content under development for future reports.	27, 67
ii. Remediation plans being implemented;		
iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;		
iv. Incident no longer subject to action.		
		22, 64


Topic	GRI Standard	GRI Content	GRI Content Title
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">MATERIAL</p> <p>Education and Human Capital Development</p>	<p>GRI 403: Occupational Health and Safety 2018</p>	403-1	Occupational health and safety management system
		403-2	Hazard identification, risk assessment, and incident investigation
		403-3	Occupational health services
		403-4	Worker participation, consultation, and communication on occupational health and safety
		403-5	Worker training on occupational health and safety
		403-6	Promotion of worker health
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
		403-8	Workers covered by an occupational health and safety management system
			403-9

Content	Reason for omission	Page
		26, 65
		26, 65
		26-28
		26-28
		26-28
		26-28
		26-28
		26-28
<p>a. For all employees:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none"> i. The number and rate of fatalities as a result of work-related injury; ii. The number and rate of high-consequence work-related injuries (excluding fatalities); iii. The number and rate of recordable work-related injuries; iv. The main types of work-related injury; v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none"> i. How these hazards have been determined; ii. Which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a.i. Reported.</p> <p>a.ii. and a.iv.: Information not available; content under development for future reports.</p> <p>a.iii. Reported: 2763 injuries and a rate of 14.99 for the period 2023.</p> <p>a.v. Reported: 184,309,517.</p> <p>b.ii, iii, iv, and v: Information not available; content under development for future reports.</p> <p>c. Not reported.</p> <p>d. Not reported.</p> <p>e. Reported: based on 1,000,000 work hours.</p> <p>f. Reported: we have not excluded any workers from the measurement of indicator 403-9.</p> <p>g. Reported: the information was extracted from existing platforms for human capital data.</p>	26, 65

Topic	GRI Standard	GRI Content	GRI Content Title
Education and Human Capital Development	GRI 403: Occupational Health and Safety 2018	403-10	Work-related ill health
		404-1	Average hours of training per year per employee
	GRI 404: Training and education 2016	404-2	Programs for upgrading employee skills and transition assistance programs
		404-3	Percentage of employees receiving regular performance and career development reviews
		GRI 3: Material topics 2021	GRI 3-3
Codes of Ethics and Conduct	GRI 205: Anticorruption 2016	205-1	Operations evaluated for corruption-related risks
		 205-2	Communication and training about anti-corruption policies and procedures
		 205-3	Confirmed incidents of corruption and actions taken
Innovation	GRI 3: Material topics 2021	GRI 3-3	Management of material topics



MATERIAL

Content	Reason for omission	Page
	Information not available; content under development for future reports.	NA
		23, 64
		23
a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.	a. Reported, by methodology Not available: breakdown of data by gender and employee category	23, 64
		31
		31
a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	a, b, d. Not available: content under development for future reports. Because we operate numerous business units distributed throughout all of Mexico, there are no variations in this indicator by region.	31, 67
b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.	c. Partially reported. The total number and specification of partner type will be included in future reports. Because we operate numerous business units distributed throughout all of Mexico, we do not have a standardized breakdown by region.	
c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	e. Partially reported. This year, only the number of employees trained in anti-corruption is reported because the ethics training program was restructured to offer the content more efficiently. The target population focused on employees who had not yet completed the ethics training program in 2022, so the percentage of the workforce is not representative.	
d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.		
e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	Specification of job category will be included in future reports. Because we operate numerous business units distributed throughout all of Mexico, we do not have a standardized breakdown by region.	
a. Total number and nature of confirmed incidents of corruption.	a. Partially reported. As this involves sensitive information, we are unable to disclose the nature of confirmed corruption cases.	
b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	b. Reported.	
c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	c and d. Confidential information: As this involves sensitive information, we are unable to disclose this information.	67, 68
d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.		
		32

Topic	GRI Standard	GRI Content	GRI Content Title
Corporate governance	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
Climate change strategy	GRI 305: Emissions 2016	 305-1	Direct (Scope 1) GHG emissions.

EMERGING

Content	Reason for omission	Page
		31
		20, 21
a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent.	a. Reported.	20, 55
b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all.	b. The greenhouse gases (GHGs) considered in this calculation are: carbon dioxide (CO ₂), nitrous oxide (N ₂ O), and methane (CH ₄), as well as those resulting from refrigerants supplied at EPL facilities.	
c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent.	c. Not applicable: not generated as part of the operation of El Puerto de Liverpool.	
d. Base year for the calculation, if applicable, including: i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.	d i, ii. The comparable period for Scope 1 GHG emissions is the previous year, 2022, which allows for traceable and comparable monitoring or the organization's environmental performance.	
e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	d iii. Not applicable: there were no changes in the calculation of emissions in the base year.	
f. Consolidation approach for emissions; whether equity share, financial control, or operational control.	e, f, and g. 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; 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.	
g. Standards, methodologies, assumptions, and/or calculation tools used.	For the 2023 reporting period, there was a change in the methodology for calculating atmospheric emissions produced at EPL from the one used in the previous year. The emission factors used correspond to those of 2022, published in 2023; this is because the emission factors for 2023 are published in March and the report was published at the beginning of that month.	
	The calculation uses an operational approach.	

	Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING	Climate change strategy	GRI 305: Emissions 2016	 305-2	Energy indirect (Scope 2) GHG emissions associated with energy.
			 305-4	GHG emissions intensity

Content	Reason for omission	Page
<p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ol style="list-style-type: none"> the rationale for choosing it; emissions in the base year; the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>a. and b. Not applicable: the methodology used for the energy calculation is established in the Regulation on the General Law on Climate Change with regard to the National Emissions Registry.</p> <p>c. The greenhouse gases (GHGs) considered in this calculation are: carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), and those resulting from refrigerants supplied at EPL facilities.</p> <p>di, dii. The comparable period for Scope 1 GHG emissions is the previous year, 2022, which allows for traceable and comparable monitoring or the organization's environmental performance.</p> <p>diii. Not applicable: there were no changes in the calculation of emissions in the base year.</p> <p>e, f, and g. Greenhouse Gas (GHG) emissions for 2023 resulting from the activities of El Puerto de Liverpool were calculated using the methodology proposed in the Regulation on the General Law on Climate Change with regard to the National Emissions Registry; 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.</p> <p>For the 2023 reporting period, the methodology for calculating atmospheric emissions produced at EPL was different from the one used in the previous year. The emission factors used correspond to those of 2022, published in 2023; this is because the emission factors for 2023 are published in March and the report was published at the beginning of that month.</p> <p>The calculation considers an operational approach.</p>	20, 55
<p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	<p>a. Reported.</p> <p>b. The denominator in the indicators by revenue is expressed in thousands of pesos (MXN000) based on Net Constructed Area (NCA).</p> <p>c. Includes Scope 1 and 2 emissions.</p> <p>d. Greenhouse Gas (GHG) emissions data are presented in CO₂e units and include the following gases: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O).</p>	20, 55

	Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING	Climate change strategy	GRI 305: Emissions 2016	<input checked="" type="checkbox"/> 305-5	Reduction of GHG emissions
			305-6	Emissions of ozone-depleting substances (ODS)
			305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
	Operating ecoefficiency	GRI 3: Material topics 2021	GRI 3-3	Management of material topics


Content	Reason for omission	Page
<p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>a. The reported data corresponds to total emissions, not exclusively the reduction obtained through conservation and efficiency initiatives developed by EPL during 2023.</p> <p>b. Greenhouse Gas (GHG) emissions data are presented in CO₂e units and include the following gases: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O).</p> <p>c. The comparable period for Scope 1 GHG emissions is the previous year, 2022, which allows for traceable and comparable monitoring or the organization's environmental performance.</p> <p>d. Includes Scope 1 and 2 emissions.</p> <p>e. Reported: The reduction calculation was based on obtaining the percentage change from the year 2022. Greenhouse Gas (GHG) emissions for 2023 resulting from the activities of El Puerto de Liverpool were calculated using the methodology proposed in the Regulation on the General Law on Climate Change with regard to the National Emissions Registry; and considering the heating values published in 2023 by CONUEE and the Global Warming Potentials defined by the IPCC.</p> <p>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.</p>	20, 55
	Information not available; content under development for future reports.	NA
	Information not available; content under development for future reports.	NA
		20

Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING	Operating ecoefficiency GRI 302: Energy 2016	<input checked="" type="checkbox"/> 302-1	Energy consumption within the organization
		<hr/> 302-2	<hr/> Energy consumption outside of the organization
		<input checked="" type="checkbox"/> 302-3	Energy intensity



Content	Reason for omission	Page
<p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> i. electricity consumption ii. heating consumption iii. cooling consumption iv. steam consumption <p>d. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> i. electricity sold ii. heating sold iii. cooling sold iv. steam sold <p>e. Total energy consumption within the organization, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p>	<p>a. Reported.</p> <p>b. Reported. We do not consume renewable fuel sources (e.g., biofuels).</p> <p>ci. Reported.</p> <p>cii, civ. Not applicable: we do not consume heating or steam.</p> <p>ciii. Cooling consumption is reported under generation of Scope 1 emissions.</p> <p>d. Not applicable: Liverpool does not sell electricity, heating, cooling, or steam.</p> <p>e. Reported.</p> <p>f. and g. Greenhouse Gas (GHG) emissions for 2023 resulting from the activities of El Puerto de Liverpool were calculated using the methodology proposed in the Regulation on the General Law on Climate Change with regard to the National Emissions Registry; and considering the heating values published in 2023 by CONUEE and the Emission Factor of the National Electric System for the 2022 reporting period (CRE). Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL available on the company's sustainability website.</p>	20, 53
<p>a. Energy intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	<p>Not applicable; most of the portfolio of goods sold does not require the use of energy.</p> <p>a. Reported.</p> <p>b. The denominators selected to calculate the ratio are income in thousands of Mexican pesos (000MXN) and square meters of net constructed area (NCA).</p> <p>c. Reported: Intensity ratio is calculated based on fuel and electricity used.</p> <p>d. Covers all energy consumption within the Organization.</p>	NA
		20, 53-54

Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING	GRI 302: Energy 2016	✓ 302-4	Reduction of energy consumption
		302-5	Reductions in energy requirements of products and services
	GRI 303: Water and effluents, 2018	303-1	Interaction with water as a shared resource
		303-2	Management of impacts relating to water discharge




Content	Reason for omission	Page
<p>a. Amount of reduction in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<p>a. Reported: Year-over-year evolution of electricity and fuel consumption refers to the reduction of energy consumption as required by the standard. The reported data corresponds to the change in EPL's energy consumption, not exclusively to the reduction obtained through the conservation and efficiency initiatives that EPL developed during 2023.</p> <p>b. Includes fuel and electricity.</p> <p>c. Reported: The comparable period for Scope 1 GHG emissions is the previous year, 2022, which allows for traceable and comparable monitoring or the organization's environmental performance.</p> <p>d. The methodology involves calculating the percentage difference between total electricity consumed in 2023 and 2022. Energy consumption in GJ for the 2023 period resulting from the activities of El Puerto de Liverpool was calculated using the methodology proposed by the Regulation of the General Law of Climate Change with regard to Mexico's National Emissions Registry.</p> <p>For fuel consumption, the energy equivalences of the heating values published in 2023 by CONUEE were considered, and for electricity, the Emission Factor of the National Electric System 2022 issued by the CRE was used. Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL and located on the company's sustainability website.</p>	20, 53-54
	Not applicable; most of the portfolio of goods sold does not require the use of energy.	NA
		21
		21

Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING	Operating ecoefficiency	GRI 303: Water and effluents, 2018	 303-3 Water withdrawal
			303-4 Water discharge
			303-5 Water consumption
	Packaging	GRI 3: Material topics 2021	GRI 3-3 Management of material topics
		GRI 306: Waste 2020	306-1 Waste generation and significant impacts
		306-2 Management of significant waste-related impacts	

Content	Reason for omission	Page
<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water. 	<p>a.i., a.ii., and a.v. Reported. a.iii. and a.iv. At El Puerto de Liverpool, we do not consume seawater or produced water, including from third parties.</p>	21, 58
<p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none"> i. Surface water; ii. Groundwater; iii. Seawater; iv. Produced water; v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. 	<p>b. In 2023, El Puerto de Liverpool withdrew a total of 2,122.1 megaliters of water from areas with some degree of water stress, according to the AQUEDUCT Water Risk Atlas. The distribution of water withdrawals ranged from 18.07% in areas with low water stress to 20.13% in areas with high stress and 54.07% in areas of extremely high water stress, relative to the total volume withdrawn. General strategies and actions to address these types of risks are detailed in the corresponding TCFD analysis for the year 2022.</p>	
<p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none"> i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids); ii. Other water ($>1,000$ mg/L Total Dissolved Solids). 	<p>c. Not available: We do not have a breakdown of water withdrawn by freshwater sources or other waters.</p>	
<p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used. When compiling the information specified in Disclosure 303-3, the reporting organization shall use publicly available and credible tools and methodologies for assessing water stress in an area.</p>	<p>d. Reported: Monthly, each location reports its water consumption from various sources used, such as municipal water, tankers, well water, etc. This information is collected and validated based on evidence that is ultimately consolidated into monthly, quarterly, and annual water consumption indicators by location, business segment, and company-wide level. This year, estimations were made for the consumption corresponding to December 2023 and for unmetered locations in the months of January to November 2023. Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL located on the company's sustainability website. Water stress data were obtained using the Aqueduct tool from the World Resources Institute (WRI) Water Risk Atlas.</p>	
		21, 58
	(see footnote)	58
		31
		20, 57
		20, 31, 57





Topic	GRI Standard	GRI Content	GRI Content Title
EMERGING Packaging	GRI 306: Waste 2020	 306-3	Waste generated
		 306-4	Waste diverted from disposal

Content	Reason for omission	Page
<p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. Reported.</p> <p>b. Personnel responsible for data collection in each business unit measure the separation and segregation of waste by type, weighing the waste generated each day using a digital or Roman-type scale. Once weighed, the data is recorded in a physical/digital log. Collections are scheduled with authorized providers who are responsible for handling and final disposal; and monthly, the maintenance manager uploads the total amount generated to the environmental log along with the corresponding evidence (log, manifest, or collection certificate).</p> <p>Regarding the total weight of biodigesters (non-hazardous waste directed to disposal), the data corresponds to the waste resulting from the anaerobic digestion process. Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL located on the company's sustainability website.</p>	20, 57
<p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> Preparation for reuse; Recycling; Other recovery operations. <p>c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ol style="list-style-type: none"> Preparation for reuse; Recycling; Other recovery operations. <p>d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ol style="list-style-type: none"> Onsite; Offsite. <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. Reported: The total amount of waste classified as directed to disposal is 11,544.62 metric tons.</p> <p>b. All hazardous waste generated at El Puerto de Liverpool is directed to disposal.</p> <p>c. Not within PwC assurance scope. The environmental area of EPL does not provide a breakdown of the monetization of non-hazardous waste diverted from disposal. Therefore, the information currently available to EPL is considered an omission due to incomplete information.</p> <p>d. Not available: Content under development for future reports. Not within PwC assurance scope.</p> <p>e. Personnel responsible for data collection in each business unit measure the separation and segregation of waste by type. We weigh the waste generated each day using a digital or Roman-type scale. Once weighed, the data is recorded in a physical/digital log.</p> <p>Collections are scheduled with authorized providers who are responsible for handling and final disposal; and monthly, the maintenance manager uploads the total amount generated to the environmental log along with the corresponding evidence (log, manifest, or collection certificate).</p> <p>Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL located on the company's sustainability website.</p>	20, 57

