

2022 INTEGRATED ANNUAL REPORT

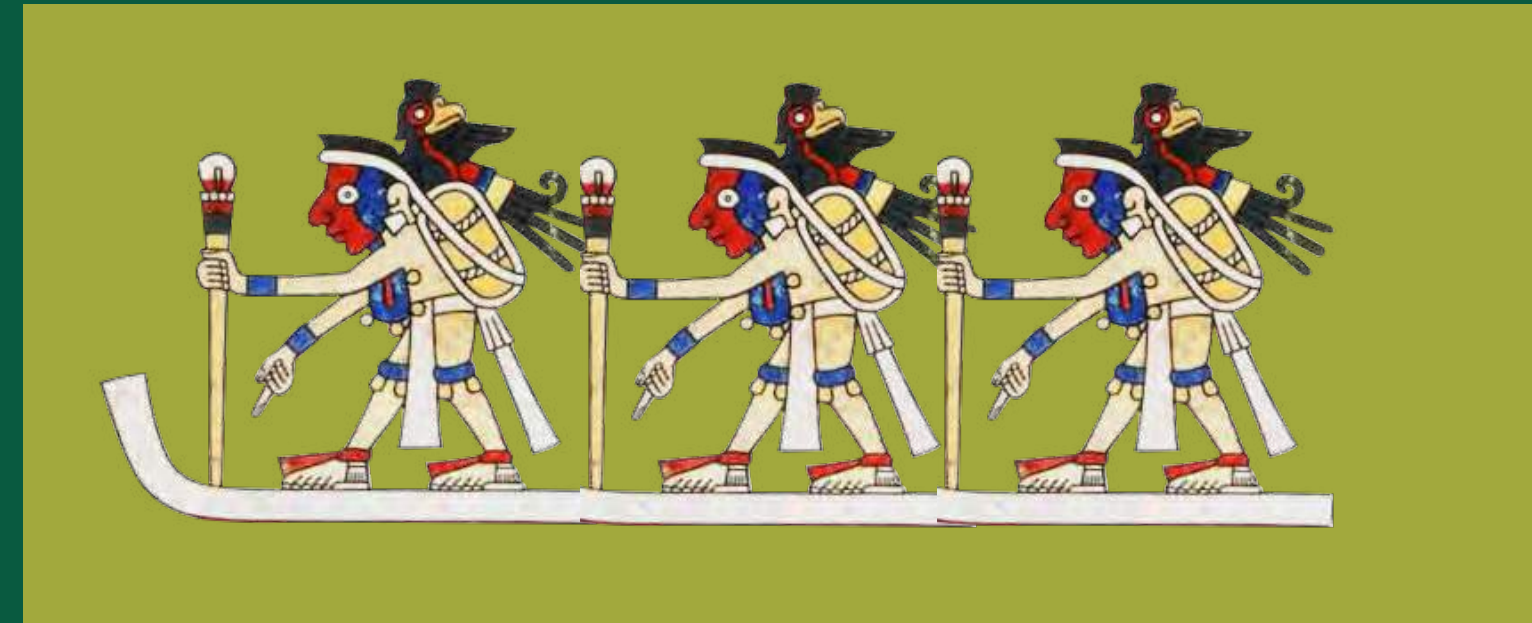
pochteca[®]

pochteca[®]

The term "Pochteca" comes from the Nahuatl language, derived from those who resided in Pochtlan, "the place of smoke." It means trader, merchant, or seller.

The Pochtecas were a prestigious guild of traders who distinguished themselves from common merchants or *tlacemananqui*. They were travelers devoted to the distribution of various, luxurious, exclusive, and exotic products for the elites, religious ceremonies, and the production of precious items by specialized artisans in the markets throughout Mesoamerica. Their main operations took place in the markets of Tlatelolco and the Great Tenochtitlan.

Due to their economic activities, the Pochtecas had advanced knowledge of geography, cartography, accounting, and writing. They were familiar with the languages and customs of the groups with which they interacted.



Sources:

<https://raices.com.mx/tienda/revistas-fray-bernardino-de-sahagun-AM036>

<https://www.noticonquista.unam.mx/amoxtli/2473/2470>

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GRI 2-1

Grupo Pochteca, S.A.B. de C.V., is a Mexican business group with international reach that specializes in the responsible marketing and distribution of industrial inputs, serving more than 40 industrial sectors, including the automotive, oil exploration and drilling, metal-mechanics, food, personal hygiene, home care, paints and coatings, water treatment, cleaning and sanitation, mining, construction, and many other industries in Mexico, Central America, and South America.

It operates in 11 countries in the Americas, becoming a regional solution for the production chains of multinational companies with a presence in the region and a relevant alternative for large suppliers seeking to enter these markets.

To serve them, the Company is grouped into 9 major Business Segments:

- Inorganic chemicals
- Solvents and blends
- Food ingredients and additives
- Lubricants and greases
- Personal hygiene and home care
- Mining
- Construction and building materials and containers
- Comprehensive and environmental solutions and outsourced logistics

Mission

To be the preferred distributor of raw materials and comprehensive solutions for customers and suppliers.

Our shares are listed on the Mexican Stock Exchange (BMV) under the ticker symbol POCHTEC.



MESSAGE FROM THE CHAIRMAN OF THE BOARD

GRI 2-22, 3-3

Dear Shareholders,

Starting in 2020, international supply chains experienced significant disruptions. Even in the first half of 2022, we felt the impact of uncertainty in the availability and lead times of materials, particularly those from Asia. However, in the second half of 2022, the supply chain issues started to normalize. Although very high inventory levels were reached in the middle of the year, we were able to offset them in the last few months of the year. While inventory levels at the end of the year were higher than in 2021, a downward trend from the peak was observed mid-year. We expect to continue this trend towards fewer inventory days in 2023.

Contrary to what is happening at the consumer-price level, our business experienced deflation in most products during the second half of the year, especially in the last quarter. This had a significant downward effect on Company margins. Due to the atypical duration during which we had these materials, resulting from the high inventory levels described in the previous paragraph, a considerable portion of them had been acquired at the highest prices prevailing in the first 6 to 8 months of the year. Selling these products at the new, lower prices resulted in a significant contraction in gross margins. The impact of this margin reduction began to manifest itself in the third quarter but was particularly pronounced in the fourth quarter of the year. We believe that we will continue to see margin-related effects from this price deflation during the first half of 2023.



Regarding prices, products, and inventory days, the situation was similar in other countries where we operate. In fact, in some countries with more complex supply chains and greater dependence on Asian suppliers, such as Central and South America, we had more inventory days than in Brazil and Mexico.

However, economic growth was quite similar in all the countries where we operate, except for Peru, where the political environment has become more complicated. Since the second half of 2021, we have faced some challenges in distribution due to various expressions of social discontent in the streets and along highways. Argentina, on the other hand, has presented a particular challenge in terms of supply due to currency controls and complex regulations surrounding foreign payments.

The impact of the price decline during the third and fourth quarters of 2022 was considerably mitigated by the synergies that have been generated since late 2021 and early 2022 with the former *Ixom* in South America. Our capabilities to serve the household care, personal hygiene, food, and oil markets were successfully transmitted while also helping us develop mining markets in Mexico and Brazil.

Another challenge we had to face in 2022 was political instability in several of the countries where we operate. Elections in Brazil and Peru, the constitutional referendum in Chile, and the election and change of government in Colombia have generated market uncertainty. In the case of Mexico, uncertainty has been brought about due to changes in energy policy and various laws, as well as threats of arbitration panels in various aspects of the USMCA (US-Mexico-Canada Agreement).

Despite the aforementioned challenges, we achieved excellent results in the acquired companies in South America. Solid double-digit growth was achieved, with \$1.835

Another challenge faced in 2022 was the political instability in countries where we operate

billion MxP in sales and an EBITDA of \$136 million MxP, representing a growth in sales and EBITDA of 13.7% and 45.4%, respectively, compared to the previous year; and 32.9% and 172% compared to the numbers generated by the Company when we acquired it. These results, combined with those of Coremal to date, demonstrate our ability to generate profitability in acquired companies and to create value for our shareholders through acquisitions.

For Mexico, sales grew by +12.5%, reaching \$5.915 billion MxP. On the other hand, EBITDA was \$406 million MxP, with +9.9% growth; this was at a slower pace than in South America, especially when considering the challenges of UIF-imposed restrictions.

Gross margin figures decreased by 190 basis points –to 20.3%– due to deflationary pressures mentioned in the previous paragraphs.

In 2022, our operating income improved, reaching \$254 million MxP, representing a growth of +14.3%. Although the gross margin as a percentage of sales decreased, our sales growth enabled us to generate a higher gross margin in absolute terms, as compared to the previous year.

At the consolidated level we had good results, reaching \$10.444 billion MxP in sales, a growth of 16.8%, compared to \$8.938 billion MxP posted for 2021; and solid growth in operating income of 5.1%, and 7.2% in EBITDA.

Furthermore, despite restrictions, the Company has kept its leverage under control, with a Net Debt/EBITDA ratio of 1.96x, and an interest coverage ratio of 3.35x.

This was achieved despite the fact that interest rates in all countries where we are present increased at high double-digit rates throughout 2022. The same can be said of inflation, which impacted us by increasing expenses despite the downward price trend for our products.

We consider quite a success having maintained the interest coverage ratio of 3.4 times, despite the dramatic increases in financing rates, and having contained expense growth at 3%, despite 17% in sales growth and the high inflation experienced in the countries where we operate.

In terms of investments in 2022, we carried out the expansion of the Antofagasta plant in Chile. The program to install solar panels in several plants was continued, as well as the renewal of electronic equipment and computers throughout the Company. We also renewed part of the transportation fleet. Our geographical footprint has been extended by starting operations in Ecuador, where great growth opportunities for the future are certain to exist.

Regarding sustainability, our investments continue in sustainable solvent recovery (SSR), which can be treated and reincorporated into high-specification applications

of the customer value chain. Similarly, we continue installing solar panels in our plants, thereby contributing to the mitigation of global warming.

The strategy of diversification in geographies, markets, products, and customers has been unequivocally validated by the results posted for the fiscal year. Considering the multiple economic and political obstacles that our Company has faced in various countries where we operate, as well as supply chain disruptions and price drops during the second half of 2022, the results were positive. If we also take into account the severe obstacles produced by the blockade imposed by the UIF on *Pochteca Materias Primas*, our company resilience and adaptability in the face of multiple obstacles of all kinds are clearly demonstrated. Without this diversification in all its dimensions, it would have been quite difficult to achieve the results of the previous year.

We trust that our legal strategy to lift the UIF blockade will be successful. Once the blockade is lifted, the Company will recover the considerable amount of working capital lost as a result of said blockade, as well as access to loans that can put us back on the path to acquisitions, which, until recently, had strongly driven our profitability and growth.

There will be continued consolidation of synergies between the various companies in the group in the different countries where we operate and the multiple markets we serve. Yet, considering the still low market share we have in the regions where we operate, growth is expected despite the occurrence of a recessionary situation.

We are very excited about the migration from SAP to Oracle, which will begin in mid-2023 in Mexico, and will subsequently take place in Brazil and South America in 2024. We are confident that this will not only result in a successful digital transformation process, but will also optimize company processes by forcing us to rethink all of them before incorporation into the platform.

I would like to thank all our collaborators in Mexico, Brazil, Chile, Argentina, Peru, Colombia, Costa Rica, Guatemala, El Salvador, Ecuador, and the United States of America for their great support and solidarity in achieving our goals. I would also like to express our gratitude to our suppliers, customers, and shareholders for their trust, as without them, none of this would be possible.

Armando Santacruz González
Chairman of the Board of Directors

GUADALAJARA PLANT, MEXICO



MESSAGE FROM THE CEO

GRI 2-22

Dear Shareholders,

Pochteca sustainability is at the heart of all our operations. During 2022, we continued working on our strategic pillars, including our commitment to our people and communities, our customers and suppliers, and the environment, while adhering to the highest standards in social, environmental, and corporate governance matters.

As evidence of this, we reaffirmed our certification in the Comprehensive Responsibility Management System (SARI), which defines best practices in the chemical industry. It was our honor to receive recognition for Best Practices from ANIQ (Mexican Chemical Industry Association) in the area of Integrated Waste Management for our results in the Solvent Recovery initiative, a business that falls under the concept of Circular Economy. We also obtained recertification in Responsible Distribution from the NACD (National Association of Chemical Distributors) in the United States.

Since 2007, we have maintained FSC® chain of custody certification for Pochteca Papel. This standard promotes responsible forestry management.

In the social sphere, in 2022, we carried out two important projects that contribute to our culture and work-life balance.

The first project involved an internal survey to assess the relevance of our values, which resulted in the incorporation of "safety" as a core value in our model, with the aim of achieving accident-free operations.

Secondly, we launched our Work-Life Balance Program, aimed at promoting the productivity and motivation of our collaborators, as well as a friendly work environment. This program has three pillars: Family and Environment, Recognition and Celebrations, and Health and Environment. Throughout the year, we organized various activities and established partnerships with companies and organizations to provide benefits for our collaborators.

We have also increased our benefits, such as introducing food vouchers for the first time and expanding our health insurance coverage.

We continue with our training program through the Pochteca Virtual University, an online platform offering over 10,000 hours of courses that address the diverse needs identified to develop the best talent. This platform also includes training on the new Work-Life Balance Program, Culture of Legality, and the expanded set of values.

Regarding talent development, it is worth highlighting the "Project Managers" program, which focuses on nurturing young professionals in various areas of the Company to strengthen their leadership skills and prepare them to become future executives of the Company.

We are an inclusive company that does not permit discrimination based on gender, religion, or social condition. Currently, 35% of our workforce are women. Similarly, women represent 30% of our Board of Directors, making us one of the few companies in Mexico with such a high percentage of female participation.

To strengthen our corporate governance, in 2022 we enhanced our Compliance Program to ensure that all group companies continue conducting their activities in

accordance with the highest of international standards in ethics and integrity, as well as complying with all applicable anti-corruption laws. This program included updates to the Anti-Corruption Policy, Anti-Monopoly Policy, Anti-Money Laundering and Terrorism Financing Prevention Policy, and Compliance Policy in Criminal Matters.

We continue working with our social responsibility programs, supporting vulnerable populations in the various countries where we operate. For this purpose, in-kind and monetary donations are made to various civic organizations and institutions, addressing health and education issues, among others.

With the goal of being the preferred choice for our customers and suppliers, more and better tools and platforms are developed to make our online stores, websites, and all experiences more user-friendly. Improvements are being implemented to CRMs, supplier portals, inventory management systems, big data analyses, and process automations.

In terms of the environment, progress has been made in various areas, including the installation of 1,444 solar panels in six of our facilities, five of which were completed in 2022: San Juan, San José, León, Minatitlán, and Monterrey, with Vallejo to be completed

We are an inclusive company that does not permit discrimination based on gender, religion, or social condition. Currently, 35% of our workforce are women.

in 2023, thereby resulting in a reduction of 166 tons of CO₂e emitted into the atmosphere in Mexico.

As a distributor of chemical products, we believe that we can contribute to reducing the environmental impact of the chemical value chain. Positive results have been achieved with our Sustainable Solvent Recovery service "SSR," which focuses on recovering dirty solvents generated by companies for subsequent processing, cleaning, and reuse, thus aligned with the concept of a Circular Economy. In 2022, we recovered over 3.5 million liters of solvent.

Furthermore, our environmental solutions segment achieved significant results in 2022, with a sales growth of 41%, obtaining ISO 9001 certification, and a 63%-increase in customers compared to 2021.

We express our gratitude for the support, assistance, and commitment of each of our collaborators, customers, and suppliers in all the projects we undertake each year.

Eugenio Gerardo Manzano Alba
Chief Executive Officer

GUADALAJARA PLANT, MEXICO



2022 RESULTS

FINANCIAL GRI 201-1

Results 2022

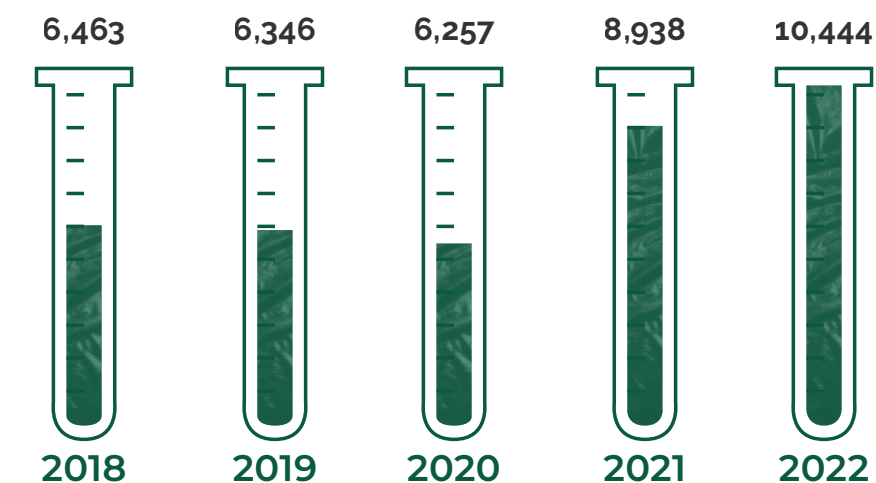
Millions of pesos	2022	2021	(%) 2022 vs 2021
Sales	10,444	8,938	16.8%
Gross Profit	2,077	1,998	4.0%
Gross Margin (%)	19.9%	22.4%	-250pb
Operating Income	533	505	5.4%
Operating Margin (%)	5.1%	5.7%	-60pb
Depreciation	215	183	17.1%
EBITDA	747	689	8.5%
Non-recurring Operating Result*	0	34	NC
EBITDA Margin (%)	7.2%	7.7%	-50pb
Financial Expenses	(182)	(185)	-1.6%
Currency Gain (Loss)	(18)	(82)	-77.8%
Earnings Before Taxes	333	350	-5.0%
Net Profit (Loss)	233	191	22.4%
Net Debt / EBITDA 12 M	1.96x	1.51x	
EBITDA / Interest 12 M	3.35x	3.72x	

* 2021 refers to tax credit obtained in Coremal.

EBITDA= earnings before interest, taxes, depreciations and amortizations; NC= not comparable

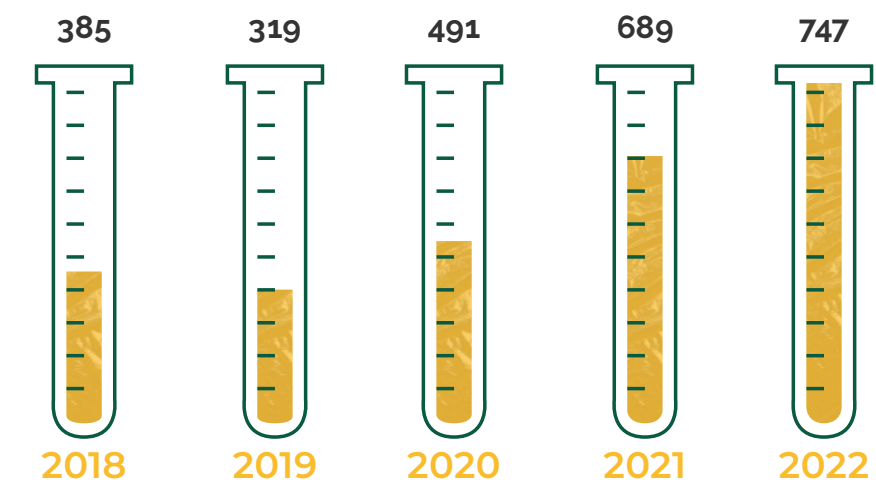
SALES

(MILLIONS OF PESOS)

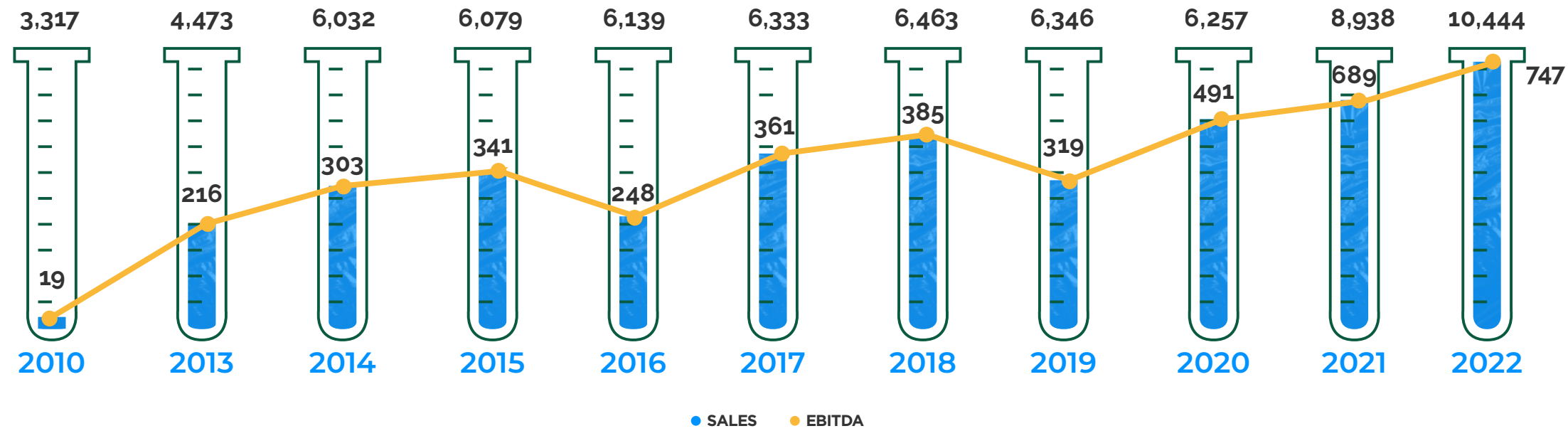


EBITDA

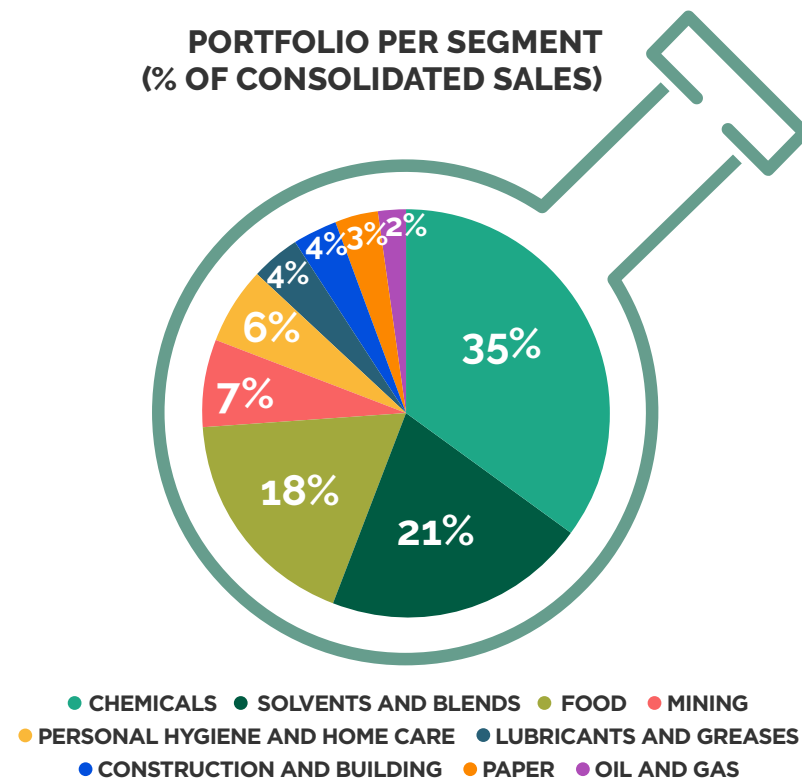
(MILLIONS OF PESOS)



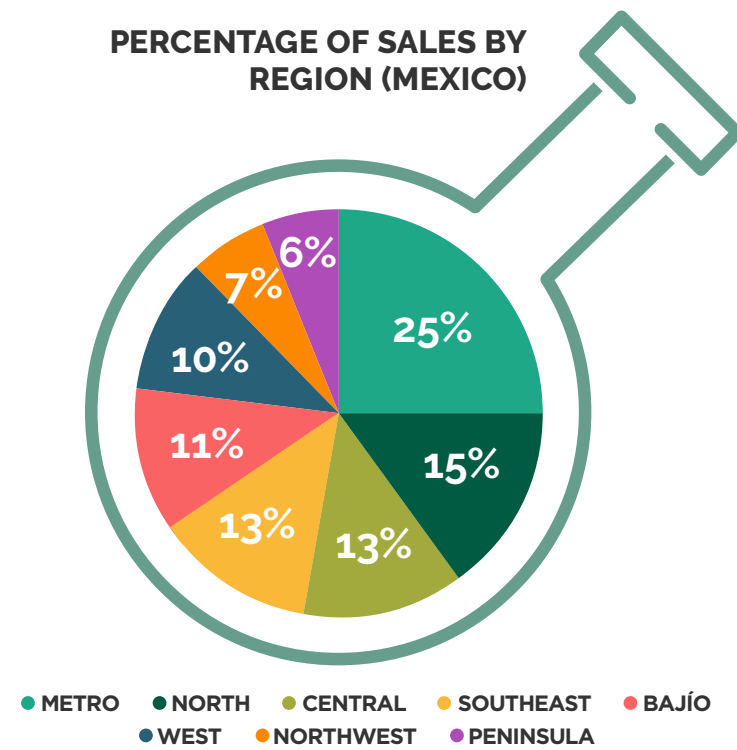
SALES/EBITDA



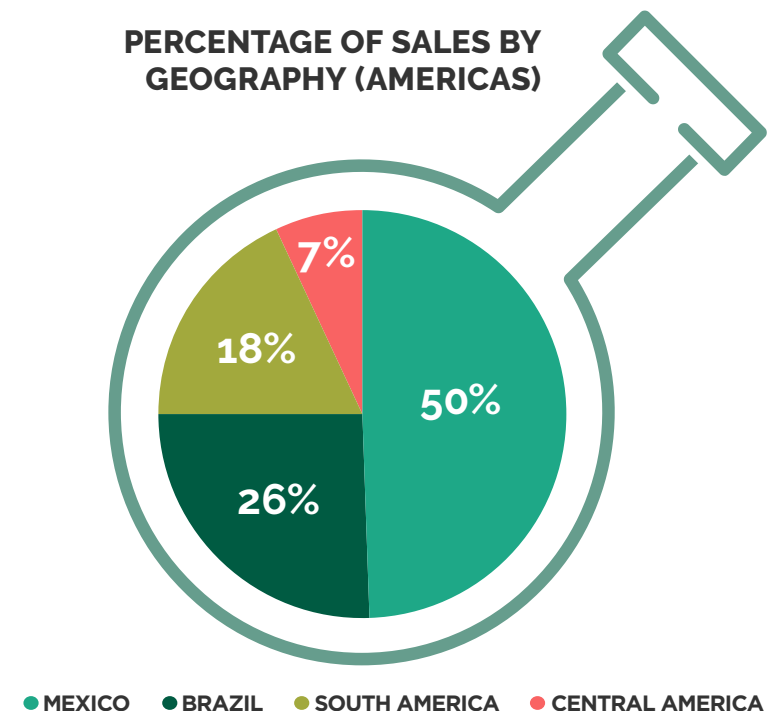
PORTFOLIO PER SEGMENT
(% OF CONSOLIDATED SALES)



PERCENTAGE OF SALES BY
REGION (MEXICO)



PERCENTAGE OF SALES BY
GEOGRAPHY (AMERICAS)



SAN JUAN PLANT, MEXICO



SUSTAINABILITY

GRI 2-7, 404-1, 306-1, 302-4

1,862
Collaborators



+41,000
Hours of training (Mexico, Central America, South America, and Brazil)

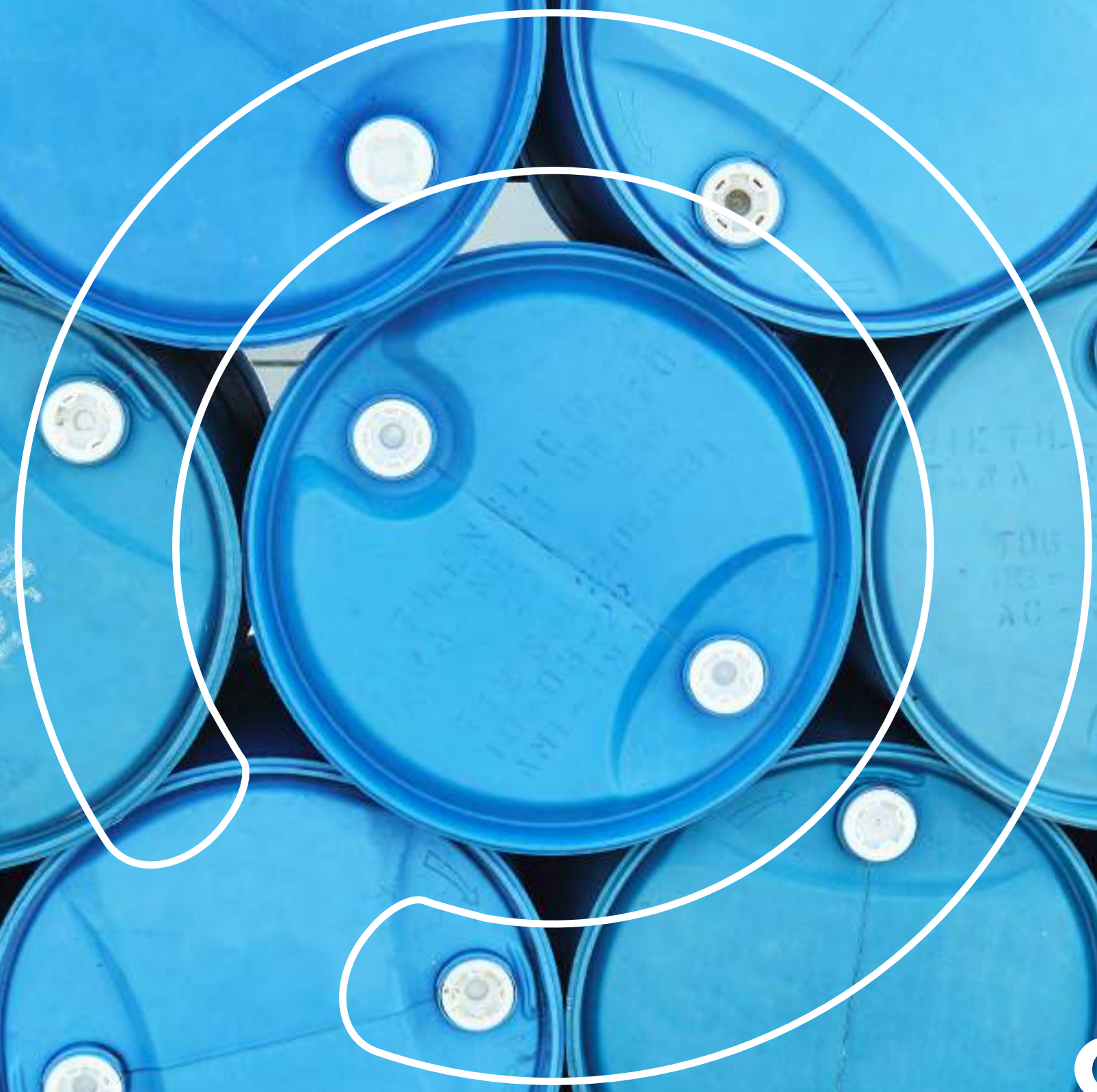
3.5
Million liters of solvent recovered in Mexico

1,444
Solar panels installed in plants in Mexico

393MWh of electricity generated =
-166 tCO₂
Emitted to the atmosphere

SAN JOSÉ PLANT, TLALNEPANTLA MEXICO





OUR COMPANY

POCHTECA IN NUMBERS GRI 2-6

INDUSTRIAL CAPITAL



+27,000

Customers per year

40

Business
segments

+9,600

Products

+350,000 m²

In logistics capacity



500

Cities throughout Mexico, 9 countries
in Latin America, and the USA

54

branches

+22

Million liters of storage capacity

+266,800

Orders

+367,300

Tons delivered
throughout the year

27

Laboratories

3.5 million

Liters of solvent recovered

POCHTECA FAMILY


pochteca
materias primas


pochteca
papel


pochteca
Argentina


pochteca
Chile


pochteca
Colombia


pochteca
Coremal


pochteca
Costa Rica


pochteca
Guatemala


pochteca
El Salvador


pochteca
Perú


pochteca
Ecuador


Conjunto LAR
de México

Una empresa de la familia Pochteca®

 **Latam Chemicals**TM
A Pochteca® Group Company

BUSINESS SEGMENTS GRI 2-6

SOLVENTS AND BLENDS

Broad portfolio of formulations. Distribution of solvents for the automotive, graphic arts, and coatings manufacturing industrial sectors, among others. Extensive range of products including thinners, toluene, white gasoline, acetone, methanol, isopropanol, dimethylbenzene, and industrial alcohol, among others.

