

El Puerto de Liverpool

EVOLVING

SUSTAINABILITY REPORT 2025



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COMMITMENT TO SUSTAINABILITY

At El Puerto de Liverpool, we understand sustainability as a way of managing the present responsibly and making decisions with a view to the long-term impact they generate. Our commitment stems from recognizing that the way we operate influences people, communities, and the environment, and that this responsibility must be consistently integrated into our business strategy.

This Report continues the progress of The Footprint of El Puerto de Liverpool, the strategy that guides our sustainability approach. During 2025, we continued strengthening the integration of environmental, social, and corporate governance criteria into business operations, with a long-term vision and in ongoing dialogue with our stakeholders.

Sustainability management is grounded in a materiality approach that enables prioritization of the most relevant topics for the Group and for society. Building on the double materiality exercise consolidated in the prior period, in 2025 we continued focusing our efforts on the defined strategic issues, strengthening governance practices, social impact, and environmental management, in alignment with recognized reference frameworks and our long-term goals.

This commitment is built collectively. Our teams, business partners, allies, and customers are all part of the progress we achieve each year and contribute to making sustainability a living, ever-evolving process. In 2025, we reaffirmed our commitment to continuing to move forward responsibly, with the conviction that every decision counts in building a more sustainable future.



El Puerto de Liverpool

OUR MANAGEMENT MODEL

(GRI 2-1, 2-2, 2-6) (SASB CG-MR-000.A; CG-MR-000.B)

We are an omnichannel retail group that, with 178 years of experience, offers agile and personalized solutions that exceed and meet our customers' needs at every interaction.



El Puerto de Liverpool, S.A.B. de C.V. is listed on the Mexican Stock Exchange (BMV) under the ticker LIVEPOL. The company also holds a 50% stake in Unicomer, a company that operates retail chains in 26 countries across Latin America. Additionally, the company is an indirect shareholder of 49.9% of Nordstrom, Inc., a leading department store retailer in the United States operating under the Nordstrom, Nordstrom Local, and Nordstrom Rack formats, as well as digital platforms.

BUSINESS SEGMENTS

We operate across the commercial, financial services, and real estate segments, as well as other complementary services. Our offering, which includes internationally renowned brands, is available through a broad network of formats within Liverpool, Suburbia, Boutiques, travel business operations¹, and through our digital platform.

Mission
We serve our customers everywhere, everyday, anytime.

Vision
To be the most attractive option in service, assortment, and value.

Values
Productivity,
Teamwork,
Innovation
and Integrity.



¹ Travel, gourmet experiences and food, extended warranties, marketplace (commissions), tariff plans, airtime, among others.

SUSTAINABILITY STRATEGY

This report integrates the requirements of IFRS S1 and S2 as part of the strengthening of our reporting approach, incorporating the identification and disclosure of ESG risks and opportunities that may influence business performance (S1), as well as specific considerations regarding climate-related risks and opportunities (S2). This framework enables us to structure information under international criteria covering governance, strategy, risk management, and metrics, serving as the foundation for key exercises such as the double materiality analysis.

DOUBLE MATERIALITY (GRI 3-1, 3-2, 3-3)

El Puerto de Liverpool has an updated double materiality assessment from 2024, which remains in effect and serves as the basis for identifying and prioritizing the material topics in this report. This approach enables an integrated evaluation of the organization's impacts on the economy, the environment, and people, including human rights, as well as the ESG risks and opportunities that may affect the company's financial performance and value creation.

The assessment was developed in alignment with the leading international sustainability frameworks and standards, including the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD), ensuring methodological consistency and comparability with international best practices.

The identification of ESG impacts, risks, and opportunities involved an analysis of the organization's value chain, an evaluation of the three business segments—Commercial, Financial Services, and Real Estate—a review of applicable ESG standards and regulations, and structured interviews with executives and area leaders. Additionally, artificial intelligence tools were used to analyze sector trends and reference documentation, and an internal validation process was conducted to ensure the relevance and traceability of the results.



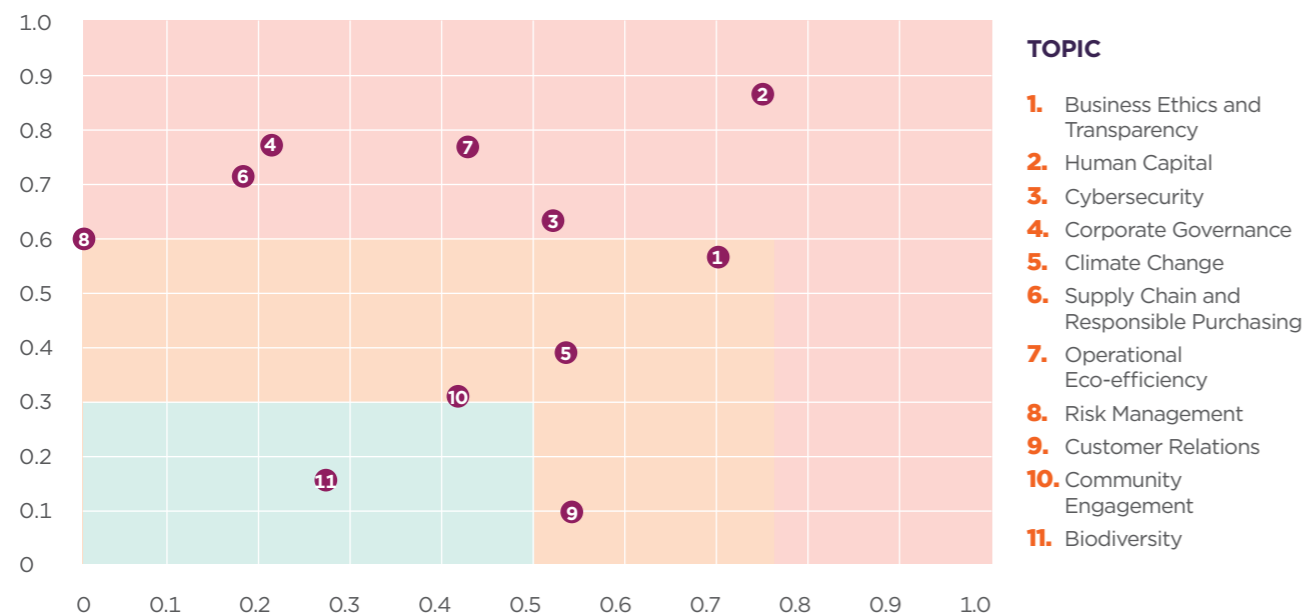
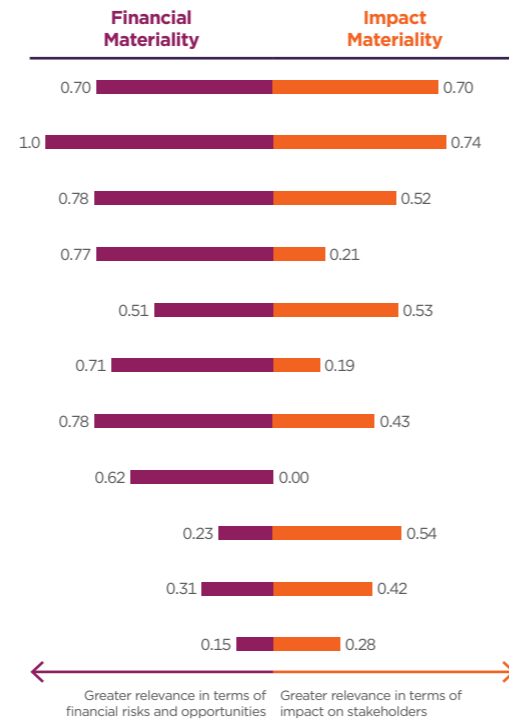
Topic prioritization was based on the magnitude of impact, the likelihood of occurrence, and their conversion into quantitative variables, making it possible to differentiate topics with financial impact from those with societal and environmental impact. The results were benchmarked against the 2020 materiality analysis to ensure consistency and continuity in the evolution of the exercise.

As a result of the 2024 updated analysis, relevant adjustments were consolidated relative to the 2020 exercise, and these remain in effect. These include the reclassification of Cybersecurity and Climate Change as critical topics from a financial materiality perspective, as well as the incorporation of Biodiversity and Community Engagement as emerging topics. Additionally, Corporate Governance and Supply Chain were considered emerging topics from an impact materiality perspective.

The determination of material topics did not involve direct consultations with stakeholders. Instead, interviews were conducted with executives who maintain close contact with these groups and have detailed knowledge of their expectations and needs.

The double materiality assessment resulted in a defined list of material topics, covering environmental, social, and governance (ESG) dimensions.

TOPIC	Financial Materiality	Impact Materiality	Double Materiality
1 Business Ethics and Transparency	Critical	Critical	Critical
2 Human Capital	Critical	Critical	Critical
3 Cybersecurity	Critical	Relevant	Critical
4 Corporate Governance	Critical	Emerging / Under Observation	Critical
5 Climate Change	Critical	Relevant	Critical
6 Supply Chain and Responsible Sourcing	Critical	Emerging / Under Observation	Critical
7 Operational Eco-efficiency	Critical	Emerging / Under Observation	Critical
8 Risk Management	Relevant	Emerging / Under Observation	Relevant
9 Customer Relations	Emerging / Under Observation	Relevant	Relevant
10 Community Engagement	Emerging / Under Observation	Emerging / Under Observation	Emerging / Under Observation
11 Biodiversity	Emerging / Under Observation	Emerging / Under Observation	Emerging / Under Observation



The following stakeholders were considered:

	Customers, visitors, and tenants	Represented by the Operations, Commercial, and Customer Service departments.
	Employees	Evaluated through interviews with Human Resources and Human Capital.
	Suppliers	Analyzed using information from the Sourcing and Sourcing department.
	Investors and financial institutions	Engaged via interviews with Finance and Investor Relations.
	Regulatory authorities	Evaluated through Public Affairs and Regulatory Compliance.
	Community	Represented by the Social Responsibility, Internal Communications departments and the Universidad Virtual Liverpool (UVL).
	Competitors and media	Analyzed through benchmarking and reviews of public reports.



THE FOOTPRINT OF EL PUERTO DE LIVERPOOL

(GRI 2-14, 2-23, GOB-A, GOB-B, MYO-C)

The Footprint of El Puerto de Liverpool is the strategy that guides the company's environmental, social, and governance (ESG) management, integrating sustainability into decision-making and business operations. Based on the materiality analysis conducted in 2020 and updated in 2024, the strategy defines the priorities guiding the organization's actions, considering its impact on the economy, the environment, and people, as well as the risks and opportunities that affect performance and value creation.

The initiatives comprising The Footprint align with the UN 2030 Agenda and corporate objectives established for 2030 and 2040, which serve as benchmarks to ensure continuity of progress and to strengthen ESG management gradually and consistently. Periodic monitoring and reporting of this progress—in alignment with international standards and indices such as the Dow Jones Sustainability Index, S&P/BMV Total ESG, Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB), and Global Reporting Initiative (GRI)—reinforce the company's commitment to transparency, strategic coherence, and continuous improvement.

PUBLIC COMMITMENTS

Our priority actions are aligned with objectives set for 2030 and 2040. Our targets are reported and monitored annually before international organizations—such as the United Nations Global Compact (UNGC), GRI, and SASB—as well as national regulators, to obtain feedback and ensure clear and transparent reporting.



Based on the materiality analysis conducted in 2020 and updated in 2024, the strategy defines the priorities guiding the organization's actions, considering its impact on the economy, the environment, and people, as well as associated risks and opportunities.

	OBJECTIVES	2025 PROGRESS	SDG ALIGNMENT
Environmental	By 2040: <ul style="list-style-type: none"> Reduce 268,000 tCO₂e, achieving carbon neutrality. Recycle 100% of waste with such potential, integrating into circular economy models as technology becomes available. Achieve water balance: <ul style="list-style-type: none"> Reduce potable water consumption by at least 1,070,000 m³. Treat approximately 885,000 m³ of consumed water. Maintain and increase rainwater harvesting. 	<ul style="list-style-type: none"> 210,469.68 tCO₂e were emitted, achieving a 21.46% reduction in emissions compared to the baseline. We achieved the recycling of 19,664 metric tons of waste, equivalent to 76% progress toward our 2040 recycling goal. Treated water consumption increased to 25.3%. 	
	By 2030 <ul style="list-style-type: none"> Increase the promotion of women into middle and senior management roles, contributing to their professional development in leadership positions. Contribute to the education of 100,000 cumulative active users through the expansion of the Universidad Virtual Liverpool and other complementary programs. 	<ul style="list-style-type: none"> 41.82% of middle and senior management positions are held by women. 89,038 active users in education programs, representing 89.04% progress. 	
Corporate Governance	By 2030: <ul style="list-style-type: none"> Label 100% of products with sustainable attributes, facilitating customer identification and sourcing. Conduct social and environmental audits for 100% of strategic suppliers* through the Responsible Sourcing program. <p>* Merchandise suppliers with a relationship of more than one year and an annual purchase volume exceeding MXN 500,000.</p>	<ul style="list-style-type: none"> During 2025, we successfully consolidated sustainable products across Liverpool, Suburbia, and Boutiques, representing 12.02%, while increasing to 57.60% in Liverpool Private Labels (Δ 34.61pp vs 2024) We achieved that 1,391 strategic suppliers conducted factory audits, of which 96.4% are at the highest performance levels. 	

ESG CULTURE AND EXTERNAL ASSURANCE

At El Puerto de Liverpool, we promote an ESG (Environmental, Social, and Governance) culture across the organization and throughout our value chain. This culture is reflected in the integration of ESG criteria into internal processes, management and control mechanisms, and the clear, transparent communication of the impacts associated with our operations.

To strengthen the reliability of the information reported, the Sustainability Report undergoes an independent external assurance process under a limited assurance engagement, aimed at evaluating whether the information is reasonably free from material misstatement, whether due to fraud or error. As a result, a report is issued with the conclusion of the independent third party—this year conducted by PricewaterhouseCoopers (PwC) México.

The Footprint Strategy Management team is responsible for preparing the sustainability indicators and for designing, implementing, and maintaining the internal controls necessary to ensure the consistency and reliability of the information reported.

GOVERNANCE
Dimension

57.60% of Private Label products feature labeling that identifies sustainable attributes; likewise, we achieved 27% coverage of our strategic suppliers with factory audits at the highest performance levels.



The Carbon Footprint Committee of El Puerto de Liverpool, under the supervision of the Chief Executive Officer, coordinates the implementation of the sustainability strategy.

The Board candidate selection process is based on an assessment of the Group's needs, considering criteria of competency, experience, and diversity. The appointment of directors is formalized at the Annual General Shareholders' Meeting, in accordance with the Corporate Governance Code available in the Investor Relations section.

Directors are appointed annually and may be re-elected, provided they do not turn 71 during the corresponding fiscal year. The Board has an average tenure of 16 years, and its gender composition includes 20% women.

The Board of Directors holds regular sessions on a quarterly basis and may convene extraordinary sessions when circumstances require. During the fiscal year, an average attendance rate of 85% was maintained. The Board also delegates certain responsibilities to the Audit and Corporate Practices Committee.

This Committee supports the Board in overseeing internal and external audits, as well as reviewing the reliability of financial information and regulatory compliance.

The Carbon Footprint Committee of El Puerto de Liverpool, under the supervision of the Chief Executive Officer, coordinates the implementation of the sustainability strategy. This group meets quarterly and operates through thematic working groups aligned with the defined strategic priorities.

The Group's senior management team is composed of highly experienced professionals who actively participate in executing the Sustainability Strategy, contributing from their respective areas of responsibility to the advancement of established initiatives.

Additionally, the Group has other relevant committees for its management, including the Integrity and Compliance Committee and the Ethics Committee, whose scope and functions are described in the corresponding sections of this report.

GOVERNANCE STRUCTURE AND FUNCTIONS

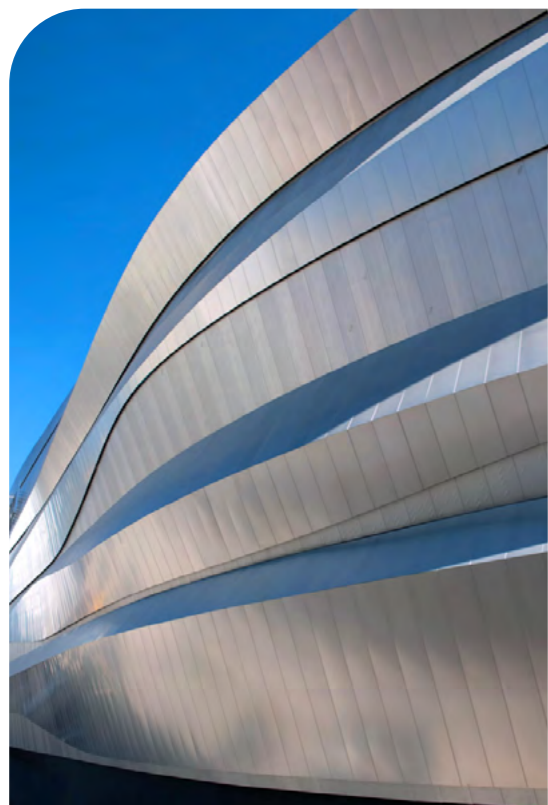
(GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-17, 2-18, 2-19, 2-20, 2-23, 2-24, 2-25, 405-1)

The corporate governance model of El Puerto de Liverpool, S.A.B. de C.V. maintains a balance between operational management and strategic oversight. The Board of Directors is composed of 15 members, of whom 47% are equity directors within the company, and 53% are independent directors responsible for overseeing compliance with applicable governance standards. This composition strengthens transparency, accountability, and sound decision-making.

Independent directors carry out their responsibilities with full autonomy, free from personal, financial, or economic ties that could generate conflicts of interest, in accordance with applicable regulations and the Group's internal provisions.



20% of Board members are women, with an average tenure of 16 years.





ETHICS, TRANSPARENCY, AND COMPLIANCE
(GRI 2-15, 2-23, 2-24, 2-25, 2-26, 3-3, 205-1, 205-2)

At El Puerto de Liverpool, ethics and regulatory compliance are fundamental pillars of our relationship with stakeholders and of our sustainability strategy. Our conduct is guided by principles of integrity, transparency, and adherence to applicable regulations, which inform our decision-making and responsible business management.

As part of our internal controls aligned with ESG criteria—particularly in the areas of corporate governance and anti-corruption—we ensure operations are held to the highest standards. This approach strengthens trust among customers, employees, and business partners, protects our reputation, and fosters long-term relationships grounded in integrity.

We have a biennial training program on the Code of Conduct and Integrity, covering key topics such as ethics, anti-corruption, anti-money laundering, and personal data protection. This program is supported by policies that are periodically reviewed and updated, including the Zero Tolerance to Corruption Policy, the Conflict of Interest Prevention Policy, and the Anti-Money Laundering Policy.