Topic	GRI Standard	GRI Content	GRI Content Title
Packaging	GRI 306: Waste 2020	 306-5	Waste directed to disposal
		GRI 3-3	Management of material topics
Environmental and social impact of products and services	GRI 3: Material topics 2021	416-1	Assessment of the health and safety impacts of product and service categories
		 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
	Financial Services Sectorial Supplement	 FS7	Monetary value of products and services designed to deliver a specific social benefit for each busi- ness line broken down by purpose.

EMERGING

Content	Reason for omission	Page
<p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ol style="list-style-type: none"> Incineration (with energy recovery); Incineration (without energy recovery); Landfilling; Other disposal operations. <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <ol style="list-style-type: none"> Incineration (with energy recovery); Incineration (without energy recovery); Landfilling; Other disposal operations. <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <ol style="list-style-type: none"> Onsite; Offsite. <p>e. Contextual information necessary to understand the data and how the data has been compiled.</p>	<p>a. Reported: The total weight of waste classified as directed to disposal is: 27,060.29 metric tons.</p> <p>b, c, and d: Information not available; content under development for future reports.</p> <p>e. Personnel responsible for data collection in each business unit measure the separation and segregation of waste by type, weighing the waste generated each day using a digital or Roman-type scale. Once weighed, the data is recorded in a physical/digital log. Collections are scheduled with authorized providers who are responsible for handling and final disposal; and monthly, the maintenance manager uploads the total amount generated to the environmental log along with the corresponding evidence (log, manifest, or collection certificate).</p> <p>Regarding the total weight of biodigesters (non-hazardous waste directed to disposal), the data corresponds to the waste resulting from the anaerobic digestion process.</p> <p>Estimates applicable to the 2023 period were made under the assumptions of the internal guide "Estimation of Environmental Footprint Data" established by EPL located on the company's sustainability website.</p>	20, 57-58
		31
		32
<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:</p> <ol style="list-style-type: none"> incidents of non-compliance with regulations resulting in a fine or penalty; incidents of non-compliance with regulations resulting in a warning; incidents of non-compliance with voluntary codes. <p>b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.</p>	<p>a. b. 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.</p>	67
<p>Monetary value of products and services designed to offer a specific social benefit, for each business line broken down by purpose:</p> <ol style="list-style-type: none"> Purpose, product description and, where relevant, the target social group; Monetary value (for products) or number of transactions or Customers (for services); The proportion of this value to the total monetary value for each business line. 	<p>1 and 2. Reported.</p> <p>3. Information not available; content under development for future reports.</p>	66



Topic	GRI Standard	GRI Content	GRI Content Title	
EMERGING	Environmental and social impact of products and services	Financial Services Sectorial Supplement 	FS16 Initiatives to enhance financial literacy by type of beneficiary	
	Employer brand	GRI 3: Material topics 2021	GRI 3-3 Management of material topics	
		GRI 401: Employment 2016	 401-1	New employee hires and employee turnover
			401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
	401-3		Parental leave	
	Transparency	GRI 3: Material topics 2021	GRI 3-3 Management of material topics	
		GRI 415: Public policy 2016	415-1	Political contributions
			417-1	Requirements for product and service information and labeling
			 417-2	Incidents of non-compliance concerning product and service information and labeling
		GRI 417: Marketing and labeling 2016	 417-3	Incidents of non-compliance concerning product and service information and labeling

Content	Reason for omission	Page
2.1 Consider financial literacy initiatives to educate Customers and other groups or communities on financial planning and management.	2.1 Reported.	
2.2 Consider the primary target group for each initiative. This may be defined in terms of demographic characteristics (e.g., youth groups, low-income individuals, immigrants, employees) or other criteria.	2.2 and 2.3. Reported. The financial literacy initiatives we develop provide information on the way Customers without a prior credit history handle credit, and to teach them about the characteristics, benefit and responsible use of their card.	66
2.3 Report the following information for each initiative to enhance financial literacy: - Goals of the initiative, including subject areas targeted; - Main activities related to the initiative; and - Target group/beneficiary.		23
a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.	a. b. Because we operate multiple business units, we do not have a consistent breakdown by region or age group	59
b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.		26, 61
	Information not available; content under development for future reports.	NA
		31
		NA
		32
a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.	a. i, ii, iii and b. 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.	67
b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.		
a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by: i. incidents of non-compliance with regulations resulting in a fine or penalty; ii. incidents of non-compliance with regulations resulting in a warning; iii. incidents of non-compliance with voluntary codes.	a. i,ii,iii, and b. 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.	67
b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.		