Value-added:

- Solvent blends designed to meet high-performance specifications



GUADALAJARA PLANT, MEXICO



MONTERREY PLANT, MEXICO

CHEMICALS

Extensive variety of basic and specialty inorganic chemicals for use in most industrial processes.

Value-added:

- Application lab to create base formulas and prototypes for personal hygiene, home care, automotive care, and cleaning products segments

- Handling of bulk chemicals or repackaging according to customer needs
- Safe transportation of chemicals
- Technical consulting

FOOD INGREDIENTS AND ADDITIVES

We supply food ingredients and additives for industry use, along with logistics solutions, application techniques, and prototype development of various food products for our customers.

Value-added:

- A research and development center for conducting trials with meat, beverages, dairy, confectionery, and bakery products.



SAN JUAN PLANT, MEXICO

LUBRICANTS AND GREASES

We have a commercial agreement with Castrol for the exclusive distribution and marketing throughout Mexico of their industrial and lubricant products for heavy transportation, as well as for other sectors.

Value-added:

- Technical advice and training for our customers, tailored to their specific needs
- The proper disposal of used oil collected from various industries



GUADALAJARA PLANT, MEXICO



PAPER AND BOARD

We distribute, convert, and market paper and board for the graphic arts, publishing, design, packaging, and advertising industries. We offer a wide range of fine papers and boards, both domestic and imported, in several varieties and qualities, as well as packaging products and solutions.

Value-added:

- Presence in 7 states throughout Mexico and in Costa Rica
- 1 conversion plant in Mexico City

ENVIRONMENTAL SOLUTIONS

Management and handling of urban solid waste, special waste, and hazardous waste.

Value-added:

- Comprehensive waste management
- Waste valuation
- Final disposal
- Sustainable solvent recovery



PERSONAL HYGIENE AND HOME CARE

We offer over 2,500 chemicals for the personal hygiene and home care industries.

Value-added:

- 4 branches with over-the-counter sales
- 6 application labs (5 in Mexico and 1 in Colombia)
- 1 cleanroom for specialty packaging
- 3,286 m² of logistics capacity
- 8 storage tanks
- 500,000 kilos of storage capacity



SAN JUAN PLANT, MEXICO

MINING

Specialized chemicals and chemical reagents, products for grinding, flotation, water treatment, and maintenance.

Value-added:

- 2 application development labs (Chile and San Luis Potosí, Mexico)
- Specialized technical support
- Supply capacity



SAN LUIS POTOSÍ PLANT, MEXICO



THIRD-PARTY LOGISTICS

Storage of products, counter delivery, transfer outsourcing, labeling and bagging, unloading, local distribution, and consolidated freight.

Value-added:

- Storage services
- Goods bonded at no additional cost
- Distribution in 500 cities
- Liquid-product tanks for rent
- Cyclical counting and periodic reports
- Comprehensive analytical lab services

PACKAGING

We offer various packaging solutions: industrial, for food, anticorrosion, containers, shrink-wrap, and shrink-wrap machines.

Value-added:

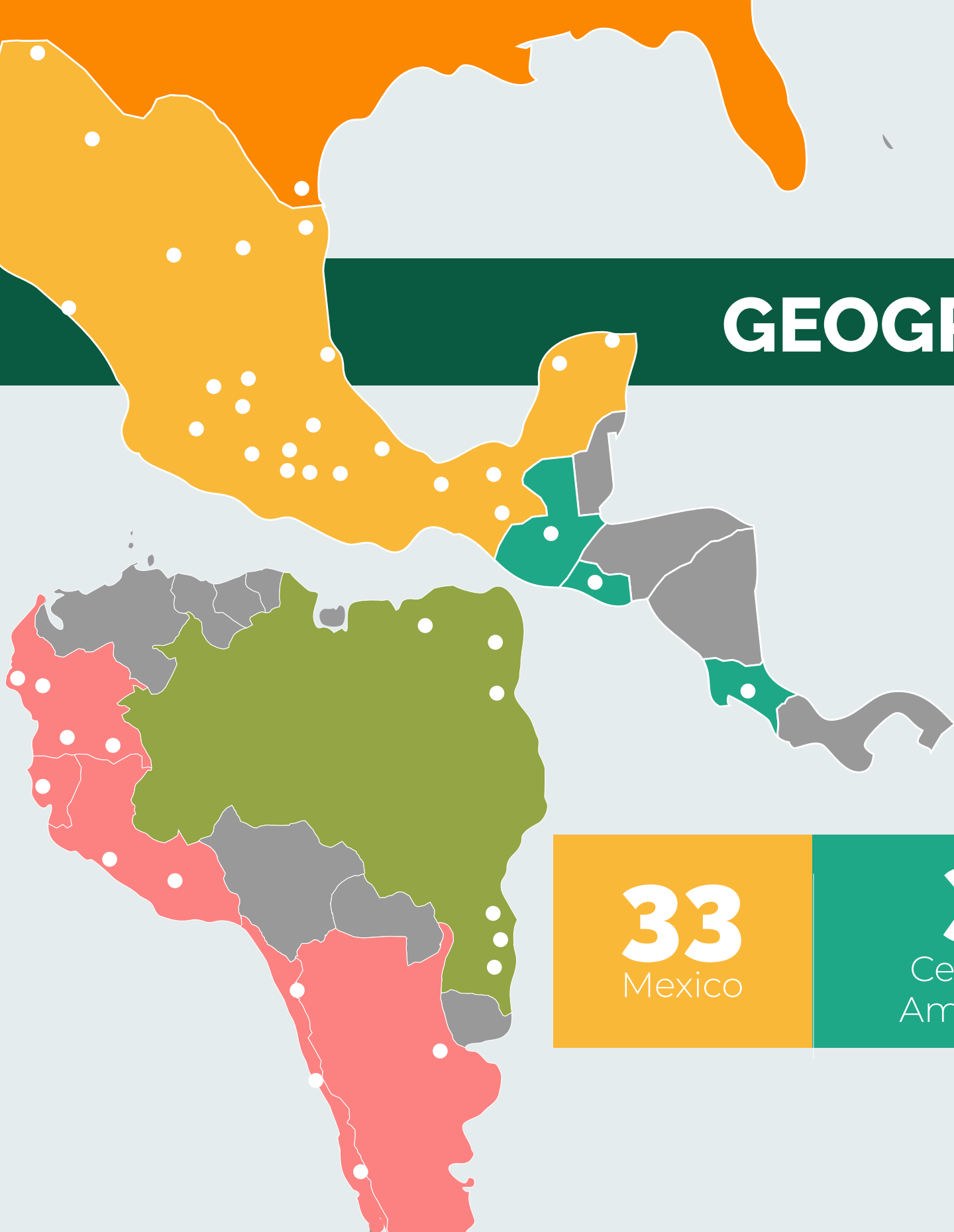
- National distribution
- Post-sales service
- Certified technicians



GEOGRAPHICAL PRESENCE GRI 2-1

PHYSICAL FOOTPRINT

54
branches



BUSINESS MODEL



**WIDE RANGE
OF PRODUCT
OFFERINGS**



**QUALITY LABORATORIES AND
APPLICATION DEVELOPMENT**



**DEVELOPMENT OF BLENDS,
DILUTIONS, AND FORMULAS**



**TRUSTED SUPPLIER
QUALIFICATION**



**GEOGRAPHIC
COVERAGE**



**PACKAGING, CONTAINER,
AND SHIPPING SOLUTIONS**



**CUSTOMIZED INVENTORY
PROGRAMS TAILORED
TO CUSTOMER NEEDS**



**CREDIT SUPPORT FOR CUSTOMER
WORKING-CAPITAL CYCLE**



**EFFICIENT ORDER-
PROCESSING SYSTEM**



**BUSINESS INTELLIGENCE TO
MINIMIZE RISKS AND DESIGN
SUPPLY STRATEGIES**



**OUTSOURCED LOGISTICS
SOLUTIONS**



**TECHNICAL SUPPORT AND
POST-SALES ASSISTANCE**



**INDUSTRIAL WASTE MANAGEMENT,
RECYCLING, AND SOLVENT RECOVERY**



**RESPONSIBLE
SUPPLY CHAIN**



**NATIONAL AND INTERNATIONAL
CERTIFICATIONS AND VERIFICATIONS**

CREATING VALUE FOR OUR STAKEHOLDERS

PILLARS
OF GROWTH

RESOURCES

Human Capital

- Talent excellence

Financial Capital

- Shareholders and investors
- Diversification and resilience

Social and Relational Capital

- Partnerships and alliances
- Communication with stakeholders

Natural Capital

- Environmental management

Physical Capital

- Geographical presence
- Chemical and specialty laboratories
- Distribution center
- Offices and branches
- Storage
- Distribution

Intellectual Capital

- Innovation, development, expertise, processes, and protocols

HOW WE CREATE VALUE:

BUSINESS SEGMENTS • COMPREHENSIVE SOLUTIONS

BASED ON OUR CULTURE/
CONTRIBUTION TO STAKEHOLDERS/
CODE OF CONDUCT

RESULTS

Human Capital

- 1,862 collaborators
- Training and development
- Health and safety
- Fair remuneration
- Diversity and inclusion
- Work culture
- Work-life balance

Industrial Capital

- 500 cities in Mexico
- 9 countries in Latin America and the United States
- +40 business segments
- 54 branches
- 27 laboratories
- +350,000 m² of logistics capacity

Natural Capital

- Environmental management
- Solvent recovery
- Solid waste management
- Combating climate change
- Use of renewable energy

Financial Capital

- Profitability
- Financial results

Social and Relational Capital

- Associations and alliances
- World-class custody chain
- +27,000 annual customers

MISSION AND VALUES

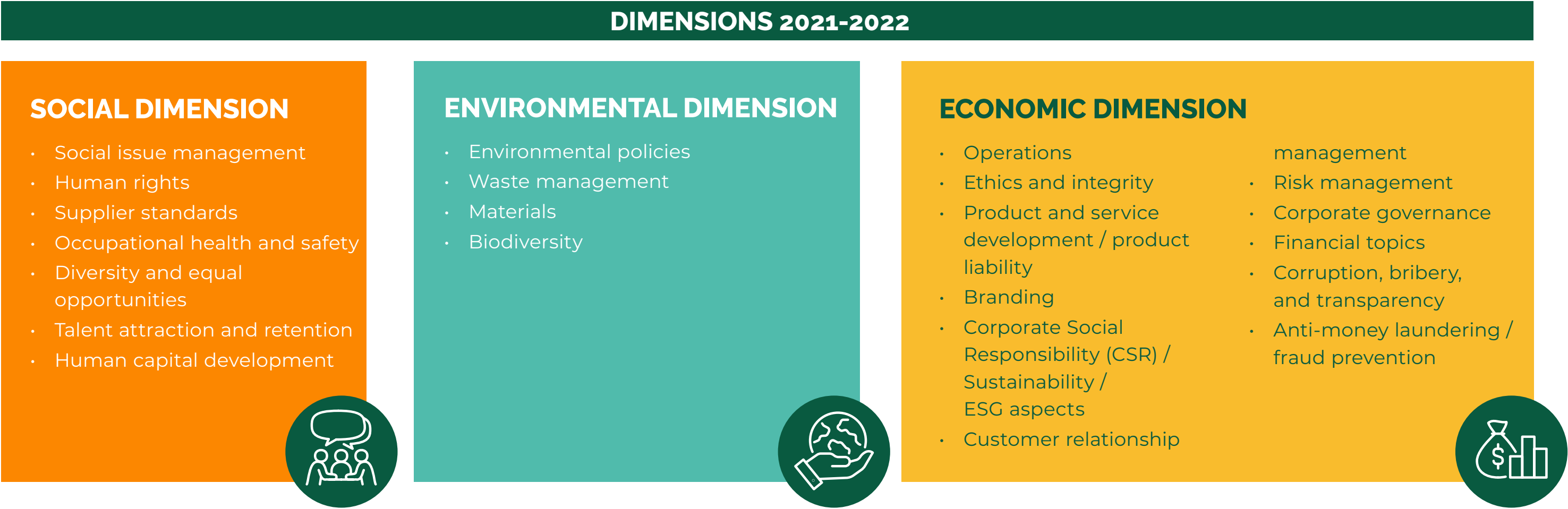


MATERIALITY

GRI 3-1, 3-2

In all countries where we operate, updates and new double materiality studies have been conducted to identify material topics to be strengthened in our strategy, and for subjects to be reported in our 2022 Integrated Annual Report. The benchmark for this was a comparative study of relevant companies in the industrial (chemical) sector, taking into account risks characterized by sectorial and social requirements – both binding and voluntary – in economic, social, and environmental matters. We also engaged in dialogue with our priority stakeholders to understand the positive and negative impacts of these topics on them.

Based on the risk factors, the necessary topics for Mexico, Brazil, Central America, and South America are:



STAKEHOLDERS

GRI 2-29, 3-3, 308-1

To identify our main stakeholders, we conducted a prioritization study based on the AA1000 Assurance Standard to define priority groups – those that have the greatest influence on the Company or are significantly impacted by it – and to identify the frequency of communication we should have with them.



Customers

Comprehensive solutions are offered to all our customers, with a portfolio of over 9,600 products and the convenience of one-stop shopping and in a single visit.



Collaborators

We strive to provide our collaborators with dignified working conditions, promoting diversity and inclusion, work-life balance, training and development, health and safety, and personal and professional growth.



Communities

We support our communities and pursue their sustainable development, working hand in hand with different foundations and associations.



Suppliers

Due to our sustainable value chain, suppliers must be selected based on well-established criteria in environmental, social, and corporate governance matters.



Shareholders

Our ambition is to always be known as a sustainable Company, especially in matters pertaining to ESG, as well as being highly efficient, where values prevail to ensure growth, profitability, and return on investment for our shareholders; always ensuring strict regulatory compliance and adhering to legislation in the countries where we operate.



Authorities

Constant interaction is maintained with authorities to achieve full regulatory compliance in economic, social, and environmental matters in all countries where we are present.

Stakeholder (Types of communication)	Internal communication	Email	Surveys	Interviews	Events	Hotlines	Mass media (journals, radio, and magazines)	Website	Volunteerism	Social media	Annual reports	Quarterly reports	Annual meetings	Quarterly meetings	Monthly meetings	Weekly meetings	Workshops	Telephone	Community visits
Shareholders		●						●			●		●	●				●	
Associations		●	●		●			●		●	●		●		●		●	●	
Government Authorities and Public Entities		●									●	●					●	●	
Credit Rating Agencies		●	●		●			●			●	●	●	●				●	
Educational Institutions		●		●													●		
Customers, Distributors, and End Consumers		●	●	●	●	●		●		●	●			●			●	●	
Collaborators			●		●	●		●		●	●			●	●	●	●	●	
Competition		●			●	●		●			●							●	
Community			●		●			●		●	●		●						
Board Members		●						●			●			●				●	
Executives	●	●	●	●	●	●	●	●		●	●		●	●	●	●	●	●	
Subsidiaries and Affiliates	●	●	●	●	●	●		●		●	●		●	●	●	●	●	●	
Financial Intermediaries		●	●		●			●			●	●	●	●				●	
Investors		●	●		●			●			●	●	●	●				●	
Civic organizations		●	●		●			●		●	●		●		●		●	●	
Suppliers/Creditors/ Business partners		●	●	●	●	●		●		●	●			●			●	●	
Communication media		●		●															

Grupo Pochteca, S.A.B. de C.V. (POCHTEC), holds its shareholder assemblies at least once a year.

FREQUENCY

●

 CONSTANTLY

●

 PERIODIC (MONTHLY,
QUARTERLY, EACH
SEMESTER

●

 ANNUAL



QUERÉTARO PLANT, MEXICO

SUSTAINABLE DEVELOPMENT GOALS

We continue to carry out initiatives and actions that contribute to the Sustainable Development Goals. By identifying the material aspects, we have identified where we can have a positive impact on each of the goals.

SUSTAINABLE DEVELOPMENT GOALS

					<div>1 NO POVERTY</div>	<div>2 ZERO HUNGER</div>
<div>3 GOOD HEALTH AND WELL-BEING</div>	<div>4 QUALITY EDUCATION</div>	<div>5 GENDER EQUALITY</div>	<div>6 CLEAN WATER AND SANITATION</div>	<div>7 AFFORDABLE AND CLEAN ENERGY</div>		
<div>8 DECENT WORK AND ECONOMIC GROWTH</div>	<div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div>	<div>10 REDUCED INEQUALITIES</div>	<div>11 SUSTAINABLE CITIES AND COMMUNITIES</div>	<div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div>		
<div>13 CLIMATE ACTION</div>	<div>14 LIFE BELOW WATER</div>	<div>15 LIFE ON LAND</div>	<div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div>	<div>17 PARTNERSHIPS FOR THE GOALS</div>		



GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21

Our corporate governance is based primarily on integrity, transparency, and compliance with all provisions of the National Banking and Securities Commission and the best corporate practices recommended.

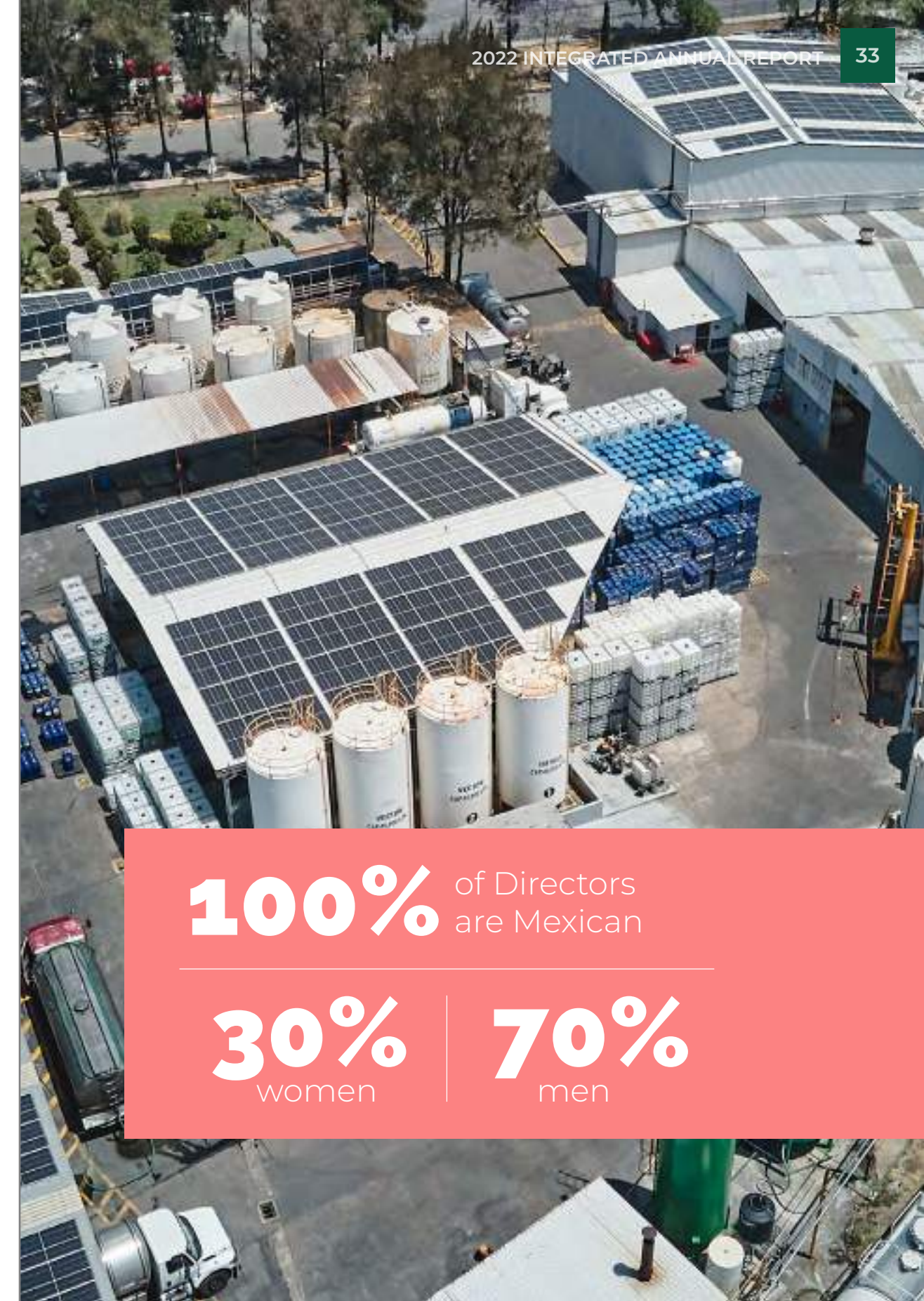
The Board of Directors of Grupo Pochteca consists of a maximum of 21 regular directors who have extensive experience in the sector and training in sustainability issues; of these, 25% must be independent directors, as determined by the General Ordinary Shareholders' Assembly. At Pochteca, eight out of ten regular directors are independent, exceeding the legal requirement of the regulations in force. Currently, 30% of the directors are women. The General Assembly appoints a secretary who is not a Board member.

The Audit and Corporate Practices Committee is charged with conducting performance evaluations for the Directors and defining the remuneration policies for them and the top executives.

The Board of Directors is the governing body responsible for establishing the long-term business strategy, approving major business decisions, overseeing management, managing risks, monitoring regulatory compliance, managing impacts on the economy, the environment, and people, as well as selecting, evaluating, and removing the CEO and top Company executives.

In turn, it is assisted in its duties by the Audit and Corporate Practices Committee, which meets at least four times a year to review and approve quarterly results as well as those reports provided to the Mexican Stock Exchange and the National Banking and Securities Commission. Likewise, it holds meetings with the different corporate departments to review the results.

GUADALAJARA PLANT, MEXICO



100% of Directors
are Mexican

30%
women

70%
men

SAN JOSÉ PLANT, TLALNEPANTLA MEXICO



Women Corporate Directors (WCD) is the world's largest organization of female corporate directors, serving on over 8,500 public and private boards. It supports its thousands of global members in networking with peers and advancing visionary corporate governance.

At Pochteca, we have 8 independent directors, of which 3 are women, representing almost 40% of the total.

Board of Directors

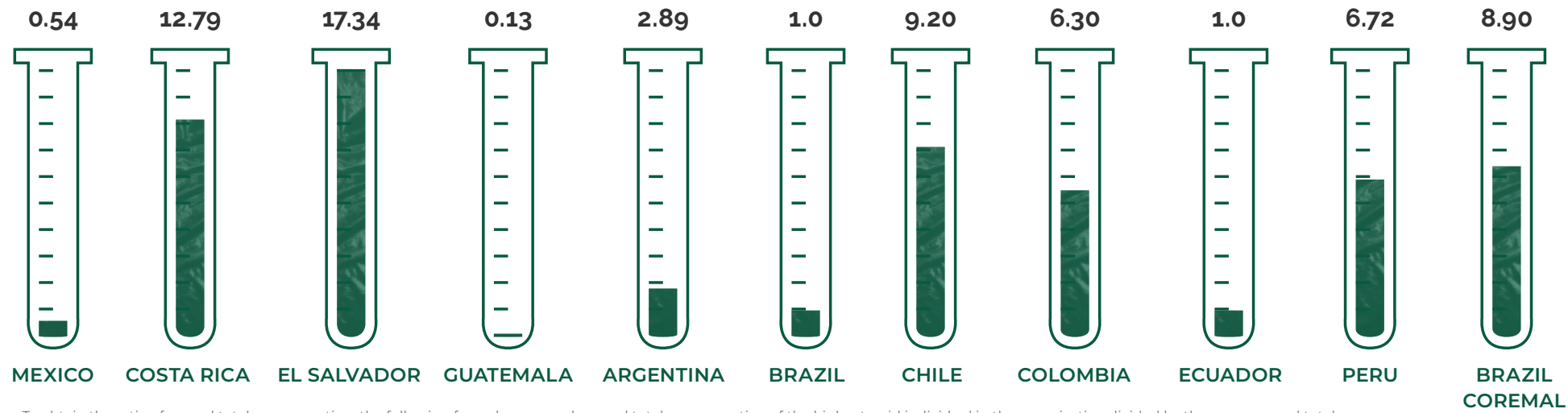
Regular Directors	Alternate Directors
<div>Armando Santacruz González (Chairperson)</div> <div>Margarita Hugues Vélez*</div> <div>Jorge Alberto Martínez Madero*</div> <div>Eugenio Gerardo Manzano Alba</div> <div>Francisco Javier Moguel Gloria*</div> <div>Francisco Javier Ruiz Galindo y Terrazas*</div> <div>Ernesto Moya Pedrola*</div> <div>José Antonio Vértiz Pani*</div> <div>Yvonne Ochoa Rosellini*</div> <div>Deborah Dana Beyda*</div>	<div>Federico Santacruz González</div>

* Independent Directors

<div>Juan Pablo del Río Benítez</div> <div>Secretary, Non-member</div>	<div>Almaquio Basurto Rosas</div> <div>Asst. Secretary</div>
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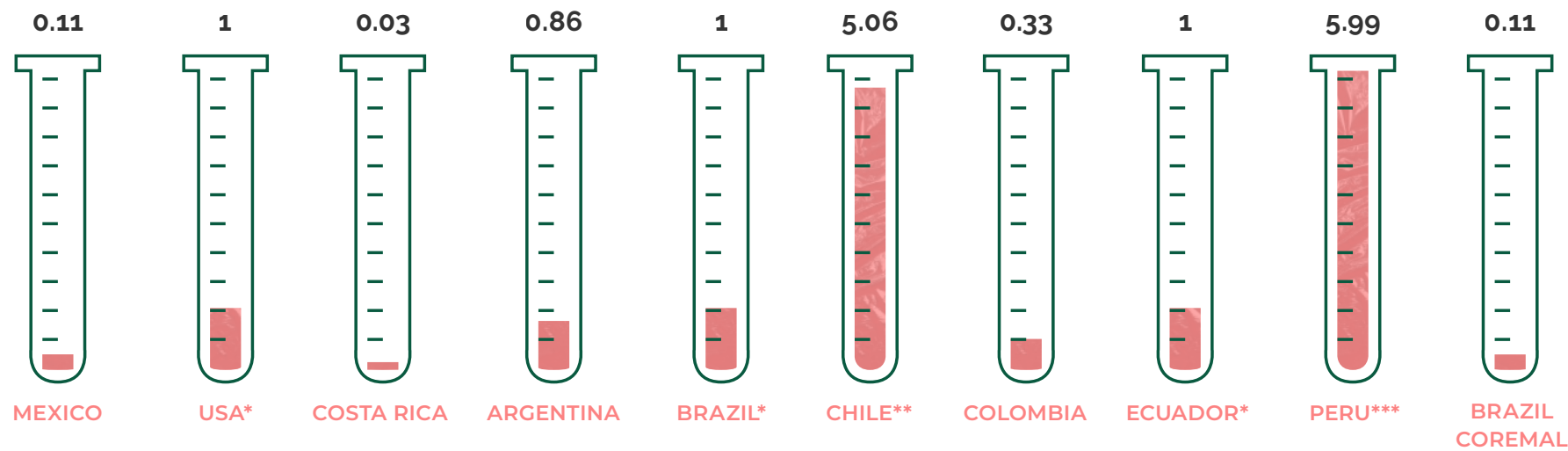
Audit and Corporate Practices Committee
<div>Francisco Javier Moguel Gloria (President)</div> <div>Francisco Javier Ruiz Galindo y Terrazas (Member)</div> <div>Margarita Hugues Vélez (Member)</div> <div>Juan Pablo del Río Benítez (Secretary, Non-member)</div>

Ratio of average annual total compensation



To obtain the ratio of annual total compensation, the following formula was used: annual total compensation of the highest-paid individual in the organization divided by the mean annual total compensation of all collaborators in the organization, excluding the highest-paid individual.