To ensure robust governance, the Ethics Office reports to the Ethics Committee, which maintains direct communication with the Audit and Corporate Practices Committee, comprised of Board of Directors members. This structure enables effective oversight consistent with the organization's values.

Additionally, the Ethics Hotline serves as a confidential and anonymous channel through which employees can report conduct contrary to the company's values, Code of Ethics, or internal policies. This mechanism is key for preventing, detecting, and addressing potential irregularities, thereby strengthening the organization's culture of compliance.

Respect for human rights is a central element of our operations. Through the Compliance and Integrity Program, we promote observance of human rights in policies and procedures, in alignment with the Sustainable Development Goals and the OECD Guidelines. Our Human Rights Policy establishes clear guidelines for employees, business partners, and third parties, contributing to a fair and safe working environment.

As part of the evolution of our compliance culture, and in line with our principles of ethics and governance, ethical controls for the use of artificial intelligence were incorporated in 2025. This approach, aligned with the recognized principles of the ISO 42001 standard, prioritizes risk prevention, appropriate oversight, and the responsible use of these technologies, as a natural extension of our control systems and ethical management.

RISK MANAGEMENT
(GRI 2-12, 2-13, 2-16) (TCFD GDR-C, EST-A, EST-B, EST-C, GDR-A, GDR-B)

El Puerto de Liverpool presented its first progress report on the Comprehensive Risk Management Model (MIGR, by its Spanish acronym) for fiscal year 2025. As established in the project, this is a standardized system built on international best practices (ISO 31000) and centrally enabled through technology. This has made it possible to identify, assess, and monitor the business risks set forth in the annual report to the BMV on a cross-cutting basis, formally including ESG and climate change risks.

Thanks to this model, in 2025 the first high-level report on the most significant risks for El Puerto de Liverpool was presented to the Board of Directors

In compliance with IFRS S1 and S2 standards, this report marks the inaugural disclosure of climate-related risks through forward-looking analyses at the 2030 and 2050 horizons.

and the Integrity and Compliance Committee. Likewise, the Risk Policy has enabled the definition of an assessment methodology with quantitative and qualitative acceptance thresholds, strictly aligned with the business's risk appetite and tolerance levels.

By 2026, this model will enable us to monitor the robustness of appropriate risk management controls through the deployment of various action plans, including annual training and communication campaigns across key teams, to consolidate a culture of prevention within the company.

Finally, the MIGR incorporates alignment with IFRS S1 and S2 standards, which will strengthen our narratives and support the validation of the corresponding materiality. Through the MIGR, El Puerto de Liverpool reaffirms its capacity to transform challenges into competitive advantages, consolidating sustainable, orderly growth with a forward-looking vision that ensures business continuity in a dynamic global environment.

Responsible Sourcing
(GRI 3-3, 2-6, 308-1, 308-2, 414-1, 414-2, 416-1)

At El Puerto de Liverpool, responsible management of our supply chain is a fundamental pillar of our commitment to sustainability. We actively seek to reduce negative environmental and social impacts, ensuring that our suppliers meet high ethical and performance standards.

To ensure an objective and rigorous assessment, our evaluation is conducted through our internal risk classification methodology, based on international standards such as SEDEX-SMETA, AMFORI-BSCI, and WRAP Global. These protocols were chosen for their strong reputation, effectiveness, and traceability. Each supplier is registered under at least one standard that audits their practices on an annual basis. Authenticity and currency are verified through direct checks on the platforms of these methodologies, where we consult the status, type of audits, compliance level, and expiration date of reports.

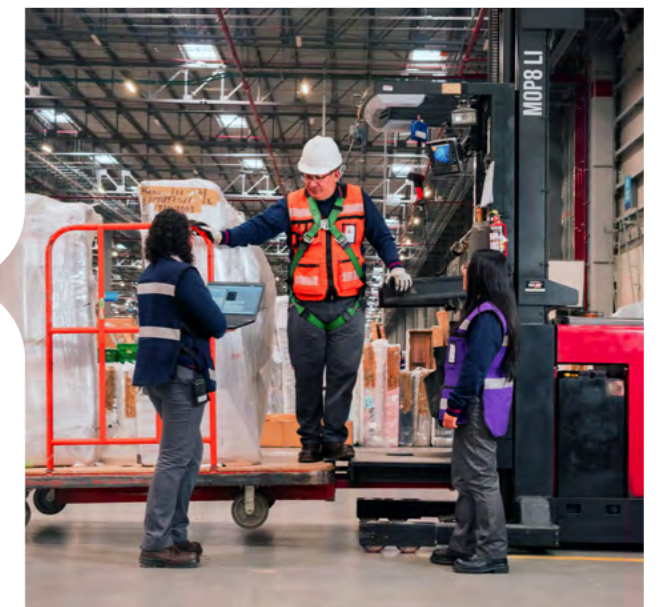
SUPPLIER ASSESSMENT AND SELECTION APPROACH

Suppliers subject to evaluation are exclusively those enrolled in the Responsible Sourcing Program that meet the applicable criteria (private label suppliers or those for whom the company holds legal representation and brand ownership). A supplier is considered active and subject to evaluation if they maintain a purchase order or registered inventory with our organization.

Therefore, suppliers not evaluated under this framework must demonstrate compliance annually through their own Responsible Sourcing programs or through any other protocol applicable to their operations.

WE HAVE DEFINED NINE FUNDAMENTAL PILLARS GOVERNING ENVIRONMENTAL AND SOCIAL COMPLIANCE:

- Freedom of employment choice
- Prohibition of child labor
- Occupational Health and Safety
- Environmental protection
- Living Wage
- Non-excessive working hours
- Non-discrimination
- Regulated employment
- No inhumane or severe treatment



A risk is considered critical (red light) when it involves a violation of any applicable regulatory code or law in the country of operation.

MANAGEMENT OF NEGATIVE IMPACTS IN THE SUPPLY CHAIN

Our risk management focuses on identifying and remediating findings classified under our internal system.

1. Significant negative environmental and social risks:

- a) Within the framework of the Responsible Sourcing Program,
- b) In our risk matrix, this category is identified by yellow or green, depending on the number of findings.
- c) This classification ranges from the complete absence of findings to observations that, while relevant, do not violate any law or code in the legislation of the country where operations take place.
 - i. Once a significant risk has been identified, the factory is required to remediate the findings in accordance with the timelines and guidelines established in the protocol.
 - ii. Subsequently, the information is uploaded directly to the platform, where the remediation plan is developed and supporting evidence is attached. The auditing firm validates the documentation and, if correct, formalizes the closure of the process. Upon this verification, El Puerto de Liverpool may proceed with the administrative closure of the finding.

2. Potential and actual environmental and social risks:

- a) Within the framework of our program, no distinction is made between potential and actual risks, as both are managed with the same level of priority since they are classified as critical.
- b) A risk is considered critical (red light) when it involves a violation of an applicable code or regulatory law in the country of operation, or when it violates human rights or directly threatens the integrity of workers.
 - i. Once the finding is identified, the supplier or factory is required to submit a Remediation Plan within no more than thirty (30) calendar days following the audit or notification to the Responsible Sourcing team, for review and approval.
 - ii. Following the proposal and acceptance of the Remediation Plan, the supplier must establish a definitive commitment date for resolving the finding. Simultaneously, the auditing firm will verify that the shared information and evidence are consistent and that the plan is being effectively implemented, in order to close the matter on the platform.
 - iii. Following this formal validation, the supplier is notified of the process closure, enabling the continuation of the commercial relationship. It is important to note, however, that the critical risk rating (red) will remain unchanged for a period of three hundred and sixty-five (365) days, at which point a new assessment will be conducted.



Category	Risk Level	Findings	Evaluation Validity	Primary Requirement
Red	Non-compliance	<ul style="list-style-type: none"> • 1 or more critical findings 	Remains in effect until the next audit.	<ul style="list-style-type: none"> • The supplier has 30 days to submit a Corrective Action Plan (CAP), or the factory will be deactivated. • Purchase orders may be placed if the supplier complies with the CAP and/or closes the finding by the commitment date.
Yellow	Solid Performance	<ul style="list-style-type: none"> • Zero critical findings • Maximum of 10 combined major and minor findings 	1 year (Announced Audit)	<ul style="list-style-type: none"> • All identified findings must be closed within a 365-day period.
Green	Outstanding Performance	<ul style="list-style-type: none"> • Zero critical findings • Maximum of 6 combined major and minor findings 	2 years (Semi-Announced Audit)	<ul style="list-style-type: none"> • Maximum of 6 combined major and minor findings. • All identified findings must be closed within a 365-day period.

COMMITMENT TO LABOR ETHICS (CHILD LABOR AND FORCED LABOR)

The risk of child labor and forced labor is classified as a **Critical Risk (Red)**, as it violates human rights and directly threatens the integrity of workers.

- **Zero Tolerance Policy (Termination of Business Relationship):** In the event that a critical risk related to child labor or forced labor is detected, institutional policy mandates the **immediate termination** of the business relationship with the involved supplier.
 - > The termination of our contractual relationship with a supplier is based on any breach of our Code of Ethics and Conduct, as well as the falsification, omission of documents, or alteration of any provided information. Once the termination of the business relationship is formalized, the resumption of activities or re-engagement with the supplier in question will not be permitted.



SUPPLIER DEVELOPMENT

At El Puerto de Liverpool, we are convinced that true sustainable transformation begins at the heart of our value chain. Therefore, we have consolidated a strategic training program designed to support the national SMEs (Small and Medium-Sized Enterprises) that produce our Private Labels, successfully training 89 suppliers in this latest cycle. This effort is not merely instructional; it is tactical support that professionalizes local talent, ensuring that our company's standards of excellence become the operational foundation for Mexican producers.

El Puerto de Liverpool drives sustainability by training 89 SME Private Label suppliers within its value chain.

The structure of this program is deployed across five specialized modules that address Sustainability and Diversity and Inclusion as non-negotiable pillars for the future of the business. Through this framework, reinforced by continuous evaluations, we guarantee that our business partners not only understand these priority issues but also effectively implement them within their processes. With this initiative, we reaffirm that growth is an engine for change, fostering a more diverse, conscious, and competitive business culture throughout Mexico.

DATA GOVERNANCE

(GRI 3-3, 418-1) (SASB **CG-EC-230a.1, CG-MR-230a.1, FN-CF-230a.3, CG-EC-230a.2, CG-MR-230a.2, FN-CF-220a.2, FN-CF-230a.1**)

At El Puerto de Liverpool, information security is a strategic pillar that guarantees business continuity and the integrity of our most valuable asset: our customers' data. Guided by a strategy authorized by the CEO, we execute a Comprehensive Annual Security Program (CSA Program) designed to mitigate operational risks and ensure regulatory compliance. Our defense infrastructure is distinguished by:

- **Continuous Identification and Adaptation:** Our approach to identifying vulnerabilities consists of periodic validations of security controls through penetration testing (pentests) and attack simulations. This allows us to proactively adapt to trends, risks, and new threats.
- **World-Class Compliance:** We align our operations with international frameworks (ISO, NIST, CIS, SAMM) and current legislation (LFPDPPP). We stand out as pioneers in Mexico by obtaining PCI-DSS 4.0.1 certification for card-present transactions.
- **Security by Design:** Under the principle of Security by Design, we integrate critical controls at every stage of development and throughout our supply chain, rigorously evaluating suppliers and technologies.
- **Culture of Prevention:** We strengthen our first line of defense through ongoing training and awareness programs for all our employees.

This comprehensive commitment positions us as a resilient company, focused on protecting information and offering our customers a reliable and secure shopping experience.



INNOVATION IN SUSTAINABLE PRODUCTS AND PACKAGING

(GRI 3-3, 306-1, 306-2, 417-1) (SASB **CG-MR-410a.3**)

At El Puerto de Liverpool, innovation in products and packaging is a cross-functional process that transforms our value chain into a driver for responsible consumption. Through the Omnichannel Alignment of Sustainable Products (AOPS), we ensure that sustainability is a consistent experience across all our channels. This strategy prioritizes items backed by international standards such as USCTP (U.S. Cotton Trust Protocol) and BCI (Better Cotton Initiative), allowing us to offer alternatives that integrate best environmental and social practices within our current commercial campaigns across our various business formats, including Liverpool, Suburbia, and Boutiques.

The year 2025 marks a fundamental milestone in our management: the attainment and consolidation of our first official FSC (Forest Stewardship Council) license. This achievement represents the beginning of a collaborative effort ensuring that materials for our private labels originate from responsibly managed forests. By integrating this certification into our Comprehensive Sustainable Packaging System,



we enhance the quality of our procurement and optimize the environmental performance of each package's life cycle.

We remain firm in our circular economy and ethical sourcing practices through three key pillars:

- **Certification and Origin:** Our footwear boxes (Private Labels) and labels hold FSC certification, ensuring responsible forest management.
- **Material Innovation:** We continue to promote the use of 100% recycled and biodegradable kraft bags, in addition to incorporating 50% post-consumer recycled (PCR) material into our fabric bags and garment carriers.
- **National Circularity:** We have successfully expanded our packaging recovery program in the Click & Collect area. What began in the Bajío region is now a reality in 60 of our 125 Liverpool stores, allowing us to collect and reuse boxes to close the product's life cycle.



We continue to evolve so that every delivery reflects our commitment to the planet.



RESPONSIBLE FOOD MANAGEMENT
(GRI 3-3, 417-1) (SASB **CG-MR-410a.3**)

At El Puerto de Liverpool, we have made sustainability a core principle of our gastronomic operations. In 2025, we scaled our alliance with Al Rescate por México to transform surplus management into a driver of social impact, achieving a food donation valued at 2.4 million pesos. This strategy not only optimizes every input in our kitchens but also ensures that operational efficiency translates directly into food security for the most vulnerable communities.

The leadership of our Restaurants and Gourmet Experience is demonstrated through a series of decisions that advance responsible consumption. Currently, 91.8% of our locations have completed the transition to cage-free eggs—a milestone in animal welfare. This is complemented by our Product with a Cause (Producto con Causa) initiative, through which we allocate 10% of the profits from sweet bread sales to social benefit programs. **Additionally, we have revolutionized our delivery logistics by replacing single-use plastics with cutting-edge materials such as wheat fibers and biopolymers, ensuring that our environmental footprint decreases with every delivery.**

The leadership of our Restaurants and Gourmet Experience is demonstrated through bold decisions that redefine responsible consumption.



This technical and ethical excellence is reinforced by the highest guarantee of trust: 100% of our establishments hold the Distintivo H. This recognition, endorsed by the Secretariats of Tourism and Health, is the result of a rigorous culture of training in food safety. Thus, every dish served at Liverpool reflects a team that masters the highest standards of hygiene and leads the sustainable future in Mexico by example.



FINANCIAL ACCESS
(GRI: **FS7, FS16**)

At El Puerto de Liverpool, we believe that financial inclusion is essential. We facilitate access to credit for customers with varying levels of experience, including those establishing a credit history for the first time. Our comprehensive offering is designed to accompany customers through every stage of their financial life through specific products at Liverpool, such as the Departmental Card, the LPC Card (accepted at multiple establishments), and the Garantizada Card, created specifically to build or improve credit scores. This flexibility is complemented by Suburbia's offering, which includes its Departmental Card, VISA Card, and Mini Pagos (Mini Payments) credit, ensuring solutions that meet our users' expectations for accessibility.

Financial solutions from Liverpool and Suburbia provide access, flexibility, and credit options for our users.



Liverpool drives well-being through financial education at Liverpool Virtual University, offering a 100% scholarship to better manage credit and savings at every stage of life.



We promote financial health through knowledge with the launch of our Financial Education Program at Liverpool Virtual University. By offering a 100% scholarship, we provide practical tools for the responsible management of credit and savings. By integrating education as a strategic pillar, we strengthen the resilience of our community and reaffirm that our growth goes hand in hand with the development of those who trust us. In addition to this course, **we offer various informative segments on financial inclusion that reinforce learning and provide additional tools for informed decision-making.**

SOCIAL
Dimension

41.82% of middle and senior management positions are held by women, promoting gender equity; furthermore, we proudly reached 89,038 active users in our education programs.



1,349 employees graduated in 2025 from the Liverpool Virtual University (UVL).

TRAINING AND INTERNAL DEVELOPMENT
(GRI 3-3, 404-1, 404-2)

At El Puerto de Liverpool, employee training and development are managed as enablers of performance, well-being, and operational continuity. We maintain a learning offering aligned with business needs and the professional aspirations of our people, ensuring key competencies to meet the challenges of the environment.

Through the Liverpool Virtual University (UVL), we offer programs ranging from basic education to postgraduate studies, accredited by the SEP. During the period, enrollment continued to show consistent growth, accompanied by a balance between graduates and content updates, with a focus on educational quality and student retention.

The Talent Seedbed Program continued as an early-engagement mechanism with emerging talent, providing professional experience in corporate areas and strengthening skills relevant to the organization. A portion of participants continues their career path within the company, consolidating the program's impact on talent attraction and development.

Additionally, we conduct performance evaluations with semi-annual and annual reviews, integrating both quantitative and qualitative metrics. This process enables us to monitor individual development and ensure alignment with the organization's strategic objectives and priorities.

SOCIAL IMPACT

At El Puerto de Liverpool, social impact is managed as part of our sustainability strategy through initiatives focused on education, social engagement, and support for communities where we operate, in coordination with strategic partners.



Product with a Cause

Through the *Product with a Cause* (Producto con Causa) program, we promote the sale of sweet bread in our restaurants and gourmet experiences, allocating 10% of the profits to educational support. In collaboration with Enseña por México, A.C., 1.8 million pesos were raised during this period and channeled into educational initiatives.



155
volunteer initiatives
with 3,158 participants,
benefiting 93 institutions.

Through the reverse logistics program, in-kind donations totaling 499 million pesos were made.

Corporate volunteering remained an active participation mechanism for employees. During 2025, 155 volunteer activities were held, with the participation of 3,158 "Huellistas en Acción", benefiting 93 institutions across different communities.

Additionally, through the reverse logistics program, in-kind donations totaling 499 million pesos were made, supporting 42 allied social organizations and promoting the responsible use of products.



WELL-BEING AND OCCUPATIONAL SAFETY
(GRI 3-3, 401-2, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6)

Well-being and occupational safety are fundamental pillars of operational and preventive management, focused on identifying, preventing, and monitoring health risks among employees.

During the reporting period, various physical and mental health initiatives were continued, including preventive medical check-ups, vaccination campaigns, first aid training, and mental health protocols. These actions strengthen the organization's care and prevention capacity.

We achieved a comprehensive diagnosis of the main health risk factors through the Health Risk Assessment (HRA), in which 39,340 company employees participated.

This assessment provided a comprehensive overview of the main risk factors, enabling more informed preventive decision-making and timely follow-up, in full alignment with the company's risk management system and regulatory compliance. Key findings revealed that 9 out of 10 individuals exhibit poor dietary habits reflected in overweight or obesity; more than half have a family history of chronic disease or cancer (primarily breast and prostate); and 1 in 2 sleeps fewer than six hours per day, with a higher incidence among younger employees.

