



SUSTAINABILITY POLICY

A. OBJECTIVE

Establish guidelines for integrating sustainability practices into our business model, organizational culture, and decision-making at all levels.

This policy complements our Sustainability Strategy, which is articulated in six action areas: Corporate Governance, Ethics and Compliance, Human Capital Management, Business Partner Management, Customer Opportunities, Environmental Performance, and Social Commitment (see Annex).

B. SCOPE

This policy applies to all of our business units. We require compliance by our employees and anyone who operates on behalf of El Puerto de Liverpool and/or any of our subsidiaries.

Likewise, we will seek to permeate the culture of sustainability with our suppliers and business partners.

C. RULES:

At El Puerto de Liverpool, we are committed to contributing to society's significant challenges through our activities, improving people's quality of life.

We seek to maximize our positive impacts and reduce the negative ones, in the different environmental, social, and governance (ESG) aspects, with a responsible operation and respecting human rights.



We promote working in alliance with our different stakeholders.

V.0. ASG GOVERNANCE

0.1. Institutional strength

- This Sustainability Policy concentrates on the guidelines of El Puerto de Liverpool to meet the priorities defined in the EPL Footprint Sustainability Strategy.
- We manage the Strategy through a roundtable scheme, in which the progress of the initiatives is monitored, including the analysis of the established indicators. The different areas of the company participate, showing a shared commitment. A senior coordination and joint analysis committee is set up, made up of representatives of senior management and led by the general manager. The committees are governed by the Committee Operating Procedure.

0.2. Traceability of results

- The initiatives that makeup EPL's Footprint Strategy have indicators. The main ones are integrated into a Scorecard by strategy focus (Table), for which we establish objectives, committing ourselves to progress.
- We will provide our stakeholders access to material, up-to-date, and quality information on our ESG performance.

0.3. ASG Culture

- As sustainability is a cross-cutting issue that must be present in each of the company's areas, we are committed to providing information and training to our employees at all levels of the organization so that they understand the fundamentals of the subject and can apply it in their daily operations.

V.1. CORPORATE GOVERNANCE, ETHICS AND COMPLIANCE

1.1. Corporate governance

- We encourage diversity (gender, generation/age, experience, etc.) in our governing bodies, facilitating the best decisions to be made for the benefit of our stakeholders.
- We comply with all applicable regulations in our business.



1.2. Ethics and integrity

- We promote ethical performance and the protection of the company's interests and assets among our employees, avoiding conflicts of interest.
- Our policies and procedures are mandatory, as well as any regulations applicable to our operations.
- We are committed to sensitizing our employees on ethics, anti-corruption, and money laundering prevention, among other critical issues.
- We provide our collaborators and any third party with the necessary channels to report possible non-compliances. We have a process of analysis and response that promotes the timely protection of the rights of all involved.

1.3. Information security and privacy

- We adopt international best practices in information systems infrastructure to protect our clients' information from cyber-attacks.
- We train our employees to take care of customer information and comply with the principles of personal data processing in accordance with the applicable regulations.
- We timely inform holders about processing their personal data through various privacy notices available in our interaction channels.

V.2. HUMAN CAPITAL MANAGEMENT

2.1. Diversity and inclusion

- We understand diversity as a value for the company and work actively in inclusion to materialize this commitment in our policies, procedures, and culture.
- We promote a work environment of respect and non-discrimination, condemning any practice that affects the rights and integrity of employees (sexual harassment and/or any other form of harassment, violence, etc.).
- We guarantee respect for the needs of each employee, offering adequate infrastructure and conditions for the exercise of their activity.

2.2 Training for the operation

- We support the training of our employees as a basis for their professional growth.
- We place special emphasis on how to exercise leadership as a key element for team development and results.



2.3. Academic development

- We support our employees so that they can complete their basic and/or higher education through the Liverpool Virtual University, which is officially recognized by the SEP.

2.4. Quality of life and well-being

- We promote the well-being of our employees through a healthy work environment and schemes that promote physical, mental, emotional, and financial health.
- We monitor the evolution of the work environment and are committed to continuing to work on its improvement.

V.3. BUSINESS PARTNER MANAGEMENT

3.1. & 3.2 Responsible Purchases (of goods and for the operation)

- We manage ESG risks and opportunities in our supply chain by evaluating suppliers.
- We promote adherence to our Code of Ethics and Code of Conduct and Integrity with our suppliers.
- We are committed to reducing the amount of packaging and promoting the use of sustainable options that can be recycled or reused.
- We encourage the development and competitiveness of local suppliers whenever possible.

3.3. Sustainable product development

- We incorporate sustainability criteria in the design and manufacture of our own-brand products, allowing for greater efficiency in using resources and less environmental impact.

3.4. Product quality

- We evaluate product quality and compliance with our established standards to ensure customer safety.

V.4. OPPORTUNITIES WITH THE CUSTOMER

4.1. Inclusion

- We guarantee respect for our customers' needs, offering infrastructure and adequate conditions for the accessibility and functionality of the service for any person in all our business units.
- We seek to develop inclusive financial products.



Responsible Consumption

- We follow the evolution of our customers' consumption preferences, offering them a catalog of sustainable products and highlighting their characteristics clearly and transparently.
- We collaborate with our customers to limit the impact of the consumption of our products, for example, by encouraging them to donate products they no longer require and pass them on to those in need in the local community, giving them a new life.
- We support the responsible consumption of financial products through financial education.

V.5. ENVIRONMENTAL PERFORMANCE

5.1 Environmental culture

- We promote a culture of respect for the environment and efficiency in the use of resources by our employees.

5.1 Circularity and climate change

- We seek to improve the environmental performance of our operation, promoting innovation in processes and incorporating benchmark technology for its efficiency.
- We are committed to reducing greenhouse gas (GHG) emissions generated directly and indirectly from our operations through the efficient use of energy and the transition to cleaner energies.
- We are committed to reducing water withdrawal in our stores, shopping, and logistics centers.

V.6. SOCIAL COMMITMENT

6.1. Education

- We focus on the promotion of basic and secondary education in Mexico.
- With our social projects and alliances, we create sustainable and measurable value for the country, ensuring that they are aligned with the business and growth strategy of El Puerto de Liverpool



D. REFERENCES

The Sustainability Policy is aligned with the following frameworks without being limiting or excluding other references:

International.

- Principles of the United Nations Global Compact
- Agenda 2030 and Sustainable Development Goals (SDGs)
- UN Guiding Principles on Business and Human Rights
- ISO 26000 recommendations

National.

- General Law on Climate Change.
- Securities Market Law
- Code of Best Corporate Practices, Business Coordinating Council (Consejo Coordinador Empresarial - CCE)

El Puerto de Liverpool's Self-Regulation.

- Code of Ethics
- Code of Conduct and Integrity
- Responsible Purchasing Policy

Attachment number	Title	File (insert)
I	El Puerto Sustainability Glossary	Glossary Sustainability El Puerto de Liverpool
II	El Puerto Sustainability Strategy	Strategy Sustainability El Puerto de Liverpool