



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Hardware, Infrastructure, Energy and Water Management	 CG-EC-130a.2	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Thousands of cubic meters (m ³), Percentage (%)	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 Total water withdrawn: 2,122.1 thousand m³.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20.13% in areas with a high level and 54.07% in areas of extremely high water stress with respect to the total volume withdrawn.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.


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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



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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

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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

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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