These actions reaffirm El Puerto de Liverpool's commitment to maintaining safe working conditions and strengthening comprehensive well-being from a preventive and controlled perspective.



DIVERSITY AND INCLUSION
(GRI 3-3, 405-1, 406-1)

At El Puerto de Liverpool, diversity and inclusion are embedded in the organizational culture and our approach to equal opportunity. During 2025, 33,965 employees participated in Diversity and Inclusion awareness sessions through our online course. Additionally, 84 persons with disabilities and 49 individuals in situations of forced migration were hired

under the same inclusion criteria and Human Capital management processes, with the goal of contributing to a respectful work environment aligned with the principles of equality and non-discrimination.

During 2025, 33,965 employees participated in Diversity and Inclusion awareness sessions.



GENDER PAY GAP AND LIVING WAGE
(GRI 405-2)

At El Puerto de Liverpool, we recognize the importance of managing the gender pay gap as part of our commitment to equity, non-discrimination, and transparency in talent management. The analysis is conducted using the same methodology defined in prior exercises, ensuring consistency and comparability of results.

The assessment considers the compensation structure and the levels of responsibility, impact, and scope of each role, without gender distinction. The management of this analysis is grounded in equal opportunity principles and is aligned with diversity and inclusion policies and the corporate governance framework.

ENVIRONMENTAL
Dimension

210,470 tCO₂e

reduction achieved, representing 21.46% progress toward our goal of achieving carbon neutrality by 2040. We also achieved the recycling of 19,664 metric tons of waste, equivalent to 76% progress toward our 2040 recycling goal, and increased the use of treated water to 25.3%.



During 2025, 33 projects focused on efficient water use were advanced, including the implementation of low-consumption technologies.

ENERGY AND EMISSIONS

(GRI 3-3, 302-1, 302-3, 302-4, 305-1, 305-2, 305-4, 305-5) (SASB CG-S-410 a.2)

Energy and emissions management at El Puerto de Liverpool is part of the environmental management framework applicable across its business formats, including offices, distribution centers, warehouses, stores, and shopping centers. This approach integrates guidelines, monitoring mechanisms, and operational practices aimed at efficient resource use, mitigation of environmental impacts, and continuous improvement of environmental performance in operations.

Regarding energy and climate change, the Company focuses its management on operational control, energy efficiency, and the reduction of impacts associated with energy consumption and greenhouse gas (GHG) emissions. To this end, it has monitoring and tracking processes in place to assess energy performance, identify improvement opportunities, and strengthen decision-making on decarbonization.

As part of the energy efficiency strategy, we have a working group that drives actions to optimize energy consumption. Additionally, monitoring of energy consumption in Liverpool and Suburbia stores enables the identification of relevant variations and timely action to minimize the environmental impact of operations.

In 2025, energy intensity stood at 106.49 kWh per square meter of operational area (Net Built Area, or ACN by its Spanish acronym), representing a 5.30% change compared to 2024. This indicator enables consistent assessment of the Company's energy performance and tracking of progress in operational efficiency. Regarding emissions, management focused on controlling energy consumption and progressively incorporating lower-carbon energy sources



Recycling Program

Recycling initiatives were strengthened and expanded in collaboration with customers, promoting actions that foster greater participation and environmental awareness. Among them, the collection of textile products and fragrance packaging in stores stands out, enabling consumers to properly dispose of these materials for subsequent recycling or reuse.

Likewise, waste collection schemes were consolidated and diversified, strengthening categories such as electronic devices and toner cartridges, with the aim of reducing environmental impact and promoting the circular economy.





In 2025, the Company increased the use of renewable energy to 40.06% of total electricity consumption in its operations, thereby reducing its carbon footprint.

To strengthen the supply of energy from renewable sources, during 2025 the Company continued purchasing renewable electricity from wind, hydroelectric, and solar sources through third parties, and contributing to energy generated by solar panels. These sources accounted for 40.06% of total electricity consumption in operations, compared to 39.08% recorded in 2024, thereby contributing to a reduction in the carbon footprint associated with electricity consumption.

Additionally, during 2025, El Puerto de Liverpool purchased International Renewable Energy Certificates (I-RECs) equivalent to 7,362.41 MWh of energy from a wind farm. This action reinforces the Company's strategy to accelerate the transition to a low-carbon economy, increase the share of renewable energy in its electricity consumption mix, and advance the reduction of its indirect electricity-related emissions.

Likewise, the Company continued monitoring GHG emission intensity per operational square meter as a key environmental performance indicator, enabling assessment of the evolution of the operation's carbon footprint and informing decarbonization decision-making.

WATER
(GRI 3-3, 303-1, 303-2, 303-4)

Water management is part of El Puerto de Liverpool's environmental management approach and is addressed as a material topic associated with operational efficiency and the mitigation of impacts on water resources. Responsibility rests with the cross-functional strategic areas, under corporate guidelines that promote efficient resource use and performance monitoring across operations.

During 2025, the Company advanced 33 projects focused on the efficient use and conservation of water, incorporating solutions such as low-consumption potable water technologies and the use of treated and rainwater at various locations.

As part of this effort, a proprietary water treatment plant was installed and three connections to third-party water treatment plants were established, helping to reduce dependence on potable water at our locations. Additionally, 207 toilets were replaced with water-saving models at 26 locations, strengthening water efficiency measures.

Thanks to these actions, we significantly increased the use of treated water and considerably reduced potable water consumption in our operations, strengthening our water management.

We advanced 33 projects focused on water conservation and efficient use, incorporating low-consumption potable water technologies.

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

Waste generation at El Puerto de Liverpool stems primarily from receiving, storage, and store operations, as well as office and service area activities. These impacts are managed under a preventive and control-oriented approach aimed at mitigating environmental risks, improving operational efficiency, and ensuring proper disposal.



Waste management is based on source separation, material recovery, and traceability through authorized third parties, prioritizing recovery schemes where technically viable and ensuring regulatory compliance in final disposal processes. This approach remains aligned with the principles of circular economy and risk management.

During 2025, the Company continued implementing comprehensive waste management practices across its operations. During this period, 51,469.15 metric tons of waste were generated, of which approximately 204.88 metric tons correspond to hazardous waste and 51,264.27 metric tons to non-hazardous waste, in accordance with the Company's historical classification criteria. Within the non-hazardous waste category, approximately 98.93 metric tons were treated using biodigesters.

Of the total waste generated, 19,664.35 metric tons were directed to recovery processes, while 31,804.80 metric tons were sent for final disposal at authorized facilities, in compliance with applicable regulations. Detailed quantitative information is presented in the environmental indicators section of this report.

Additionally, as part of strengthening circular economy initiatives and promoting shared responsibility with customers, on September 3, 2025, a campaign was launched in 26 Liverpool stores for the recycling of fragrance packaging. The initiative included the installation of in-store collection points to encourage proper disposal and promote recovery of this type of packaging. We also continue strengthening our collection program for toner cartridges, electronics, and, more recently, textiles.

In 2025, the Company advanced the circular economy through the launch of a fragrance recycling campaign in 26 stores and the strengthening of toner cartridge, electronics, and textile collection programs.



ANNEXES

Sustainability Approach (GRI 2-29)

In our operations, we maintain a structured engagement approach with our various stakeholder groups, built on specific value propositions that integrate sustainability into business management.

The identification of these groups took into account the current and potential impacts of our activities, enabling us to define priorities and guide the way in which we engage with each of them.

This approach fosters relationships based on shared responsibility and collective progress toward sustainable development, supported by communication and transparency mechanisms through channels appropriate to each stakeholder group, in alignment with the ESG strategy, materiality, and corporate governance.

ASSOCIATIONS WE ARE PART OF (GRI 2-28)

We actively participate in trade associations and business sector initiatives, with the aim of contributing to a responsible business environment, identifying shared risks and opportunities, and promoting the adoption of ESG practices across the sector. The associations we are members of include:

- National Association of Self-Service and Department Stores (ANTAD).
- UN Global Compact Mexico Network, of which El Puerto de Liverpool has been a signatory since 2025, and previously since 2022 through Suburbia.
- Mexican Business Council (CMN).
- Business Coordinating Council (CCE).
- Communication Council (CC).
- Employers' Confederation of the Mexican Republic (Coparmex).
- Intercontinental Group of Department Stores (IGDS).

STAKEHOLDER GROUPS	VALUE PROPOSITION	ENGAGEMENT CHANNELS
Customers/Visitors	To offer relevant products and services, facilitating access through payment and/or financing solutions, while connecting customers with leading brands and accompanying their personal and family experiences. To promote awareness of sustainable development in order to support informed purchasing decisions.	Online retail and financial services platforms; physical stores and shopping centers; home delivery; campaigns and other marketing formats; focus groups for experience and portfolio innovation; social media.
Employees	To drive professional and personal development in inclusive, discrimination-free environments, promoting educational advancement, safe working conditions, and a culture of well-being.	Workplace climate assessment; ethics hotline; Mi Puerto (Cari) and internal communications campaigns; general and area meetings; training sessions, including the Universidad Virtual Liverpool (UVL) platform.
Suppliers	To foster long-term relationships through fair and mutually beneficial terms, facilitating supplier connections with customers through physical and digital channels, and promoting the adoption of best ESG practices.	Order and tracking process; Supplier Portal; Marketplace; support in external certification processes; training sessions; evaluation through the Responsible Sourcing program.
Community	To promote education as a driver of social development in Mexico, strengthening educational infrastructure, teaching capacity, and institutional management, while supporting other relevant social issues through donations and logistical assistance.	Volunteering activities; UVL programs open to the community; engagement with local organizations.
Competitors	To operate in accordance with applicable regulations and high ethical standards, avoiding anti-competitive practices and engaging in the resolution of emerging industry issues.	Participation in industry and business associations.
Investors	To generate sustainable economic value, promoting transparency, informed participation, and timely communication on financial and ESG performance.	Shareholders' Meeting; dedicated section on the website; quarterly and annual reports; responses to capital provider information requests; roadshows; Liverpool Day.
Regulatory Authorities	To comply with applicable regulations and legislation, addressing regulatory changes and exercising responsible tax practices.	Required reports and documentation; monitoring of regulatory bodies.
Media	To provide accurate information on the company's performance and results, and to contribute to the dissemination of ESG practices across the business sector and society.	Participation in forums, calls to action, and press releases.

ABOUT THIS REPORT

At El Puerto de Liverpool, we publish operational and financial information annually. Each year we incorporate recommendations and consolidate information in accordance with international standards, with the commitment to provide relevant data for our stakeholders. All information referenced here can be found in the 2025 Annual Report.

External assurance is conducted with the purpose of reviewing the Sustainability Report and ensuring it is free from material misstatement, whether due to fraud or error, resulting in an assurance report issued by an independent third party. This external assurance is subject to review by the Group's Board, which thoroughly evaluates the plan and professional services proposal, as well as the internal and external mechanisms that provide reasonable assurance of compliance with applicable laws and regulations.

The Footprint Strategy Management team is responsible for preparing the identified Sustainability Indicators and presenting them in conformity with the applicable criteria. This responsibility includes the design, implementation, and maintenance of internal controls deemed necessary to ensure that the identified Sustainability Indicators are free from error. The information presented corresponds to El Puerto de Liverpool, S.A.B. de C.V., as a corporate group, covering its performance from January 1 to December 31, 2025, and responds to our priority focus areas established through the materiality analysis.

Key Sustainability Indicators are identified in accordance with the Standards of the Global Reporting Initiative (GRI); Sustainability Indicators also follow the Standards of the Sustainability Accounting Standards Board (SASB), as well as the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Additionally, the Group has begun the progressive incorporation of the requirements of the IFRS Sustainability Disclosure Standards, in particular IFRS S1 and IFRS S2, with the objective of strengthening the disclosure of sustainability- and climate change-related financial information, as well as its integration with the Group's business strategy and financial performance.

Data is provided by the various teams participating in the implementation of the ESG Strategy and validated by the Carbon Footprint Committee. This report was prepared by a multidisciplinary team committed to transparency and sustainability. We express our gratitude to all those who made the development of this report possible and who work every day toward a more sustainable future.

To view the figures covered by PwC's limited assurance, please refer to the GRI and SASB indices. International standards applied

APPLIED INTERNATIONAL STANDARDS



This report has been developed applying the Standards of the Global Reporting Initiative (GRI), including its new universal standards GRI 1, 2, and 3, launched in October 2021. Additionally, we apply the GRI Financial Services Sector Supplement, reflecting the specific financial activities carried out within the Group. The GRI Standards address impact materiality and are intended for the broadest possible audience.



We applied the Standards of the *Sustainability Accounting Standards Board (SASB)* for the industries of: Specialty Retailers & Distributors, E-Commerce, and Consumer Finance, 2023 version. The SASB Standards address financial materiality and respond primarily to the information requirements of investors.



We incorporate the recommendations of the *Task Force on Climate-related Financial Disclosures (TCFD)*, on the management of climate-related risks and opportunities.



We report our progress toward contributing to the Sustainable Development Goals (SDGs), the roadmap proposed by the United Nations (UN) to address society's greatest challenges and achieve a sustainable future for all.

CONTENT IDENTIFICATION

- At the beginning of each chapter, the relevant GRI Standard disclosures, SASB metrics, and TCFD recommendations are indicated.
- At the end of the Report, our progress against the SDGs and the specific indices for the GRI, SASB, and TCFD reporting standards and frameworks are provided.

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ESG ANNEX

The data presented within the ESG Annex in this format are those included in the PwC Limited Assurance process.

Corporate Governance Dimension

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

COMPLAINTS FROM THE ETHICS HOTLINE	2025	2024	Δ25-24	2023
Number of complaints confirmed on Ethics Line*	715	652	10%	524
Workplace harassment	52.40%	58.44%	6.04pp	60%
Sexual harassment	10.30%	11.96%	1.66pp	19%
Corruption, fraud and theft	25.30%	17.18%	8.12pp	8%
Others	12%	5.98%	6pp	13%

* Inappropriate reports and those referring to doubts about COVID-19 were not included, and repeated reports referring to the same case were considered only once.

A total of 202 cases of corruption were confirmed based on complaints received through the Ethics Line and reports from authorities. El Puerto de Liverpool implemented the corresponding disciplinary measures in all cases.

Regarding internal discrimination cases (among employees), 6 cases were confirmed, for which the following measures were taken:

- Two cases of six required only verbal feedback.
- Two cases of six required a written warning.
- One case of six resulted in the termination of the employment relationship.
- The last case resulted in a transfer to a different department within El Puerto de Liverpool.

ETHICS BIENNIAL DETAIL 2025	2025	2024	Δ25-24	2023	2022
Number of employees trained in Ethics*	18,719	46,145	-59.43%	8,016	51,089
Target population	21,077	71,172	-70.39%	10,474	64,702
% population population reached	88.8%	64.80%	2,400 pb	52.72%	76.55%
Total hours of training	4,679	11,537	-59.44%	4,008	102,130

* The target population for 2025 corresponds to employees who had not yet completed the ethics training program by the end of the 2024 course, excluding employees terminated as of October 15, 2025, in accordance with internal course launch and closing dates. Employees trained in Ethics are defined as those within the target population who completed the course in 2025.

ETHICS TRAINING BREAKDOWN BY JOB LEVEL 2025

LEVEL	Total Head Count	Total Completed	Percentage (%)
Director	74	60	81.1
Deputy Director	73	61	83.6
Manager	197	170	86.3
Coordinator	322	279	86.6
Executive	2,023	1,877	92.8
Salesperson	7,466	6,966	93.3
General Staff	10,914	9,306	85.3
Total	21,077	18,719	88.8

SUPPLIERS WHO SIGNED THE 2025 CODE OF ETHICS	2025
Liverpool ¹	101
Suburbia ²	53
Contributions organizations associations (MXN)	16,179,192.00

^{1,2} National merchandise suppliers for Liverpool and Suburbia that signed the Supplier Code of Ethics and Conduct, which includes a dedicated anti-corruption section, during the 2025 period.

Note: Ethics training comprises: the Code of Ethics, and zero tolerance for corruption, fraud, and theft.

El Puerto de Liverpool does not make contributions to political parties and/or political representatives. The signing and application of our Code of Ethics applies to business partners across national sourcing for Suburbia, as well as national and international suppliers for Liverpool.

INCIDENTS OF NON-COMPLIANCE	# Cases of non-compliance with regulations leading to fines or penalties	# Cases of non-compliance that give rise to a warning
Productos y servicios en la salud y seguridad	0	7
Información y etiquetado de productos y servicios	1	0
Comunicaciones de marketing	0	0

SUSTAINABILITY AND CUSTOMER INCLUSIVENESS

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

BUSINESS	ITEM	2025	2024	Δ25-24	2023
Liverpool (Proprietary Brands)	SKUs (number) with sustainable attribute	9,360	5,066	84.7%	3,413
Liverpool (Proprietary Brands)	Total number of SKU's	16,250	22,033	-26.25%	16,048
Liverpool (Proprietary Brands)	% products with sustainable attribute	57.60%	22.99%	34.61pp	21.27%
Liverpool (Proprietary Brands)	Revenues (MXN) products with sustainable attribute	1,626,785,595	1,708,962,938	-4.81%	5,782,151,155
Suburbia	SKUs (number) with sustainable attribute	15,007	787	1806.86%	792
Suburbia	Total number of SKU's	196,477	29,583	564.15%	22,867
Suburbia	% products with sustainable attribute	7.64%	2.66%	4.98pp	3.46%
Suburbia	Revenues (MXN) products with sustainable attribute	1,136,091,928	682,300,636	+66.51%	310,400,102
El Puerto de Liverpool	Total EPL SKU's with sustainable attribute	24,367	34,649	-29.67	28,424

SUSTAINABILITY IN THE VALUE CHAIN

(GRI 2-6, 204-1)

RESPONSIBLE SOURCING PROGRAM	2025	2024	Δ25-24	2023
Applicable supplier universe* (#)	1500	2497	-39.93%	2,186
# suppliers evaluated in the year	1391	1233	+12.81%	617
# corresponding factories	1973	1827	+7.99%	1,219
% with high and/or medium risk (red)	3.96%	5.56%	-1.60pp	16%
% at low or very low risk (yellow/green)	96.04%	94.44%	+1.60pp	84%
# suppliers who consider themselves evaluated by their own programs	140	163	-14.11%	129

* In 2024 we updated our policy and stopped considering suppliers whose purchases were over \$500,000 pesos; now, everyone who enters as a supplier of our own brands must comply with the requirement of being part of the Responsible Sourcing program.

REDUCTION OF ENVIRONMENTAL IMPACTS, PRODUCT DELIVERY AND PACKAGING

We work to reduce the use of packaging and containers, as well as to maximize their recycling, as outlined in this report. The figures presented in the following tables are not included in the PwC Limited Assurance scope.