Ratio of percentage increase in total annual compensation



● RATIO / HIGHEST-PAID PERSON

(*) They have only 1 collaborator.
** The mean, excluding the highest-paid individual, decreased from one year to another (-2.48%) (Chile).
*** The mean, excluding the highest paid individual, decreased from one year to another (-10.44%) (Peru).

To calculate the change in total annual compensation, the following formula was used: percentage increase in total annual compensation of the highest paid individual divided by the mean percentage increase in total annual compensation of all collaborators, excluding the highest-paid individual.

GUADALAJARA PLANT, MEXICO



CULTURE OF LEGALITY

The Culture of Legality means "that we all act in accordance with the rule of law, respecting the rules and laws governing coexistence so that we can live in harmony, peace, and security." This strategy was created with the help of Mexico United Against Crime.

A clear commitment to equal opportunities with full respect for applicable laws, rules, and regulations in all the countries where we operate.

As part of our Culture of Legality, we follow the "I do what is right" strategy, which is based on five premises:



COMPLIANCE PROGRAM

GRI 3-3, 2-15, 205-1, 205-2, 206-1, 406-1, 407-1, 408-1, 409-1, 418-1

During 2022, we developed the "Compliance Program," whose purpose is to ensure that all Company operations are conducted in accordance with the highest international standards of ethics and integrity, as well as to comply with all applicable anti-corruption laws.

The Compliance Program or Integrity Policy is comprised of Grupo Pochteca's Code of Ethics and other compliance policies and procedures adopted by the Company, which can be consulted at:

<https://mexico.pochteca.net/empresa/programa-de-cumplimiento-compliance/>

- Anti-Corruption Policy
- Policy on Anti-Monopolies
- Anti-Money Laundering and Terrorist Financing Prevention Policy
- Compliance Policy on Criminal Matters
- Privacy Notice: <https://mexico.pochteca.net/aviso-de-privacidad/>

To ensure understanding and compliance with the Compliance Program, all collaborators are required to complete and sign an "Collaborator Certification and Consent for the Compliance Program," which confirms their commitment to the same. Additionally, collaborators are under obligation to report any non-compliance or violations to the Compliance Director.



SAN JOSÉ PLANT, TLALNEPANTLA MEXICO

CODE OF ETHICS

Our Code of Ethics establishes guidelines for behavior with all our internal and external stakeholders, including our subsidiaries, and is regularly shared with all collaborators, customers, directors, and shareholders. It is a Company obligation to present said Code at the time of hiring as part of the basic induction documents and training program.

Guidelines of the Code of Ethics:

- Forced and child labor is prohibited, pursuant to labor legislation provisions.
- Respect for the right to freedom of association.
- Compliance with all applicable anti-corruption, bribery, and money laundering regulations, as per the law.
- Compliance with requirements regarding contributions to political campaigns, as established by local, state, and federal laws in the countries where we operate.
- Non-discrimination of any person based on race, gender, age, physical ability, religion, political affiliation, sexual orientation, social class, or health condition.
- Prohibition on giving gifts to customers or suppliers.

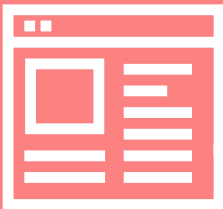
- Avoidance of conflicts of interest.
- Compliance with fair trade and integrity laws in the countries where we operate.

<https://mexico.pochteca.net/empresa/transparencia-y-anticorrupcion/>

We have a Transparency Hotline where we receive reports of Code violations. These reports are handled by a third party to ensure confidentiality and anonymity of the information. The Ethics Committee is responsible for following up on these reports.

transparencia@tipsanonimos.com | Toll free phone line: 800 006 8477

NUMBER OF REPORTS



In the "Compliance Program" section on our website, you can freely view all the information resulting from the reviews of our Code of Ethics.

<https://mexico.pochteca.net/empresa/programa-de-cumplimiento-compliance/>

40 recorded cases of violations or breaches to the Code of Ethics.

50 anonymous reports received through the transparency hotline.



ANTICORRUPTION

For us corruption means receiving or paying bribes, giving, offering, or promising the delivery of money or any other valuable objects to any public and/or private official in order to improperly influence any act or decision of a public and/or private official for the Company's undue benefit.

The totality of our operations have been evaluated in line with the best practices on internal corruption control. In case of any report of an illicit act, the corporate internal audit department is alerted to validate the processes under suspicion, and a report of these audits is presented to Company management for review.

ANTI-MONEY LAUNDERING PREVENTION

We have a Policy on Anti-Money Laundering and Preventing the Financing of Terrorism, which applies to all Company operations in the countries where we operate.

It is the responsibility of each collaborator who has relationships with suppliers or third parties to prevent the use of the Company as a means for money laundering or for financing terrorism through the relationships established with them.

DIGITAL TRANSFORMATION

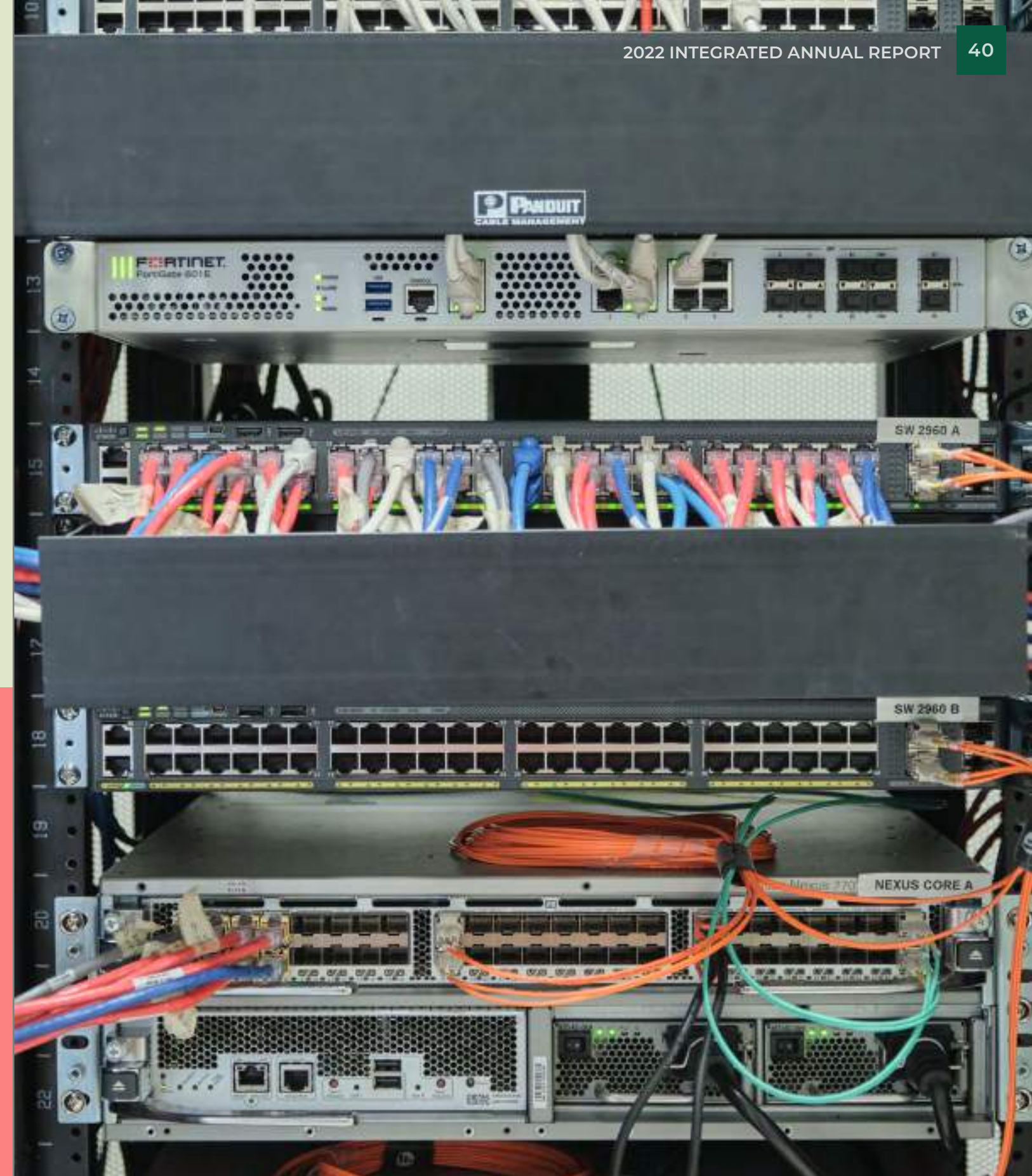
The vision of Grupo Pochteca's Digital Transformation is to become a customer-centric operation that leverages digital technologies to offer the best value proposition, the most agile/efficient processes, and provide the best customer experience, evolving towards a Digital Economy.

Our Digital Transformation strategy is being executed in a dual mode, a successful industry methodology that enables us to optimize the current business operation in the short term, reducing costs, improving customer experience, and increasing service availability. Simultaneously, it aims to transform the business in the medium and long terms by developing new digital products and services, automating purchasing, selling, and distribution processes, and creating a Customer-Company-Supplier digital ecosystem.

Under this Dual execution mode the following projects were successfully carried out in 2022:

- Migrating our corporate telecommunications network to one of state-of-the-art technology, increasing bandwidth, enabling redundancies, and achieving advanced control of voice and data traffic.
- Implementing a Technology Operations Center, which operates and monitors our enterprise architecture 24-7, every day of the year.
- Transforming our corporate intranet into an integrated collaborative ecosystem, positioning it as the place where our collaborators across all operations can share and find relevant information.

QUERÉTARO PLANT, MEXICO





QUERÉTARO PLANT, MEXICO

- Ongoing program for developing digital competencies through courses, practical workshops, and process certifications in technologies and the business solutions they enable.
- Implementing industry-leading methodologies for project management, operations, and process innovation.

Digital security is a priority for Grupo Pochteca, and therefore we have strengthened our procedures, monitoring, and digital security tools with the purpose of minimizing risks and responding promptly to incidents:

- Cybersecurity policies have been developed and implemented to define how our collaborators should handle sensitive information and access company systems.
- By working together with specialized cybersecurity providers, we have gained an additional level of protection and expertise.
- An ongoing training and simulation program for common cybersecurity cases keep our collaborators updated and alerted to current threats.
- The technological infrastructure of our enterprise architecture is constantly evolving and updating components such as firewalls, intrusion-detection systems, encryption tools, and backup of sensitive data.

Additionally, an analysis was conducted on the evolution of our Enterprise Resource Planning (ERP) financial management system. We have selected one of the market's leading solutions, which will be a key component of our future enterprise architecture and will allow us to optimize, standardize, and integrate operations across all countries where we operate.

UNFAIR TRADE PRACTICES

Our Policy on Anti-Monopoly was created to promote Company compliance with the Federal Anti-Monopoly Act. It includes topics such as monopolistic practices and improper exchange of information.

RISK MANAGEMENT

Our activities are exposed to various risks, including:

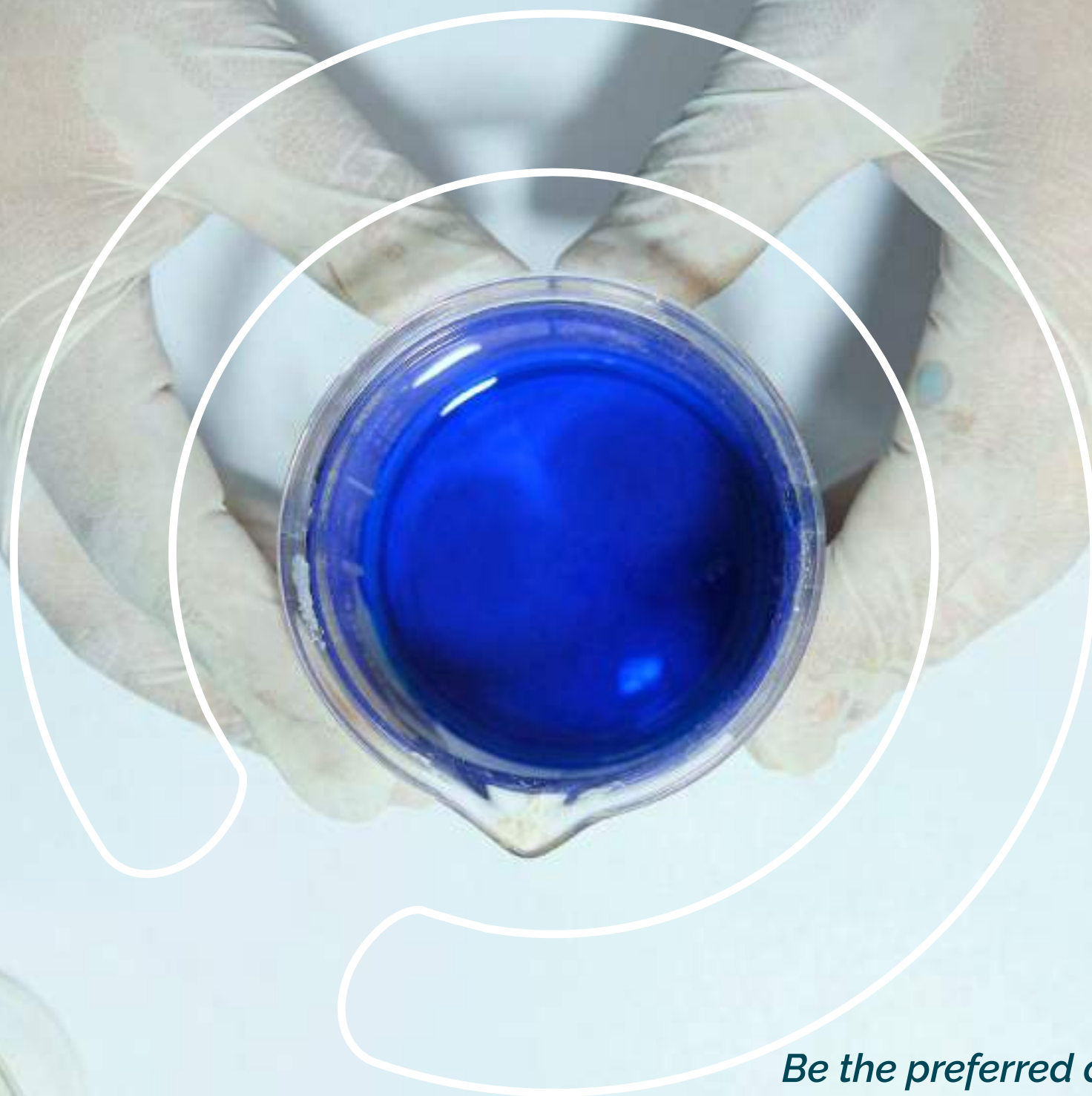
- Currency risks
- Financial risks
- Market risks
- Liquidity risks
- Credit risks
- Risks related to the use of derivatives
- Interest rate risks
- Environmental risks
- Operating risks

Different strategies are used to minimize the potential negative effects of the aforementioned risks. Internal auditors regularly review compliance with policies and exposure limits. The Group does not engage in, or trade financial instruments for speculative or hedging purposes.

The Treasury function of Grupo Pochteca is responsible for managing financial resources and controlling financial risks related to operations through internal risk reports, which analyze exposures by degree and magnitude. These risks include market risks (exchange rates and prices), credit risks, and liquidity risks. Both the management of financial risks and the use of derivative and non-derivative financial instruments are governed by Group policies.

MONTERREY PLANT, MEXICO





POCHTECA PURPOSE

Be the preferred distributor of raw materials and provide comprehensive solutions for both customers and suppliers.

VALUES

Our identity, decisions, and behaviors are the reflection of the values and the ethical and professional principles that guide us.

They form the foundation of our philosophy, identity, and culture. Through our values, our collaborators understand the behaviors they must follow and they serve as the driving force for Company growth.

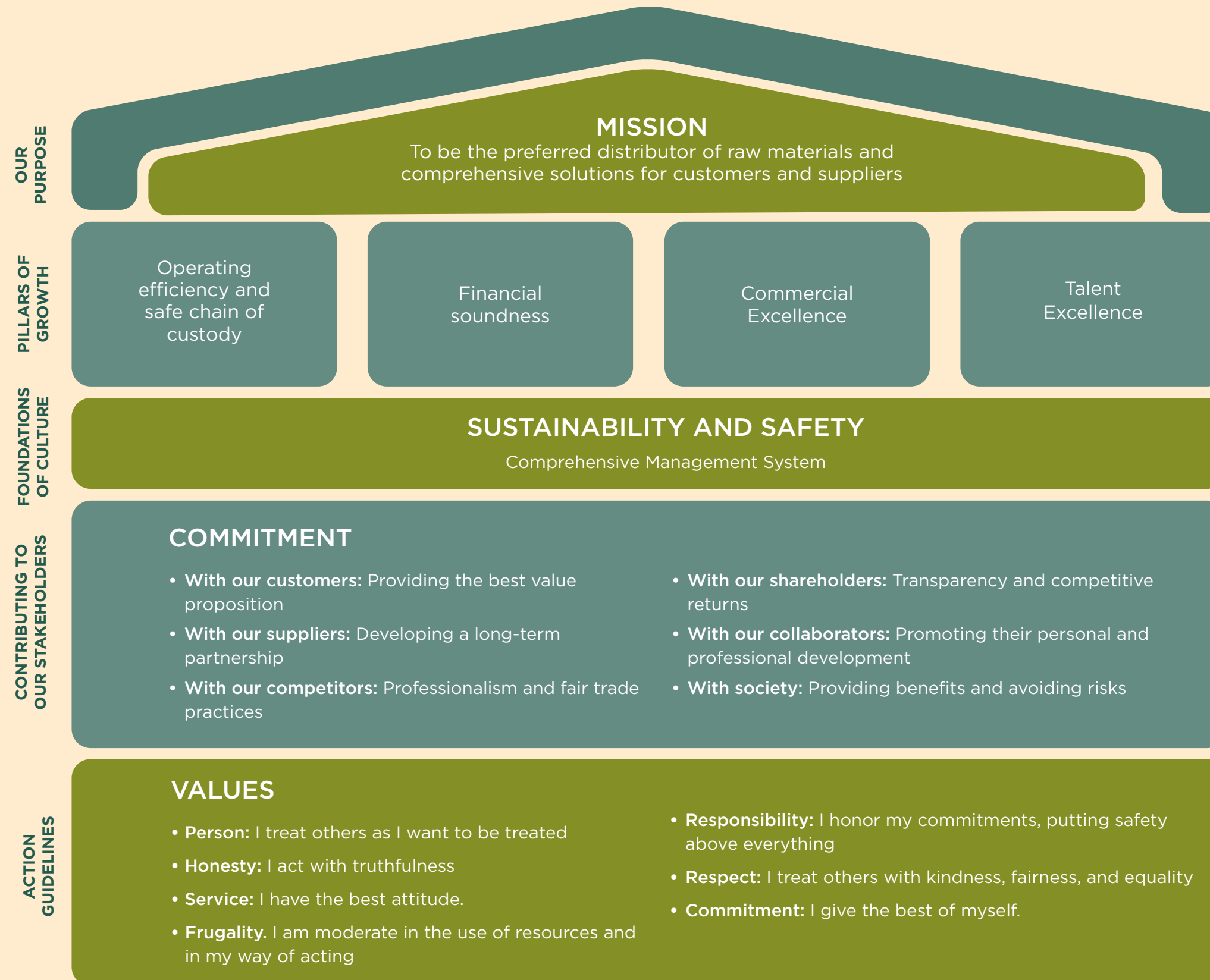
As part of our Culture of Legality, we have the strategy "I do what is right," which is based on five premises:



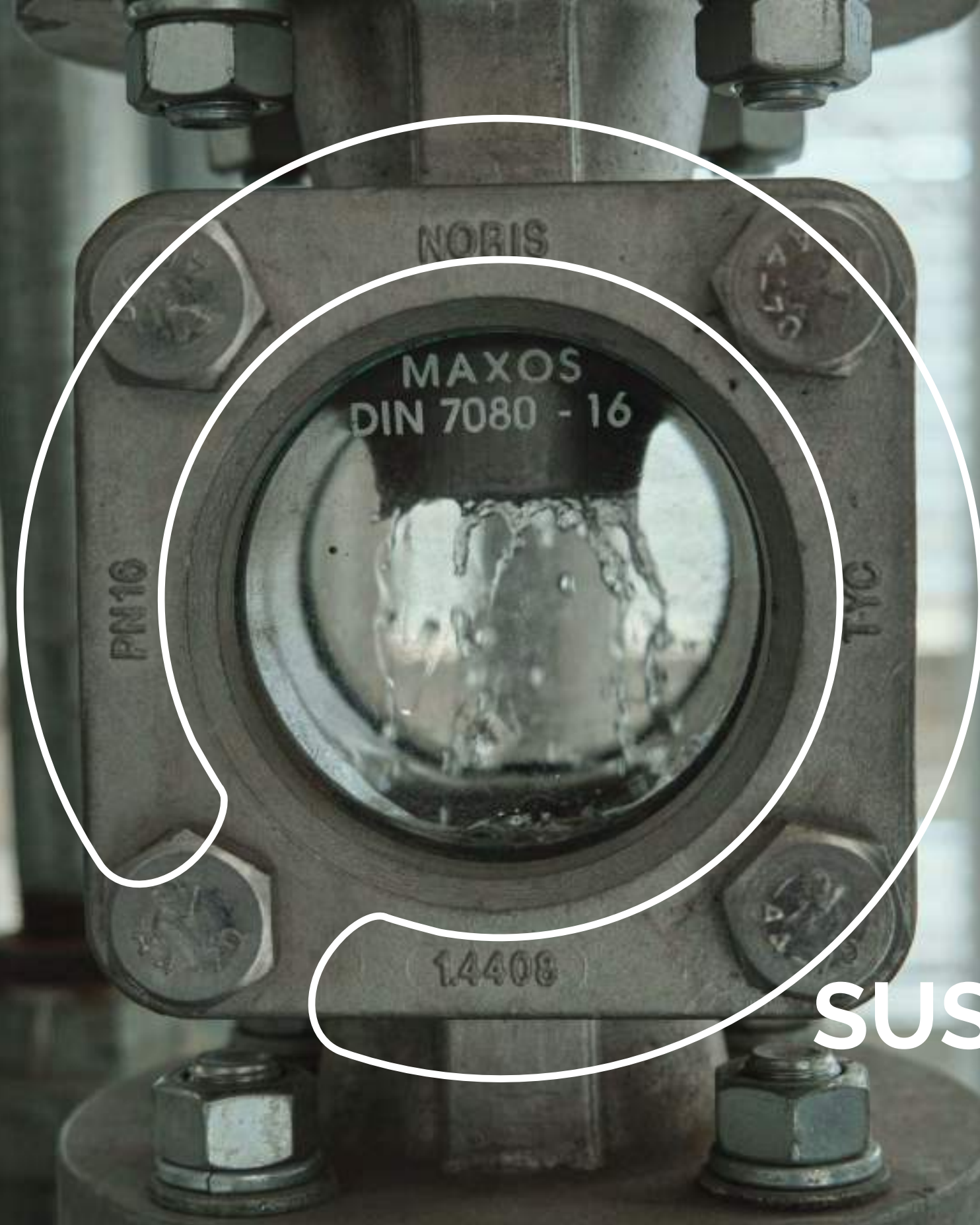
- 1** I do what is right.
- 2** I comply with the regulations that govern us.
- 3** I am familiar with the basic rules that govern us.
- 4** I reject and report improper, violent, and unsafe actions.
- 5** I am demanding of, and cooperate with the authorities.

OUR VALUES

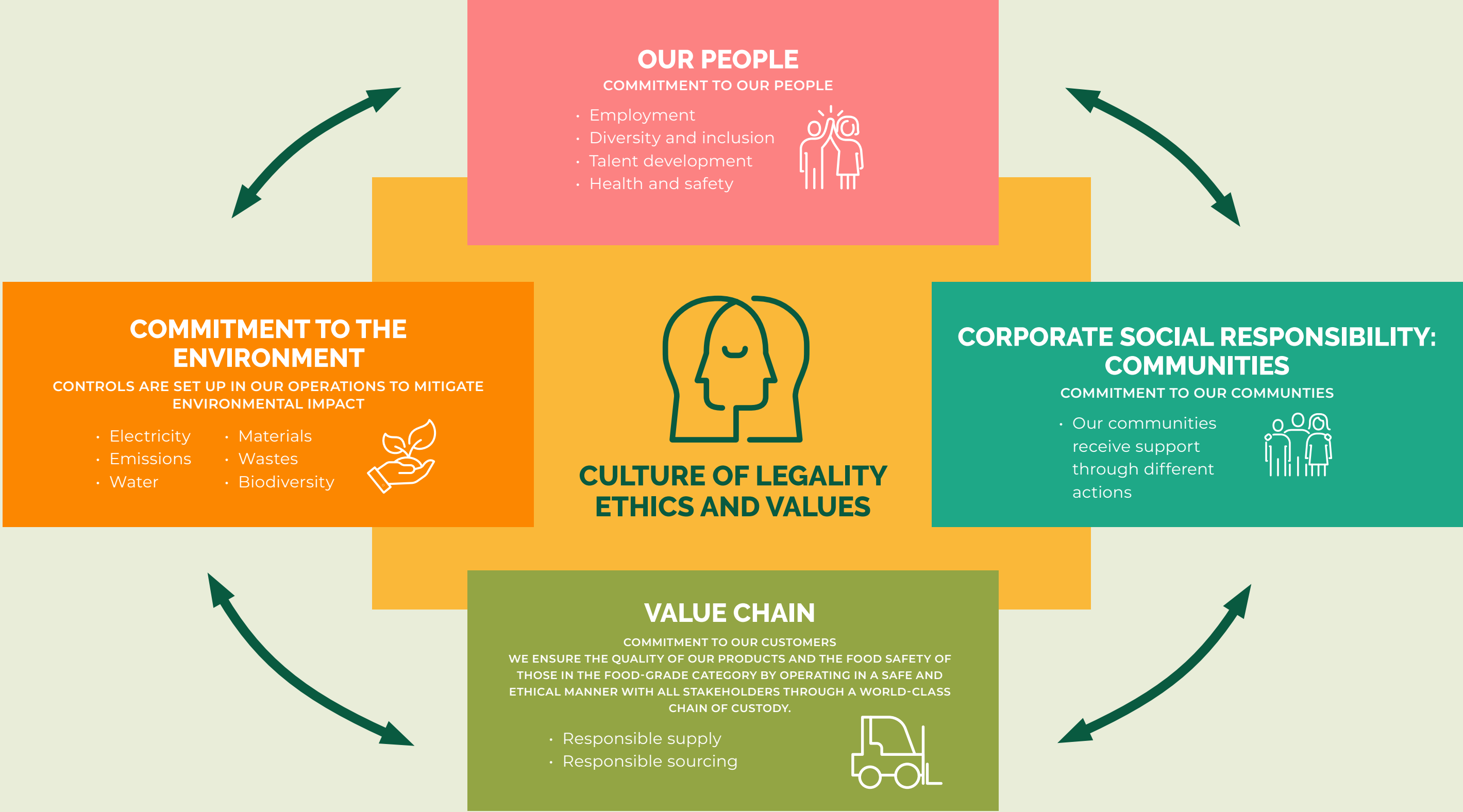
Person I treat others truthfully	Honesty I act honestly	Service I have the best attitude
Frugality I am moderate in the use of resources and in my actions -		Responsibility I honor my commitments, placing safety above all
Respect I treat others with kindness, fairness, and equality	Commitment I give the best of myself	



SAN LUIS POTOSÍ PLANT, MEXICO



SUSTAINABILITY STRATEGY



In order to honor the commitments of the four pillars of sustainability, we voluntarily adopt certifiable standards in social and environmental matters, allowing us to incorporate best practices into our operations and monitor compliance through independent audits that help us identify deficiencies and areas for improvement that we need to work on.