SASB Metrics


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E-COMMERCE STANDARD: VERSION 2018

SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
ACTIVITY METRICS					
(Activity metric)	CG-EC-000.A	Entity-defined measure of user activity	Number		8
(Activity metric)	CG-EC-000.B	Data processing capacity, percentage outsourced	Measure typically tracked by the entity	Not available	NA
(Activity metric)	CG-EC-000.C	Number of shipments	Number	Not available	NA
ACCOUNTING METRICS					
Hardware, Infrastructure, Energy and Water Management	 CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	<p>1. 2,655,700.84 GJ.</p> <p>1.1 Includes energy consumed from fuels and electricity.</p> <p>1.2 The period considered is the same as the rest of this report (January - December 2023).</p> <p>1.3 and 4. The methodology used for energy calculation is established in the Regulation of the General Law on Climate Change with regard to the National Emissions Registry.</p> <p>2. 82.37%</p> <p>3. 32.30%</p> <p>3.3 to 3.4.2 EPL does not generate energy and does not engage in the purchase or sale of energy certificates.</p> <p>4. Not applicable. The methodology used for energy calculation is established in the Regulation of the General Law on Climate Change with regard to the National Emissions Registry.</p> <p>5. Omission: Information not available.</p>	96
Hardware, Infrastructure, Energy and Water Management	 CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousands of cubic meters (m ³), Percentage (%)	<p>1. Total water withdrawn: 2,122.1 thousand m³.</p> <p>3. Information not available. The breakdown requested by the standard is not provided.</p> <p>4. Information not available: The analysis requested by the standard is not provided.</p> <p>5. In 2023, El Puerto de Liverpool withdrew a total of 2,122.1 megaliters of water from areas with some degree of water stress, according to the Aqueduct Water Risk Atlas.*</p> <p>6. Information not available.</p>	58

* The distribution of water withdrawals ranged from 18.07% in areas with a low level of water stress to 20.13% in areas with a high level and 54.07% in areas of extremely high water stress with respect to the total volume withdrawn. General strategies and actions to address these risks are detailed in the corresponding TCFD analysis for the year 2022.


SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
Hardware, Infrastructure, Energy and Water Management	CG-EC-130a.3	Discussion of the integration of environmental assumptions into strategic planning for data center needs	N/A	Not applicable; data center is owned by independent specialist	NA
Data Privacy and Advertising Standards	CG-EC-220a.1	Number of users whose information is used for secondary purposes	Number	Not available	NA
Data Privacy and Advertising Standards	CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	N/A		NA
Data Security	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	N/A		33
Data Security	CG-EC-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of users affected	Number, Percentage (%)	1) Reported. 2) Not available 3) Not available	68
Employee Recruitment, Inclusion and Performance	CG-EC-330a.1	Employee engagement as a percentage	Percentage (%)	Not available. Recognitions obtained as an employer also reflect employee satisfaction and commitment	NA
Employee Recruitment, Inclusion and Performance	 CG-EC-330a.2	(1) voluntary and (2) involuntary employee turnover	Ratio	1. Reported. 1.1 Partial omission, information not available on the breakdown of involuntary exits. 2. Reported. 3. Partial omission, information not available on the breakdown of involuntary departures.	59
Employee Recruitment, Inclusion and Performance	 CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Percentage (%)	1. We do not have the breakdown of employees by gender and racial/ethnic groups by employee category, as El Puerto de Liverpool does not operate in the United States. 2. Gender representation is reported (female and male). 3. Not applicable, as El Puerto de Liverpool does not operate in the United States. 4. Liverpool classified employees as follows: Executive: Directors. Senior Management: Managers and Deputy Directors. Professionals: Coordinator, Consultant, and Specialist. General Staff: General Staff and Sales. 5. Gender was classified as female and male. 6. We do not have a breakdown of employees by racial/ethnic groups according to the EEO-1 Survey Instruction Booklet, as El Puerto de Liverpool does not operate in the United States.	59

SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
Employee Recruitment, Inclusion and Performance	CG-EC-330a.4	Percentage of technical employees who are H1B visa holders	Percentage (%)	Not applicable. The company applies the e-commerce good practice standard due to growing sales through digital channels, but it is not a native digital company, so this metric is not significant; nor do we operate in the United States	NA
Product Packaging and Distribution	CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	Metric tons (t) CO ₂ e		55
Product Packaging and Distribution	 CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	N/A	1, 2, 3. Reported 2.1, 2.2 and 2.4: Information not available; under development for future reports.	31, 56

SASB Metrics

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MULTILINE AND SPECIALTY RETAILERS AND DISTRIBUTORS STANDARD – 2018

SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
ACTIVITY METRICS					
(Activity metric)	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Number		6
(Activity metric)	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Square meters (m ²)	Not available	6
ACCOUNTING METRICS					
Energy management in retail and distribution	 CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	1. 2,655,700.84 gigajoules. 1.1 Includes energy consumed from fuels and electricity. 1.2 The period considered is the same as the rest of the report (January-December 2023). 1.3 and 4. The methodology used for energy calculation is established in the Regulation of the General Law on Climate Change with regard to the National Emissions Registry. 2. 82.37%. 3. 32.30%. 3.3 to 3.4.2 EPL does not generate energy and does not engage in the purchase or sale of energy certificates.	99
Data security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	N/A		33
Data security	CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of Customers affected	Number, Percentage (%)		68
Labor Practices	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	Reporting currency, Percentage (%)	1. Reported. 2. Not available.	63


SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
Labor Practices	 CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees	Ratio	1, 1.2, and 2. Reported. 1.1 Partial omission, information unavailable on the breakdown of involuntary departures. 3. Partial omission, no information available on the breakdown of involuntary departures.	59
Labor Practices	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Reporting currency	No significant sanctions to report.	68
Workforce Diversity and Inclusion	 CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	Percentage (%)	1. We do not have a breakdown of employees by gender and racial/ethnic groups per employee category, as El Puerto de Liverpool does not operate in the United States. 2. Gender representation is reported as female or male. 3. Not applicable, as El Puerto de Liverpool does not operate in the United States. 4. Liverpool classified employees as follows: Executive: Directors. Senior Management: Managers and Assistant Directors. Professionals: Coordinator, Consultant, and Specialist. General Staff: General Staff and Sales. 5. Gender was classified as female and male. 6. We do not have a breakdown of employees by racial/ethnic groups according to the EEO-1 Survey Instruction Booklet, as El Puerto de Liverpool does not operate in the United States.	59
Workforce Diversity and Inclusion	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Reporting currency	No significant sanctions to report.	NA
Product Sourcing, Packaging and Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Reporting currency		69
Product Sourcing, Packaging & Marketing	CG-MR-410a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	N/A	Not applicable	NA
Product Sourcing, Packaging & Marketing	 CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	N/A	1. Reported. 2.1, 3, 4. Information not available; content under development for future reports. 2.2, 2.3. Not applicable: the legislation to which EPL adheres is applicable in Mexican territory. 4.1 Information not available; content under development for future reports.	31, 69

SASB Metrics

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CONSUMER FINANCE STANDARD – 2018

SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
ACTIVITY METRICS					
(Activity metric)	FN-CF-000.A	Number of unique consumers with an active (1) credit card account and (2) pre-paid debit card account	Number	1) Not available. 2) Not applicable. El Puerto de Liverpool offers only credit cards, with no deposit accounts or debit cards.	NA
(Activity metric)	FN-CF-000.B	Number of (1) credit card accounts and (2) pre-paid debit card accounts	Number	1) Reported. 2) Not applicable. El Puerto de Liverpool offers only credit cards, with no deposit accounts or debit cards.	7
ACCOUNTING METRICS					
Customer privacy	FN-CF-220a.1	Number of account holders whose information is used for secondary purposes	Number	Not available	NA
Customer privacy	FN-CF-220a.2	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Reporting currency	No significant sanctions to report	68
Data security	FN-CF-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	Number, Percentage (%)	1) Reported 2) Not available 3) Not available	68
Data security	FN-CF-230a.2	Card-related fraud losses from (1) card-not-present fraud and (2) card-present and other fraud	Reporting currency	Not available	NA
Data security	FN-CF-230a.3	Description of approach to identifying and addressing data security risks	N/A		33
Selling practices	FN-CF-270a.1	Percentage of total remuneration for covered employees that is variable and linked to the amount of products and services sold	Percentage (%)	Not available	NA
Selling practices	FN-CF-270a.2	Approval rate for (1) credit and (2) pre-paid products for applicants with FICO scores above and below 660	Percentage (%)	Not available	NA

SASB Topic	Code	Description	Unit of measurement	Omissions and/or modifications	Page
Selling practices	FN-CF-270a.3	(1) Average fees from add-on products, (2) average APR, (3) average age of accounts, (4) average number of trade lines, and (5) average annual fees for pre-paid products, for Customers with FICO scores above and below 660	reporting currency, percentage (%), months, number,	Not available	NA
Selling practices	FN-CF-270a.4	(1) Number of complaints filed with the Consumer Financial Protection Bureau (CFPB), (2) percentage with monetary or nonmonetary relief, (3) percentage disputed by consumer, (4) percentage that resulted in investigation by the CFPB	Number, Percentage (%)	Not available	NA
Selling practices	 FN-CF-270a.5	Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products	Reporting currency	Regarding cases of non-compliance related to the sale and maintenance of products, we only consider those whose sanctions exceed MXN11,000,000; at the end of 2023 there were no cases that met this criterion.	NA