CARRYING BAGS AND BAG CARRIERS	2025	2024	Δ25-24	2023
Bags				
Total purchase volume	64,743,775	35,370,590	100	ND
Number of cloth bags with PCR material	6,301,700	6,958,390	20	352,100
Number of kraft bags with 100% recycled paper	58,442,075	16,211,075	46	ND
Garment bag				
Total purchase volume	1,084,700	1,386,450	100	ND
Number of PCR material fabric garment carriers	1,084,700	930,500	67	ND

* As part of this year's material substitution strategies, 100% of our garment bags are now made with PCR (Post-Consumer Recycled) material.

SUSTAINABLE PACKAGING	2025	2024	Δ25-24	2023
FSC Certified Shoe Boxes				
Number of pieces Liverpool Private Label	630,552	876,826	-28.09%	12,009,466
Number of pieces Suburbia Private Label	96,307	373,304	-74.20%	NA
FSC certified labels				
Number of pieces Liverpool	236,465,000	56,730,000	316.84%	4,477,579.13
Number of pieces Suburbia	75,170,000	50,504,000	48	NA

FOOD PACKAGING	2025	2024	Δ25-24
Number of packages composed of corn starch ¹	572,000	795,000	-28.05%
Number of wheat straw composite bales ²	677,000	1,134,700	-40.34%
Number of packages made from paper fiber ³	653,000	228,500	185.78%
Number of packages Paper+ PLA ⁴	1,587,400	751,000	111.37%
Number of biopolymer gaskets ⁵	1,872,800	3,028,900	-38.17%
Total percentage of compostable packaging	100%	100%	-
Total sustainable packaging	6,362,400	5,938,100	7.15%

¹ Considers knife, forks and spoon used in restaurants, gourmet experiences and delis.
^{2,4} Applies to food containers, lids, cups and bowls.
³ Packaging used for delivery.
⁵ Ingeo Biopolymer applied to food grade containers, coffee lids, cups and straws.

The following data promote the reuse of boxes from Distance Sales through Click & Collect modules, fostering an environmental culture and encouraging the habit of reducing packaging and material consumption.

REUSED BOXES	2025	2024	Δ25-24	2023
Total boxes reused	63,454	32,444	96%	6,118
Savings in Kg of cardboard	12,796	8,295	54%	1,740
Emissions reduction (kg CO ₂ eq)	12,285	7,996	54%	1,677
Savings in pesos (\$)	369,344	266,782	38%	NA
Number of stores with the initiative	61	28	118%	NA

FINANCIAL INCLUSION
(FS16, FS7)

FINANCIAL INCLUSION	2025	2024	Δ25-24	2023
# customers accessed without experience or with little credit experience	266,784	240,448	10.95%	248,671
% customers accessed without experience or with little credit experience	19.7%	19%	3.68%	21%
Total credit value given to those customers (MXN)	1,319,818,840	1,230,434,100	7.26%	1,256,688,878
% of total credit given to those customers	4.3%	4%	7.50pp	5%

The credit portfolio referenced in the table corresponds to those customers of El Puerto de Liverpool with no or little credit experience; it therefore facilitates their access to banking services.

FINANCIAL LITERACY	2025	2024	Δ25-24	2023
Effective welcome and financial literacy calls (to new clients) (number)	157,776	145,997	8.07%	99,555
Financial literacy content capsules (number)*	21	21	0%	21
Views of financial literacy content on the web (number)	33,698	84,789	60.25%	92,916

* The financial literacy capsules generated as well as the financial education contents are available to the general public.

Social Dimension

SOCIAL: LABOR

Scope of reported social data: 100% of operations, except in cases where a more limited scope is indicated in the table footnotes.

Notes:
 In calculating the total number of active employees—which is based on the average number of active employees per month—43 records were excluded throughout the year because they lacked complete information at the time the report was generated: 18 due to missing birth dates, 14 of which had no gender assigned, and 25 of which had no internal level assigned.

In calculating the total number of newly hired employees, which is based on the number of employees hired per month, 15 records were excluded throughout the year because they did not have a date of birth at the time the report was generated.

In the calculation of the total number of employees terminated, which is based on employees terminated per month, 24 records were excluded throughout the year because, at the time the report was generated, they lacked complete information; 11 were missing birth dates, and 13 did not have a cost center assigned to them.

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)

BREAKDOWN OF EMPLOYEES BY CONTRACT TYPE AND WORKING HOURS	2025	2024	Δ25-24	2023
Permanent contract	78,217	77,221	1.29	75,964
Men	30,530	29,797	2.45	29,104
Women	47,687	47,424	0.55	46,869
Temporary contract	4,340	3,848	12.79	4,234
Men	2,171	1,900	14.26	2,062
Women	2,169	1,948	11.34	2,172
Full - time	82,273	80,752	1.88	79,843
Men	32,613	31,607	3.18	31,068
Women	49,660	49,145	1.04	48,775
Part- time	284	317	-10.41	355
Men	87	90	-3.33	99
Women	197	227	-13.22	256

GENDER BY PROFESSIONAL CATEGORY	2025
Executive Management	505
% women	34.65
Director	288
Men	198
Women	90
Deputy Director	217
Man	132
Women	85
Non- Executive Management	2,045
% women	44.11
Manager	886
Men	479
Women	407
Coordinator	1,159
Man	664
Women	495
Technical Staff*	2,032
% Women	46.70
STEM Executive	2,032
Men	1,083
Women	949
Others	77,975
% Women	61.34
Other Executives	9,326
Men	4,018
Women	5,308
Sales Associate	34,739
Men	9,546
Woman	25,193
General Staff	33,910
Men	16,580
Women	17,330
TOTAL	82,557
% Women	60.39
% Mexican Nationality**	99.68
% other Nationalites***	0.32

Note: Due to changes in the grouping of categories within the SASB KPIs, this table does not include comparisons for 2023 and 2024.

* For the new definition of indicator groupings CG-EC-330a.3 & CG-MR-330a.1, the People Analytics team defined the criteria that will govern the new groupings. The segmentation criteria for "Technical Staff" are aligned with the core activities performed by the department to which the employees belong; this category includes staff with roles in Science, Technology, Engineering, and Mathematics (STEM). For example, this includes the People Analytics team itself, which is part of the Human Capital Department but, due to the technical nature of the work performed by team members, is classified as "Technical Staff."

** Refers only to the total workforce.

*** The scope of PwC's limited assurance does not include figures for % Mexican nationality and % other nationalities.

BREAKDOWN FROM THE TEMPLATE BY GENERATION AND GENDER (PERCENTAGE OF EMPLOYEES)	2025	2024	Δ25-24	2023
Generation Z (>2001=)	11.54	9.1	2.44 pp	6.71
Men	50.55	50.60	-0.5 pp	50.80
Women	49.45	49.4	0.05 pp	49.2
Millenials (1982-2000)	56.93	57.6	-0.67	58.6
Men	43.63	43.3	0.33 pp	43.4
Women	56.37	56.7	-0.33 pp	56.6
Generation X (1961-1981)	31.47	33.20	-1.73 pp	34.41
Men	28.34	28.7	-0.36 pp	28.9
Women	71.66	71.3	0.36 pp	71.1
Baby boomers (1916-1960)	0.06	0.15	-0.09 pp	0.28
Men	29.84	31.9	-2.06 pp	33.5
Women	70.16	68.1	2.06 pp	66.5

Note: Due to the operation of our multiple business units, information by region and age group is not available on a standardized basis.

SPECIFIC POSITIONS	2025	2024	Δ25-24 % pp	2023
STEM	2,032	3,681	-44.79%	3,682
Men (number)	1,083	1,950	-44.46%	1,847
Women (number)	949	1,909	-50.28%	1,834
% Women	46.70	49.4	-2.7 pp	49.83
Commercial managers*	625	573	9.07%	590
Men (number)	277	248	11.69%	241
Women (number)	348	325	7.08%	349
% Women	55.63	56.7	-1.07%	59.17

* Commercial Management: Includes the commercial departments (Hardlines and Softlines).

Additionally, we collaborate with civil society organizations for the recruitment of people with disabilities and people in situations of forced migration. All our employees in unionized positions are covered by a collective bargaining agreement that outlines their current working conditions, benefits, and perks, in accordance with the Federal Labor Law. In 2025, 75% of employees were unionized, consistent with previous years.

Note: Regarding unionized employees, the stated 59.4% figure refers to the population of personnel who, by the nature of their roles, are eligible to join a labor organization, rather than the total workforce. It should be noted that the decision to affiliate or disaffiliate remains at the sole discretion of each employee.

ROTATION AND HIRING - DETAIL 2025	2025	2024	Δ25-24 % pp	2023
New hires ^{1,2}	16,482	15,590	5.72%	18,181
Men (%)	48.99	48.26	0.73 pp	47.91
Women (%)	51.01	51.74	-0.73 pp	52.09
Voluntary turnover(%)	13.98	16.41	-2.43 pp	17.97
Involuntary turnover (%)	13.34	10.78	2.56 pp	11.40
Total turnover	22,551	22,042	2.30%	23,552
Total turnover (%)	27.32	27.19	0.13 pp	29.3
Breakdown of total turnover by gender and age range (generations)				
Men (%)	13.01	12.48	0.53 pp	14.0
Women (%)	14.30	14.71	-0.41 pp	15.3
Millenials (%)	27.36	28.80	-1.44 pp	65.6
Generation X (%)	15.76	14.74	1.02 pp	17.5
Generation Z (%)	58.18	61.75	-3.27 pp	16.4
Baby Boomers (%)	113.09	75.42	37.67 pp	0.5
Voluntary Turnover				
Department Store: Liverpool (%) ^{3 **}	13.18	15.55	-2.37 pp	17.95
Store: Suburbia (%)*	24.43	28.61	-4.18 pp	28.53
Logistics (%)***	16.45	18.80	-2.35 pp	19.34
Involuntary Turnover				
Department Store: Liverpool (%) ^{3 **}	10.82	10.24	0.58 pp	10.93
Store: Suburbia (%)*	10.79	9.84	0.95 pp	10.46
Logistics (%)***	43.05	23.14	19.91 pp	23.74
Total Turnover				
Department Store: Liverpool (%) ⁴	23.53	24.35	-0.82 pp	27.24
Store: Suburbia (%)	30.20	34.35	-4.15 pp	34.36
Boutique: Sfera (%)	61.88	65.38	-3.5 pp	60.65
Boutiques (%)	60.75	48.17	12.58 pp	52.73
Logistics (%)	51.28	40.07	11.21 pp	41.44
Financial Services (%)	34.93	35.47	-0.51 pp	35.21
Real Estate Services (%)	30.35	26.57	3.78 pp	24.93
Corporate Services (%)	11.37	11.26	0.11 pp	12.58

¹ Corresponds to direct hires under this format or those who began with a probationary period and transitioned to a permanent contract during the year.
² Includes: 1) employees who did not pass the probationary period, 2) employees still within their probationary period as of December 31, 2025 ³ employees with direct temporary contracts (e.g., for seasonal campaigns).
³ In accordance with El Puerto's methodology, the details provided for Liverpool, Suburbia, Sfera, Boutiques, Logistics, Financial Services, and Real Estate Services do not include the corporate services for each business. These are presented in a separate section that also includes shared services.
⁴ Includes Liverpool and Liverpool Express.

* For Suburbia, includes only sales associates and general staff; the business segment refers exclusively to Suburbia.
** For Liverpool Merchandise, includes only the Liverpool business segment and, within the hierarchy, sales associates and general staff.
*** Includes Logistics and Suburbia Logistics business segments and, within the hierarchy, sales associates and general staff.

YEAR-ON-YEAR TURNOVER RATES	2025	2024	Δ25-24	2023
Total turnover rate (%)	27.32	27.19	0.13 pp	29.37
Voluntary turnover rate(%)	13.98	16.41	-2.43 pp	61.20
Involuntary Turnover*	13.34	10.78	2.56 pp	11.40

Formula: Voluntary departures*100/average headcount.
* Involuntary turnover rates were not included in the 2024 PwC assurance engagement.

¹ Excluding temporary and external departures.

TOTAL HIRING	2025	2024	Δ25-24	2023
Total number of new hired employees	16,482*	15,590*	-5.72%	18,195

* New hires only, not including temporary or external personnel.

BREAKDOWN OF HIRING	2025		2024
Level or position	# Hired	% Hired	# Hired
General Staff	9,415	57.12	9,066
Salesperson	5,935	36.01	5,362
Executives	1,041	6.32	1,046
Coordinators	73	0.44	74
Managers	10	0.06	27
Deputy Directors	3	0.02	13
Directors	5	0.03	2
Hiring by age range (generations)			
Generation Z	5,317	55.80	4,453
Generation Millennials	9,139	19.45	9,079
Generation X	2,026	7.80	2,055
Boomers	0	0	3

SALARY AND REMUNERATION (CG-MR-310A.1)	2025	2024	Δ25-24	2023
Expenditure at salary and remuneration (MXN million)	33,491,065	30,002,745	11.62	27,026,130
Average hourly wage	\$118	\$111	6.30	\$104
HC ROI*	5.9	6.3	-6.34	6.4

* The HC ROI for the period is presented in accordance with the internal historical methodology (HC ROI = (Gross Income - (Operating Expenses - Salaries and Benefits)) / Salaries and Benefits) to maintain consistency with reported historical series. The Company will review its methodological definition for future periods to strengthen comparability and alignment with market practices. As part of the process of refining and standardizing historical information, certain comparative figures from previous years were updated for analytical purposes; therefore, they may differ from previously disclosed data without affecting the audited financial statements.

WAGE GAP: WAGE RATIO	2025		2024		2023	
	Base salary Women/ Men	Distribution of headcount by level	Base salary Women/ Men	Distribution of headcount by level	Base salary Women/ Men	Distribution of headcount by level
Executive	98.90%	0.22%	98.2%	0.22%	102.4%	0.22%
Management	92.90%	1.04%	92.7%	1.02%	92.6%	0.91%
Professionals	94.40%	13.67%	94.6%	13.36%	96.6%	12.25%
General Staff	97.20%	85.07%	96.7%	85.40%	97.7%	86.62%

* The categories used in this table correspond to the following grouping based on the report's general demographic classification: "Executive" includes Director and Deputy Director (Executive Management); "Management" corresponds to Manager and Coordinator (Non-Executive Management); "Professionals" generally includes Technical Staff (STEM Executives) and Other Executives; "General Staff" includes Salespeople and General Staff.

TRAINING AND CAREER DEVELOPMENT

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

TRAINING	2025	2024	Δ25-24	2023
Total staff trained	88,094	65,540	34.41%	59,261
Average hours training/employee	6.45	8.2	-21.34%	7.3
Total number of hours per trained employee	7.52	17.4	-56.78%	9.9
Total investment (MXN in MXN in MoP)	\$11.05	\$16.3	-32.20%	\$20.96
Average of investment (MXN/employee)	\$198.47	\$197.61	0.43%	\$358.69

TRAINING (BREAKDOWN BY GENDER AND EMPLOYEE CATEGORY)	2025 Average hours
Senior Management	6.11
Middle Management	11.05
Others	5.62
Men	6.12
Women	6.67

* The categories in this table correspond to the report's general demographic classification as follows: "Senior Management" refers to Executive Management (Director and Deputy Director); "Middle Management" includes Non-Executive Management (Manager and Coordinator); "Others" encompasses Technical Staff and the rest of the operational and sales staff.

TRAINING AND INTERNAL DEVELOPMENT PROGRAMS

NUMBER OF EMPLOYEES TRAINED PROGRAMS	2025	2024	Δ25-24 (%)
Leadership Training	3,686	7,370	-49.98
Onboarding Operations	6,134	6,950	-11.74
UVL Training (Enrollment attended)	19,751	10,116	95.24%
Regulations / Plan and Program	86,587	53,547	61.70
Product	2,660	1,916	38.83
Service	6,200	4,516	37.28
Technicians	80,804	69,863	15.66
Soft Skills	33,294	17,221	93.33
Total	239,116	171,499	39.42

UVL GRADUATES: EMPLOYEES - YEAR-ON-YEAR	2025	2024	Δ25-24 (%)	2023
Total graduates	6,997	1,026	5.81	520

Note: All employees who completed their degree or certification process were included.

UVL GRADUATES: EMPLOYEES - YEAR ON YEAR SCHOOL LEVEL (# OF EMPLOYEES)	2025	2024	Δ25-24 (%)
Primary	2	5	-60
Secondary	27	43	-37.21
Baccalaureate	334	166	101.20
Bachelor's Degree	341	362	-5.80
Master's degree	154	210	-26.67
Language Center	97	164	-40.85
Certifications	19	42	54.76
Total	1,349	1,026	31.48

PERFORMANCE EVALUATION	2025	2024	Δ25-24	2023
By objectives (% employees)				
Liverpool	98	100	-2	100
Suburbia	100	ND	ND	ND
Multidimensional (% employees)*				
Liverpool	100	97.95	2.09	40.48
Suburbia	100	ND	ND	ND
Ranking comparative of Perspective 360° evaluation 360				
Liverpool	1,603	1,251	28.13	2,147
Suburbia**	ND	ND	ND	ND

* The multidimensional evaluation considers executive personnel.

Note: The total number of employees who meet the required seniority is evaluated. The fractions that represent the number of employees in the professional categories covered by each type of evaluation out of the total workforce are shown. By objectives: Considers: General, sales and executive personnel. Multidimensional Evaluation: Considers executives, coordinators, managers, assistant managers and directors. The evaluations in the comparative ranking model are not equivalent to the number of employees evaluated, since each one can have several evaluations

** As of 2025, Suburbia is being reported; therefore, no comparative data is recorded.

HEALTH, SAFETY AND WELFARE

(GRI 403-9)

OCCUPATIONAL HEALTH AND SAFETY	2025	2024	Δ25-24	2023
Fatalities - employees (number)	0	0	0.0	0
Fatalities - contractors (number)	0	0	0.0	0
LTIFR - Lost Time Injury Frequency Rate - contributors (number of cases million hours worked)	18.60	18.90	-0.96 pp	14.99

The benefit model for El Puerto de Liverpool employees includes: (GRI 401-2, 401-3)

- **Benefits**
Profit Sharing (PTU), Bonuses (performance, sales commissions, long-term incentives for executives), Savings Fund, and Grocery Vouchers, as well as funeral expense support through mutual aid and services.
- **Financial Future**
Life insurance and company contributions toward retirement.
- **Professional Development**
Continuous training and development, as well as academic programs with official accreditation offered through the Liverpool Virtual University.
- **Quality of Life**
Compensation based on living wages, Major Medical Insurance, and maternity benefits: reduced working hours from the sixth month of pregnancy until the infant is six months old, along with 42 calendar days of prenatal leave and 42 calendar days of postnatal leave. Paternity leave consists of five business days. Additional benefits include a day off for birthdays, as well as agreements and discounts for employees on education, health, entertainment, dining, tourism, fitness, and wellness services, and purchases across the Group's business units. Our "Creating My Best Version" program includes health data collection, health and wellness fairs, vaccination campaigns, mental health protocols, access to telemedicine, and monitoring of ergonomic risks.