MEXICO GRI 2-27

ISO 9001:2015 CERTIFICATION:

Our three plants in the metropolitan area (San Juan, San José, and Vallejo) maintain this certification, representing over 60% of our operation.

ISO 22000:2018 CERTIFICATION:

Two plants were certified in 2022 (San Juan and Guadalajara) which is a key point in the development of our operations and value strategy.

RESPONSIBLE DISTRIBUTION CERTIFICATION BY NACD:

To ensure the process, we undergo audits every three years. In 2021, there were five audits for the branches in Villahermosa, Veracruz, Minatitlan, Cancun, and Merida, and our certification was successfully extended.



MANAGEMENT SYSTEM FOR COMPREHENSIVE RESPONSIBILITY (SARI®)

We verify our Comprehensive Responsibility Management System (SARI®) at 16 of our sites, demonstrating our commitment as a company in the Chemical Industry to continuously improve the protection of health, safety, and environmental care. Verified sites include: San Juan, San José, Puebla, Toluca, Pachuca, Minatitlán, Villahermosa, Cuernavaca, Querétaro, Cancún, Mérida, Guadalajara, Torreón, Tijuana, Aguascalientes, and Monterrey.

FOREST STEWARDSHIP COUNCIL (FSC)

Standard guaranteeing that the paper we market comes from sustainable forests. Our warehouse in Vallejo and Cancun are audited by FSC on an annual basis.

Additionally, we are part of sustainable procurement platforms, such as SMETA in SEDEX (Supplier Ethical Data Exchange) and TFS (Together for Sustainability) in ECOVADIS.

SARI Verifications



Average attained for evaluations in 2022:

95.94%

1 branch obtained

98.46%



POCHTECA COLOMBIA

SOUTH AMERICA

ISO 9001:2015 CERTIFICATION

In 2022, Pochteca Chile, Peru, and Colombia maintain their ISO certification.

AUTHORIZED ECONOMIC OPERATOR (AEO) CERTIFICATE

This certificate validates security in the supply chain and has been granted by the customs authorities of Peru and Colombia for our operations in those countries.

VDA STANDARD

Our operations in Chile adhere to the VDA standard, issued by the German Automotive Society, which certifies compliance with ISO 22241 for the production of AdBlue.

Additionally, requirements have been met for members of SEDEX SMETA 6.1 for organizational labor practices, health and safety, environmental, and business ethics for our operations in Colombia.

INTEGRATED MANAGEMENT SYSTEM (IMS) GRI 3-3, 403-1, 403-2, 403-8

In all our workplaces, we have a Safety Management System and a Policy in place, which are kept up to date and in line with company POCHTECA culture and strategies. This policy is fundamental to the organization's risk management strategy and ensures compliance with existing legal requirements.

We follow a risk-reduction and continuous-improvement approach in our processes to meet the needs of our customers and other stakeholders, and to achieve financial and growth objectives based on our operations.

MEXICO	<ul style="list-style-type: none">• Comprehensive Management System (IMS)• 100% of collaborators, outsourced, cleaning, security, and cafeteria personnel• There are internal controls to identify information on outsourced external personnel. As per our internal policies, all personnel present on our premises must comply with security guidelines.
COSTA RICA	<ul style="list-style-type: none">• Corporate Integrated Management System and the Occupational Safety and Health Study• 100% of collaborators
EL SALVADOR	<ul style="list-style-type: none">• Safety and Health Management System• 100% of collaborators within Pochteca's facilities in El Salvador and its storage warehouses, as well as protocols for product delivery to customers.
GUATEMALA	<ul style="list-style-type: none">• Health and Safety Management System• 100% of collaborators, outsourced, cleaning, security, and cafeteria personnel
SOUTH AMERICA	<p>COLOMBIA: Occupational Health and Safety Management System</p> <ul style="list-style-type: none">• 100% of collaborators <p>PERU: Safety Management System based on compliance with Law 29783 - Occupational Health and Safety Law.</p> <ul style="list-style-type: none">• 100% of collaborators <p>CHILE: Occupational Health and Safety Management System</p> <ul style="list-style-type: none">• 100% of collaborators, outsourced, cleaning, security, and cafeteria personnel
BRAZIL	<ul style="list-style-type: none">• HR3 system integrated con la payroll to manage occupational health and medicine• 100% of collaborators except outsourced labor

MEXICO

The reduction of risks in all our operations, across the four pillars of sustainability, and the continuous improvement of our processes are the foundations of our Integrated Management System (IMS) and its Policy.

Our Integrated Management System (IMS) is constantly updated to align with the business strategy, stakeholder requirements, feedback and complaints, survey results, changes and improvements in processes, regulatory requirements, and corrective actions.

RISK IDENTIFICATION PROCESS

- 1** Risk matrix through which we perform risk analysis by materials and operations to define operational, infrastructure, training, and personal protective equipment controls for safe working conditions
- 2** Based on the previous analysis, prevention strategies are established and coordinated with managers for their implementation, as well as defining the necessary items and minimum inventory for protection equipment.
- 3** Consultations and coordination are performed with site managers to review technical-economic proposals for emergency equipment maintenance in addition to conducting necessary studies for the equipment.
- 4** The process is performed annually unless there are changes or new materials or equipment are included, in which case it is done immediately.
- 5** Inspections and audits are conducted to ensure the process integrity.

SAN JUAN PLANT, MEXICO





LEÓN PLANT, MEXICO

100% of personnel trained in safety measures

The results obtained from identifying and assessing occupational risks are used to assess and continuously improve the Occupational Health and Safety Management System through:

- Safety, Hygiene, and Environmental Plans that outline an analysis methodology, enabling us to leverage information from work-related accidents, identify the underlying and immediate causes of said accidents, implement control measures for the root causes, monitor the applicability of corrective measures, record the results of control measures for identified causes, and evaluate the effectiveness of implemented corrective actions by continuously monitoring accident rates and absenteeism due to accidents.

Our collaborators can report risks or hazards to their supervisor, operations manager, and safety and hygiene coordinator during daily kickoff meetings, on-site interviews, and weekly inspections.

Any incident or work accident that occurs within the Company must be identified using the "Incident and Accident Investigation Report" form (FREIN-22-01) to determine the underlying and immediate causes and to establish control mechanisms that minimize or eliminate the likelihood of recurrence. We have a procedure for accident investigation, which takes into account the following aspects:

- Accident reporting mechanisms
- Accident investigation procedure
- Analysis of accident causes and subsequent actions to be taken

COSTA RICA

The Management System in Costa Rica is in response to a request by the Ministry of Labor, and prior to its implementation a risk analysis was conducted by an outside consultant. The system undergoes internal audits on an annual basis.

RISK IDENTIFICATION PROCESS

- 1** Weekly inspections of Environmental Safety and Hygiene carried out by the Operations Manager or through internal audits and management systems.
- 2** Internal Audit
- 3** Integrated Management Systems
- 4** Training of evaluated personnel conducted by external experts

To continuously assess and improve the Occupational Health and Safety Management System, a weekly follow-up on the obtained results is conducted to generate ideas and implement them as quickly as possible.

Any incident within the Company must be reported to Operations and Country Management for immediate action, as well as to generate reports for the Regional Management and Corporate level to carry out preventive actions.





POCHTECA EL SALVADOR

EL SALVADOR

The Safety and Health Management System aims to implement occupational safety and health measures in all phases of Company activities to prevent work-related risks. It has been implemented in compliance with El Salvador’s legal guidelines/requirements pursuant to the General Law on the Prevention of Risks in the Workplace.

THE SYSTEM ADDRESSES THE FOLLOWING NEEDS:

- | | | | |
|--|--|--|--|
| | Mechanisms for periodic evaluation of the Occupational Risk Prevention Management Program | | Establishing a program for medical examinations and first aid |
| | Identifying, evaluating, controlling, and ongoing monitoring of occupational risks | | Planning of Occupational Health and Safety Committee activities and meetings |
| | Up-to-date recording of accidents, occupational illness, and severe incidents | | Developing a dissemination and promotion program for prevention activities in the workplace, including prevention programs and raising awareness on gender violence, sexual harassment, and other psychosocial risks |
| | Designing and implementing an emergency and evacuation plan | | |
| | Training of collaborators in their specific occupational competencies, techniques, and risks | | |

RISK IDENTIFICATION PROCESS

- 1** Regular inspections are carried out at the facilities periodically, according to the needs and regulations related to occupational risks.
- 2** Evaluations are conducted by management under corporate supervision to ensure process quality.
- 3** Measures are taken to ensure process quality, including personal protection equipment, signage within the facilities, fire alarm systems, and facility improvements.

The results obtained from this process contribute to the improvement of the management system through plant supervision and the review of the Occupational Risk Program. Collaborators can report risks to their immediate supervisor verbally, via email, or directly to the country manager.

Personnel responsible for these processes receive mandatory training during working hours. Additionally, drills are conducted to assess the response capability in the event of any risk actually taking place.

POCHTECA EL SALVADOR



GUATEMALA

The Management System at Pochteca Guatemala addresses the need for a safety protocol to prevent contingencies, and it includes collaborator training in the following areas:



Product handling
safety



Safety in case
of accidents



Protocol in the event
of a chemical spill

PROCESS FOR IDENTIFYING RISKS

- 1** Weekly inspections by the Environmental, Safety, and Hygiene department
- 2** Evaluation of activities
- 3** Transportation control
- 4** Risk assessments are conducted by management with corporate office oversight to ensure proper processes are in place
- 5** Collaborators are encouraged to report risks in writing

Personnel responsible for these processes receive mandatory training during work hours. Additionally, drills are conducted to assess the response capabilities in the event of any risk actually taking place.

POCHTECA GUATEMALA



SOUTH AMERICA

Colombia

In Colombia, the Occupational Health and Safety Management System (SG-SST) is based on Law 1562, which establishes the foundations for creating a general procedure for its implementation. It is based on the PDCA cycle (Plan-Do-Check-Act), which defines the guidelines for implementing the system and includes a procedural manual.

The SG-SST covers all workers, regardless of their employment status. Local suppliers are audited in the standards that make up the system before establishing any business relationship, and they are monitored through annual audits throughout the duration of the commercial relationship. They are also supervised by the Occupational Risk Administration and the Ministry of Labor, also with annual audits conducted by the Colombian Safety Council. Currently, the SG-SST has an implementation level of 95.38%.

RISK IDENTIFICATION PROCESS

The methodology used for the development of the Risk Matrix at Pochteca Colombia follows the recommendations of GTC 45, a guide for the identification of hazards and risk assessment in collaborator health and safety. This allows for the recognition and assessment of several variables, including:

- | | |
|-------------------|-----------------------|
| 1. Process | 5. Hazard description |
| 2. Area | 6. Risk assessment |
| 3. Task | 7. Probability level |
| 4. Classification | 8. Others |

The risk matrix must be updated whenever there is an accident or work-related illness reported, or when there are legislative changes that require it.

TO ENSURE THE PROCESSES, THE COMPANY CARRIES OUT THE FOLLOWING:



Safety inspections of the facilities



Job position assessments



Training of personnel on how to identify and report risks associated with their work and job position



Annual individual surveys so each worker may identify the risks they recognize in their work



Suggestion boxes where workers can write and report unsafe conditions

All identified conditions are analyzed and incorporated into a work plan that is monitored monthly to assess progress and effectiveness of the actions.

All of the above is evaluated through annual audits conducted by an outside body and by customers when required.

The results obtained from these processes of identifying and assessing occupational risks are used to continuously assess and improve the Occupational Health and Safety Management System through the continuous improvement stage of the PDCA cycle.

Findings are incorporated into action plans with assigned responsibilities and deadlines. They are monitored by the Comprehensive Responsibility department with each responsible party until closure and maintenance, and by management who conducts monthly follow-ups in the Management Committee for all actions identified during the period. Additionally, an accountability report is submitted annually to management.

Collaborators can report risks through a suggestion box, during safety inspections and job position assessments, filling out the collaborator questionnaire on hazard identification and risk assessment, or via email.



POCHTECA PERU

Peru

The safety management system in Peru is based on compliance with the Occupational Health and Safety Law, which includes the identification and assessment of risks, among many other aspects. It also addresses the legal requirements mandating the development of an Annual Safety Program and the establishment of an Occupational Health and Safety Committee.

The process for identifying risks is carried out through the Hazard Identification and Risk Assessment procedure, following the guidelines provided under legal regulations. This process is conducted annually or whenever there is a change in work procedures or equipment used.

To ensure the quality of the processes, on-site verification is conducted at the workplace.

The results obtained from these processes are used to continuously assess and improve the occupational health and safety management system. The IPER matrix is used to identify any risks to which collaborators are exposed.

All collaborators are encouraged to report any type of risk to the Occupational Health and Safety Committee.

Chile

The internal Operational Health and Safety (OHS) Management System of Pochteca Chile provides guidelines based on programs and topics, with the following main objectives:



Reducing accidents and occupational diseases



Evaluating hazards and risks with mitigating measures to minimize impacts



Control elements, including internal audits, inspections, monitoring, indicators, stakeholder engagement, examinations, etc.

The process for identifying risks is carried out through a hazard and risk identification matrix, which addresses different tasks at the sites and by weighing associated hazards, risks, and impacts or level of criticality. Actions are taken when the identified risks are critical, and the matrix is reviewed annually.



POCHTECA CHILE

The process quality is ensured by a multidisciplinary team involving the heads of the areas to be evaluated, along with maintenance, operations, quality-control laboratory, and activity owners.

Each critical result or activity triggers improvement actions, leading to a lower valuation in the identification matrix and ultimately reducing potential incidents, accidents, or occupational illnesses. Other improvement actions may emerge from the evaluation and complement the management system in this matter.

A tool has been implemented to increase improvements in occupational health and safety through QR codes.



Brazil

The HR3 System is regulated by Labor Legislation and Regulatory Standards in Occupational Health and Medicine, which includes the following:

- Surveilling and controlling worker health and medications
- Occupational health certificate
- Issuing a professional profile
- Work-related accident reports
- Internal and independent audits

PROCESS FOR IDENTIFICATION OF RISKS

The identification of risks and hazards is part of the Risk Management Program (RMP) required by the government through Regulatory Standard 01. The program consists of:

1. "Risk Inventory" of the workplace environment
2. Action Plans containing control measures to minimize, control, or eliminate risks identified in the workplace environment
3. The RMP is reviewed biannually or when specific situations arise as described in the regulatory document.

Process quality is ensured by involving collaborators during the risk assessment process in each area of the Company, carried out by personnel in charge of the process.

GRI 2-8

Number of non-collaborator workers whose work or workplace is overseen by the organization:

Mexico **117**

El Salvador **3**

Guatemala **4**

Costa Rica **0**

South America **43**

Brasil **45**

GRI 403-8

The number of non-collaborator workers whose work or workplace is overseen by the organization and covered by the management system¹, subject to external audit² or certification by a third party³.

Mexico^{1,2,3} **117**

El Salvador^{1,2,3} **3**

Colombia¹ **4**

Peru^{1,2,3} **2**

Argentina¹ **8**

Chile^{1,2} **35**

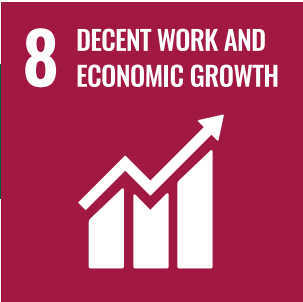
VALLEJO PLANT, MEXICO





**TALENT
EXCELLENCE**

GRI 3-3



HUMAN CAPITAL

The well-being of our collaborators is paramount at Pochteca. We firmly believe that a workplace characterized by fair working conditions, diversity and inclusion, training and development, health and safety, and personal and professional growth will enable us to achieve our goals and objectives. To accomplish this, we have implemented a Human Resources Strategy based on "Talent Excellence."

We adhere to the strictest standards regarding hiring practices, salaries, and benefits in all the countries where we operate, and we comply with the applicable legislation in each of those countries.



OUR VISION

"Have outstanding people in the best place to work, producing exceptional and sustainable results."

HUMAN RESOURCES STRATEGY



Our Human Resources Strategy focuses on collaborating, prioritizing, and maximizing the group resources by working as one Pochteca.



Our efforts are centered on fundamental people matters that enable us to achieve strategic objectives, enhance performance, and ensure sustainability.



We empower leaders to assume responsibility for their teams and develop high-performing teams.

STRATEGIC PILLARS

ORGANIZATION

Creating a high-performance, efficient, and agile organization



LEADERSHIP

Developing leaders at all levels



CULTURE

A winning culture that takes pride in living by our values



TALENT

Attracting and retaining top talent, thereby strengthening our employer brand



RECOGNITION

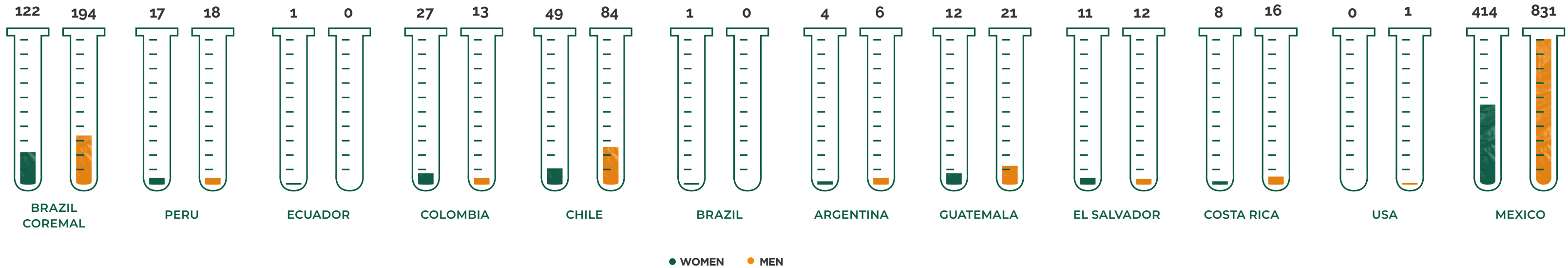
Providing fair and motivating incentives



TALENT ATTRACTION

GRI 2-7, 2-30

Headcount by region and by gender



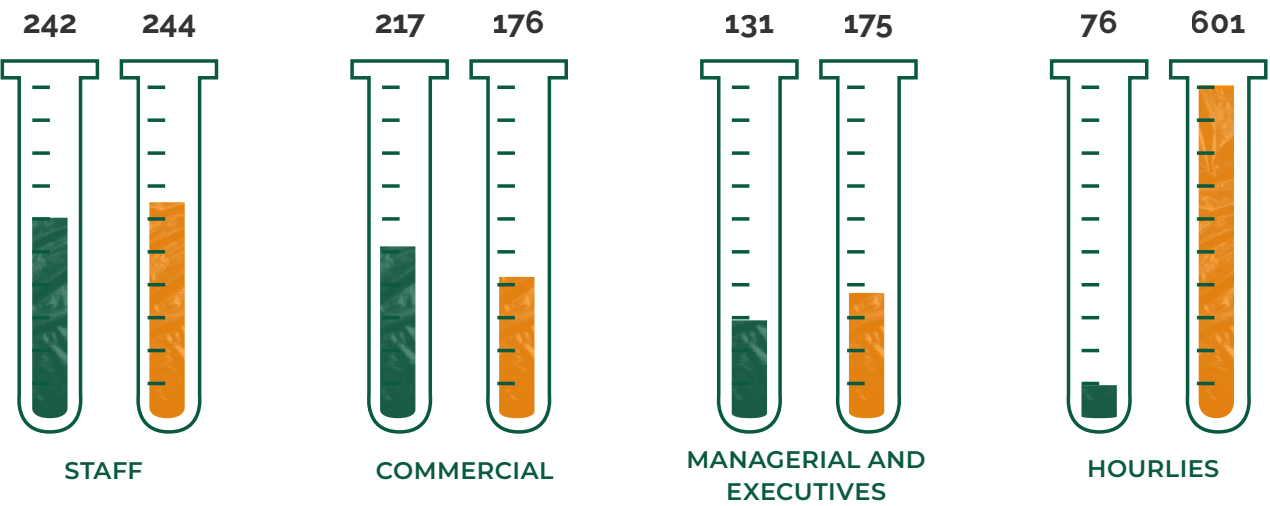
Headcount by gender and by type of employment

	TYPE	2020		2021		TOTAL	2022		%Δ 2022 VS 2021	
		WOMEN	MEN	WOMEN	MEN		WOMEN	MEN	WOMEN	MEN
MEXICO	Temporary	22	75	41	113	154	11	43	-73%	-62%
	Permanent	344	683	349	690	1039	403	788	15%	14%
	TOTAL	366	758	390	803	1193	414	831	6%	3%
USA	Temporary	0	0	0	0	0	-	-	0%	0%
	Permanent	0	1	0	1	1	-	1	0%	0%
	TOTAL	0	1	0	1	1	0	1	0%	0%
COSTA RICA	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	7	9	7	16	23	8	16	14%	0%
	TOTAL	7	9	7	16	23	8	16	14%	0%
EL SALVADOR	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	8	11	8	12	20	11	12	38%	0%
	TOTAL	8	11	8	12	20	11	12	38%	0%

	TYPE	2020		2021		TOTAL	2022		%Δ 2022 VS 2021	
		WOMEN	MEN	WOMEN	MEN		WOMEN	MEN	WOMEN	MEN
GUATEMALA	Temporary	0	0	1	0	1	0	0	-100%	0%
	Permanent	8	14	11	19	30	21	12	91%	-37%
	TOTAL	8	14	12	19	31	21	12	75%	-37%
ARGENTINA	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	1	3	3	5	8	4	6	33%	20%
	TOTAL	1	3	3	5	8	4	6	33%	20%
BRAZIL	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	1	2	1	0	1	1	0	0%	0%
	TOTAL	2	1	1	0	1	1	0	0%	0%
CHILE	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	27	53	26	62	88	49	84	88%	35%
	TOTAL	27	53	26	62	88	49	84	88%	35%

	TYPE	2020		2021		TOTAL	2022		%Δ 2022 VS 2021	
		WOMEN	MEN	WOMEN	MEN		WOMEN	MEN	WOMEN	MEN
COLOMBIA	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	18	8	25	12	37	27	13	8%	8%
	TOTAL	18	8	25	12	37	27	13	8%	8%
ECUADOR	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	0	0	0	0	0	1	0	0%	0%
	TOTAL	0	0	0	0	0	1	0	0%	0%
PERU	Temporary	0	0	0	0	0	0	0	0%	0%
	Permanent	9	11	12	13	25	17	18	42%	38%
	TOTAL	9	11	12	13	25	17	18	42%	38%
BRAZIL COREMAL	Temporary	1	3	6	6	12	7	8	17%	33%
	Permanent	97	149	106	169	275	115	186	8%	10%
	TOTAL	98	152	112	175	287	122	194	9%	11%
	TOTAL	544	1,021	596	1,118	1,714	675	1,187	13%	6%

Headcount by Category and by Gender

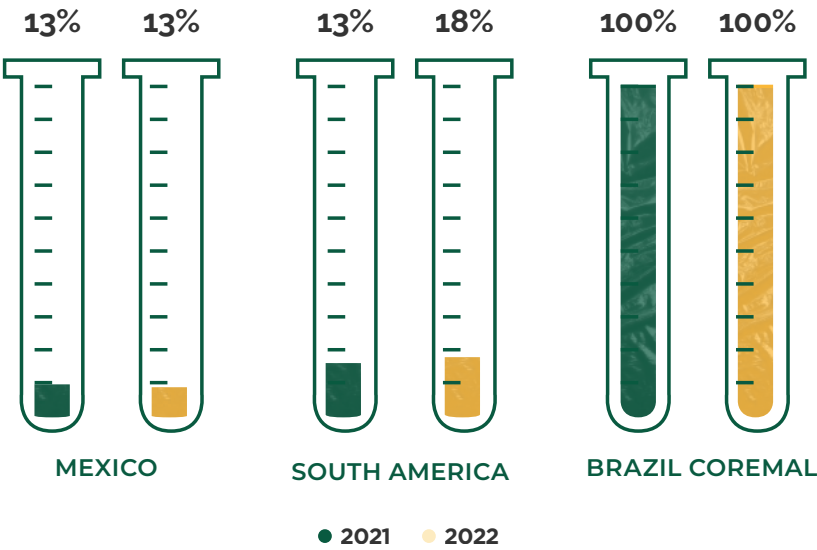


INCLUDES: MEXICO, USA, COSTA RICA, EL SALVADOR, GUATEMALA, ARGENTINA, BRAZIL, CHILE, COLOMBIA, ECUADOR, PERU, BRAZIL COREMAL

● WOMEN ● MEN

GRI 2-30

Percentage of unionized collaborators or covered under collective bargaining agreements

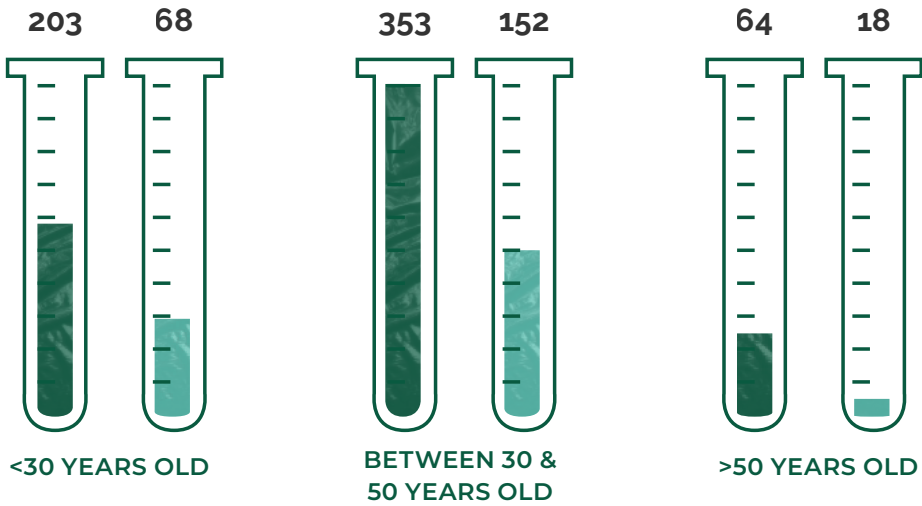


● 2021 ● 2022



NEW HIRES GRI 401-1

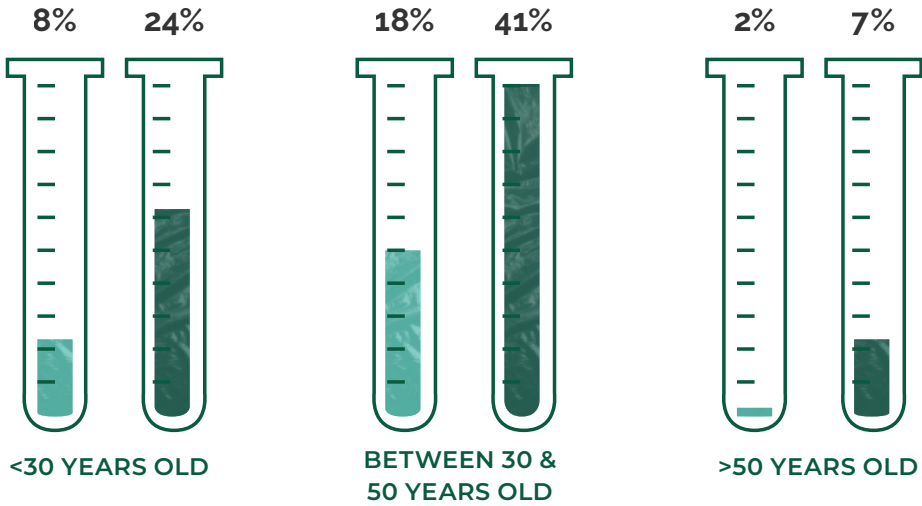
New Hires



INCLUDES: MEXICO, USA, COSTA RICA, EL SALVADOR, GUATEMALA, ARGENTINA, BRAZIL, CHILE, COLOMBIA, ECUADOR, PERU, AND BRAZIL COREMAL
SEE ATTACHMENT 1 (NEW HIRES)

● MEN ● WOMEN

New-Hire Rate



INCLUDES: MEXICO, USA, COSTA RICA, EL SALVADOR, GUATEMALA, ARGENTINA, BRAZIL, CHILE, COLOMBIA, ECUADOR, PERU, AND BRAZIL COREMAL
SEE ATTACHMENT 1 (NEW HIRES)

● MEN ● WOMEN

858 New hires in 2022

238 Women | 620 Men

SAN JUAN PLANT, MEXICO



REFERRAL CAMPAIGN

All our collaborators can refer someone they know who is looking for a job through a referral link or a QR code. If the candidate is hired, the collaborator who made the referral will receive a financial benefit for their contribution.

¿Conoces a alguien que está en busca de trabajo?

Compártenos su CV

Si refieres a alguien, Pochteca te otorgará un beneficio económico.