TCFD Recommendations

INDEX

Recommendation	Recommended reporting	Code	Complementary information	Page(s)
Governance	a) Describe the board's oversight of climate-related risks and opportunities.	GOB-A	Climate-related risks and opportunities have been identified in a specialized exercise, the results of which were presented at the Footprint Desk (the main sustainability committee), which is headed by the CEO, who is also a member of the Board of Directors and escalates information.	16
			Previously, as part of the Sustainability Strategy, the committee was already presenting commitments on reduction of Greenhouse Gas emissions (GHG) and progress against those goals, to the Board.	
Governance	b) Describe management's role in assessing and managing climate-related risks and opportunities.	GOB-B	The Board of Directors takes into account initiatives from the Sustainability Strategy, led by the El Puerto de Liverpool Footprint Desk, in its review of the annual budget.	16
			We are working on first monitoring these risks and opportunities, then will follow the ordinary process for the mapping of risks and opportunities.	
Strategy	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	EST-A	The risks and opportunities have been identified as described in this report, with the involvement of the related areas; TCFD nomenclature has been used for categorizing and reporting them.	35-38

Recommendation	Recommended reporting	Code	Complementary information	Page(s)
Strategy	b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	EST-B	<p>For each risk or opportunity, the main causes and impacts on El Puerto de Liverpool's operating continuity, revenues and business model, as well as its value chain, are shown. The company will be working to identify the financial impacts in order to strengthen internal strategy and decision-making.</p> <p>The measures established in response to the risks will be incorporated into the sustainability strategy of The Footprint, along with specific strategies for each area involved (e.g. property management, purchasing).</p>	35-38
	c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	EST-C	This report explains in detail the scenarios used for each risk and opportunity and the result of their application.	35-38
	a) Describe the organization's processes for identifying and assessing climate-related risks	GDR-A	The risks were identified according to the industry and Mexico's context. Key areas were incorporated into the prioritization of risks and analysis of their impact on the business strategy. The priority risks were analyzed under various scenarios that had been agreed upon and evaluated. The result will provide a basis for prevention, adaptation and mitigation plans now being developed.	35-38
Risk Management	b) Describe the organization's processes for managing climate-related risks.	GDR-B	We will be developing prevention and mitigation strategies based on the results of the analysis. These will be added to the measures we already have in place as part of our ordinary management, and previous progress toward our sustainability strategy. For example, GHG reduction and eco-efficiency commitments that we established and announced to the public, which are supported by roadmaps that were agreed upon internally.	35-38
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	GDR -C	<p>El Puerto de Liverpool's risk management structure is sustained by the specialized action of each area regarding the risks that apply to its activities, and the coordination of the compliance team.</p> <p>The risks of climate change affect every area and process of the company. Identifying, evaluating and managing them has been a specialized process led by the environmental team.</p>	34

Recommendation	Recommended reporting	Code	Complementary information	Page(s)
	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	MYO-A	<p>El Puerto de Liverpool had already been presenting metrics on its use of resources: absolute energy consumption and intensity, absolute GHG emissions and intensity, water withdrawal and available data on water discharges, waste generation and its use. This is related to risks and opportunities in operating efficiency and the evolution of regulatory frameworks.</p> <p>We also report on business opportunities relating to the products that have obtained environmental and/or social certifications or other relating to comprehensive sustainability and/or recycled content. We have indicated the number of products in the portfolio and sales.</p>	53, 55
Metrics and targets	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	MYO-B	<p>Not available.</p> <p>GHG emissions were calculated according to the guidelines established in the Greenhouse Gas Effect Protocol (GHG Protocol), "Corporate Accounting and Reporting Standard" for the 2 scopes. Scope 1 and 2 emissions are also calculated in accordance with the standards of the General Law on Climate Change and the methodologies published by the Mexican Ministry of the Environment and Natural Resources with regard to the National Emissions Registry.</p>	55
	c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	MYO-C	<p>El Puerto de Liverpool has established environmental commitments, including the reduction of GHG emissions, published in 2021. In this report, it details progress against those commitments as of the close of 2023.</p> <p>In 2023 we reinforced our goals, particularly regarding GHG emissions, by applying the guidelines of the Science-Based Targets initiative (SBTi), aligned with international standards.</p>	16

This version of our limited assurance report was carried out based on the Spanish version of the Integrated Annual Report. This is a translation from the original in Spanish, in the event of a discrepancy in this version, the Spanish language version prevails.



Independent practitioner's limited assurance report on the 2023 Sustainability Indicators Identified in the **Integrated Annual Report 2023 of El Puerto de Liverpool, S.A.B. de C.V.**

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

We have undertaken a limited assurance engagement in respect of the Sustainability Indicators listed below and identified with a ✓ in the "GRI Index Content" of the Integrated Annual Report 2023 (the "Sustainability Indicators"), which were prepared by El Puerto de Liverpool, S.A.B. de C.V. ("El Puerto de Liverpool") for the year ended December 31st 2023.

Sustainability Indicators

The Sustainability Indicators for the year ended December 31, 2023 are summarized below:

Indicator	GRI Description
2-7	Employees
205-2	Communication and training about anti-corruption policies and procedures
205-3	Confirmed incidents of corruption and actions taken
302-1	Energy consumption within the organization
302-3	Energy intensity
302-4	Reduction of energy consumption
303-3	Water withdrawal
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
306-3	Waste generated
306-4	Waste diverted from disposal
306-5	Waste directed to disposal
401-1	New employee hires and employee turnover
403-9	Work-related injuries
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
406-1	Incidents of discrimination and corrective actions taken
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
417-2	Incidents of non-compliance concerning product and service information and labeling
417-3	Incidents of non-compliance concerning marketing communications
FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose.
FS16	Initiatives to enhance financial literacy by type of beneficiary.