SOCIAL: COMMUNITIES

In terms of philanthropy and social investment, at El Puerto de Liverpool we have placed emphasis on education internally and externally, and we present our efforts in this area.

INTERNAL PROGRAMS FOR STUDENTS	2025	2024	Δ25-24 (%)	2023
Dual model	101	103	-1.94	77
Trainees	56	73	-23.29	81
Internship	52	38	36.84	24
Total	209	202	3.47	205

EXTERNAL PROGRAM	2025	2024	Δ25-24 (%)	2023
Youth Building the Future	828	305	1.74	417
Leaders in Motion	137	92	0.48	114
Growing with El Puerto de Liverpool	2,899	2,461	0.17	1,426
School for parents	699	489	0.42	530
Welfare	2,028	1,638	0.23	856
Regularize	1,470	694	1.11	147
360° Teaching Space	840	84	9	497
Successful trajectories	150	170	-0.11	125
Total	9,051	5,933	0.52	4,112

CONTRIBUTIONS TO THE COMMUNITY	2025	2024	Δ25-24 (%)	2023
Employee volunteer hours (man-hours)	12,632	11,500	9.84%	11,260
Monetary value volunteer hours (MXN)	1,490,576	1,276,500	16.77%	1,171,040
Donations per reverse logistics program (MXN)	499,474,375	365,907,853	36.50%	364,681,855
WVU External Programs (MXN)*	309,489	1,211,285	-74.44%	362,269.08
Total community investment (MXN)	501,287,072	368,407,138	36.08%	366,087,116.5

Note: The data was restated according to the following formulas:

¹ Annual volunteers * average volunteer hours

² Volunteering hours * average hourly wage

* External programs of UVL (MXN):

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

2022: Development of the Regularizarte Program and the certifications of Boutique Sales Floor Advisor, Cook, Payroll Assistant, Logistics Office Assistant. Administration of the Moodle platform. And tutoring of the Regularizarte Program.

2023: Development of certifications for Boutique Sales Floor Advisor, Cook, Payroll Assistant, Logistics Office Assistant. Administration of the Moodle Platform. Tutoring of the Regularizarte Program. And participation in Fair for the diffusion of all the Programs.

2024: The Growing with the Port programs were updated; authorization was obtained from DC3 for the UVL for Life programs; during the last quarter, the trajectories and teaching space programs were transferred to UVL, thus increasing the investment.

DIVERSITY AND INCLUSION	2025	2024	Δ25-24	2023
Awareness program	33,965	20,890	62.5	15,140
Inspiring allies				
Number of sessions	7	7	0	8
Number of employees	189	164	0.15	183
Percentage of graduates (%)	75.29	100	0	79.23
Number of promotions	56	21	1.6	32
Number of promotions by gender				
Men (%) ²	19	19	0	ND
Women (%)	81	81	0	ND
Inclusion				
Inclusion of diverse talent*	133	37	2.59	34

¹ The awareness program consists of two training formats, including the regulatory course and diversity and inclusion awareness sessions.

² In 2023, the Women Who Inspire program was expanded and integrated under the broader "Allies Who Inspire" program.

To promote an inclusive environment, 100% of Liverpool stores in the Metropolitan Area feature accessibility criteria and signage, representing 10.48% of the total stores nationwide. We provide training across all work centers to improve accessibility. We continue our efforts to identify the total number of people with disabilities within our workforce. Additionally, one Suburbia store was remodeled to meet accessibility criteria.

Environmental Dimension

For 2025, an expansion of the various business units is planned. Furthermore, for the purpose of measuring environmental metrics, it is important to note that we use the Net Constructed Area (NCA) for the calculation of energy, Scope 1 and Scope 2 emissions, and water consumption.

NET CONSTRUCTED AREA (NCA)	2025	2024	Δ25-24	2023
Business format				
Warehouses/Distribution Center	850,875.24	969,139.59	-12.20%	895,311.56
Shopping Center*	2,755,732.50	2,751,290.77	0.16%	2,560,037.29
Boutiques	102,342.28	96,532.13	6.02%	62,323.47
Liverpool	2,485,745.45	2,473,268.84	0.50%	2,441,825.94
Offices	101,623.52	94,167.02	7.92%	95,758.02
Suburbia	984,623.88	998,363.15	-1.38%	971,881.67
Liverpool Express	12,519.68	7,834.14	59.81%	4,102.51
Total	7,293,462.55	7,390,595.64	-0.01%	7,031,240.46

ENERGY

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

ELECTRICITY CONSUMPTION - BREAKDOWN AND YEAR-ON-YEAR TREND

SOURCE	2025		Δ25-24 (%)	2024		2023		
	Total (kWh)	Total (GJ)		Total (kWh)	Total (GJ)	Total (kWh)	Total (GJ)	
Energy mix	CFE	306,095,564.12	1,101,944.03	4.87%	376,103,062.16	1,353,971.02	369,404,874.82	1,329,857.55
	Iberdrola*	80,109,135.69	288,392.89	-4.89%	227,126,363.13	817,654.91	231,354,467.91	832,876.08
Renewable acquired	Solar	116,226,036.00	418,413.73	11.09%	104,623,429.91	376,644.35	63,962,318.81	230,264.35
	Wind	112,577,131.00	405,277.67	-0.34%	112,955,824.51	406,640.97	157,276,617.14	566,195.82
	Hydraulic	7,925,074	28,530.27	-16.99%	9,547,108.71	34,369.59	10,115,531.96	36,415.92
Renewable self-generated (Solar panels)		21,332,672.00	76,797.62	50.35%	14,189,040.57	51,080.55	6,909,505.73	24,874.22
Total renewable		258,060,913.00	929,019.29		241,315,403.70	868,735.45	238,263,973.64	857,750.31
% renewable energy			40.06%		39.08%	39.08%	39.21%	39.21%
Total		644,265,612.81	2,319,356.21	4.35%	617,418,465.86	2,222,706.48	607,668,848.46	2,187,607.85

Note: The reported figure reflects EPL's energy consumption, but does not exclusively represent the reduction achieved through the conservation and efficiency initiatives that EPL implemented in 2025.

* In 2025, El Puerto de Liverpool purchased I-RECS equivalent to 7,362.41 MWh of renewable energy from a wind farm.

FUEL CONSUMPTION - 2025 BREAKDOWN

FUEL	SOURCE	Partial kWh	Total GJ	Total (GJ)	Total kWh
Gasoline	Mobile	4,467,578.17	4,474,491.63	157,970.61	43,881,077.46
	Stationary	6,913.46			
Diesel	Mobile	6,082,867.91	6,508,115.02	248,269.63	68,964,336.65
	Stationary	425,247.11			
Gas LP	Stationary	2,023,446.75	2,023,446.75	52,854.23	14,681,848.80
Natural Gas*	Stationary	526,509,300.00	526,509,300.00	17,660.84	4,905,829.14
Natural Gas**	Stationary	526,509,300.00	526,509,300.00	20,577.35	5,715,976.94
Total***	Consolidated	539,515,353.40		476,755.32	132,433,092.05

Notes:
In 2025, the Company updated the calorific value of natural gas, replacing international references (IPCC) with a value aligned with the national classification, in order to improve the accuracy of the calculations. This change is a methodological improvement in accordance with the GHG Protocol; its impact is immaterial, with a variation of -0.62% in the energy intensity ratio and less than 1% in total emissions (Scope 1 and 2).

* Dry gas. ** Average natural gas. *** The total reported in the tables considers the calorific value applicable to dry gas.

FUEL CONSUMPTION - YEAR-ON-YEAR EVOLUTION

2025		2024		Δ25-24		2023	
Total (liters)	Total (GJ)	Total kWh	Total (liters)	Total (GJ)	Total kWh	Total (GJ)	Total (GJ)
539,515,353.40	476,755.32*	132,433,092.05	535,255,991.28	470,660.97	130,740,204.79	1.29%	468,092.98
	479,671.83**	133,243,239.85	535,255,991.28	470,660.97	130,740,204.79	1.91%	468,092.98

* Dry gas. ** Average natural gas.

INTENSITY BY ENERGY FORMAT

2025	kWh/m²		GJ/m²	
	Fuel	Electricity	Fuel	Electricity
Warehouses/ Distribution Centers	6.9861	36.9001	0.0251	0.1328
Shopping Centers	0.9380	32.3405	0.0034	0.1164
Boutiques	0.0350	133.2269	0.0001	0.4796
Liverpool	8.1209	165.5806	0.0292	0.0021
Offices	285.4712	45.5596	1.0277	0.1640
Suburbia	6.3400	93.9032	6.3400	0.3381
Logistics	1.9306	0.0000	0.0070	0.0000
Liverpool Express	0.0000	114.3334	0.0000	0.4100
Total	309.8218	621.8443	7.4300	1.6400

ENERGY CONSUMPTION INTENSITY RATIO PER KWH

Category	2025		2024		Δ25-24		2023	
	kWh/m²	kWh/M mxn	kWh/m²	kWh/M mxn	kWh/m²	kWh/M mxn	kWh/m²	kWh/M mxn
Electricity	88.33	2.81	83.54	2.87	5.73%	-2.09%	86.42	3.1
Fuel*	18.16	0.58	17.69	0.61	2.66%	-4.92%	18.49	0.66
Fuel**	18.27	0.58			3.28%	-4.92%		
Total energy***	106.49	3.39	101.23	3.48	5.20%	-2.59%	104.91	3.76

Notes:
Net Construction Area (NCA) is used.
The denominator in the revenue-based indicators is expressed in thousands of pesos (1,000 MXN).
* Dry gas, ** Average natural gas, *** The total reported in the tables reflects the calorific value applicable to dry gas.

ENERGY CONSUMPTION INTENSITY RATIO GJ

Category	2025		2024		Δ25-24		2023	
	GJ/m²	GJ/M mxn	GJ/m²	GJ/M mxn	GJ/m²	GJ/M mxn	GJ/m²	GJ/M mxn
Electricity	0.320	0.010	0.301	0.010	6.31%	0.00%	0.311	0.011
Fuel*	0.070	0.002	0.064	0.002	9.38%	0.00%	0.067	0.002
Fuel**	0.070	0.002			9.38%	0.00%		
Total energy***	0.390	0.012	0.37	0.01	6.85%	0.00%	0.38	0.01

*Dry gas, **Average natural gas, ***The total reported in the tables considers the calorific value applicable to dry gas.

GREENHOUSE GAS EMISSIONS

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

SCOPE 2 GHG EMISSIONS BY BUSINESS FORMAT (LOCATION-BASED) - 2025 (tCO₂e)

Category	Scope 2* Total (tCO ₂ e)
2025	
Warehouse/ distribution center	13,778.80
Shopping centers	39,075.48
Boutiques	6,053.83
Liverpool	174,678.66
Offices	1,448.47
Suburbia	40,911.45
Logistics	0.00
Liverpool Express	635.55
Total	276,582.23

Notes:
The calculation of 2025 Greenhouse Gas (GHG) emissions derived from El Puerto de Liverpool's activities was conducted using the methodology proposed by the Greenhouse Gas Protocol, considering the calorific values for the 2024 period published in 2025 by CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation correspond to 2024 data published in 2025, in accordance with the LGCC (General Law on Climate Change), the Energy Transition Law, and the data provided by each electricity supplier. The calculation follows an operational control approach.

* In 2025, Scope 2 emissions began to be reported using the Location-Based methodology established by the GHG Protocol.

TOTAL GHG EMISSIONS BY MARKET SEGMENT YEAR-ON-YEAR - 2025 (tCO₂e)

	Scope 1	Scope 2*	Total (A1-A2)**	Scope 1 2024	Δ25-24 A1	Scope 2 2024	Δ25-24 A2	Total (A1+A2) 2024	Δ25-24 (Total A1+A2)
Warehouse/ distribution center	1,665.09	12,828.26	14,493.35	1,438.04	15.79%	8,778.80	46.13%	10,216.84	41.86%
Shopping centers	2,442.76	19,425.46	21,868.22	3,546.59	-31.12%	14,372.82	35.15%	17,919.41	22.04%
Boutiques	0.93	3,845.36	3,846.29	0.06	1450%	3,975.53	-3.27%	3,975.59	-3.25%
Liverpool*	14,756.45	91,438.23	106,194.68	13,194.04	11.84%	99,493.11	-8.10%	112,687.15	-5.76%
Offices	7,625.81	1,448.47	9,074.28	7,712.01	-1.12%	1,655.66	-12.51%	9,367.67	-3.13%
Suburbia	3,512.42	32,393.90	35,906.32	2,682.67	30.93%	32,393.49	0.00%	35,076.16	2.37%
Logistics	18,450.99	0.00	18,450.99	17,888.52	3.14%	0.00	0.00%	17,999.52	3.14%
Liverpool Express	0.00	635.55	635.55	0.00	0.00%	408.40	55.62%	408.40	55.62%
Total	48,454.45	162,015.23	210,469.68	46,461.93	4.29%	161,077.81	0.58%	207,539.74	1.41%

Notes:
* During 2025, El Puerto de Liverpool acquired International Renewable Energy Certificates (I-RECs) equivalent to 7,362.41 MWh of renewable energy sourced from a wind farm. The emissions reported in this table are calculated using the Market-based methodology.
** Total considering Scope 1 and Market-based Scope 2 emissions.

GREENHOUSE GAS (GHG) EMISSIONS (tCO₂e) - TOTAL OPERATIONS - YEAR-ON-YEAR EVOLUTION

	2025	2024	Δ25-24 (%)	2023
Scope 1	48,454.45	46,461.93	4.29%	45,577.33
Scope 1*	48,618.22		4.64%	
Scope 2 Market-based	162,015.23	161,077.81	0.58%	157,182.77
Scope 2 Location-based**	276,582.23	-	-	-
Total***	210,469.68	207,539.74	1.41%	202,760.10

Notes:
The calculation of 2025 Greenhouse Gas (GHG) emissions derived from El Puerto de Liverpool's activities was conducted using the methodology proposed by the Greenhouse Gas Protocol, considering the calorific values for the 2024 period published in 2025 by CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation correspond to 2024 data published in 2025, in accordance with the LGCC (General Law on Climate Change), the Energy Transition Law, and the data provided by each electricity supplier. The calculation follows an operational control approach.

* Shows the year-over-year variation relative to the previous Calorific Value for Natural Gas. Previously, this average natural gas factor was used; as of 2025, in alignment with GHG Protocol recommendations, the factor used will be dry gas, as shown in the row above.

** In 2025, Scope 2 emissions will begin to be reported using the Location-Based methodology established by the GHG Protocol.

*** Total considering Scope 1 and Market-based Scope 2 emissions.

For the following two tables, the 2025 intensity calculations are performed applying the 2025 calorific values published by CONUEE. In the case of natural gas, the dry gas calorific value is used. In previous years, the average natural gas calorific value was applied.

GHG EMISSIONS INTENSITY (A1+A2) KgCO ₂ e/m ²	A1+A2 Market based 2025	A1+A2 Location based 2025	2024	Δ25-24 (%)	2023
Warehouse/Distribution Centers	17.03	18.15	10.54	61.67%	45,577.33
Shopping Centers	7.94	15.07	6.51	21.97%	157,182.77
Boutiques	37.58	59.16	41.18	-8.74%	-
Liverpool	42.72	76.21	45.56	-6.21%	202,760.10
Offices	89.29	89.29	99.48	-10.24%	
Suburbia	36.47	45.12	35.13	3.81%	
Liverpool Express	50.76	50.76	52.13	-2.63%	

GHG EMISSIONS INTENSITY - TOTAL OPERATIONS

	2025		2024		Δ25-24		2023	
	kgCO ₂ e/m ²	kgCO ₂ e/m MXN	kgCO ₂ e/m ²	kgCO ₂ e/m MXN	kgCO ₂ e/m ²	kgCO ₂ e/m MXN	kgCO ₂ e/m ²	kgCO ₂ e/m MXN
Scope 1 Dry Gas	6.64	0.21	6.29	0.22	5.56%	-4.55%	6.48	0.23
Scope 1 Average Dry Gas	6.67	0.21	6.29	0.22	6.04%	-4.55%	6.48	0.23
Scope 2 Market Based	22.21	0.71	21.79	0.75	1.93%	-5.33%	22.35	0.80
Scope 2 Location based	37.92	1.21	-	-	-	-	-	-
Total (S1+S2 Market Based)	28.86	0.92	28.08	0.97	2.74%	-5.15%	28.84	1.03
Total (S1+S2 Location Based)	44.57	1.42	-	-	-	-	-	-

Note:
For the total 2025 GHG emissions (Scope 1 + Scope 2), the Scope 1 calculation based on the dry gas factor is used.

Net Constructed Area (NCA) is considered for these calculations.

The denominator for revenue-based indicators is expressed in thousands of pesos ('000 MXN).

WASTE

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

WASTE

Category	Type of Waste	Total (Metric Tons 2025)	Total	Δ25-24	Total 2023
Solid Urban Waste	Non Recyclable	27,160.45	25,289.38	7.40%	23,068.00
	Recyclable	19,333.16	21,489.71	-10.04%	11,496.78
Special handling waste	Non-Recyclable	4,340.54	3,650.68	18.90%	3,737.31
	Recyclable	331.20	55.01	502.07%	47.83
Hazardous waste	Hazardous/non-recyclable	204.88	188.72	8.56%	204.69
Without ORCA		51,370.22	50,673.49	1.37%	38,554.61
Solid urban waste	ORCA	98.93	97.40	1.57%	50.30
Total Generated	Directed to disposal	31,804.80	29,226.18	-8.82%	27,060.29
	Diverted from disposal	19,664.35	21,544.72	-8.72%	11,544.62
Total Generated		51,469.15	50,770.90	1.37%	38,604.91

The organic waste processed in the ORCA biodigesters is intended for disposal. It is important to note that through this process, the waste is transformed into a residual liquid.

WASTE - TOTAL OPERATIONS

	2025	Total 2024	Δ25-24	Total 2023
Total generated (metric tons)	51,469.15	50,770.90	1.38%	38,604.91
% reused and/or recycled	38.21%	42.44%	-9.98%	29.90%

SECOND LIFE PROGRAM IN COLLABORATION WITH CUSTOMERS

We work in collaboration with our customers to recover electronic items at our stores. Currently, 11 Liverpool stores and 6 Suburbia stores are equipped with recovery modules.

ELECTRONIC WASTE RECYCLED (METRIC TONS)

	2025	Δ25-24	2024	2023	Δ24-23	2022
Total (metric tons recycled)	24.43	19.23%	20.49	7.08	189.40%	6.83

TREATMENT OF ORGANIC WASTE

	2025 (Ton)	2024 (Ton)	Δ25-24	2023 (Ton)
Solid urban waste (ORCA biodigesters)	98.93	97.40	1.57%	50.30
Food waste program	2.463	2.352	4.72%	1.82

Note: These correspond to the existing biodigesters at Liverpool warehouses and PLAN. As of 2022, measurements began for food service donations to the Food Banks of Mexico (BAMX), and during 2023, we formalized our commitment toward reducing food waste.