Posiciones administrativas: **\$1,000 MXN**
Posiciones operativas: **\$1,000 MXN**
Posiciones comerciales: **\$1,000 MXN**
Posiciones gerenciales: **\$3,000 MXN**

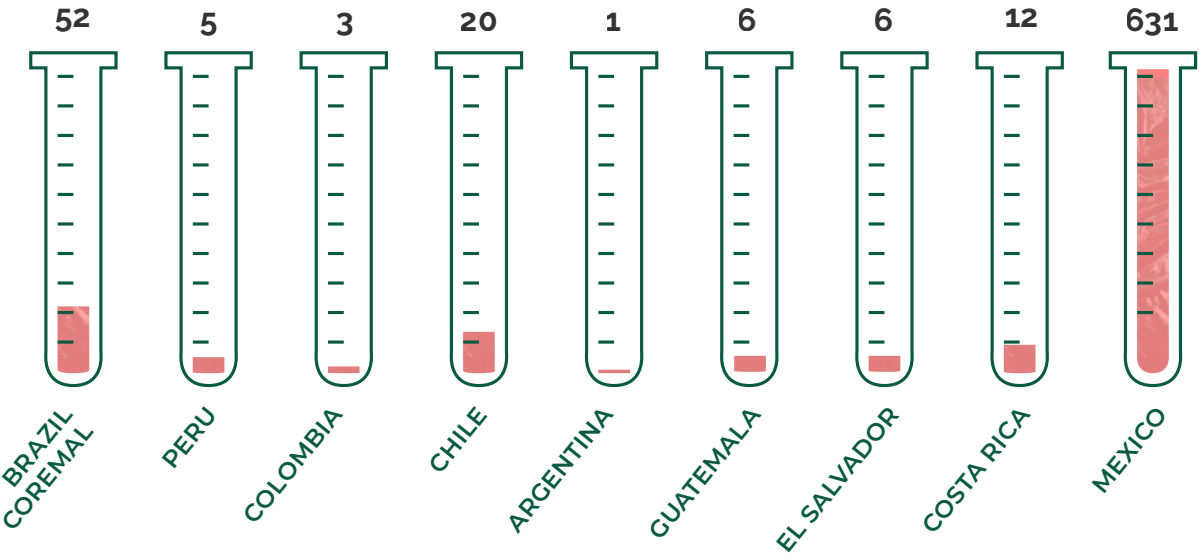
El pago se dará cuando el candidato recomendando haya firmado el contrato indeterminado.

Los requerimientos para referir candidatos son:
Subir el ticket con el formato "Referencia de candidatos".
En este caso no aplica antigüedad del empleado.
Envío de la solicitud dentro de los 10 días hábiles a la firma del contrato indeterminado del candidato referenciado.

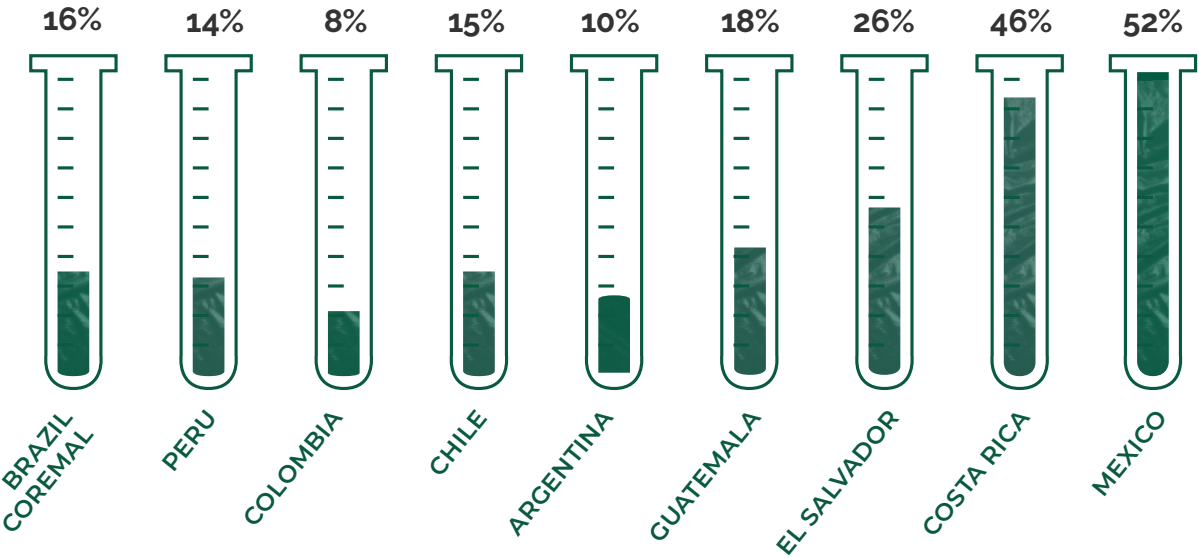
Link del formato para referenciar es:
<https://forms.office.com/r/AuXQDDMZr7>

También puedes escanear el código QR para enviar el CV.

Deletions



Deletion Rate



POCHTECA CHILE



DIVERSITY AND INCLUSION

GRI 3-3, 405-1, 406-1



We strive to create more inclusive opportunities where our collaborators can thrive

At Pochteca, it is our purpose not to discriminate against any individual based on gender, ethnicity, religion, social status, age, sex, disability, etc., treating everyone with respect and equality. In Mexico, we exercise due diligence to mitigate cultural and human rights impacts.

Our hiring policy is based on competencies and experience, and we promote the inclusion of people with disabilities.

We maintain our commitment to the labor inclusion project of Fundación Unidos, A.C., through which we have individuals with disabilities integrated into our workforce, eligible for the same job opportunities as the rest of our collaborators. Similarly, we foster internal promotions and local recruitments in all our hires.

Furthermore, we strive to eliminate salary differences between men and women, basing compensation solely on collaborator performance.



POCHTECA COLOMBIA

194 Vacant positions filled by internal candidates



POCHTECA CHILE

Collaborator headcount by gender

Country	Women	Men
Mexico	414	831
USA	-	1
Costa Rica	8	16
El Salvador	11	12
Guatemala	12	21
Argentina	4	6
Brazil	1	0
Chile	49	84
Colombia	27	13
Ecuador	1	0
Peru	17	18
Brazil Coremal	122	194
Total	666	1,196

Diversity in governance bodies and headcount GRI 405-1

	MEXICO	EUA	COSTA RICA	EL SALVADOR	GUATEMALA	SOUTH AMERICA	BRASIL COREMAL
WOMEN							
< 30 YEARS OLD	5		0	0	0	0	0
BETWEEN 30 & 50 YEARS OLD	2		0	0	0	0	0
> 50 YEARS OLD	3		0	0	0	0	0
MEN	17	1	1	0	0	0	0
< 30 YEARS OLD			0	0	0	0	0
BETWEEN 30 & 50 YEARS OLD	6		1	0	0	0	0
> 50 YEARS OLD	11	1	0	0	0	0	0
TOTAL	22	1	1	0	0	0	0

Headcount by age

	MEXICO	USA	COSTA RICA	EL SALVADOR	GUATEMALA	SOUTH AMERICA	BRAZIL COREMAL
WOMEN	409	0	8	11	13	99	122
< 30 YEARS OLD	90	0	2	1	1	19	27
BETWEEN 30 & 50 YEARS OLD	262	0	5	9	12	67	71
> 50 YEARS OLD	57	0	1	1	0	13	24
MEN	814	0	15	12	20	121	194
< 30 YEARS OLD	190	0	2	1	8	12	33
BETWEEN 30 & 50 YEARS OLD	461	0	11	6	9	79	124
> 50 YEARS OLD	163	0	2	5	3	30	37
TOTAL	1223	0	23	23	33	220	316



100% of senior executives (directors), nationality is from the country they work for

Number of women and men in governance bodies

	MEXICO	COSTA RICA	EL SALVADOR	GUATEMALA	SOUTH AMERICA	BRASIL COREMAL
WOMEN	5		0	0	0	0
MEN	17	1	1	0	0	0

	MEXICO		COSTA RICA		EL SALVADOR		GUATEMALA		SOUTH AMERICA		BRASIL COREMAL	
	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men
STAFF	133	168	0	1	4	2	2	3	53	49	50	21
COMMERCIAL	173	120	0	2	5	3	7	3	30	34	8	16
MANAGERIAL	47	92	8	9	1	7	2	2	13	21	50	32
OPERATIVO	56	434	0	4	1	1	2	12	3	17	14	125
TOTAL	409	814	8	16	11	13	13	20	99	121	122	194

As part of our diversity and inclusion activities in 2022, we invited our collaborators to participate in the Inclusive Azteca Race, a charity race organized by Equidad A.C., an organization that supports persons with disabilities. Participants had the opportunity to experience guiding or being guided by another person and feel the momentary sensation of blindness.

AZTECA RACE FOR INCLUSION

We would like to share a glimpse of what was experienced during the Azteca Race.

The race took place on December 11 and was organized by *Inclusión con Equidad A.C.*, a civic organization for and by people with disabilities.

By registering, we contributed to the on-going promotion of adapted sports for persons with disabilities, as well as the promotion of employment opportunities and the continued teaching of Braille and Mexican Sign Language (LSM) courses.

We express our gratitude to the collaborators who participated in this great cause.





SAN JUAN PLANT, MEXICO

Headcount by Generation

REGION	COUNTRY	BABY BOOMER	GEN X	GEN Z	MILLENIAL OR GEN Y	GENERAL TOTAL
MEXICO	MEXICO	186	303	192	564	1245
USA	USA	N/A	1	N/A	N/A	1
BRAZIL	BRAZIL	56	85	47	128	316
CENTRAL AMERICA	COSTA RICA	3	8	2	11	24
	EL SALVADOR	5	6	2	10	23
	GUATEMALA	3	4	10	16	33
SOUTH AMERICA	ARGENTINA	1	7	1	1	10
	BRAZIL	N/A	N/A	N/A	1	1
	CHILE	25	38	13	57	133
	COLOMBIA	6	10	4	20	40
	ECUADOR	N/A	N/A	N/A	1	1
	PERU	4	14	3	14	35
TOTAL		289	476	274	823	1862

COMPENSATION AND BENEFITS GRI 3-3, 401-2

Every day, we strive to improve the working conditions of our collaborators and foster an excellent work environment that focuses on enhancing productivity and retaining our talent.

WORK-LIFE BALANCE PROGRAM

We have made significant progress in implementing benefits and perks to strengthen our value proposition through our Work-Life Balance Program. This program includes new benefits that will contribute to building a winning culture based on high performance.

The Work-Life Balance Program consists of a series of initiatives and strategies aimed at promoting productivity and motivation while continuously improving the work environment.

These initiatives focus on self-care, health, emotional management, recognition, integration, and leisure, all of which expand and foster creativity, learning, and inspiration.

In 2022, we continued to strengthen our commitment to the fair wage initiative, ensuring that none of our collaborators earn less than \$7,000 pesos, plus benefits. This amount reflects the progressive and gradual evolution of income.



2019
Superior benefits and perks to Mexican legal requirements, including the Orienta PAE program.



2020
As a result of the pandemic, the Comprehensive Health program was added to the benefits package, providing collaborators with preferential costs and home visits from a qualified medical professional.



2021
All pandemic-related benefits and perks remained in place, and there were no layoffs as a result of the same. At-risk collaborators received 100% of their wages and were sent home.



2022
Launching of the Work-Life Balance Program

PROGRAM PILLARS



FAMILY ATMOSPHERE

- *Family is the fundamental cornerstone in our lives.*
- *We strive to promote balance by fostering both family and organizational activities.*

Key activities in 2022:

- Kardias Race, in support of children with heart problems
- Organization of various recreational spaces during the World Cup
- Contests aimed at encouraging participation of Pochteca collaborators' the families, with recognitions awarded
- Towards the end of 2022, we entered into an agreement with the Monterrey Institute of Technology and Higher Education (TEC), called Prepanet, which will be launched in 2023. This is a social transformation program that offers 50 scholarships covering 100% of tuition expenses for online high school education, to be completed within a maximum period of four years.
- Agreement with TONY Superpapelería -a stationery store chain- offering a 10% discount on the purchase of school supplies





RECOGNITIONS AND CELEBRATIONS

- *We aim to create a culture of constant recognition, enabling us to promote high performance.*

Key activities in 2022

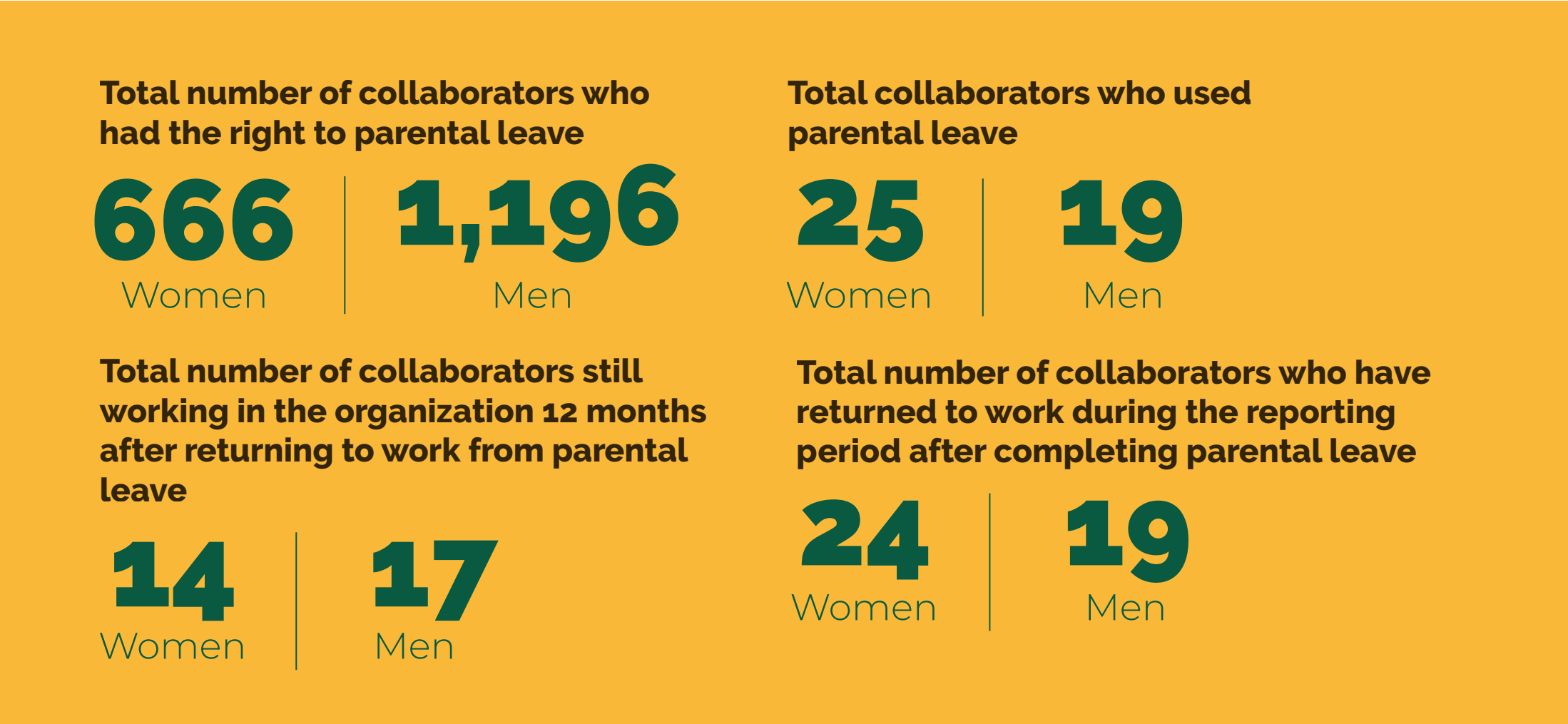
- Introduction of grocery vouchers for the first time in the Company. As the initial group, the operational team was assigned a monthly amount of \$500 pesos.
- Launch of the "Talking with..." initiative, a space where collaborators have the opportunity to hold conversations with our executives to discuss topics of interest to everyone. These sessions are conducted three times a month throughout the year. These opportunities help us continue growing and fostering interaction at all levels of the Company.
- Agreement with Lottus Education, offering an additional 5% discount on any promotion or final price on their list for completing high school, bachelor's, and master's degrees at any of their campuses:
 - Colegio Indoamericano
 - Latinoamericana University
 - Tres Culturas University
 - Americana del Noreste University
 - UTEG. University Center
- Agreement with Open English and Next U, providing discounts for our collaborators to learn English.
- Agreement with Simón Bolívar University, offering various discounts to complete high school, bachelor's and master's degrees, special diploma courses, language classes, and preparing for exams such as TOEFL, IELTS, among others.

	TEMPS							FULLTIME COLLABORATORS						
BENEFIT	MEXICO	USA	COSTA RICA	SOUTH AMERICA	EL SALVADOR	GUATEMALA	BRAZIL COREMAL	MEXICO	USA	COSTA RICA	SOUTH AMERICA	EL SALVADOR	GUATEMALA	BRAZIL COREMAL
CHRISTMAS BONUS	X	X	X	X				X	X	X	X	X	X	
VACATION	X	X	X	X				X	X	X	X	X	X	X
VACATION PAY	X	X	X	X	X		X	X	X	X	X	X		X
MEXICAN SOCIAL SECURITY COVERAGE (IMSS)	X	X	X									X	X	
LIFE INSURANCE	X	X	X	X				X	X	X	X	X	X	X
HEALTH INSURANCE														X
SCHOLARSHIPS														X
STUDENT LOANS														X
LOAN FOR EXPENSES														X
FOOD COUPONS	X	X		X				X	X		X			

	TEMPS							FULLTIME COLLABORATORS						
BENEFIT	MEXICO	USA	COSTA RICA	SOUTH AMERICA	EL SALVADOR	GUATEMALA	BRAZIL COREMAL	MEXICO	USA	COSTA RICA	SOUTH AMERICA	EL SALVADOR	GUATEMALA	BRAZIL COREMAL
DISCOUNT COUPON FOR CHRISTMAS SEASON														
TRANSPORTATION ASSISTANCE							X					X		X
MARRIAGE BONUS	X	X		X			X	X	X		X	X	X	X
MATERNITY LEAVE	X	X		X			X	X	X		X	X	X	X
PATERNITY LEAVE	X	X		X			X	X	X		X	X	X	X
FUNERAL EXPENSE ASSISTANCE	X	X		X				X	X		X	X		X
PARKING	X	X		X			X	X	X		X	X	X	X

PARENTAL LEAVE

GRI 401-3



INCLUDES: MEXICO, EL SALVADOR, GUATEMALA, CHILE, COLOMBIA, PERU AND BRAZIL COREMAL



QUERÉTARO PLANT, MEXICO



QUERÉTARO PLANT, MEXICO

Rates of return to work after parental leave

COUNTRY	WOMEN	MEN
MEXICO CHILE PERU BRASIL COREMAL	100%	100%
EL SALVADOR	50%	N/A
GUATEMALA	N/A	6%
COLOMBIA	100%	N/A

Retention rates of collaborators who took parental leave

COUNTRY	WOMEN	MEN
MEXICO	50%	100%
EL SALVADOR	50%	N/A
GUATEMALA	3%	3%
CHILE PERU	100%	100%
COLOMBIA	100%	N/A
BRASIL COREMAL	50%	100%

TRAINING AND DEVELOPMENT

GRI 3-3, 404-1

8 DECENT WORK AND
ECONOMIC GROWTH

HUMAN CAPITAL

Once again, we have carried out our training process, which has the following objectives:



Training Needs Assessment (TNA): identifying training needs and establishing courses to be provided throughout the year, including their format.



Annual Training Plan (ATP): Determining the specific training plan for each position and department, aligning it with established performance objectives and goals.



All courses are conducted during working hours and include collaborators from different areas such as operations, administration, sales, managers, and executives. We offer monthly training sessions. Upon completion of the courses, satisfaction surveys, knowledge evaluations, and compliance assessments are conducted to gauge the effectiveness of the training.

We continue to utilize Pochteca Virtual University (PVU) -our online training tool- which enables us to reach different locations and individuals through work sessions, talks, conferences, courses, and workshops.



QUERÉTARO PLANT, MEXICO

10,332 hours of training with the PVU platform.



VALLEJO PLANT, MEXICO

During the year, the training conducted for all collaborators, including new hires, was crucial. Focus was placed on the new Work-Life Balance Program, as well as our Culture of Legality and the new Values.

All new hires at Pochteca received our corporate induction program, providing periodic courses conducted by the Human Resources department. These sessions deliver relevant information about the Company, organizational structure, benefits, data privacy, divisions and business lines, objectives of the Integrated Management System (IMS), Code of Ethics, and internal work regulations, among others.

In 2022, a partnership was formed with AIESEC to implement a model program for the development of young talent who can grow within the Company and take on leadership roles. Through AIESEC, we selected high-potential profiles from different countries worldwide to enhance their competencies. Currently, we have two interns in the sales and marketing department.

Furthermore, in partnership with *Construyendo y Creciendo* (Building and Growing) we address the formal and non-formal education of our collaborators, primarily those in operational positions, through Pochteca Classroom. The services completed in 2022 included:

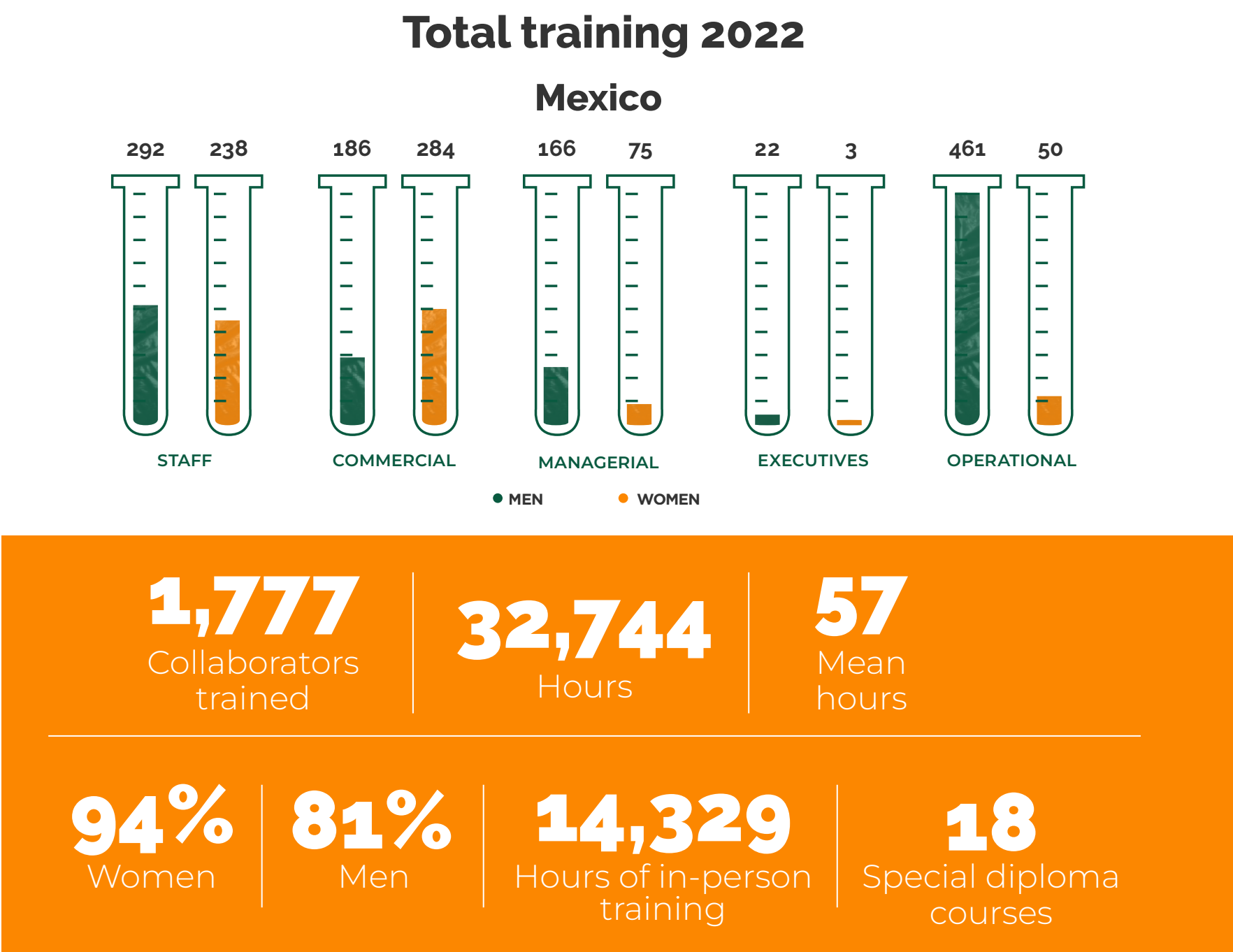
- Basic arithmetic course at Vallejo Plant
- Use of ICTs: 3 participants
- 1 collaborator completing high school studies

Project Managers program was conducted, focusing on the development of young professionals to strengthen their leadership, teamwork, project management, and continuous improvement skills. The goal is to foster their growth within Pochteca and prepare them for various managerial positions in the long term, while familiarizing them with the organization's values and processes.

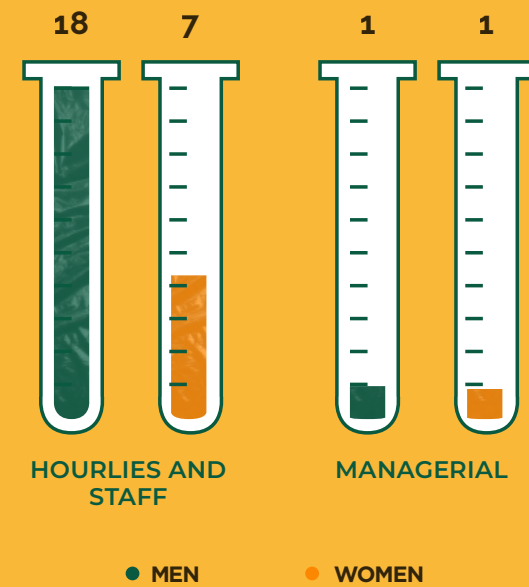
In this program, project managers work closely with executives from different divisions who serve as mentors in support of their development within Grupo Pochteca. These managers learn how operational processes work and how to provide excellent service by building strong relationships with customers.

One of the highest priorities for Grupo Pochteca is to maximize the performance of our human capital. One tool used to achieve this goal is coaching. This technique produces multiple benefits, both at a personal and a corporate level.

Therefore, in 2022, we initiated a coaching process for the entire executive team in Mexico, comprising 15 leaders. The process has already begun with 7 executives. In South America, we began with a group of executives as phase one, and we plan to expand the process to Central America in the first half of 2023. This coaching process allows us to unlock the potential of our leaders and strengthen their abilities, leading to collective achievements in the future. Additionally, it helps foster teamwork, align our leaders with common goals and objectives, enhance effective communication, and have a greater impact on Company culture.



