

## Independent Limited Assurance Report of Coca Cola FEMSA, S.A.B. de C.V.

To the Board of Directors of **Coca Cola FEMSA, S.A.B de C.V.** (hereinafter “KOF”),

### Scope

According to your request, we have been engaged to provide a limited level of assurance on the performance indicator selected by KOF; mentioned in “**Annex A**” for August 21, 2024, as well as for the dates comprised and managed from August 1, 2024 to August 21, 2024.

### KOF responsibilities

KOF has been responsible for the preparation, content and presentation of performance indicator, taking into consideration the contents (criteria) of the supplement to the stock certificates with ticker symbol KOF 21-2L and the company's own performance indicators.

This responsibility includes the establishment, implementation and maintenance of the internal controls considered necessary to allow the information contained in the “Integrated Report” to be free of material misstatement due to fraud or error.

### Valora Consultores responsibilities

Our responsibility consisted of expressing an opinion on the presentation of indicators and information listed in **Annex A**, in accordance with the supplement to the stock certificates with ticker symbol KOF 21-2L and the company's own performance indicators.

### Control and independence

To ensure that the process of independent assurance meets the ethical requirements necessary to ensure the independence of our work as non-financial information auditors, our work was developed according with the ISAE 3000 Standard, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, issued by the *International Auditing and Assurance Standard Board (IAASB)* of the *International Federation of Accountants (IFAC)*.

### Procedures performed

The scope of our independent assurance, as well as the evidence gathering procedures performed, was of limited assurance level, which is less than a reasonable security job, thus lowering the level of security being provided. However, the level of assurance of the application review is provided in accordance with the supplement of stock certificates with ticker symbol KOF 21-2L.

This Independent Assurance Report should in no way be understood as an audit report.

The procedures we perform are described below:

- Selection of information to review based on the materiality and prior knowledge of the company.
- Interviews with employees responsible for generating and providing the information contained in the Report to learn the principles, systems and applied management approaches.
- Review of data collection, internal control and consolidation processes.
- Review of the scope, relevance and integrity of the information included in the Report based on the operations and previously identified material aspects.
- Review of evidence based on a sampling of information according to a risk analysis.

### Conclusion

Based on our review and the evidence presented by KOF, the indicator was reliably obtained, is fairly presented, has no significant deviations or omissions, and was prepared based on the requirements set forth in the supplement to the notes with ticker symbol KOF 21-2L.



Gerardo Gustavo Torres Fernández  
Director of Transformation and ESG Impact Mexico  
September 4, 2024, Mexico City.





## Annex A.

### Performance indicator

ID <sup>i</sup>	Name of the disclosure or performance indicator	Scope of information <sup>ii</sup>	Reported information	Unit
ID	Water Use Efficiency Ratio	All KOF operations	1.33	Liters of water consumed per liter of beverage produced, on August 21.
			1.35	Liters of water consumed per liter of beverage produced, average from August 1 to August 21.

<sup>i</sup> Company's own performance indicator in accordance with the supplemental notes with ticker symbol KOF 21-2L.

<sup>ii</sup> Information coverage includes operations in Mexico, Brazil, Guatemala, Colombia, Argentina, Costa Rica, Nicaragua, Panama and Uruguay.