WATER

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

WATER WITHDRAWALS - TOTAL OPERATIONS (millions of m³)

Source	2025	Total with-drawals 2025	2024	Total with-drawals 2024	Δ25-24	2023	Total with-drawals 2023
Municipal supply	1.49	2.17	1.48	2.19	-0.76%	1.41	2.12
Water tankers	0.24		0.29			0.35	
Outside suppliers	0.30		0.29			0.29	
Well water	0.13		0.13			0.07	
Rain Water	0.01		0.0033			0.018	

ADDITIONAL WATER SOURCES - TOTAL OPERATIONS

Supply source	Total m³ 2025	Total (millions of m³) 2025	Total (megaliters) 2025	Total m³ 2024	Δ25-24	Total (millions of m³) 2024
Reused Water*	735,004.31	0.74	735.00	601,876.74	22.50%	0.49
Wastewater directed to treatment	265,092.90	0.27	265.09	251,245.07	5.51%	0.45
% treated water reused by EPL	25.30%			21.58%		18.87%

* Recycled water from our own WWTP.

Used in W.C., irrigation of green areas, and parking lot cleaning. Well water is equivalent to groundwater.

TOTAL WATER CONSUMPTION

	Total m³	Total (millions of m³)	Total (megaliters)	2024 (millions of m³)	Δ25-24
Supply source	Reused Water	735,004.31	0.74	735.00	.60
	Water Withdrawal	2,170,552.93	2.17	2,170.55	2.19
Total	2,905,557.24	2.91	2,905.56	2.79	4.14%

WATER WITHDRAWAL INTENSITY - TOTAL OPERATIONS

2025		2024		Δ25-24		2023	
m³/m²	m³/m MXN	m³/m²	m³/m MXN	m³/m²	m³/m MXN	m³/m²	m³/m MXN
0.30	0.01	0.30	0.01	0.00	-0.05	0.30	0.01

Notes:
The Net Constructed Area (NCA) is considered.
The denominator in the income-based indicators is expressed in thousands of pesos (000 MXN).

IFRS ANNEX

Based on the initial adoption framework of the International Financial Reporting Standards for Sustainability Disclosures issued by the International Sustainability Standards Board (ISSB), El Puerto de Liverpool has applied the transitional provisions set forth in the standards, under which, during the first implementation period, disclosures have focused on climate-related risks and opportunities, in accordance with the requirements of IFRS S2.

In this context, the information presented incorporates the required elements relating to governance, strategy, risk management, and metrics and targets associated with climate change.

Furthermore, the metrics and targets used to manage and monitor these risks and opportunities have been identified and disclosed, in line with the general principles established in IFRS S1 regarding relevance, consistency, and usefulness for decision-making.

The disclosures reflect the progressive integration of climate risks into business management, under an approach oriented toward generating useful information for general-purpose financial information users.

GOVERNANCE

The monitoring of objectives and initiatives related to climate mitigation and adaptation is carried out through our corporate governance structure, through the Sustainability Strategy and specifically through the Environmental Performance Working Session, in which different areas of the Company participate. Information on climate-related risks and opportunities is considered in strategic decision-making processes, including the evaluation of initiatives, resource allocation, and the review and approval of the annual budget.

A communication protocol has been established whereby progress is reported to senior management on a quarterly basis and to the Board of Directors once a year.

Furthermore, performance metrics associated with these risks are embedded in remuneration policies, incentivizing the achievement of environmental objectives and aligning individual economic benefit with institutional resilience.

STRATEGY

Climate-related risks and opportunities form part of our comprehensive risk management model and are considered within the assessment of business performance and outlook.

In this regard, physical risks associated with climate events such as floods, tropical cyclones, heat waves, and water scarcity have been identified, which may affect the operation of our assets, business continuity, and supply chain performance.

Transition risks arising from regulatory, technological, and market changes have also been identified, which may affect the cost structure, availability of inputs, and the evolution of demand and consumer preferences.

These risks may generate effects on relevant financial variables, such as operating costs, investment requirements, asset performance, and revenue continuity, with differentiated impacts on the various components of our business model and their associated financial variables.

Opportunities are also recognized, associated with resource use efficiency, operational optimization, and the adaptation of the commercial offering to more sustainable consumption trends, which may contribute to strengthening the long-term competitiveness and resilience of the business.

As part of the response to these risks and opportunities, El Puerto de Liverpool has implemented direct climate change mitigation and adaptation efforts, aimed at reducing its carbon footprint and strengthening the resilience of its operations against physical and transition risks, primarily associated with energy consumption and water stress. Roadmaps have also been defined for adapting operations in response to relevant physical climate events.

The analytical time horizons considered are aligned with business planning processes, covering the short, medium, and long term — particularly toward 2030 and 2050 — enabling the assessment of the potential effects of climate change under different economic and regulatory evolution scenarios.

RISK MANAGEMENT

The management of climate-related risks and opportunities is integrated within our Comprehensive Risk Management Model, which enables, through our centralized system, their structured identification, assessment, prioritization, and monitoring.

In this context, climate risks are assessed using criteria that consider their likelihood of occurrence and potential impact, including quantitative criteria such as effects on operations, the supply chain, and relevant financial variables.

This process enables the identification of those risks requiring a higher level of attention and monitoring, facilitating their analysis at the management level and their incorporation into decision-making processes.

Continuous control and monitoring mechanisms are also in place to track the evolution of climate risks and opportunities, as well as the effectiveness of the actions implemented for their management, with a view to reducing the risk threshold.

The integration of these elements within the comprehensive risk management model contributes to strengthening the incorporation of climate factors into business management and the assessment of their potential effects on performance and operational continuity, thereby fostering climate resilience.

METRICS AND TARGETS

Defined metrics and targets are in place to monitor climate-related risks and opportunities, enabling the assessment of performance and the effectiveness of the actions implemented for their management.

In this regard, indicators related to greenhouse gas emissions are used, along with metrics associated with efficient resource use and management, enabling the monitoring of exposure to climate risks and progress in strategy implementation.

These metrics are aligned with the Company's environmental objectives and are used to track performance over time, enabling the assessment of progress relative to defined targets.

Performance measurement is based on recognized methodologies and the use of activity data and emission factors, enabling consistent and comparable information across reporting periods.

Together, these metrics and targets constitute a key element for the management of climate-related risks and opportunities, as well as for decision-making related to strategy and resource allocation.

RESILIENCE AND SCENARIOS

Climate resilience analysis enables the assessment of our business model's capacity to adapt to different climate change scenarios.

For this purpose, scenarios have been considered that encompass different emission pathways and temperature levels, as well as transition scenarios based on the evolution of public policies, market conditions, and technological advances.

These analyses have been applied to priority risks, including physical and transition risks, enabling the assessment of their potential impact on asset operations, the supply chain, and business continuity across different time horizons.

From these exercises, potential effects on relevant variables are identified, such as operating costs, investment requirements, and asset performance, as well as the need to implement adaptation and mitigation measures that strengthen business resilience.

Furthermore, these analyses contribute to the definition of strategies aimed at operational efficiency, resource management, and adaptation to changing environmental conditions.

Given the inherent degree of uncertainty in climate scenarios, the results are complemented with qualitative analyses and updated periodically, enabling the continuous strengthening of the assessment of business resilience in the face of changing conditions.

BOARD OF DIRECTORS

Graciano F. Guichard G. ^{1, C}
Chairman
5 years*

Madeleine Brémont S. ^{1, C}
Vice Chairman
33 years*

Andrea Hernández V. ^{2, B}
Chairman of the Board of Directors at Fundación Legorreta Hernández, A.C.
6 years*

Nicole Van Lathem ^{1, A}
CEO of Real Estate Division at El Puerto de Liverpool, S.A.B. de C.V.
2 years*

Javier Arrigunaga G. ^{2, 3, B}
Chairman of the Board of Directors at Grupo Aeroméxico, S.A.B. de C.V.
7 years*

Henri Brémont S. ^{1, C}
Administrator at Victium, S.A. de C.V.
29 years*

José Cohen S. ^{2, 3, B}
Deputy CEO at BabyCreysi
6 years*

Carlos Danel C. ^{2, B}
Chairman of the Board of Directors at Gentera, S.A.B. de C.V.
5 years*

Juan David M. ^{1, C}
Corporate Director at Banco Invex, S.A. de C.V.
33 years*

Juan Miguel Gandoulf C. ^{2, 3, B}
Director at Sagnes Constructores, S.A. de C.V.
28 years*

Armando Garza Sada ^{2, B}
Chairman of the Board of Directors at Alfa, S.A.B. de C.V.
30 years*

Pablo Guichard C. ^{1, C}
Investment Manager at Norante
4 years*

Maximino Michel G. ^{1, C}
Chairman and CEO at 3H Capital
32 years*

Alejandro Ramírez M. ^{2, B}
CEO at Cinépolis de México, S.A. de C.V.
6 years*

Guillermo Simán ^{2, B}
Vicepresident at Grupo Unicomer
15 years*

Ignacio Pesqueira T.
Secretary
Partner, Galicia Abogados, S.C.

Norberto Aranzábal R.
Secretary pro tem
Partner, Aranzábal Rivera Abogados, S.C.

NOTES' DEFINITIONS

1 Equity Member

2 Independent Member

3 Audit committee member

A Executive Directors: High-ranking employees responsible for making strategic decisions and executing the organization's business operations.

B Independent Directors: Non-executive members of the board who ensure their independence by not having been recently employed in an executive capacity and meeting requirements to avoid conflicts of interest.

C Other Non-Executive Directors: Board members not falling into the categories of executives and independents. They may be employed by the organization in a non-executive capacity.

* Years as board member.

PATRIMONY BOARD

Madeleine Bremond S.
Presidenta

Alejandro Duclaud
Secretario

Magdalena Guichard
Consejera

Magdalena Michel
Consejera

Juan David
Consejero

Monique David
Consejera Suplente

Bertha Michel
Consejera Suplente

Henri Bremond S.
Consejero Suplente

René Guichard M.
Consejero Suplente

HONORARY BOARD MEMBERS

José Calderón
Max David
Ricardo Guajardo

Graciano Guichard
Miguel Guichard
Esteban Malpica

Jorge Salgado
Luis Tamés†
Pedro Velasco

MAIN EXECUTIVES

Enrique Güijosa
CEO, El Puerto de Liverpool
17 years*

Santiago de Abiega
CEO, Financial Services Division
27 years*

Jacobo Apichoto
Chief Legal Officer
28 years*

Zahie Edid
CEO, Boutiques
22 years*

Gonzalo Gallegos
Chief Financial Officer
14 years*

Juan Ernesto Gómez Enciso
Chief Internal Auditor
17 years*

Antonino Guichard
Chief Digital Officer
18 years*

Charles Johnson
Chief Brand Officer
13 years*

Carlos Marín
CEO, Liverpool
12 years*

Alejandro Melgar
CEO, Suburbia
19 years*

Gabriel Sander
Chief Organizational Development Officer
1 year*

Nicole Van Lathem
CEO, Real Estate Division
13 years*

* Years with the Group.

GRI CONTENT INDEX

◆ This corresponds to the contents within the scope of limited assurance by PwC.

UNIVERSAL STANDARDS

Section	GRI Content	GRI Disclosure	Reason for Omission / Response Detail / Assurance	Page
GRI 1: FOUNDATION 2021				
Guides the application of the GRI Standards throughout the report				
GRI 2: GENERAL DISCLOSURES 2021				
Organizational profile and reporting practices	2-1	Organizational details		2,4,30
	2-2	Entities included in the organization's sustainability reporting		3,4
	2-3	Reporting period, frequency and contact point		30,31
	2-4	Restatements of information		5,39
	2-5	External assurance		3,9
Activities and workers	2-6	Activities, value chain and other business relationships		4,13, 29,33
	2-7	Employees	a. Employees by gender: Women: 32,701. Men: 49,856 a, b. (i, ii, iv, v): Mexico is considered as the reporting region. b. i. Permanent employees are equivalent to employees with indefinite contracts. b. iii.: There are no employees with non-guaranteed hours; Mexico is considered as the reporting region. c. i and c.ii. Description of the calculation for active employees: The cumulative active workforce corresponds to the average number of active employees recorded at the end of each month within the analysis period. It is calculated as the sum of the monthly totals of active employees divided by the number of months included in the period. c, d, e. This report uses the average population figures for each month, which may vary depending on operational needs. e. During the reporting period, "El Puerto de Liverpool" did not experience any significant fluctuations in the number of employees compared to previous periods. Changes in the total workforce were due to normal operational activity, with no extraordinary events that significantly altered the composition of the workforce.	33
	2-8	Workers who are not employees	Not available: content under development for future reports	38

Section	GRI Content	GRI Disclosure	Reason for Omission / Response Detail / Assurance	Page
Governance	2-9	Governance structure and composition	a. The Board of Directors of EPL is composed of a Board Chairman and 14 additional board members. b. The Board of Directors includes members who form part of an audit committee, currently responsible for this type of decision-making. c. i. 1 board member is an executive. c. ii, iii, iv, v. Information is available in the Board of Directors section. c. vi, vii, viii. Omission due to confidentiality	8,9, 50,51
	2-10	Nomination and selection of the highest governance body		10,11
	2-11	Chair of the highest governance body		10,11
	2-12	Role of the highest governance body in overseeing the management of impacts		8,11, 12,50
	2-13	Delegation of responsibility for managing impacts		8,11, 12,50
	2-14	Role of the highest governance body in sustainability reporting		8,30
	2-15	Conflicts of interest		10,12
	2-16	Communication of critical concerns	Confidential, due to internal company guidelines.	12
	2-17	Collective knowledge of the highest governance body		10,11
	2-18	Evaluation of the performance of the highest governance body		10,11
	2-19	Remuneration policies		5,10
	2-20	Process to determine remuneration		10
	2-21	Annual total compensation ratio	Confidential, due to internal company guidelines.	ND

Section	GRI Content	GRI Disclosure	Reason for Omission / Response Detail / Assurance	Page
Strategy, policies and practices	2-22	Statement on sustainable development strategy		3
	2-23	Policy commitments		8,10,12
	2-24	Embedding policy commitments		10,12
	2-25	Processes to remediate negative impacts		10,12, 14
	2-26	Mechanisms for seeking advice and raising concerns		12
	2-27	Compliance with laws and regulations		12,33
	2-28	Membership associations		28,32
	2-29	Approach to stakeholder engagement		3,28,29
Stakeholder Engagement	2-30	Collective bargaining agreements		35,37
GRI 3: MATERIAL TOPICS 2021				
Material Topics	3-1	Process to determine material topics	a and b. Reported	3
	3-2	List of material topics	a and b. Reported	4
	3-3	List of material topics	See GRI content table by material topic	4

GRI DISCLOSURES BY MATERIAL TOPIC - TOPIC-SPECIFIC AND SECTOR STANDARDS

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Supply Chain and Responsible Procurement					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			13,33
GRI 308: Supplier Environmental Assessment 2015	308-1	New suppliers that were screened using environmental criteria			13
	308-2	Negative environmental impacts in the supply chain and actions taken			13,14
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria			13
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken			13,14
E-Commerce and Cybersecurity					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			16,36
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			16
Diversity and Inclusion					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			23,43
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	The reporting organization shall report the following information: a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories: i. gender; ii. age group: under 30 years old, 30-50 years old, over 50 years old; or iii. other indicators of diversity, where relevant (such as minority or vulnerable groups). 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.i: Reported. 80% of the governance body are men. a.ii.: Age groups of the Board of Directors: 1) Under 30: None 2) Between 30 and 50: 5 members 3) Over 50: 10 members a. iii. Not applicable, as there are no other diversity indicators in use. b. i. and b.ii. Reported. Employees are broken down by generational cohort. b. iii. Not applicable, there are no other diversity indicators in use.	9,34,35

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 405: Diversity and Equal Opportunity 2016	405-2 ◆	Ratio of basic salary and remuneration of women to men	a. The reporting organization shall provide the following information: Ratio of the basic salary and remuneration of women to men for each employee category, broken down by significant locations of operation. b. The definition used for "significant locations of operation."	a. Reported. b. Significant locations are defined as the entire Mexican territory, given the geographic distribution of the different brand locations.	21,37
	406-1 ◆	Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: i. incident reviewed by the organization; ii. remediation plans being implemented; iii. remediation plans that have been implemented and results reviewed through routine internal management review processes; iv. incident no longer subject to action.	a. Reported. b.i., b.ii. and b.iii. Reported. b.iv. Not applicable, as all cases are subject to action by El Puerto de Liverpool.	30
Education and Human Capital Development					
GRI 403: Occupational Health and Safety 2018	GRI 3: Material Topics 2021	GRI 3-3	Management of material topics		21,40
		403-1	Occupational health and safety management system		22,41
		403-2	Hazard identification, risk assessment, and incident investigation		22
		403-3	Occupational health services		22,41
		403-4	Worker participation, consultation, and communication on occupational health and safety		22
		403-5	Worker training on occupational health and safety		22
		403-6	Promotion of worker health		22,41
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		13,14, 22
	403-8	Workers covered by an occupational health and safety management system		ND	

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 403: Occupational Health and Safety 2018	403-9 ◆	Work-related injuries	a. For all employees: i. The number and rate of fatalities resulting from 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. b. For all workers who are not employees, but whose work and/or workplace is controlled by the organization: i. The number and rate of fatalities resulting from 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. c. Occupational health and safety hazards that pose a risk of work-related injury with serious consequences, including: i. How these hazards have been determined. ii. Which of these hazards have caused or contributed to high-consequence work-related injuries during the reporting period. iii. Actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. d. Actions taken or underway to eliminate other occupational hazards and minimize risks using the hierarchy of controls. e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked. f. Whether any worker has been excluded from this disclosure, including the type of worker excluded and the reason. g. Any contextual information necessary to understand how the data have been compiled, and any standards, methodologies, and assumptions used.	a. i. Reported. a. ii. and a.iv.: Information not available, content under development for future reports. a. iii. Reported: 3,576 injuries and a rate of 18.60 for the 2025 period. a. v. Reported: 192,242,675 hours worked b. i. Reported. b. ii, iii, iv and v: Information not available, content under development for future reports. c. and d. Not reported, information not available, content under development for future reports. e. Reported: The rate was calculated based on every 1,000,000 hours worked. f. No exclusions were made (Reported: no worker has been excluded from the measurement of disclosure 403-9). g. Reported in index (information was extracted through existing human capital data platforms).	39
	403-10	Work-related ill health		Not available: content under development for future reports	ND
GRI 404: Training and Education 2016	404-1 ◆	Average hours of training per year per employee	a. The average hours of training that the organization's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	a. i, ii. Reported	38