Guatemala



485
Training hours

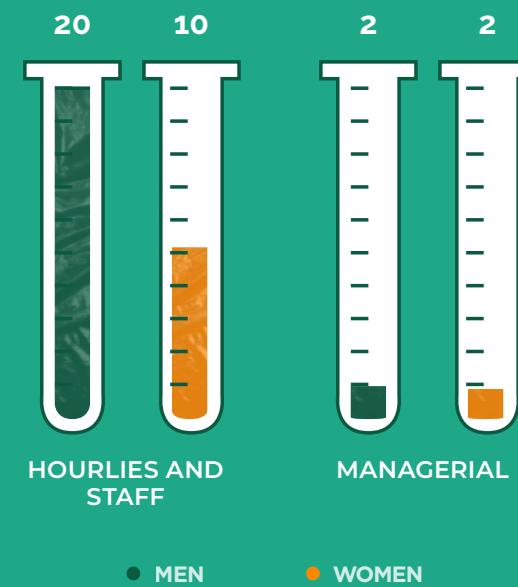
38
Mean training
hours

25
Special
diploma
courses

65%
Women
ours of in-person
training

150%
Men

El Salvador



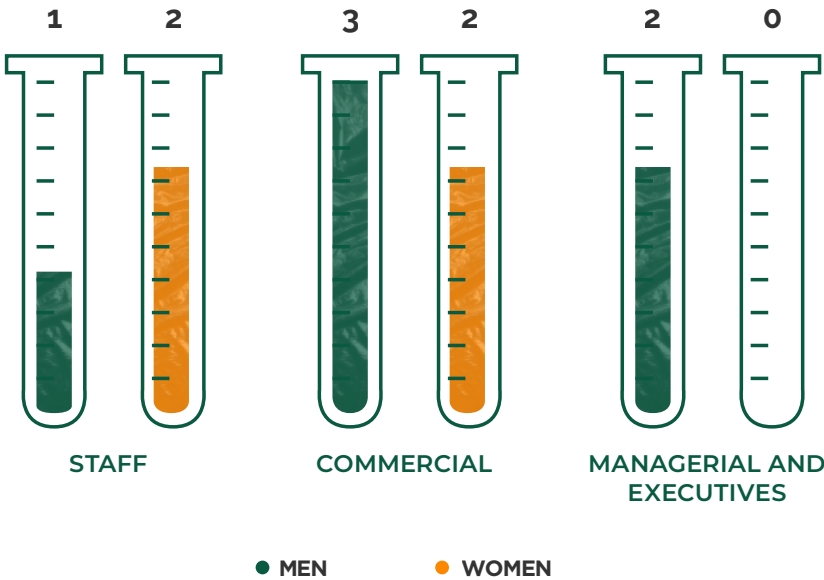
34 Collaborators
trained

36%
Women

60%
Men

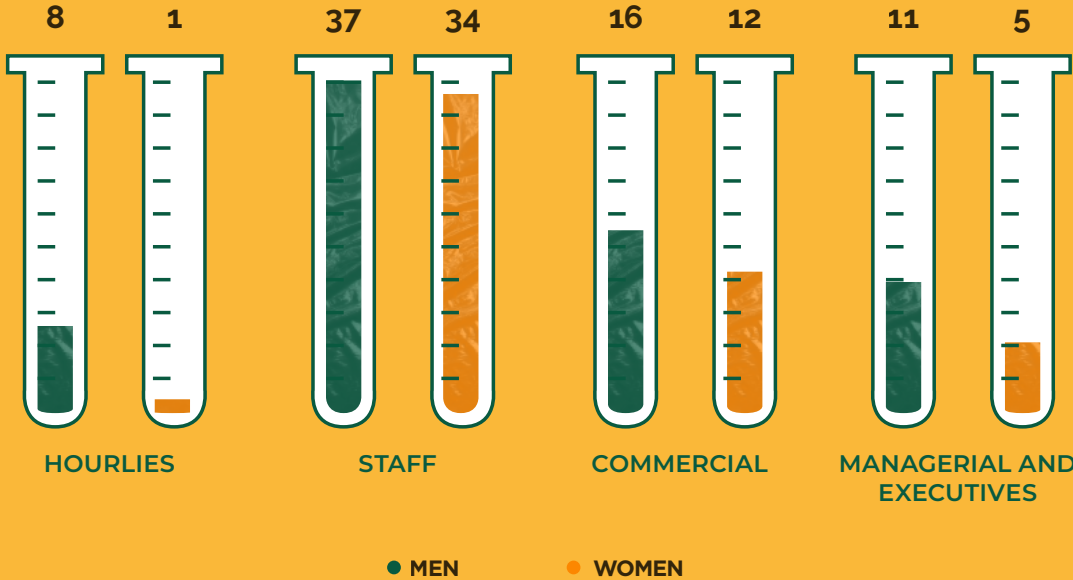


Argentina



55.6 Hours of training

Chile

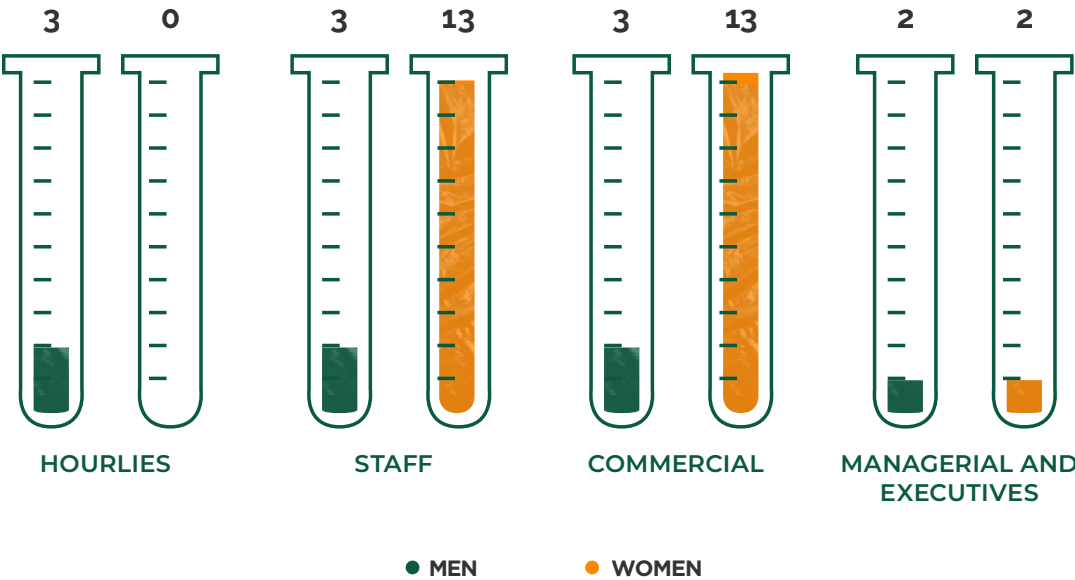


124 Collaborators

1,052 Hours of training

230 Hours of in-person training

Colombia



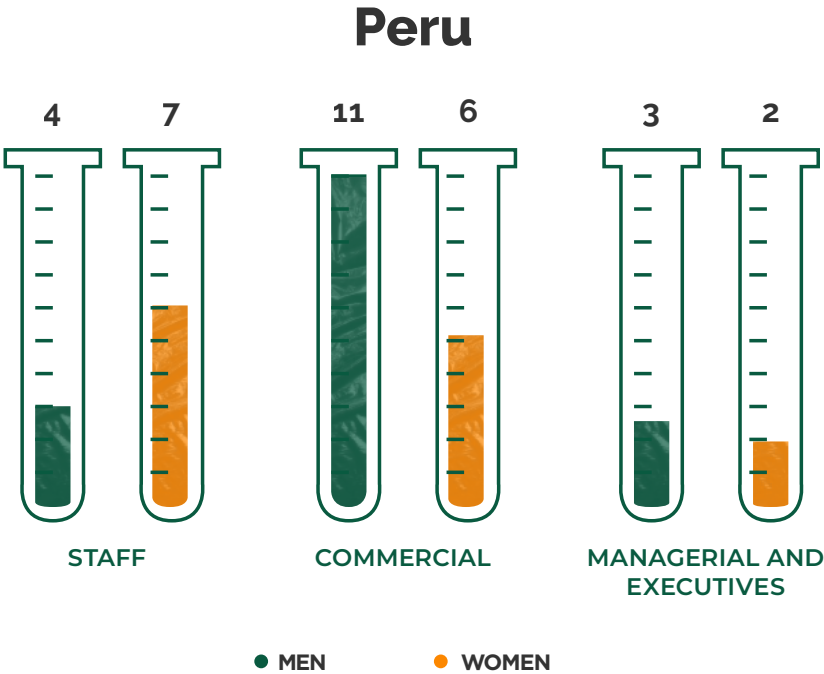
37 Collaborators trained

638 Hours of training

230 Hours of in-person training



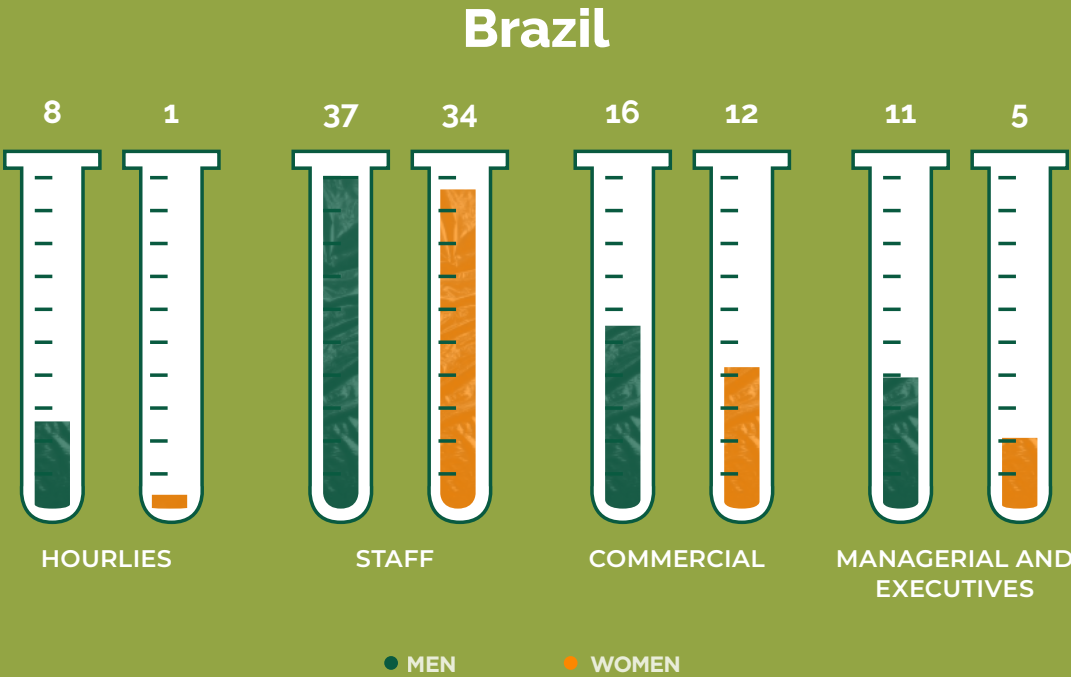
POCHTECA BRAZIL COREMAL



33 Collaborators trained | **397** Hours of training

207 Women-hours | **190** Man-hours

20 Hours of in-person training



316 Collaborators

6,119 Hours of training

100% Women | **78%** Men

139 Special diploma courses

Furthermore, we continue with our program " Pochteca Classroom," through which we offer collaborators the opportunity to complete their high school and higher education studies, as well as technical studies. This has been possible through our alliance with Building and Growing.

DEVELOPMENT PROGRAM GRI 404-2

Mexico

Talent That Drives Forward, Special diploma course	<ul style="list-style-type: none">Managerial teamTransition assistance program
Talent Management Model	
Finance for Non-Finance People	<ul style="list-style-type: none">Commercial team
Time Management	
Customer Service training program	
Reinforcement training for salesforce, reports, and dashboards	
Certification in Commercial Management Model, Mexico and South America	<ul style="list-style-type: none">Commercial, staff, managerial and executive team
Our digital transformation strategy includes the implementation and utilization of various tools and platforms such as Forms L100, Stream, Outlook, Power BI L100, Yammer L100, SharePoint, Teams, Excel, Word, and PowerPoint.	
Marketing as A tool to increase sales	<ul style="list-style-type: none">Commercial and marketing teams

iVal Cash Advance, iVal Expenses and obtaining approval	<ul style="list-style-type: none">Commercial, staff, managerial and executive team
Salesforce workshop	<ul style="list-style-type: none">Salesforce
Salesforce reinforcement Essential reports	
Salesforce reinforcement: Customers and products	
Salesforce: Train-the-Trainer	
Salesforce: common tips and errors in recording visits	

4,042

Hours of training in development programs

2,608

Hours of training for Salesforce

Costa Rica

On-going education	<ul style="list-style-type: none">Operations Department
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El Salvador

	SCOPE
Emergency Brigade	<ul style="list-style-type: none">Training focused on fire prevention and the use of firefighting equipmentFirst aid and pre-hospital careCardiopulmonary resuscitation (CPR)Rescue for work done at heights and in confined spacesEmergency response (evacuation procedures)Victim transportation and rescue
Preventing and extinguishing fires	<ul style="list-style-type: none">Training focused on firefighting and event and incident control until external emergency response personnel arrive.
Management of hazardous chemicals / Globally Harmonized System (GHS) / Material compatibility / Safety data sheets (SDS) / Personal protection equipment (PPE)	<ul style="list-style-type: none">Using the international GHS system, provide workers with cognitive and practical tools needed to recognize various levels of danger posed by chemicals

	SCOPE
First-aid	<ul style="list-style-type: none">First-aid kitFirst- aid for burn victimsFirst- aid for minor and major injuriesFirst- aid for bone and joint injuriesFirst- aid for sudden emergencies
Search and rescue techniques	<ul style="list-style-type: none">Techniques for conducting and leading building evacuations In an orderly, planned, quick, and safe manner, with teamwork and personal safety. Efficient rescue and self-rescue techniques.
Leaks and spills	<ul style="list-style-type: none">Hazards associated with working with hazardous materials.Procedures to follow in the event of a contingency.Compliance with government regulations.
Forklifts and skids	<ul style="list-style-type: none">Sales and marketing teams

	SCOPE
Ergonomics	<ul style="list-style-type: none"> • Reduction of occupational injuries and illnesses. • Reduction of workers' compensation costs. • Increase in production. • Improvement of work quality. • Decrease in absenteeism.
Safe handling of hazardous substances	<ul style="list-style-type: none"> • How to safely handle hazardous substances
The National Agency for Medicines of El Salvador	<ul style="list-style-type: none"> • Regulatory aspects for the importing of products and controlled substances • Standards, procedures and requirements.
Shell Workshop 2022	<p>Presentations by experts on:</p> <ul style="list-style-type: none"> • New products and technologies. • Development and problem-solving related to lubrication practices, oil analysis, and lubricant selection. • Tours of different laboratories that allow interaction with the Shell technicians who perform specific tests. • Technical knowledge evaluation.

	SCOPE
Conference for Representatives	<ul style="list-style-type: none"> • Olfactory families and how to describe fragrances • Nicho perfume trials • Evaluation of fragrances in different categories

South America

	PROGRAMS
Argentina Chile Colombia Peru	<ul style="list-style-type: none"> • Leadership training on feedback • Panel discussion on women's empowerment in celebration of International Women's Day. • Training on Commercial Management for Pochteca model. • Coaching
Colombia	<ul style="list-style-type: none"> • Workshop on how to achieve high-performance teams

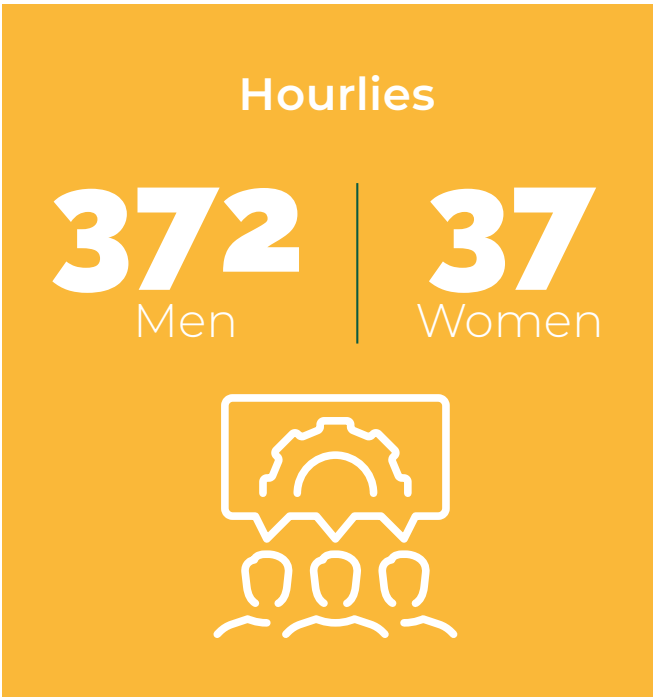
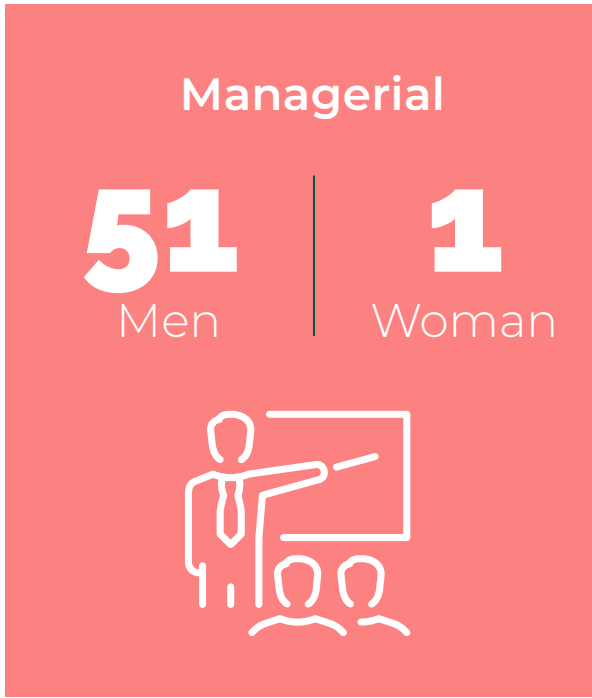
Brazil

PROGRAMS	SCOPE
<ul style="list-style-type: none"> • Treinamento em Gestão Comercial • Treinamento HPC & Alimentos • Introdução ao Negócio Mineração • Linhas Castrol, Eco spray, Novae • Linhas Quenchant Compressores Dow • Commercial Management model • Training In the use of Excel • Plásticos e Borrachas • Water Treatment • Personal Hygiene training • Treinamento Tintas, Resinas e Blendas 	<ul style="list-style-type: none"> • Commercial Department
<ul style="list-style-type: none"> • Digital Transformation • Masterclass: Digitalization to Optimize Business Operations • Microsoft Planner • Microsoft Stream • Outlook 	<ul style="list-style-type: none"> • All departments

POCHTECA BRAZIL

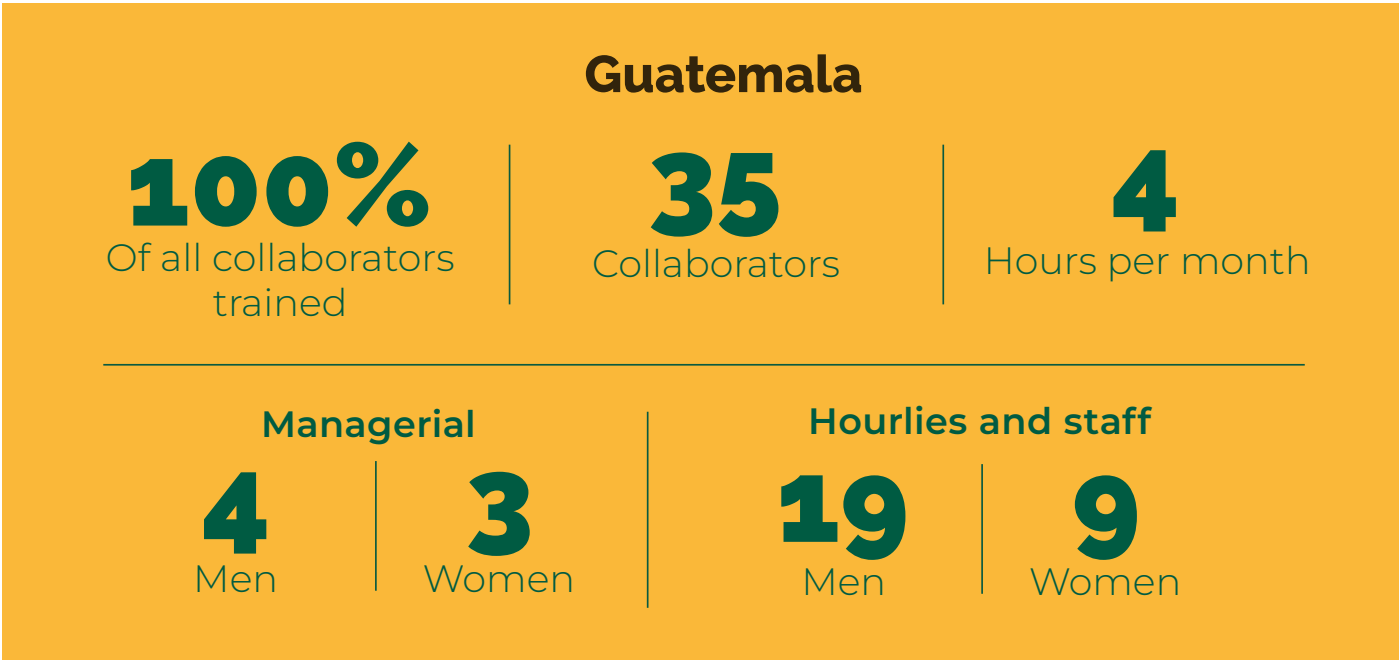


Annual Training Plan Mexico



Attention to chemical spills	Safety basics	Emergency brigades	Training on the use of Nitro Strike	Hazmat Training	Safe use of blades - training	Fire safety and evacuation – training	Heat and signage NOM-026
Spills and clean-up in industrial plants	Forklift operation and safety	Equipment for autonomous breathing	Ergonomics	Avoiding falls	Foundations of Safe Surfaces	Electrostatic energy	Handling of chemicals
Toxic waste handling	Handling solvents	Handling toxic chemicals	Integrated Waste Management	Safe handling of compressed gas	Safe handling of hydrogen peroxide	Safe handling of hazardous chemicals	Safe handling of solvents
Solvent handling, storage, and transportation	Chemical storage and transportation	NOM 015 Securing cargo	NOM 017 Personal protection equipment: selecting, using, and handling at workcenters	NOM 022 Static electricity	NOM 025 Workcenter movement	NOM 035 Risk factors	Safety orientation for workers
First Aid	Rules for working with toxic chemicals	Slips and falls, and maintaining an orderly workplace	Safety and hygiene	Safety is Your Responsibility: How to avoid, slipping, falling, and sprains	Industrial Safety	Health and safety	Proper risk identification with toxic chemicals
Fire control system	Exposure cases in industrial plants	Use of PPE and incompatible materials	PPE use in the warehouse	Use of anti-spill kit	PPE use with corrosion containers	100% compliance 46 Courses completed	

Training in other countries



Evaluation

GRI 404-3

During the second semester of 2022, talent reviews were conducted, evaluating over 100 collaborators. The objective of these reviews is to establish a sustainable talent base and identify succession plans. This year, we introduced the 9-box methodology, which allows us to assess both performance and potential for each of our collaborators. This assessment helps us define career development plans, promotions, and specific training for these teams.

The evaluations are conducted through our Pochteca Development Platform (DPP) for administrative staff, whereas formats that serve the same purpose are used for operations collaborators.



Evaluation process:



Annual objectives are defined and uploaded to the platform



Mid-term reviews are conducted to monitor accomplishment of initial objectives



Actions are defined to ensure the objectives are reached by the end of the year



Results present are based on scales: "Does not meet", "Meets", and "Exceeds".



Levels: Administrative, Commercial, Managerial and Executive, and Hourlies

Organizational climate

An annual satisfaction survey is conducted through an independent consultancy firm that specializes in organizational climate research. The firm is used to ensure impartiality and confidentiality of all results.

The main objective is to identify key opportunities for improving the organizational climate and defining plans to build a high-performance organization.

The survey is conducted among collaborators with permanent contracts and at least 90 days of tenure in the Company up until the last day of its implementation. The collected responses are confidential and preserve the identity of answerers. The results are presented by department or area having at least five respondents.

Methodology:



We have access to benchmarking practices from both the general market and companies with the best results. We use a model developed in Brazil that allows for the comparison of historical data.



The methodology involves an online questionnaire that assesses how effectively the Company has managed its business, promoted the effectiveness of its people, and created a fair and rewarding environment.



There are 13 factors analyzed through 38 closed-ended questions that are applied to all regions:

- **+ 1** specific question for Brazil, totaling **39** questions
- **+ 4** specific question for South America, totaling **42** questions



Our exclusive methodology identifies the concept of effectiveness and the leadership index.

- **Effectiveness:** Based on the participants' perception of engagement and organizational support, the methodology positions them in a matrix, allowing us to visualize the condition of our collaborators: effective, disengaged, frustrated, or ineffective.
- **Leadership Index:** This index is based on the average favorability percentage of questions related to the managerial role in the Company.

HEALTH AND SAFETY

GRI 3-3, 403-5, 403-7, 403-10



Safety in all our operations is a priority for the Company. Using several actions, we work to preserve the well-being of our collaborators in all countries where we are present:



Providing and maintaining clean, healthy, and hazard-free workplaces that do not pose a threat to the safety of the community, collaborators, customers, or visitors



Taking actions to preserve an appropriate working environment



Creating a culture of workplace safety among all collaborators based on the Integrated Management System (IMS)



Adhering to health programs established by the Company or relevant health authorities



Providing personal protection equipment and emergency-response equipment based on a risk matrix



Monitoring, recording, and control platforms



Comprehensive safety training for all personnel, from raising awareness on maintaining a safe workplace to ensuring compliance with regulations



Identifying a risk matrix and providing the appropriate equipment and infrastructure to minimize risks, as well as the required personal protection equipment for each type of operation



Conducting investigations in cases of accidents to determine causes and undertaking actions to prevent recurrences

We continue to work and implement measures to become an accident-free company through our "Safe Environment" strategy, aimed at reducing accident rates and eliminating unsafe conditions in the workplace.

OBJECTIVES:

- 1** Awareness among our collaborators
- 2** Training
- 3** Establishment of procedures and controls
- 4** Investigation of incidents and accidents
- 5** Communication on corrective actions and lessons learned
- 6** Dissemination of safety performance

In 2022, we launched the "Pochteca Safety Tips" campaign, whose purpose is to raise awareness among collaborators about the importance of following safety rules when doing their job. The campaign focuses on 10 key points:

Puntos de seguridad





- 01. Uso de Equipo Protección Personal adecuado para la actividad a desarrollar (lentes de seguridad, casco, barbiquejo, calzado de seguridad, guantes).
- 02. Usa pasos peatonales y cruza con seguridad mirando a ambos lados.
- 03. Camina, no corras.
- 04. No dejas objetos que obstruyan puertas, pasillos, escaleras y salidas de emergencia.
- 05. Conoce los protocolos de emergencia.
- 06. Cumple con los procedimientos establecidos en su área de trabajo.
- 07. El directorio de emergencia debe estar actualizado y disponible.
- 08. Conduce seguro, 10 km/h al exterior (patios) y 5 km/h dentro de almacén.
- 09. Trabaja con permiso de trabajo, tanto usuarios internos como los proveedores externos.
- 10. Prevención de derrames mediante el monitoreo de conexiones y limpieza de área de trabajo.

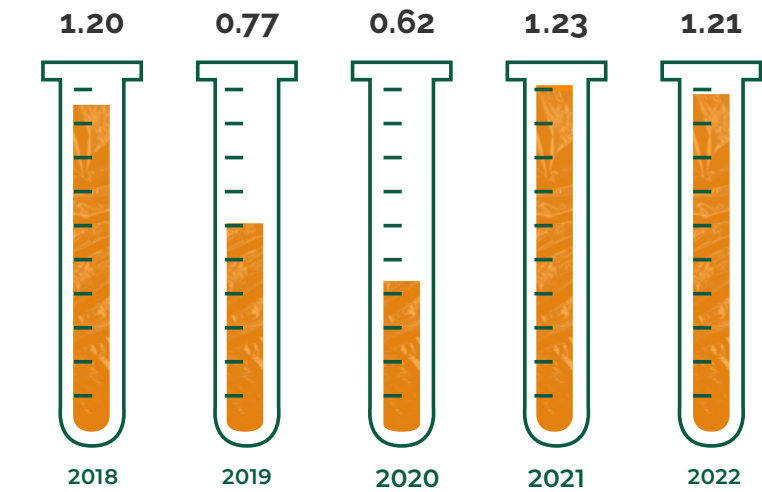
NUESTRA META: CERO ACCIDENTES

Occupational Accidents

GRI 403-9

Country and No. of collaborators	No. of occupational accidents	Accident rate	Days lost on the job	Absentee rate	Deaths
MEXICO /1,258	19	1.21	187	0.04	0
GUATEMALA/33	0	0.00	0	0	0
EL SALVADOR / 32	0	0.00	0	0	0
COSTA RICA /24	1	4.34	0	0	1
COLOMBIA / 44	1	2.27	10	1.13	0
PERU / 12	0	0.00	0	0	0
CHILE / 133	0	0.00	0	0	0
BRAZIL / 1	0	0.00	0	0	0

Accident Rate Index in Mexico



Accident Rate Index = (Total injuries / Hours worked) x 200,000

QUERÉTARO PLANT, MEXICO





GUADALAJARA PLANT, MEXICO

Civil Protection

Similarly, we maintain a communication channel with state and federal civil protection authorities, through which they verify our internal programs, conduct inspections of our facilities, and prioritize addressing any observations made. We also participate in events and drills requested by the authorities.

In Mexico, inspections by health authorities, the Ministry of Labor, and the Civil Protection Agency have increased with the purpose of validating compliance with health and safety guidelines, especially during the red phase of the COVID-19 pandemic. It is worth mentioning that our organization was classified as an essential industry in the supply chain.

24 inspections were conducted
by various agencies

HEALTH

GRI 3-3, 403-3, 403-4, 403-6



Taking care of the health of all our collaborators means strengthening our human capital, which in turn allows us to achieve better results and meet our objectives.

We offer a comprehensive benefits package to all our collaborators to ensure their health, as well as platforms and courses through which they can receive guidance and expand their knowledge of how to take care of their physical and emotional well-being.

Health Promotion

Mexico

"Pochteca and I Taking Care of My Health" is the program through which we manage health-related matters in Mexico. This program enables us to coordinate monthly activities that we carry out, which are determined through a risk analysis called "*Sistema Orienta-PAE*" available 24/7.

Orienta PAE consists of a Comprehensive Well-being Model that includes six disciplines:

Emotional, Medical, Nutritional, Veterinary, Legal, and Family Economics. The aim is to contribute towards improving productivity and organizational well-being through prevention and comprehensive healthcare.