Our assurance was with respect to the Sustainability Indicators for the year ended December 31, 2023 only and we have not performed any procedures with respect to earlier periods or any other indicators or elements included in the Integrated Annual Report 2023 and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by El Puerto de Liverpool to prepare the identified Sustainability Indicators are the Global Reporting Initiative (GRI) Standards (the "Criteria") and are set out in the section "GRI Index Content" on page 70 of the Integrated Annual Report 2023.

El Puerto de Liverpool's Responsibility on the Sustainability Indicators

El Puerto de Liverpool is responsible for the preparation of the identified Sustainability Indicators in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of identified Sustainability Indicators that are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. Our firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of Independent Professionals in Relation to Assurance Work

Our responsibility is to express a limited assurance conclusion on the identified Sustainability Indicators in accordance with the Criteria, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants. These standards require that we plan and perform this engagement to obtain limited assurance about whether the identified Sustainability Indicators are free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for the preparation of the identified Sustainability Indicators, assessing the risks of material misstatement whether due to fraud or error of the identified Sustainability Indicators, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the identified Sustainability Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included interviews, review of the processes executed, inspection of documents, analytical procedures, tests on selective bases, and agreeing or reconciling with underlying records.

The 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 we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether El Puerto de Liverpool's identified Sustainability Indicators have been prepared, in all material respects, in accordance with the Criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that El Puerto de Liverpool identified Sustainability Indicators for the year ended December 31, 2023 is not prepared, in all material respects, in accordance with the Criteria¹.

PricewaterhouseCoopers, S.C.



C.P.C. José Vicente Güendulain

Mexico City, Mexico

March 08, 2024

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

This version of our limited assurance report was carried out based on the Spanish version of the Integrated Annual Report. This is a translation from the original in Spanish, in the event of a discrepancy in this version, the Spanish language version prevails.



Independent practitioner's limited assurance report on the 2023 Sustainability Indicators Identified in the **Integrated Annual Report 2023 of El Puerto de Liverpool, S.A.B. de C.V.**

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

We have undertaken a limited assurance engagement in respect of the Sustainability Indicators listed below and identified with a ✓ in the "SASB Topics Index" of the Integrated Annual Report 2023 (the "Sustainability Indicators"), which were prepared by El Puerto de Liverpool, S.A.B. de C.V. ("El Puerto de Liverpool") for the year ended December 31st, 2023.

Sustainability Indicators

The Sustainability Indicators for the year ended December 31, 2023 are summarized below:

SASB Standard	Indicator	Descripción SASB
E-Commerce	CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable
E-Commerce	CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress
E-Commerce	CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for all employees
E-Commerce	CG-EC-330a.3	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees
E-Commerce	CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery
Multiline and Specialty Retailers Distributors	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable
Multiline and Specialty Retailers Distributors	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store employees
Multiline and Specialty Retailers Distributors	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees
Multiline and Specialty Retailers Distributors	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging
Consumer Finance	FN-CF-270a.5	Total amount of monetary losses as a result of legal Not disclosed proceedings associated with selling and servicing of products

Our assurance was with respect to the Sustainability Indicators for the year ended December 31, 2023 only and we have not performed any procedures with respect to earlier periods or any other indicators or elements included in the Integrated Annual Report 2023 and, therefore, do not express any conclusion thereon.

Criteria

The criteria used by El Puerto de Liverpool to prepare the identified Sustainability Indicators are the Sustainability Accounting Standards Board (SASB) Standards of the industries: E-Commerce, Multiline and Specialty Retailers Distributors and Consumer Finance 2018 version (the "Criteria") and are set out in the section "SASB Topics Index" on page 96 of the Integrated Annual Report 2023.

El Puerto de Liverpool's Responsibility on the Sustainability Indicators

El Puerto de Liverpool is responsible for the preparation of the identified Sustainability Indicators in accordance with the Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of identified Sustainability Indicators that are free from material misstatement, whether due to fraud or error.

Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. Our firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities of Independent Professionals in Relation to Assurance Work

Our responsibility is to express a limited assurance conclusion on the identified Sustainability Indicators in accordance with the Criteria, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants. These standards require that we plan and perform this engagement to obtain limited assurance about whether the identified Sustainability Indicators are free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for the preparation of the identified Sustainability Indicators, assessing the risks of material misstatement whether due to fraud or error of the identified Sustainability Indicators, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the identified Sustainability Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included interviews, review of the processes executed, inspection of documents, analytical procedures, tests on selective bases, and agreeing or reconciling with underlying records.

The 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 we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether El Puerto de Liverpool's identified Sustainability Indicators have been prepared, in all material respects, in accordance with the Criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that El Puerto de Liverpool identified Sustainability Indicators for the year ended December 31, 2023 are not prepared, in all material respects, in accordance with the Criteria¹.

PricewaterhouseCoopers, S.C.



C.P.C. José Vicente Güendulain

Mexico City, Mexico
March 08, 2024

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