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs			21,40
	404-3	Percentage of employees receiving regular performance and career development reviews	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. Not available: data disaggregated by gender and employee category.	39
Ethics and Codes of Conduct					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			12
	205-1	Operations assessed for risks related to corruption			12
	205-2	Communication and training about anti-corruption policies and procedures	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 employee category and region. 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. 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. 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.	a and d. Not available: Content under development for future reporting periods. b. Reported: Mexico is considered as the reporting region. Employees to whom the organization's anti-corruption policies and procedures have been communicated are those who receive training on the subject and are disclosed under item (e). c. Partially reported: Information on the percentage and breakdown by type of business partner is not available. Mexico is considered as the reporting region. Anti-corruption policies are communicated through El Puerto de Liverpool's website, within the Investor Relations section, and are accessible to all stakeholders. e. Reported: Mexico is considered as the reporting region.	10,30
	205-3	Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption. b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption. c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption. d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	a. Partially reported: Due to the sensitive nature of the information, the organization does not disclose the nature of confirmed corruption incidents. b. Reported. c. Confidential information: Due to the sensitive nature of the information, the organization does not disclose the breakdown of these data. d. Confidential information: Due to the sensitive nature of the information, the organization does not disclose these data.	30

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Innovation					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			4,5, 12,17
Corporate Governance					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			5,10, 11,32
Climate Change Strategy					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			8,25,46
	305-1	Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent. b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent. 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. e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. f. Consolidation approach for emissions; whether equity share, financial control, or operational control. g. Standards, methodologies, assumptions, and/or calculation tools used.	a. Reported b. The GHGs included in this calculation are: carbon dioxide (CO ₂), nitrous oxide (N ₂ O), and methane (CH ₄), as well as those resulting from air conditioning equipment refills (refrigerants) provided at EPL facilities. c. Not applicable; these are not generated as part of El Puerto de Liverpool's operations. d. i, ii. The year considered for the comparability of Scope 1 GHG emissions is the immediately preceding year, 2024, which allows for traceable and comparable monitoring to measure the organization's environmental performance. Scope 1 emissions in 2024 were 46,461.93 tCO ₂ e. d. iii. There were no changes to the base year emissions calculation; however, to improve and strengthen the granularity of the reported data, a national emission factor was updated—specifically, changing the average natural gas factor to dry gas, in alignment with GHG Protocol recommendations. The protocol states that these changes may be made as long as the impact is not material, which in this case does not exceed 5% specifically for gas, and remains below 1% for total Scope 1 + Scope 2 emissions. e., f., and g. The calculation of 2025 Greenhouse Gas (GHG) emissions derived from El Puerto de Liverpool's activities was conducted using the methodology proposed in the Greenhouse Gas Protocol, considering the 2025 Calorific Values published by CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation correspond to 2024 (published in 2025) in accordance with the LGCC (General Law on Climate Change), the Energy Transition Law, and the factors provided by each electricity supply company. The calculation follows an operational control approach.	44,45
GRI 305: Emissions 2016					

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 305: Emissions 2016	305-2 ◆	Energy indirect (Scope 2) GHG emissions	<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, HFC, PFC, SF₆, NF₃, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <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. Scope 2 GHG Emissions by location-based method: 276,582.23 tCO₂e</p> <p>b. Scope 2 GHG Emissions by market-based method: 162,015.23 tCO₂e</p> <p>c. The GHGs included in this calculation are: carbon dioxide (CO₂), nitrous oxide (N₂O), methane (CH₄), and those resulting from refrigerants supplied at EPL facilities.</p> <p>d. i, ii. The year considered for the comparability of Scope 2 GHG emissions is the immediately preceding year, 2024, which allows for traceable and comparable monitoring to measure the organization's environmental performance. Scope 2 emissions in 2024 amounted to 161,077.81 tCO₂e.</p> <p>d. iii. Not applicable, as there were no changes in the emissions calculation in the base year.</p> <p>e., f., and g. The calculation of Greenhouse Gas (GHG) emissions for 2025 derived from El Puerto de Liverpool's activities was conducted following the methodology proposed by the Greenhouse Gas Protocol, considering the 2025 Heat Content values published by CONUEE and the global warming potentials defined by the IPCC. The emission factors used in the Scope 2 calculation correspond to those of 2024, published in 2025, in accordance with the LGCC, the Energy Transition Law, and those provided by each company supplying electrical energy. The calculation considers an operational control approach.</p>	44,45
	305-4 ◆	GHG emissions intensity	<p>a. The GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. The 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. CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p>	<p>a. Reported.</p> <p>b. The denominators selected to calculate the ratio are revenue (expressed in thousands of Mexican pesos, '000 MXN) and gross floor area (m²).</p> <p>c. Scope 1 and Scope 2 emissions are included.</p> <p>d. Greenhouse Gas (GHG) emissions data are presented in CO₂e units and include the following gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and HFCs.</p>	25,26 45

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 305: Emissions 2016	305-5 ◆	Reduction of GHG emissions	<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. Reported: The reported figure corresponds to total emissions and does not exclusively represent the reduction achieved through the conservation and efficiency initiatives implemented by EPL during 2025.</p> <p>b. Greenhouse Gas (GHG) emissions data are presented in CO₂e units and include the following gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and HFCs.</p> <p>c. The year considered for the calculation of GHG emissions reduction is the immediately preceding year, 2024, which allows for traceable monitoring to measure the organization's environmental performance.</p> <p>d. Scopes included in the reduction calculation are: Scope 1 and Scope 2.</p> <p>e. Reported: The calculation was based on obtaining the percentage variation compared to the year 2024. The calculation of Greenhouse Gas (GHG) emissions for 2025 derived from El Puerto de Liverpool's activities was conducted using the methodology proposed in the Greenhouse Gas Protocol, considering the heat content values published in 2025 by CONUEE and the global warming potentials defined by the IPCC. The emission factors used for the Scope 2 calculation correspond to those established in 2024 in accordance with the LGCC, the Energy Transition Law, and those provided by each company supplying electrical energy.</p>	9,25, 44,45
	305-6	Emissions of ozone-depleting substances (ODS)		Not available: content under development for future reports	ND
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Not available: content under development for future reports	ND

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Operational Eco-efficiency					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			25
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<p>a. Total fuel consumption from non-renewable sources within the organization in joules or multiples, including the types of fuels used.</p> <p>b. Total fuel consumption from renewable sources within the organization in joules or multiples, including the types of fuels used.</p> <p>c. In joules, watt-hours, or multiples, the total:</p> <p>i. electricity consumption</p> <p>ii. heating consumption</p> <p>iii. cooling consumption</p> <p>iv. steam consumption</p> <p>d. In joules, watt-hours, or multiples, the total:</p> <p>i. electricity sold</p> <p>ii. heating sold</p> <p>iii. cooling sold</p> <p>iv. steam sold</p> <p>e. Total energy consumption within the organization, in joules or multiples.</p> <p>f. The Standards, methodologies, assumptions, or calculation tools used.</p> <p>g. The source of the conversion factors used.</p>	<p>a. Reported.</p> <p>b. We do not have fuel consumption from renewable 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 derived from refrigerant gas refills for air conditioning equipment is reported under Scope 1 emissions generated.</p> <p>d. Not applicable; Liverpool does not sell electricity, heating, cooling, or steam.</p> <p>e. 2,796,111.52 GJ.</p> <p>f and g. For the calculation of energy consumption in GJ, the 2025 Calorific Values published by CONUEE were used</p>	23,42
	302-2	Energy consumption outside of the organization		Not applicable. The main part of the commercialized portfolio does not require the use of energy during the customer's use of the product.	NA
	302-3	Energy intensity	<p>a. The energy intensity ratio for the organization.</p> <p>b. Specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. The 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>a. Reported.</p> <p>b. The denominators selected to calculate the ratio are revenue (thousand Mexican pesos, '000 MXN) and net constructed area (NCA, m²).</p> <p>c. Reported: The intensity ratio includes energy consumption from fuels and electricity.</p> <p>d. The reported ratio covers energy consumption within the organization.</p>	23,43

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 302: Energy 2016	302-4	Reduction of energy consumption	<p>a. The amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. The 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: The year-on-year evolution of electricity and fuel consumption refers to the change in total energy consumption, as required by the standard. The reported figure reflects the variation in EPL's total energy consumption and does not exclusively represent reductions derived from energy conservation and efficiency initiatives implemented during 2025.</p> <p>b. Energy consumption includes fuels and electricity.</p> <p>c. Reported: The base year corresponds to the immediately preceding year (2024), enabling a traceable and directly comparable assessment of the organization's environmental performance.</p> <p>d. The methodology is based on the percentage change between total energy consumption in 2025 and 2024. Energy consumption (in GJ) for 2025, derived from El Puerto de Liverpool's operations, was calculated using the methodology established by the GHG Protocol.</p>	23,42
	302-5	Reductions in energy requirements of products and services		Not applicable: The majority of the products in the commercial portfolio do not require energy use.	NA

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
	303-1	Interactions with water as a shared resource			24
	303-2	Management of water discharge-related impacts			24
	303-3	Water withdrawal	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources:</p> <ul style="list-style-type: none"> i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water <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; <p>Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.</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>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. Total water withdrawal (megaliters): 2,170.55</p> <p>Groundwater (well water): 127.81</p> <p>Third-party water (landlords): 300.62</p> <p>Trucked water: 240.11</p> <p>Municipal supply: 1,492.43</p> <p>Rainwater: 9.59</p> <p>a.i., a.ii., and a.v.: Well water corresponds to groundwater, rainwater to surface water, and third-party water includes trucked water, municipal supply, and water provided by landlords.</p> <p>a.iii. and a.iv.: El Puerto de Liverpool does not withdraw seawater or produced water, including through third parties.</p> <p>b. In 2025, El Puerto de Liverpool withdrew a total of 2,170.55 megaliters of water from areas with water stress, in accordance with the Aqueduct Water Risk Atlas. Water withdrawal distribution ranged from 15.2% in areas with low water stress, to 17.2% in areas with high water stress, and 57.4% in areas with extremely high water stress, relative to total withdrawal. General strategies and actions to address these risks are detailed in the company's 2025 TCFD analysis.</p> <p>c. Total water withdrawal corresponds to freshwater (potable water).</p> <p>d. Reported: On a monthly basis, each location reports water consumption from the different sources used (e.g., municipal supply, trucked water, well water). Data are collected and validated based on supporting evidence and subsequently consolidated into monthly, quarterly, and annual water consumption indicators by location, business segment, and at the company level.</p> <p>For 2025, estimates were applied to locations without meters for the period from January to December. These estimates were developed in accordance with the internal guideline Environmental Footprint Data Estimation 2025, available on EPL's sustainability platform.</p> <p>Water stress data were obtained using the Aqueduct Water Risk Atlas developed by the World Resources Institute.</p>	47
	303-4	Water discharge			26,49
	303-5	Water consumption			49

GRI 303: Water and Effluents 2018

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Packaging					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			27
	306-1	Waste generation and significant waste-related impacts			27
	306-2	Management of significant waste-related impacts			17,27,33
	306-3	Waste generated	<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. At each location, personnel separate, weigh, or estimate waste on a daily basis using a digital scale, mechanical scale, or in accordance with the internal guideline Environmental Footprint Data Estimation Guide, recording the data in a physical or digital log. Collections are scheduled with authorized service providers for proper handling and final disposal. This information is recorded monthly in the Environmental Footprint AppSheet, with logs and/or waste manifests attached for review by the environmental area.</p> <p>Regarding the total weight of biodigesters (non-hazardous waste destined for disposal), the reported figure corresponds to the waste resulting from the aerobic biodigestion process. In some cases, estimates applicable to this type of waste are used. For the 2025 reporting period, the internal guideline Environmental Footprint Data Estimation Guide, established by EPL and available on the sustainability site, defines the methodology for these calculations.</p>	25,46
GRI 306: Waste 2020					

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 306: Waste 2020	306-4 ◆	Waste diverted from disposal	<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> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <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> <p>i. Preparation for reuse;</p> <p>ii. Recycling;</p> <p>iii. Other recovery operations.</p> <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> <p>i. onsite;</p> <p>ii. offsite.</p> <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 diverted from disposal is 19,664.35 tons.</p> <p>b. All hazardous waste generated at El Puerto de Liverpool is destined for disposal.</p> <p>c. and d. Not available: Content under development for future reports.</p> <p>e. Personnel at each location daily separate, weigh, or estimate waste using a digital scale, spring scale, or following the guidelines established in the internal 2025 Environmental Footprint Data Estimation Guide, recording the data in a physical or digital logbook.</p> <p>Collections are scheduled with authorized providers for handling and final disposal. On a monthly basis, this information is recorded in the Environmental Footprint Appsheet, attaching logbooks and/or manifests for review by the environmental department. In certain cases, estimations were used for the 2025 period; the 2025 Environmental Footprint Data Estimation Internal Guide, established by EPL and located on the sustainability site, sets the guidelines for such calculations.</p>	25,46

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
GRI 306: Waste 2020	306-5 ◆	Waste directed to disposal	<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> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <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> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <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> <p>i. onsite;</p> <p>ii. offsite.</p> <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 destined for disposal is 31,804.80 tons.</p> <p>b. c. and d.: Information not available; content is under development for future reports.</p> <p>e. Personnel at each location daily separate, weigh, or estimate waste using a digital scale, spring scale, or following the guidelines established in the internal 2025 Environmental Footprint Data Estimation Guide, recording the data in a physical or digital logbook.</p> <p>Collections are scheduled with authorized providers for handling and final disposal. On a monthly basis, this information is recorded in the Environmental Footprint Appsheet, attaching logbooks and/or manifests for review by the environmental department.</p> <p>Regarding the total weight from biodigesters (non-hazardous waste destined for disposal), the data corresponds to the waste resulting from the aerobic biodigestion process. In certain cases, estimations were used for the 2025 period; the 2025 Environmental Footprint Data Estimation Internal Guide, established by EPL and located on the sustainability site, sets the guidelines for such calculations.</p>	25,46

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Environmental and Social Impacts of Products and Services					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			17,18
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories			13
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<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, broken down by:</p> <p>i. Incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. Incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. Incidents of non-compliance with voluntary codes.</p> <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>ai. y a.ii. Reported</p> <p>a.iii. Not available: content under development for future reports.</p> <p>b. Not applicable</p>	30,31
	FS7	Monetary value of products and services designed to deliver a specific social benefit for each business line broken down by purpose	<p>List of products and services broken down by business line (retail banking, commercial and corporate banking, and insurance) for each:</p> <p>1) Purpose, product description and, where applicable, the target social group.</p> <p>2) Monetary value of the products and services.</p> <p>3) Number of clients.</p>	<p>1) Reported.</p> <p>2) Partially reported. Monetary value and number of clients are presented jointly for products with a social component.</p> <p>3) Not available: information is being developed for future reports.</p>	17,33
Financial Services Sector Supplement	FS16	Initiatives to enhance financial literacy by beneficiary type	<p>For each initiative to enhance financial literacy:</p> <ul style="list-style-type: none"> Objectives of the initiative, including the thematic areas it targets; Main activities related to the initiative; Target population (beneficiary type); Geographic scope (country and region); Total number of beneficiaries. 	<p>Reported. The financial literacy initiatives developed by El Puerto de Liverpool help provide information on credit management to customers without a credit history, enabling them to understand how to build a credit profile and make responsible use of credit products.</p>	17,33

GRI Standard	GRI Disclosure	GRI Disclosure Title	Required Information	Reason for Omission / Response Detail	Pages
Employer Brand					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			21,22, 23
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	<p>a. Total number and rate of new hires during the reporting period, by age group, gender, and region.</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender, and region.</p>	<p>a. b. Mexico is considered as a region.</p>	36,37
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees			22,41
	401-3	Parental leave			41
Transparency					
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics			12
GRI 415: Public Policy 2016	415-1	Political contributions		<p>El Puerto de Liverpool does not make contributions to political parties and/or political icons</p>	33
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling			17,18
	417-2	Incidents of non-compliance concerning product and service information and labeling	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <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>ai. y a.ii. Reported</p> <p>a.iii. Not available: content under development for future reports.</p> <p>b. Not applicable</p>	30,31
	417-3	Incidents of non-compliance concerning marketing communications	<p>a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:</p> <p>i. incidents of non-compliance with regulations resulting in a fine or penalty;</p> <p>ii. incidents of non-compliance with regulations resulting in a warning;</p> <p>iii. incidents of non-compliance with voluntary codes.</p> <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>ai. and a.ii. Reported.</p> <p>a.iii. Not available: content under development for future reports.</p> <p>b. Not applicable.</p>	30,31

SASB METRICS INDEX

◆ This corresponds to the contents within the scope of limited assurance by PwC.