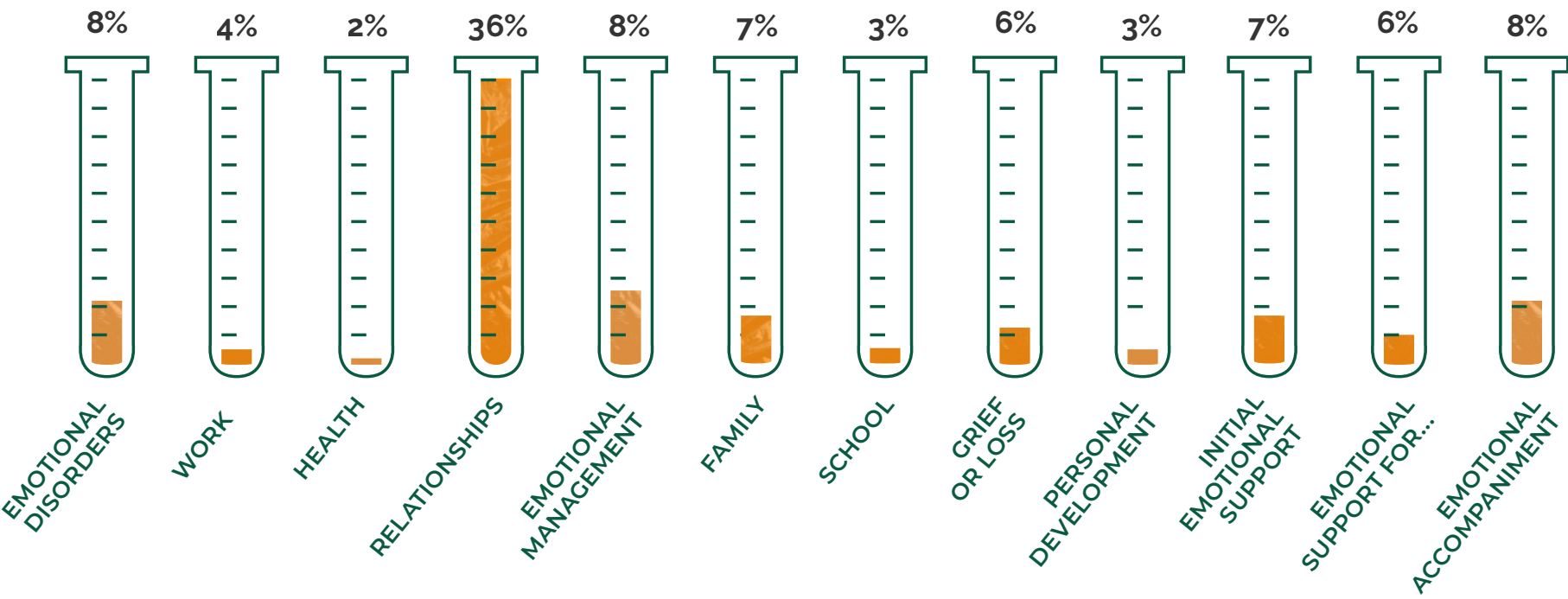
POCHTECA COLOMBIA



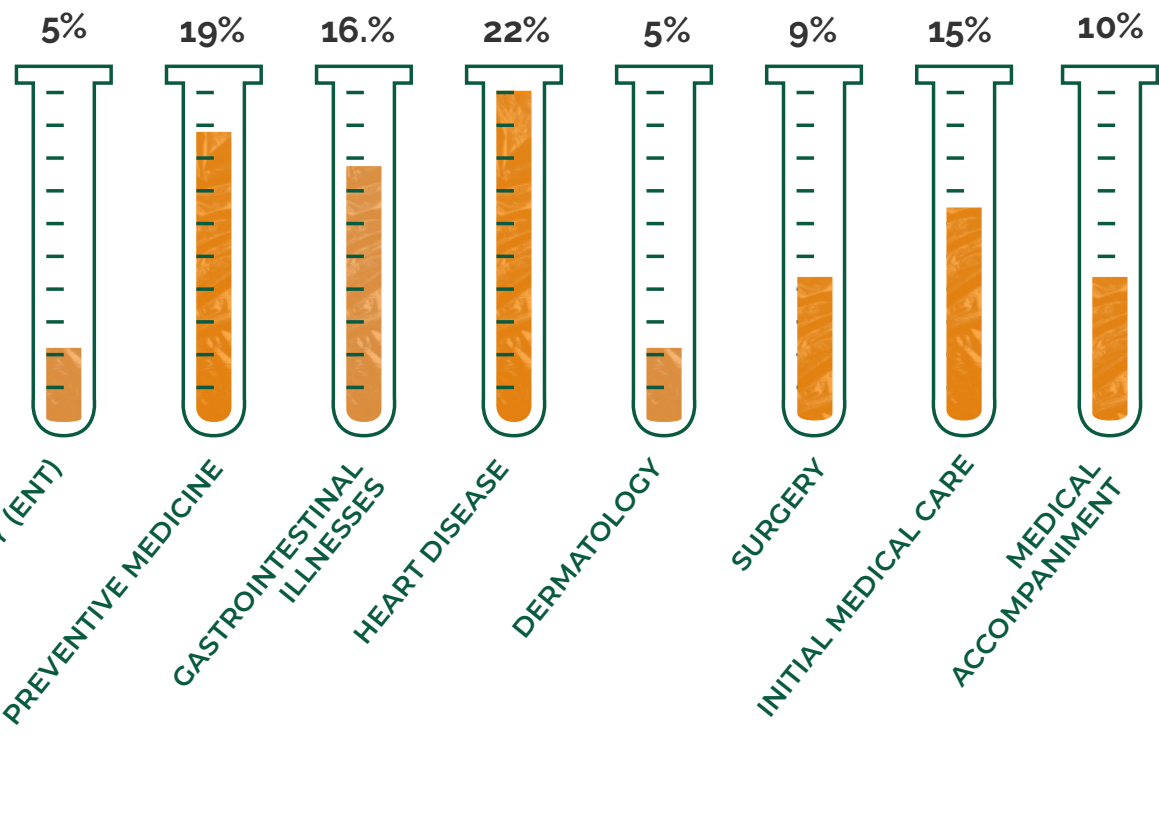
Oriente-PAE System Results for 2022

General Characteristics

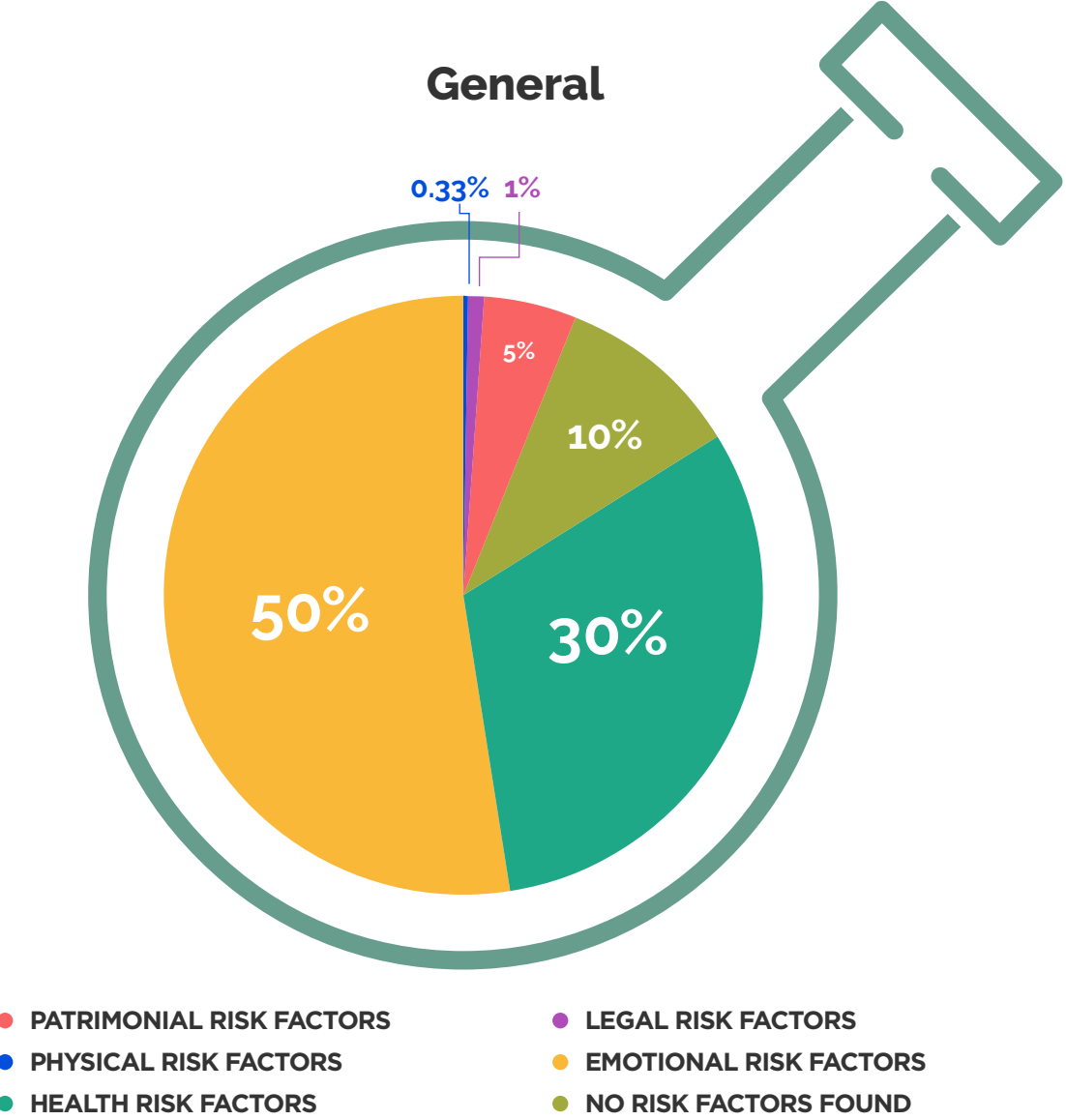
Emotional Components



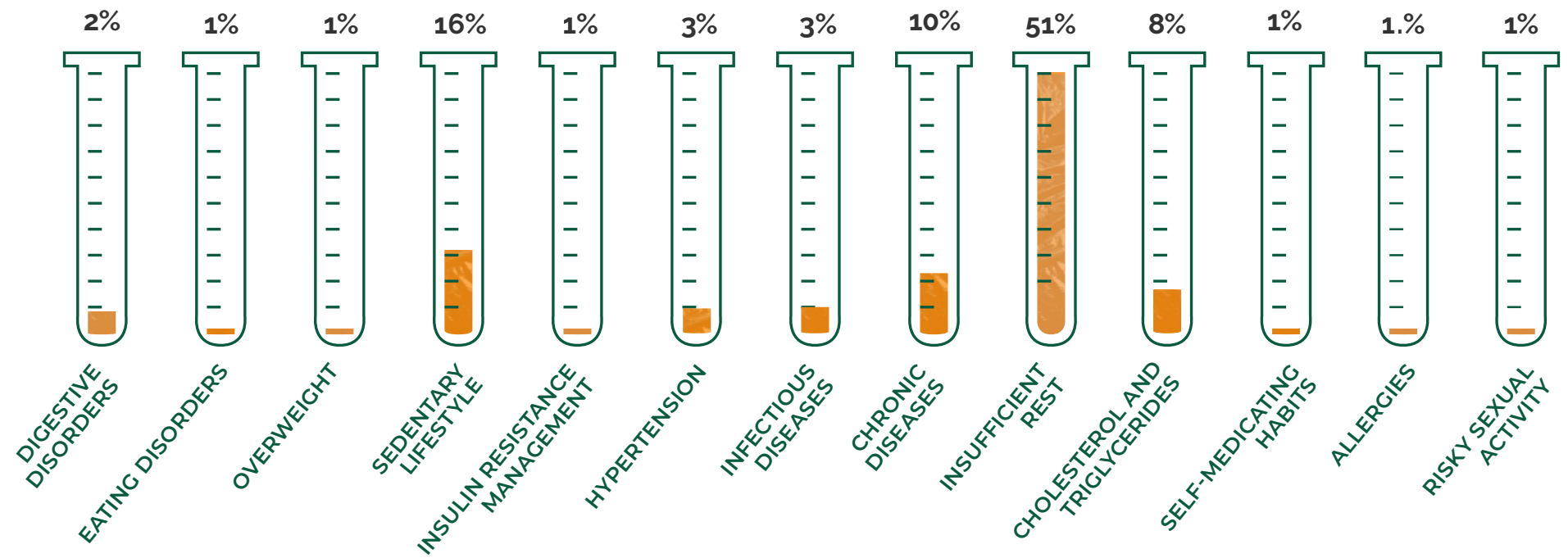
Medical Components



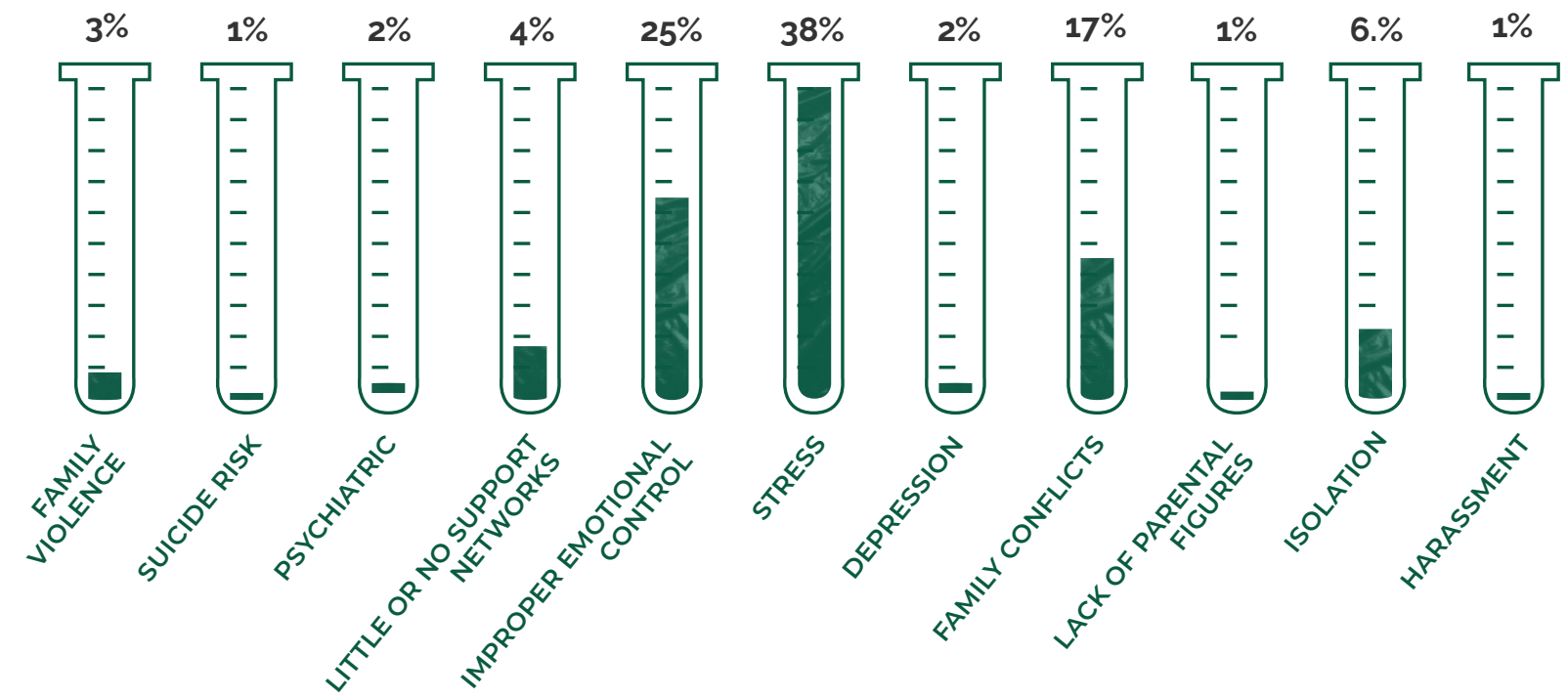
Personal Risk Factors



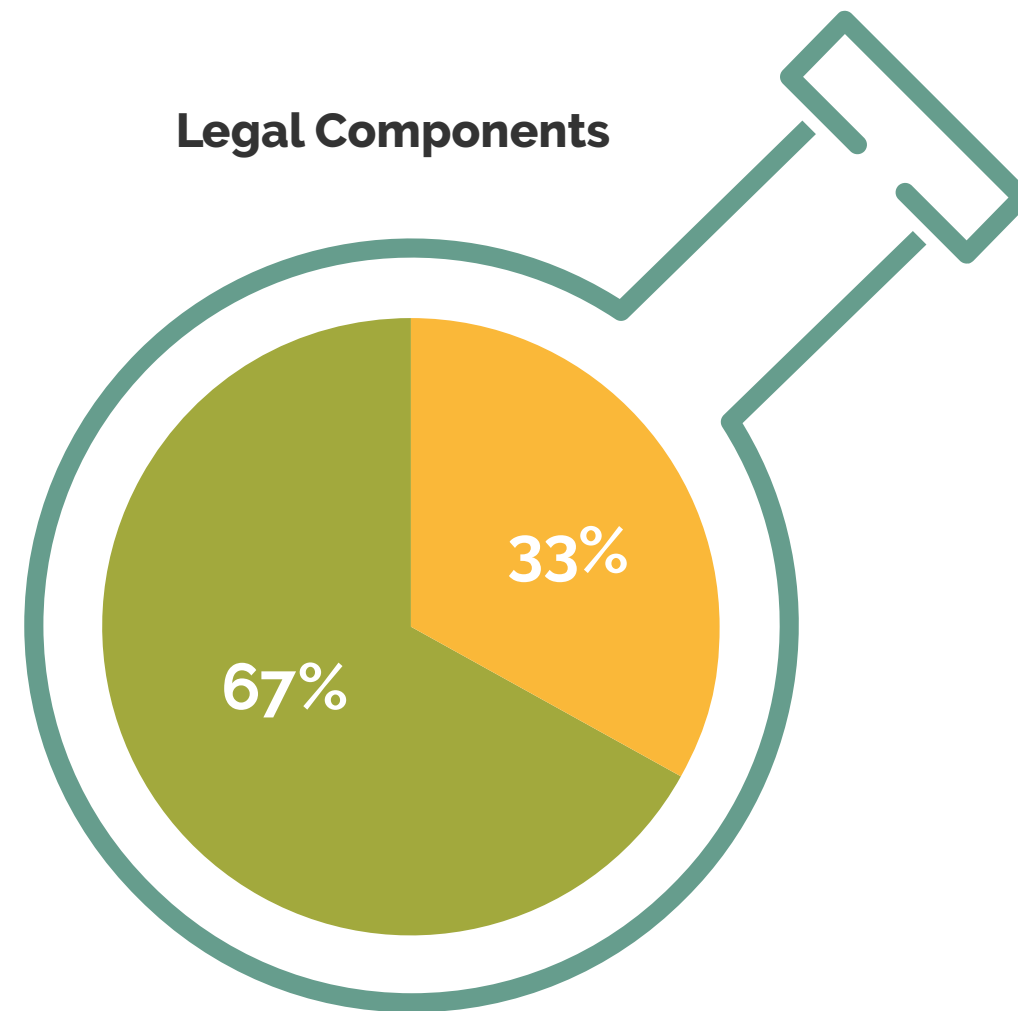
Health Related Components



Emotional Components

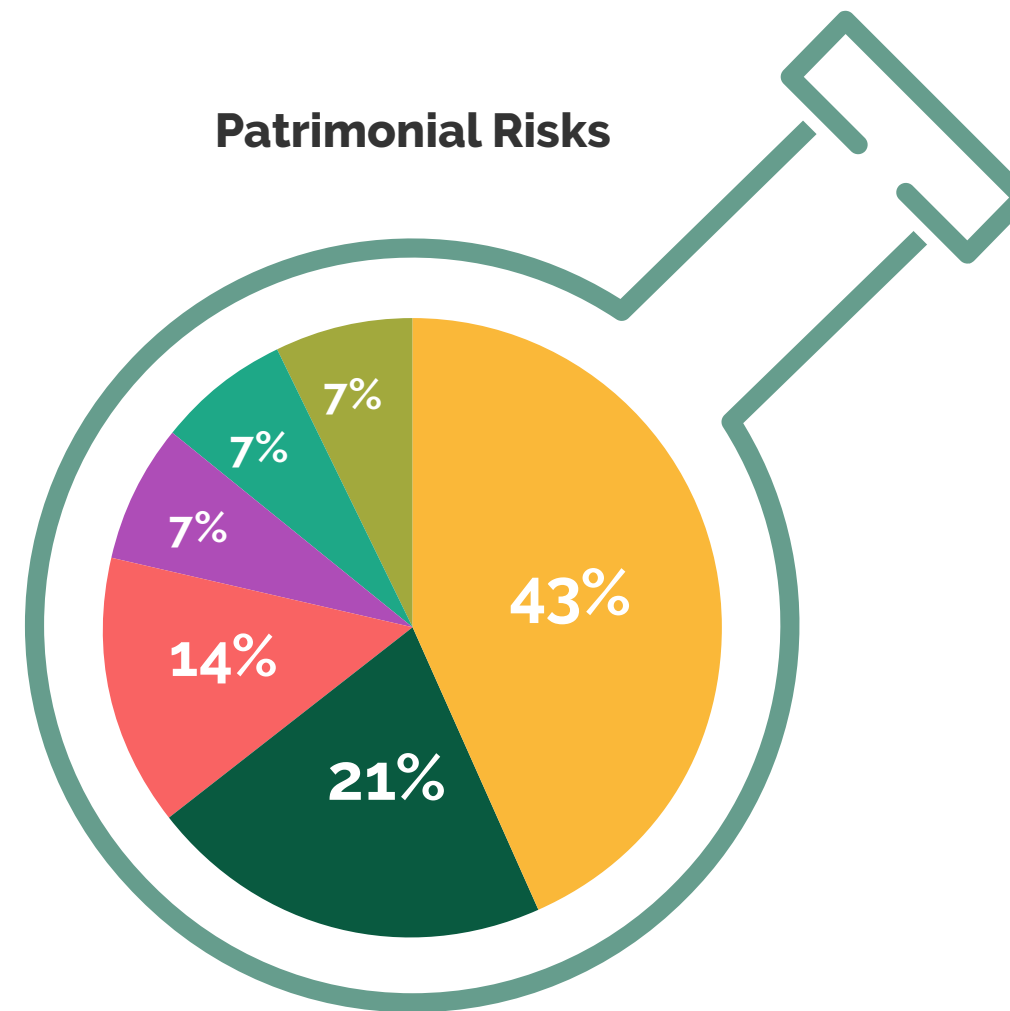


Legal Components



- VIOLATING THE RIGHTS OF MINORS
- DELINQUENT BEHAVIOR RISKS

Patrimonial Risks



- EXCEEDING DEBT CAPACITY
- DEBTS
- UNAWARENESS OF INCURRED PAYMENT OBLIGATIONS
- CRIMES AGAINST FAMILY PROPERTY
- PROPERTY OWNERSHIP OR POSSESSION CONFLICTS
- CREDITORS

POCHTECA CHILE





VALLEJO PLANT, MEXICO

In addition to the legally mandated benefits, we offer our collaborators a comprehensive benefits package, which includes:

- **Major medical expense coverage** for staff, commercial, managerial, and executive collaborators
- **Medical assistance** for collaborators and their family for hourlies, where they can access medical consultations at preferential costs and promotions
- **Quality of Life Fund:** An allocated amount for each collaborator, including those with indefinite contracts, to make reimbursements of up to \$5,000 gross pesos per year for products and services that promote physical activity and healthy habits. These include:
 - **Medical check-ups**
 - **Physiotherapy**
 - **Medical tests and analyses** from authorized laboratories
 - **Eye exams**
 - **Purchase of eyeglasses** and/or repair of current ones
 - **Dental diagnosis** and prevention
 - **Agreements** with optical centers, laboratories, and nutritionists at preferential prices

We comply NOM-035-STPS-2018, the Official Mexican Standard for Psychosocial Risk Factors in the Workplace - Psychosocial Risk Identification, Analysis, and Factors, which we monitor through diagnoses conducted by our medical service at each workplace. The identified psychosocial risk factors include risks associated with the work environment, job activities, time management, leadership, and work relationships.

Costa Rica

- Major Medical Expenses Insurance and Life Insurance for Executives and Management
- Life insurance for all collaborators

El Salvador

- Medical insurance benefit for all collaborators

Guatemala

- Social Security benefits

Colombia

- Periodic occupational medical evaluations
- Medical service with coverage for work-related accidents and illnesses.

Peru

- Through the Occupational Risk Manager (ARL), we provide coverage for all collaborators, in addition to prepaid medical services

Chile

We are affiliated with an Administrative Body for Law (16.744), which manages healthcare in case of work-related accidents or occupational diseases. They have medical centers throughout Chile for medical attention when injuries are work-related.

In 2022, we offered various healthcare services to collaborators through the Integral Responsibility Department:

- Ophthalmological Operations
- Breast and prostate cancer prevention

- Influenza vaccination campaign
- COVID detection campaign
- Active breaks campaigns at the Quilicura and Antofagasta sites
- Group medical insurance to provide collaborators with discounts on medical services, dental care, and when purchasing medicines

Brazil (Coremal)

- Health plan for all collaborators
- Dental health plan that includes families

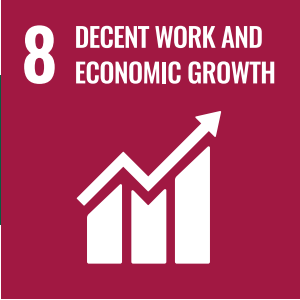
At all our workplaces, personal data related to health status, medical history, and background are kept and treated with strict confidentiality.

Argentina

- Prepaid medical services



**CUSTOMER
VALUE**



Business relationships are established with our customers, generating mutual benefits; therefore, our sustainable supply chain contributes to honoring our commitment to supply and quality, which are key elements for success.

Branches



POCHTECA CHILE

Interrelationship of Grupo Pochteca Processes



COMPETITITVE ADVANTAGES

World-Class Chain of Custody

Our competitive advantages are focused on "Being the preferred distributor of raw materials and integrated solutions for customers and suppliers."

We have a responsible management model certified by various entities, including processes, resources, leadership, customers, and suppliers. Our products are backed by a certified chain of custody in the countries where we operate.

Mexico



It drives us to have a Quality Management System and continuous improvement in our processes.



It provides market reliability that our products come from environmentally and socially responsible sources.



It commits us to continuously improve our performance in protecting health, safety, and the environment.



It helps us to commit as a worldwide Chemical Industry in undertaking actions focused on protecting health, safety, and the environment at every link of our supply chain.



It allows us to control supply chain risks through the evaluation of our operations and compliance with social responsibility principles.

Brazil



Focused on customer, leadership, processes, continuous improvement, and risks.

Chile



Focused on safety, health, and environmental care in the supply chain.



Enables companies to assess their sites and suppliers and to understand working conditions in their supply chain.



South America



Certification of compliance with ISO 22241 for AdBlue manufacturing, granted by the German Automotive Society.

Peru and Colombia



Granted by customs authorities, certifying supply chain security.

