

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: <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. 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: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. 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

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	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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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

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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
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		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
		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
MATERIAL	GRI 403: Occupational Health and Safety 2018	 403-9	Work-related injuries

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		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.		
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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
EMERGING Climate change strategy	GRI 305: Emissions 2016	 305-1	Direct (Scope 1) GHG emissions.

Content	Reason for omission	Page
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		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. d iii. Not applicable: there were no changes in the calculation of emissions in the base year.	
e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	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.	
f. Consolidation approach for emissions; whether equity share, financial control, or operational control.		
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	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
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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
		302-2	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
	Operating ecoefficiency	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: Material topics 2021	GRI 3-3 416-1	Management of material topics Assessment of the health and safety impacts of product and service categories
Environmental and social impact of products and services	GRI 416: Customer health and safety 2016	 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 business line broken down by purpose.

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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
Environmental and social impact of products and services	Financial Services Sectorial Supplement	 FS16	Initiatives to enhance financial literacy by type of beneficiary
	GRI 3: Material topics 2021	GRI 3-3	Management of material topics
Employer brand	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

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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.	66
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.		