E-COMMERCE STANDARD - 2023 VERSION

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
ACTIVITY METRICS					
(Activity Metric)	CG-EC-000.A	Entity-defined measure of user activity	Number	Not available	ND
(Activity Metric)	CG-EC-000.B	Data processing capacity, percentage outsourced	Gigabytes second, or other units typically used by the entity	Not available	ND
(Activity Metric)	CG-EC-000.C	Number of shipments	Number	Not available	ND
ACCOUNTING METRICS					
Hardware Infrastructure Energy & Water Management	CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ),	1) 2,796,111.52 GJ	23,24,
	◆		Percentage (%)	Includes energy consumed from fuels and electricity (both purchased and self-generated). For the energy consumption calculation, the 2025 Calorific Values published by CONUEE (National Commission for the Efficient Use of Energy) were used. In the case of natural gas, the calorific value for dry natural gas is applied. 2) 80.20% 3) 33.23% El Puerto de Liverpool acquired International Renewable Energy Certificates (I-RECs) equivalent to 7,362.41 MWh of energy from a wind farm. Note: The purchase of I-RECs does not impact renewable energy consumption; it is reflected in market-based Scope 2 emissions.	42,43

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
Hardware Infrastructure Energy & 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	Thousand cubic meters (m ³),	1) Total water withdrawal: 2,170.55 thousand m ³ . 2) Total water withdrawal corresponds to freshwater (potable water). 3) Information not available. The breakdown requested by the standard is not currently available. 4) Information not available. The analysis requested by the standard has not been performed. 5) In 2025, El Puerto de Liverpool withdrew a total of 2,170.55 thousand m ³ of water from areas with water stress, according to the AQUEDUCT Water Risk Atlas. The distribution of water withdrawal ranged from 15.2% in areas with low water stress to 17.2% in high-stress areas and 57.4% in extremely high-stress areas relative to the total volume withdrawn. General strategies and actions to address these risks are detailed in the 2025 TCFD analysis. 6) Information not available. The analysis requested by the standard has not been performed.	47
	◆		Percentage (%)		
Hardware Infrastructure Energy & Water Management	CG-EC-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	N/A	Not applicable: data center operations are managed by a specialized third-party provider.	NA
Data Privacy & Advertising Standard	CG-EC-220a.1	Number of users whose information is used for secondary purposes	Number	Not available: content under development for future reports.	ND
Data Privacy & Advertising Standard	CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	N/A	Reported.	14
Data Security	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	N/A	1, 2, 3, 4 and 5) Reported.	14
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.	ND
Recruiting, Inclusion & Employee Performance	CG-EC-330a.1	Employee engagement as a percentage	Percentage (%)	Not available. Recognition received as an employer reflects employee satisfaction and their engagement with the organization.	ND

CONSUMER FINANCE STANDARD - 2023 VERSION

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
Recruiting, Inclusion & Employee Performance	CG-EC-330a.2 ◆	(1) Voluntary and (2) involuntary turnover rate for all employees	Rate	1) Reported. 1.1) Reported. A breakdown of involuntary departures is reported for 2025. 2) Reported. 3) Reported. A breakdown of involuntary departures is reported for 2025.	36
	CG-EC-330a.3 ◆	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Percentage (%)	1) Reported. 2) Liverpool classified employees as follows: a. Executive management: Director and Deputy Director b. Non-executive management: Manager and Coordinator c. Technical staff: Executive (Levels 1, 2, and 3) d. Other Staff: Salesperson, General Staff, and other employees with the Executive rank. 3 & 5) Gender representation (female, male, or other) is reported for each of the categories described in point 2. 4) Not applicable. Classification by racial or ethnic group is not required by applicable Mexican legislation and, given the sensitive nature of such data under the Federal Law on the Protection of Personal Data Held by Private Parties (LFPDPPP).	34
Recruiting, Inclusion & Employee Performance	CG-EC-330a.4	Percentage of employees that are H-1B visa holders	Percentage (%)	Not applicable. The company applies the E-Commerce Standard as a best practice given its growing commercialization through digital channels; however, it is not a native digital company for which this metric is significant, nor does it operate in the United States.	NA
Product Packaging & Distribution	CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	Metric tons (t) CO ₂ e	28,835.11 tCO ₂ e were generated from the organization's own mobile sources.	25,46, 47
Product Packaging & Distribution	CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	N/A	At El Puerto de Liverpool, we maintain our circular economy and ethical sourcing practices through three key pillars: • Certification & Origin: 100% of our footwear boxes (Private Label brands) and labels carry FSC certification, ensuring responsible forest management.	15,16, 32

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
ACTIVITY METRICS					
Activity Metric	FN-CF-000.A	Number of unique consumers with an active (1) credit card account and (2) prepaid debit card account	Number	1) 8,377,652 2) The products offered by El Puerto de Liverpool are credit cards; however, our Guaranteed Card product allows you to make deposits to be used as credit.	19,35
	FN-CF-000.B	Number of (1) credit card accounts and (2) prepaid debit card accounts	Number	1) 8,377,652 2) The products offered by El Puerto de Liverpool are credit cards; however, our Guaranteed Card product allows you to make deposits to be used as credit.	19,35
ACCOUNTING METRICS					
Customer Privacy	FN-CF-220a.1	Number of account holders whose information is used for secondary purposes	Number	Not available: content under development for future reports.	ND
Customer Privacy	FN-CF-220a.2	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	Reporting currency	Not available: content under development for future reports.	ND
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) No account holders were affected, as no incidents occurred.	16
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: content under development for future reports.	ND

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
Data Security	FN-CF-230a.3	Description of approach to identifying and addressing data security risks	N/A	<p>At El Puerto de Liverpool, information security is a strategic pillar that ensures business continuity and protects our most valuable asset: our customers' data. With a strategy authorized by the Chief Executive Officer, we execute an Information Security and Resilience Plan designed to mitigate operational risks and ensure regulatory compliance. Our defense infrastructure is distinguished by:</p> <ul style="list-style-type: none"> • Continuous Identification and Adaptation: Our approach to identifying vulnerabilities consists of periodic validation of security controls through penetration testing (pentests) and attack simulations. This allows us to proactively adapt to emerging trends, risks, and new threats. • World-Class Compliance: We align our operations with international frameworks (ISO, NIST, CIS, SAMM) and applicable legislation (LFPDPPP). We are pioneers in Mexico, having obtained PCI-DSS 4.0.1 certification for card-present transactions. • Security by Design: Under the Security by Design principle, we integrate critical controls at every stage of development and throughout our supply chain, rigorously evaluating suppliers and technologies. • Prevention Culture: We strengthen our first line of defense through ongoing training and awareness programs for all employees. 	16
	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. In accordance with the International Sustainability Disclosure Standards (IFRS S2), and considering the "Appendix B – Application Guidance" included in that standard, amounts and percentages are classified as confidential for the protection of our employees.	ND

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Pages
Selling Practices	FN-CF-270a.2	Approval rate for (1) credit and (2) prepaid products for applicants with FICO scores above and below 660	Percentage (%)	Not available: content under development for future reports.	ND
	FN-CF-270a.3	(1) Average fees on add-on products, (2) average APR, (3) average age of accounts, (4) average number of trade lines, and (5) average annual fees on prepaid products, for customers with FICO scores above and below 660	Reporting currency, Percentage (%), Months, Number	Not available: content under development for future reports.	ND
	FN-CF-270a.4	(1) Number of complaints filed, (2) Percentage involving monetary or non-monetary compensation.	Number, Percentage (%)	Not available: content under development for future reports.	ND
	FN-CF-270a.5	Total amount of monetary losses as a result of legal proceedings associated with the selling and servicing of products	Reporting currency	Regarding non-compliance cases related to the selling and servicing of products, we consider only those where sanctions exceed MXN 11,000,000. As of the close of 2025, no cases fall within this category.	NA

SPECIALTY RETAILERS & DISTRIBUTORS STANDARD - 2023 VERSION

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Page
ACTIVITY METRICS					
(Activity Metric)	CG-MR-000.A	Number of (1) retail stores and (2) distribution centers	Number	Not available.	17,43
(Activity Metric)	CG-MR-000.B	Total area of (1) retail space and (2) distribution centers	Square meters (m ²)		43
ACCOUNTING METRICS					
Energy Management in Retail & Distribution	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	1) 2,796,111.52 GJ Includes energy consumed from fuels and electricity (both purchased and self-generated). Energy consumption was calculated using the 2025 Calorific Values published by CONUEE (National Commission for the Efficient Use of Energy). In the case of natural gas, the calorific value for dry natural gas was applied. 2) 80.20% 3) 33.23% 4) El Puerto de Liverpool acquired International Renewable Energy Certificates (I-RECs) equivalent to 7,362.41 MWh of energy generated by a wind farm. Note: The purchase of I-RECs does not impact renewable energy consumption figures; rather, it is reflected in Scope 2 market-based emissions.	23,24, 42,43
Data Security	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	N/A	1, 2, 3, 4 and 5) Reported.	14
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 (%)	Not available: content under development for future reports.	ND
Labor Practices	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of store employees earning minimum wage, by region	Reporting currency, Percentage (%)	1) Reported. 2) Not available.	39
Labor Practices	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	Rate	1, 1.2 and 2) Reported. 1.1) For 2025, a breakdown of involuntary separations is reported. 3) Reported.	36
Labor Practices	CG-MR-310a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Reporting currency	There are no significant sanctions to report.	NA

SASB Topic	Code	Disclosure	Unit of Measure	Reason for Omission / Response Detail / Verification	Page
Workforce Diversity & Inclusion	CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	Percentage (%)	1) Reported. 2) Liverpool classified employees as follows: a. Executive management: Director and Deputy Director b. Non-executive management: Manager and Coordinator c. Technical staff: Executive (Levels 1, 2, and 3) d. Other Staff: Salesperson, General Staff, and other employees with the Executive rank 3 & 5) Gender representation (female, male, or other) is reported for each of the categories described in point 2. 4) Not applicable. Classification by racial or ethnic group is not required by applicable Mexican legislation and, given the sensitive nature of such data under the Federal Law on the Protection of Personal Data Held by Private Parties (LFPDPPP).	34
	CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Reporting currency	There are no significant sanctions to report.	NA
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Reporting currency	1) Reported.	33
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 product packaging	N/A	1) Reported. 2 to 4.1) Omission: information not available.	15,16

LIMITED ASSURANCE GRI



Independent Professional’s limited assurance report on Certain Sustainability Indicators for 2025 identified in the 2025 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. Translated from Spanish.

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

Limited Assurance Conclusion

We have conducted a limited assurance engagement on certain Sustainability Indicators included in the 2025 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. (hereinafter El Puerto de Liverpool). The Sustainability Indicators subject to our work are marked and identified with ♦ in the “GRI Index” included on page 52 of the 2025 Sustainability Report of El Puerto de Liverpool, which are detailed below (hereinafter “the Sustainability Indicators”), which were prepared by El Puerto de Liverpool as of December 31, 2025, and for the year ended on that date.

GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
2-7	Employees	Quantitative information on the total number of company employees and their breakdown by gender, type of contract, type of working day, and region during the period
2-9	Governance structure and composition	Qualitative information on the company's governance structure, the committees of the highest governing body, and their composition.
3-1	Process to determine material topics	Qualitative information on the process followed by the entity to determine material sustainability topics.
3-2	List of material topics	Qualitative information on the list of material topics.
205-2	Communication and training about anti-corruption policies and procedures	Quantitative information on the total number and percentage of business partners to whom anti-corruption policies were communicated, the total number and percentage of employees who were communicated and received anti-corruption training.
205-3	Confirmed incidents of corruption and actions taken	Quantitative information on the total number of confirmed corruption incidents and actions taken by the company.
302-1	Energy consumption within the organization	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
302-3	Energy intensity	Quantitative information on the company's energy intensity ratio covering energy consumption within the company during the period.
302-4	Reduction of energy consumption	Quantitative information on the reduction of the company's energy consumption compared to the 2023 period.



GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
303-3	Water withdrawal	Quantitative information on the total amount of water withdrawn.
305-1	Direct (Scope 1) GHG emissions	Quantitative information on the gross value of direct GHG emissions (Scope 1) in metric tons of CO2 equivalent during the period.
305-2	Energy indirect (Scope 2) GHG emissions	Quantitative information on the gross value of indirect GHG emissions (Scope 2) in metric tons of CO2 equivalent during the period.
305-4	GHG emissions intensity	Quantitative information on the GHG emissions intensity ratio (Scope 1 and Scope 2) of the company within the period.
305-5	Reduction of GHG emissions	Quantitative information on the reduction of GHG emissions (Scope 1 and Scope 2) of the company compared to the 2023 period.
306-3	Waste generated	Quantitative information on the total amount of waste generated; in metric tons; and the breakdown by type of waste.
306-4	Waste diverted from disposal	Quantitative information on the total amount of waste not destined for disposal generated by the company; in metric tons; and the breakdown by type of waste.
306-5	Waste directed to disposal	Quantitative information on the total amount of waste destined for disposal generated by the company; in metric tons; and the breakdown by type of waste.
401-1	New employee hires and employee turnover	Quantitative information on new employee hires and hiring rate, as well as the total amount of employee turnover and turnover rate during the period.
403-9	Work-related injuries	Quantitative information on the rate of work-related injuries, total injuries, and work accidents during the period.
404-1	Average hours of training per year per employee	Quantitative information on the average hours of training per year per employee.

LIMITED ASSURANCE GRI



GRI Indicator	GRI Description	Sustainability information within the scope of limited assurance
404-3	Percentage of employees receiving regular performance and career development reviews	Quantitative information on the percentage of employees who received performance reviews during the period.
405-1	Diversity of governance bodies and employees	Quantitative information on diversity categories in the governing body and the total number of employees by job category.
405-2	Ratio of basic salary and remuneration of women to men	Quantitative information on the ratio of basic salary and remuneration of women to men.
406-1	Incidents of discrimination and corrective actions taken	Quantitative information on the total number of confirmed discrimination incidents and actions taken by the company.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Quantitative information on the total number of non-compliance incidents concerning the health and safety impacts of product and service categories.
417-2	Incidents of non-compliance concerning product and service information and labeling	Quantitative information on the total number of non-compliance incidents concerning product and service information and labeling.
417-3	Incidents of non-compliance concerning marketing communications	Quantitative information on the total number of non-compliance incidents 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.	Quantitative information on the monetary value of products and services designed to deliver a specific social benefit, as well as the total number of customers to whom the product or service was provided.
FS16	Initiatives to enhance financial literacy by type of beneficiary.	Quantitative information on initiatives to enhance financial education by type of beneficiary.

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 the Sustainability Indicators of El Puerto de Liverpool are not fairly presented in all material respects, in accordance with the Global Reporting Initiative (GRI) Standards and its Financial Services Sector Supplement (hereinafter "the Criteria")¹.

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



Basis for Conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the "Responsibilities of the Independent Professionals" section of our report.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Sustainability Indicators

Management of El Puerto de Liverpool is responsible for:

- The preparation and fair presentation of the Sustainability Indicators in accordance with the Criteria.
- The design, implementation, and maintenance of internal control necessary to ensure that the Sustainability Indicators are free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate methods for preparing sustainability reports and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance of El Puerto de Liverpool are responsible for overseeing the sustainability information reporting process.

Inherent limitations in preparing the indicators

Greenhouse gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

LIMITED ASSURANCE GRI



Responsibilities of the Independent Professionals

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Indicators are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Indicators.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for preparing the Sustainability Indicators.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of El Puerto de Liverpool's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the Sustainability Indicators. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Indicators. The procedures 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 a reasonable assurance engagement been performed.

The nature, timing, and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Sustainability Indicators, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of El Puerto de Liverpool's processes relevant to the preparation of the Sustainability Indicators through inquiries with those responsible for the preparation of the Sustainability Indicators, inspection and observation of supporting documentation such as policies and procedures, minutes, and management working papers.
- Evaluated whether all information identified by the process for identifying information reported in the Sustainability Indicators is included in the Sustainability Indicators;
- Performed substantive assurance procedures on selected information in the Sustainability Indicators;
- Evaluated the methods, assumptions, and data used by management in developing estimates or forward-looking information used for the preparation or included in the Sustainability Indicators.



Other Matter

This version of our report is a translation from the original report, which was prepared in Spanish. In all matters of interpretation of information, views or opinions, the original Spanish language version of our report takes precedence over this translation.

PricewaterhouseCoopers, S.C.
C.P.C José Vicente Güendulain
México City
April 17, 2026

LIMITED ASSURANCE SASB



Independent Professional’s limited assurance report on Certain Sustainability Indicators for 2025 identified in the 2025 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. Translated from Spanish.

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

Limited Assurance Conclusion

We have conducted a limited assurance engagement on certain Sustainability Indicators included in the 2025 Sustainability Report of El Puerto de Liverpool S.A.B. de C.V. (hereinafter El Puerto de Liverpool). The Sustainability Indicators subject to our work are marked and identified with ♦ in the “SASB Index” included on page 70 of the 2025 Sustainability Report of El Puerto de Liverpool, which are detailed below (hereinafter “the Sustainability Indicators”), which were prepared by El Puerto de Liverpool as of December 31, 2025, and for the year ended on that date.

SASB Standard	SASB Indicator	SASB Description	Sustainability information within the scope of limited assurance
E-Commerce (CG-EC)	CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
	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	Quantitative information on the total amount of water withdrawn.
	CG-EC-330a.2	(1) Voluntary and (2) involuntary turnover rate for all employees	Quantitative information on the voluntary and involuntary turnover rate for all company employees.
	CG-EC-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Quantitative information on the total number of employees broken down by gender and job category during the period.



SASB Standard	SASB Indicator	SASB Description	Sustainability information within the scope of limited assurance
E-Commerce (CG-EC)	CG-EC-230a.1	Description of approach to identifying and addressing data security risks	Qualitative information on the approach to identifying and addressing data security risks.
Consumer Finance (FN-CF)	FN-CF-270a.5	Total amount of monetary losses as a result of legal proceedings associated with selling and servicing of products	Quantitative information on the total amount of monetary losses as a result of legal proceedings related to the sale and maintenance of products.
Multiline and Specialty Retailers Distributors (CG-MR)	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	Quantitative information on the total consumption of fuels and electricity from non-renewable and renewable energy sources in the company during the period.
	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Qualitative information on the approach to identifying and addressing data security risks.
	CG-MR-310a.2	(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	Quantitative information on the voluntary and involuntary turnover rate for all company employees.
	CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	Quantitative information on the total number of employees broken down by gender and job category during the period.
	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Qualitative information on strategies to reduce the environmental impact of packaging.

LIMITED ASSURANCE SASB



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 the Sustainability Indicators of El Puerto de Liverpool are not fairly presented in all material respects, in accordance with the Sustainability Accounting and Standards Board (SASB) Standards of the industries: E-Commerce version 2023-12, Multiline and Specialty Retailers Distributors version 2023-12 and Consumer Finance version 2023-12 (hereinafter "the Criteria")¹

Basis for Conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the "Responsibilities of the Independent Professionals" section of our report.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the "International Code of Ethics for Professional Accountants (including International Independence Standards)" issued by the International Ethics Standards Board for Accountants ("IESBA Code"), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Sustainability Indicators

Management of El Puerto de Liverpool is responsible for:

- The preparation and fair presentation of the Sustainability Indicators in accordance with the Criteria.
- The design, implementation, and maintenance of internal control necessary to ensure that the Sustainability Indicators are free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate methods for preparing sustainability reports and making assumptions and estimates that are reasonable in the circumstances.

Those charged with governance of El Puerto de Liverpool are responsible for overseeing the sustainability information reporting process.

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



Inherent limitations in preparing the indicators

Greenhouse gas emissions quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Responsibilities of the Independent Professionals

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Indicators are free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Indicators.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of El Puerto de Liverpool's use of the Criteria as the basis for preparing the Sustainability Indicators.
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of El Puerto de Liverpool's internal control.
- Design and perform procedures responsive to where material misstatements are likely to arise in the Sustainability Indicators. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of Work Performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Indicators. The procedures 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 a reasonable assurance engagement been performed.

The nature, timing, and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Sustainability Indicators, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of El Puerto de Liverpool's processes relevant to the preparation of the Sustainability Indicators through inquiries with those responsible for the preparation of the Sustainability Indicators, inspection and observation of supporting documentation such as policies and procedures, minutes, and management working papers.
- Evaluated whether all information identified by the process for identifying information reported in the Sustainability Indicators is included in the Sustainability Indicators;



- Performed substantive assurance procedures on selected information in the Sustainability Indicators;
- Evaluated the methods, assumptions, and data used by management in developing estimates or forward-looking information used for the preparation or included in the Sustainability Indicators.

Other Matter

This version of our report is a translation from the original report, which was prepared in Spanish. In all matters of interpretation of information, views or opinions, the original Spanish language version of our report takes precedence over this translation.

PricewaterhouseCoopers, S.C.
C.P.C José Vicente Güendulain
Mexico City
April 17, 2026

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