MONTERREY PLANT, MEXICO





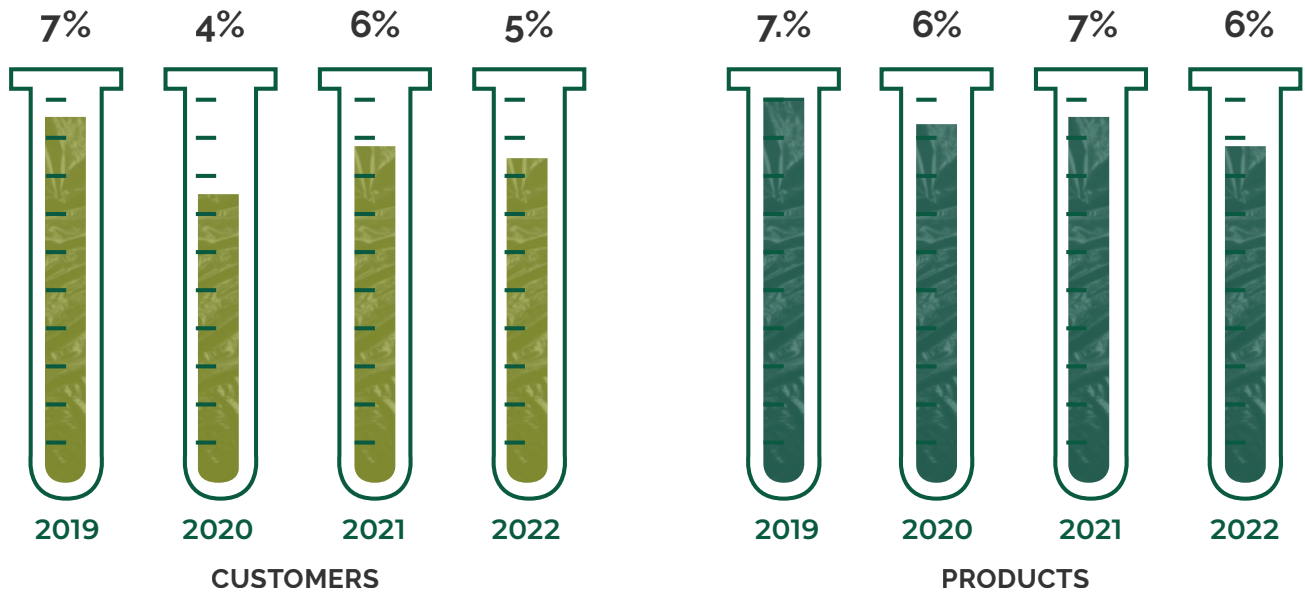
SAN JOSÉ PLANT, TLALNEPANTLA MEXICO

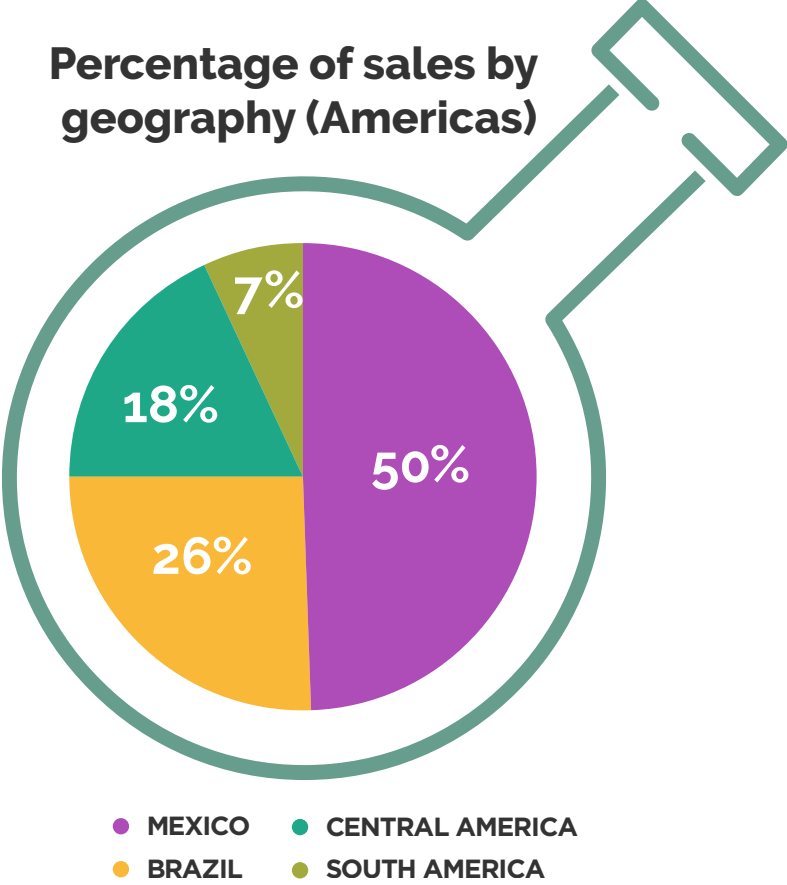
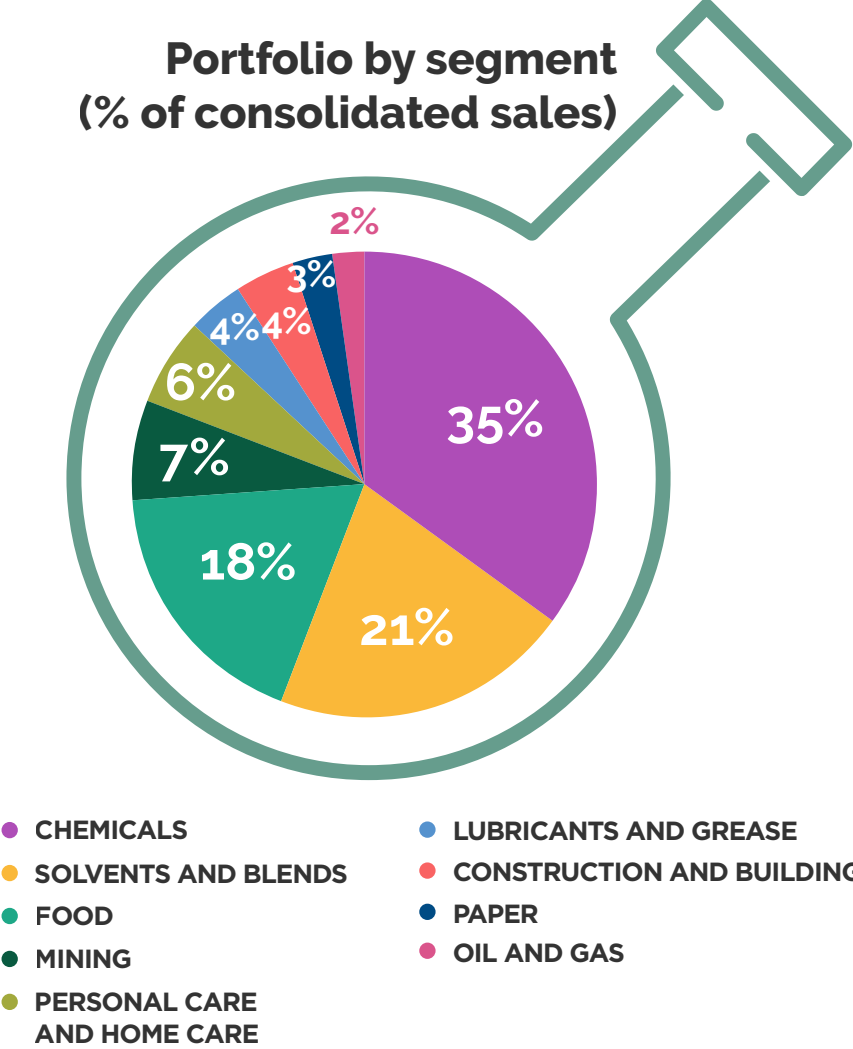
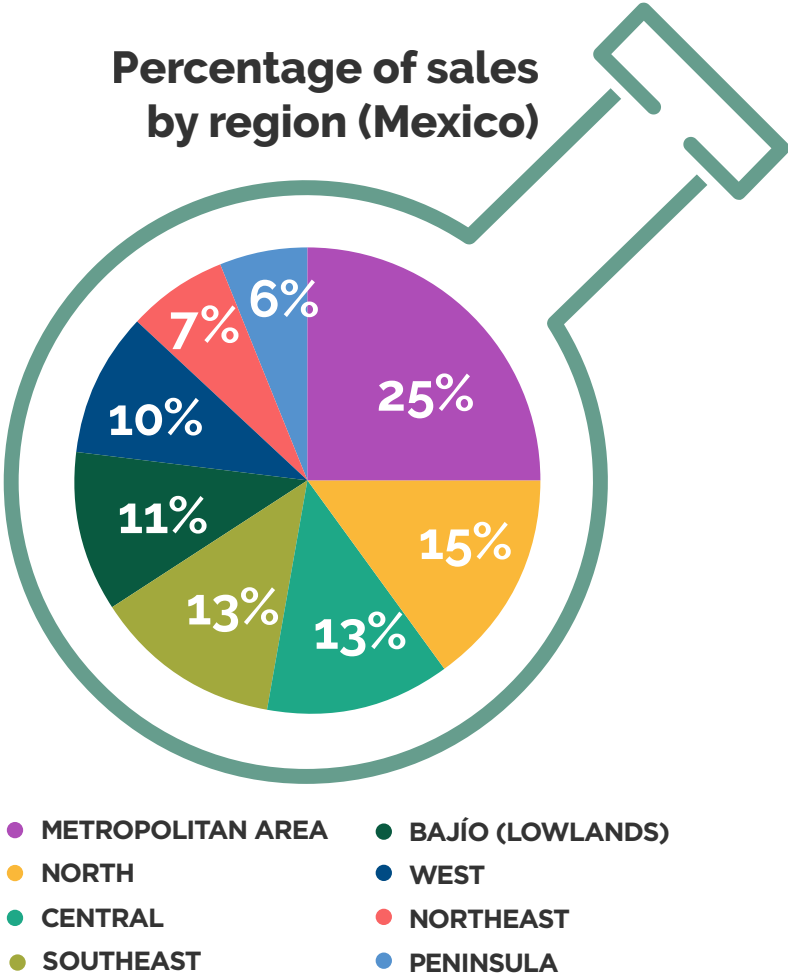
DIVERSIFICATION AND RESILIENCE

FINANCIAL CAPITAL

Our diversification of products, regions, and clients has allowed us to transform challenges into growth opportunities.

Top 5 customers and products (% of consolidated sales)





Lab locations

Mexico **15**

Central America **1**

South America **7**

Brazil **4**



Application Quality and Development Labs

Through our quality and application development labs, we support our customers in improving their products by providing services such as blend development, dilutions, and formulations.

17 Application R&D labs

6 Quality control labs

4 Double-duty labs



Post-sale technical assistance and support

We offer our customers value-added services such as post-sales assistance and support, covering all their needs and assisting them in the appropriate application of our products. Assistance in developing or improving formulations is also provided.



Online and website sales

We have a specialized team to provide the necessary assistance to our customers who choose to make a purchase through any of our three online stores. We offer support through live chats, chatbots, and business WhatsApp.

Throughout 2022, we continued with our communication strategy and positioning of our online stores by utilizing various channels such as social media, organic and paid campaigns, email marketing, content marketing, and webinars.

3 Online stores in Mexico

1 Online store in Brazil

11 Websites for Mexico, Central and South America

RESPONSIBLE DISTRIBUTION AND SOURCING

Through a reliable network of supply and experienced carriers, which integrates consolidated loads of general, hazardous, and specialized types, with a wide range of routes, we offer our customers logistics and specialized services.

The company's operations are carried out through its two main lines:

- 1. National operations: Pochteca Papel, Pochteca Materias Primas, and Conjunto LAR.
- 2. Foreign operations: Latam Chemicals, Pochteca Guatemala, Pochteca El Salvador, Pochteca Costa Rica, Pochteca Chile, Pochteca Peru, Pochteca Colombia, Pochteca Argentina, Pochteca Ecuador, and Coremal in Brazil.

We strive for customer service excellence through responsible handling solutions, thereby contributing to our commitment to supply and quality.

Our supply chain strategy encompasses all areas that make up Grupo Pochteca, with which we establish common objectives such as meeting the sales budget and generating EBITDA based on a sales and operations planning process.



Logistics Services

- Warehousing
- Rental of tanks for liquid product storage
- Distribution to 500 cities throughout Mexico
- Insurance for warehoused goods
- Imports and international freight
- Cross-docking
- Customer pickup at the counter
- Outsourced transportation
- Inventory management and Kardex control
- Rental of rail spur and unloading of tank cars



Production Services

- Material transfer
- Packaging
- Special blending and grinding of powders, chemicals, inorganics, and solvents
- Labeling
- Bagging of dry materials
- Dilutions

POCHTECA ENVIRONMENTAL SOLUTIONS GRI 3-3, 306-4

Through our Environmental Solutions division (Industrial Waste) and in pursuit of a circular economy in our operations, we offer our clients comprehensive management and handling of their urban, special, and hazardous solid waste generated in their processes. This includes collection, transportation, storage, treatment, co-processing (recycling), recovery, and final disposal of industrial materials, in compliance with environmental authorities in Mexico and worldwide.



POCHTECA BRAZIL

• 2020

- Start of operations
- Consolidation Environmental Solutions of services with major contracts for high-volume services, mainly in the following industries: automotive, chemical, pharmaceutical, food, metallurgical, beverages, packaging, and aerospace.

• 2021

- Obtainment of the Registration of Specialized Service Providers and Specialized Projects (REPSE) from the Secretary of Labor and Social Welfare, allowing us to provide specialized services within our customers' facilities.
- Pochteca offers the complete supply chain for integrated waste management.

• 2022

- 41% increase in sales
- ISO 9001:2015 certification (San José hazardous waste collection center)
- Audit of Hazardous Waste Collection Centers at the San José, Querétaro, and Minatitlan plants
- 63% growth in customers, as compared to 2021
- Served 213 customers

OVERALL BUSINESS PROCESS



SUSTAINABLE RECOVERY OF SOLVENTS “SRS” GRI 301-2

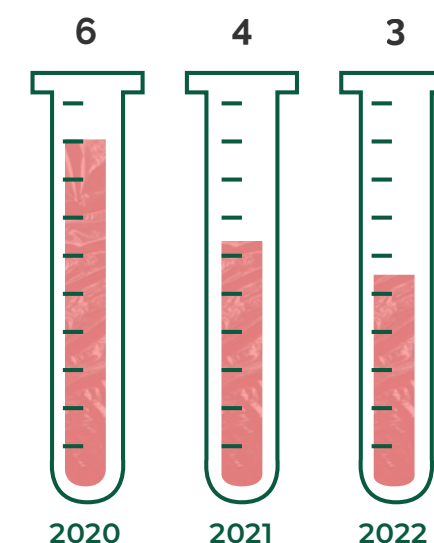
Our Dirty Solvent Recovery (DSR) service focuses on the recovery, processing, and cleaning of solvents generated by companies, enabling us to optimize costs by reintroducing the materials into the value chain for the production of new products without compromising their quality. DSR production contributes to ecological quality in the industrial cycle, reducing environmental impact while enhancing productivity, efficiency, competitiveness, and sustainability. It aligns with the concept of Circular Economy.

The recovery process entails:

- **Removal:** Collection of dirty solvents without landfill costs, optimizing inventory and storage costs
- **Pre-process analysis**
- **Distillation process** of dirty solvents
- **Rectification and adjustment:** Minimal addition of pure solvent to adjust the product to original parameters, reducing the cost of the final product without affecting quality.
- **Distribution of recovered solvents.:** Collection of dirty solvents without landfill costs, thereby optimizing inventory and storage costs.

3.5 Million
Liters of recovered solvent

Recovered solvents (millions of liters)



DIGITAL TRANSFORMATION

INTELLECTUAL CAPITAL

9 INDUSTRY, INNOVATION
AND INFRASTRUCTURE



In 2021, Pochteca Digital Transformation was initiated, a new business model that provides our customers with a new shopping experience and greater efficiency, as well as cost improvements.

In the first phase of the Digital Transformation strategy, we worked on five parallel initiatives:



Enterprise
Architecture



E-commerce



Digitalization/
Innovation Tools



Digital Evolution
of IT Operations



Alignment with
a Digital Mindset

The development of the company's Digital Transformation is a process that will take approximately three years to complete, for which we conducted a comprehensive assessment of the company's ecosystem in 2022.

Likewise, we will continue to strengthen sales and customer service through the use of our CRM platform, making it a standard for all our operations.

Furthermore, we continue with our program of developing digital competencies through lectures on strategic topics, training, and practical workshops to apply the newly acquired skills.

QUERÉTARO PLANT, MEXICO



Our goal is to be a group of customer-centric companies that leverage digital technologies, offering the best value proposition, the most agile and efficient processes, and providing the best experience, thereby evolving towards a digital economy that enables an ecosystem of suppliers, collaborators, and customers.

RESPONSIBLE HANDLING SOLUTIONS RT-CH-530A.1

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



Statistical information provided by the sales department, which determines supply needs.



Requisitions for requesting material from local and foreign suppliers, prioritizing delivery times and any eventualities that could influence product demand.



Receipt of materials at supplier branches (Distribution Centers) for local sales or distribution to any of our branches in Mexico, Central America, South America, and Brazil.



Preparation or modification of the product - if necessary - in our facilities before delivering to the customer.



Continuous improvement of our logistics network in order to control costs and reduce the environmental impact associated with transportation.



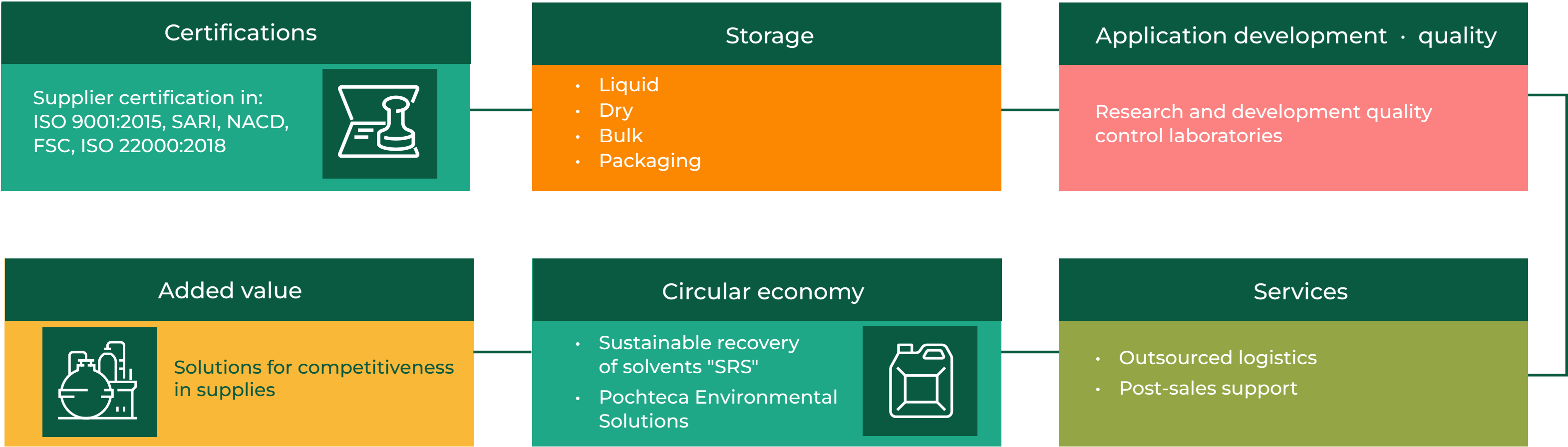
Distribution zones: North, West, Bajío, and Southeast, each with a supplying branch capable of distributing any required material.



Final delivery to the customer is through internal transportation or qualified third-party providers to fulfill our commitment to a Secure Chain of Custody.

GRI 2-6

Value chain



RESPONSIBLE SOURCING

GRI 3-3, 308-1, 414-1

8 DECENT WORK AND
ECONOMIC GROWTH

The Pochteca Supplier Manual establishes the rules for supplier contracting and includes our Code of Ethics.

The purpose of this manual is to define the requirements that ensure the safety, quality, environmental care, food safety, and social responsibility that we must uphold throughout the entire supply chain, from our suppliers to the end-customer.

By signing this manual, suppliers commit to operating in compliance with our culture and values.

For supplier selection and development, we use the COUPA tool, a cloud-based software designed for expense optimization. This tool also helps us improve the purchasing process and overall procurement management (SRM).

Our selection process prioritizes the following:

- Clear and ethical selection and evaluation processes
- Audits to identify areas of improvement for suppliers and support their enhancement efforts
- Independent quality audits of our supply chain
- Open and dynamic communication to establish long-term relationships
- Compliance with the requirements of ISO 9001:2015, SARI, NACD, FSC, and ISO 22000:2018, in keeping with process scope
- Alignment with the requirements established under our Integrated Management Policy.

<https://mexico.pochteca.net/proveedores/>

81%

of our raw material suppliers
are national

90%

of suppliers of raw materials
and services are national

56%

Pochteca Papel suppliers are FSC, SFI,
and PEFC Mexico certified

SALES AND DISTRIBUTION GRI 3-3, 416-1, 416-2, 417-1

All of our products have the corresponding documentation that explains the hazards and characteristics of the chemicals they contain by nature.

One of these documents is the safety data sheet, which is received from the supplier or manufacturer and faithfully transcribed into Pochteca format. These safety data sheets must be designed and standardized according to NOM-018-STPS-2015 - Harmonized system for the identification and communication of hazards and risks posed by having hazardous chemicals in the workplace, and properly backed up.

These data sheets are used in different areas of the Company for handling, storage, safe transportation, and to obtain the following information:

- Classification and hazards
- Emergency instructions
- Stability and compatibilities
- Physical-chemical properties
- Toxicological data
- Ecotoxicological data
- Transportation information
- Regulatory information

SAN JUAN PLANT, MEXICO



PHYSICAL RISKS



GHS01:
Explosives (EX)



GHS04:
Compressed gas (GZ)



GHS02:
Flammables (IN)



GHS05:
Corrosives (CR)



GHS03:
Oxidizing substances (CB)

All our sales operations comply with the Official Mexican Standard NOM-018-STPS-2015 (Harmonized system for the identification and communication of hazards and risks of toxic chemicals in the workplace), as well as the regulations in each country where we operate. This compels us to include health and environmental risk identification and protection measures on labels and safety data sheets (SDS) in a logical and understandable manner.

Furthermore, chemical disposal, when necessary, is carried out by a certified company, pursuant to all applicable legislation to prevent environmental and social impacts.

The terms and conditions of sale are publicly available and can be consulted at:

<https://mexico.pochteca.net/empresa/procedimientos-de-ventas/>

ENVIRONMENTAL RISKS



GHS06:
Category 1, 2, 3
acute toxicity (TO)



GHS08:
Carcinogenic,
mutagenic (MU)



GHS07:
Category 4 acute toxicity
(toxic to inhale) (DA)



GHS09:
Harmful to aquatic
environments (EN)

MARKETING & LABELING

GRI 417-1- 417-2-417-3

We comply with all applicable regulations for the labeling of our products in every country where we operate. In the specific case of Mexico:

- The identification labels that include GHS pictograms comply with NOM-018-STPS-2015.
- For packaging and transportation, we adhere to the labeling requirements stipulated under NOM-003-SCT/2008.
- Regarding end-consumer products, we comply with NOM-050-SCFI-2004, which specifies the commercial information required for both domestically manufactured and imported products sold to consumers in Mexico; and NOM-051-SCFI/SSA1-2010, which establishes general labeling specifications for prepackaged food and non-alcoholic beverages, including commercial and health information.
- In Brazil, all our products are properly labeled in accordance with the ABNT NBR 14725-3 standard, which complies with that country's regulations on chemicals.

All our marketing and advertising messages are responsible, legal, honest, truthful, and complete, as per the principles of fair trade and good business practices.



RESPONSIBILITY WITH THE CUSTOMER GRI 3-3, 418-1

Customer Privacy

Our Privacy Committee is responsible for ensuring compliance with the Federal Law on Protection of Personal Data Held by Private Parties in Mexico (LFTDPPP); protecting the confidentiality of information for all our customers; addressing any complaints or breaches; conducting investigations; and coordinating the implementation of necessary actions to rectify the underlying causes.

<https://mexico.pochteca.net/aviso-de-privacidad/aviso-de-privacidad-para-clientes/>

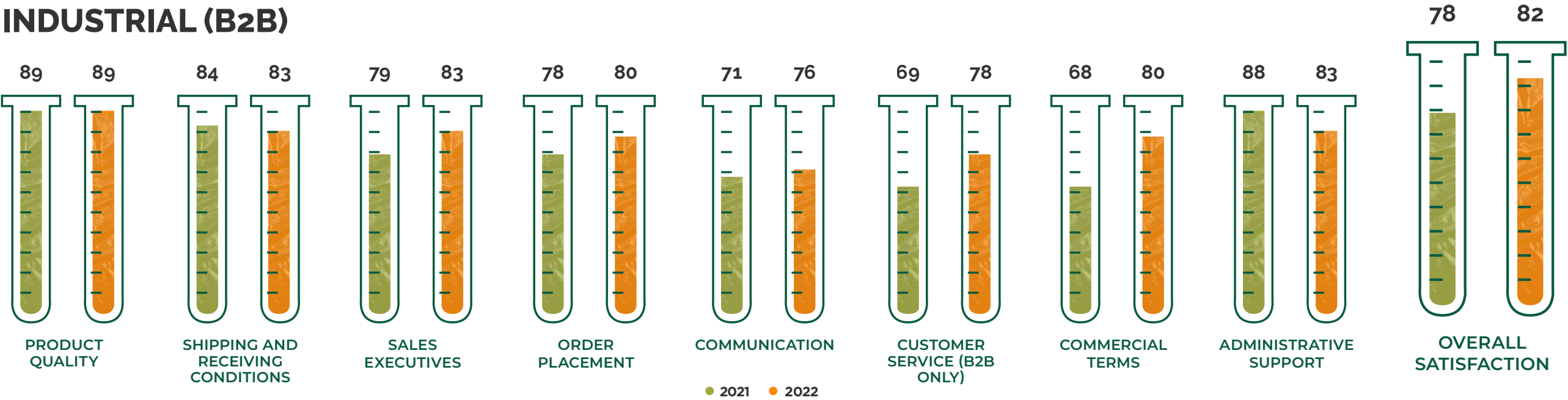
Customer Satisfaction

Understanding customer satisfaction is essential for the ongoing success of the Company. In 2022, satisfaction surveys were conducted for three of our businesses: LAR Complex (industrial and telesales), Pochteca Raw Materials, and Pochteca Paper. We also regularly track delivery satisfaction in all three entities and measure the purchasing experience in online stores.

The results were as follows:

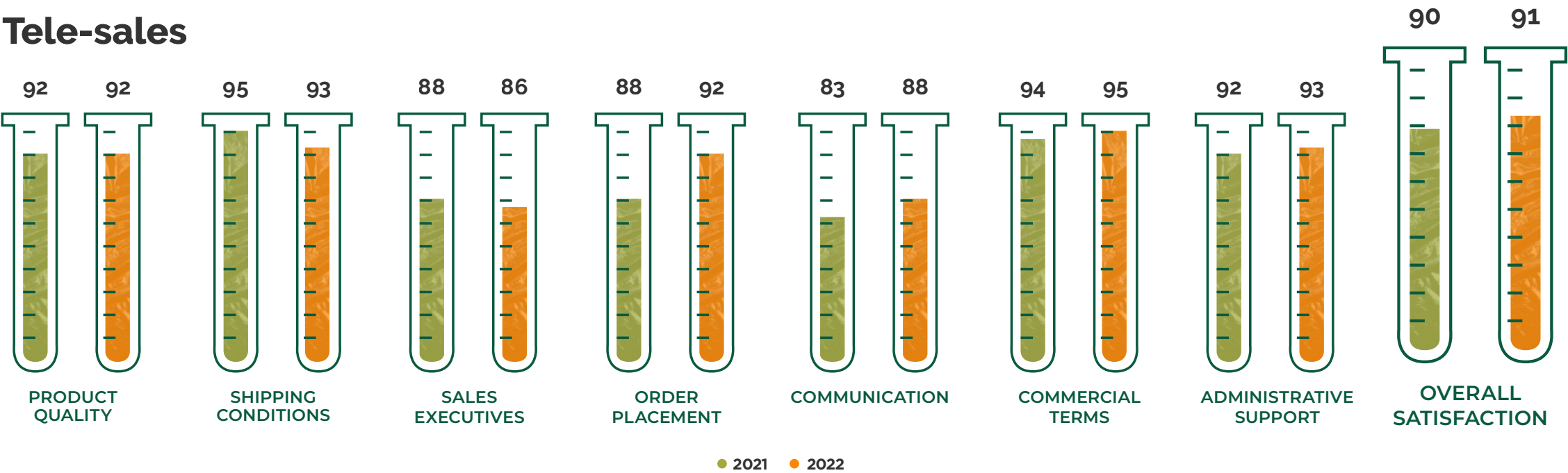
LAR Complex

INDUSTRIAL (B2B)



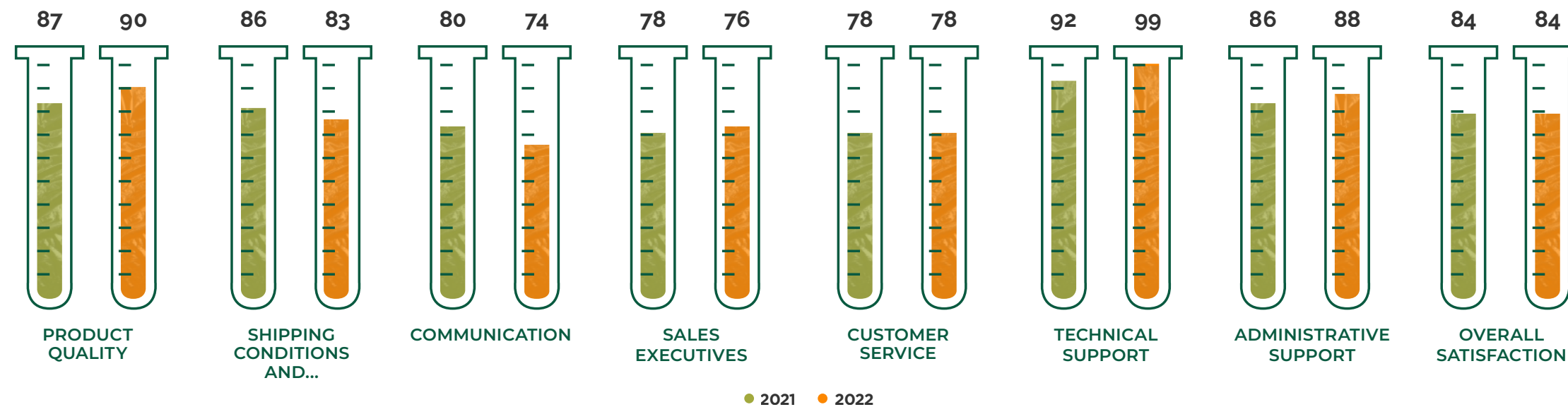
There was a 4-percentage-point improvement in overall satisfaction for industrial customers compared to 2021, reaching 82%/100% satisfaction level.

Tele-sales



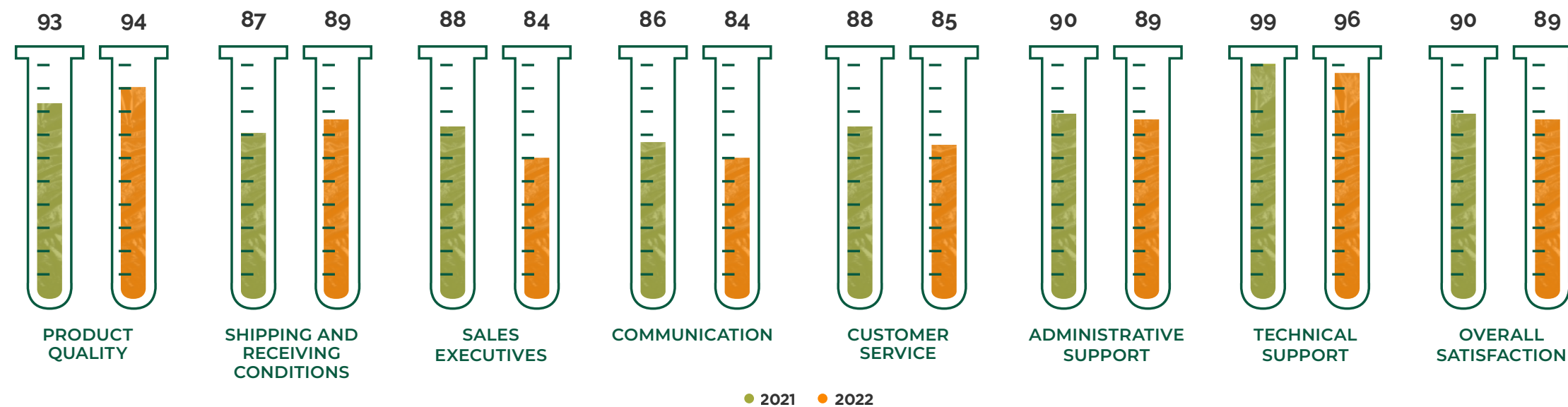
A 1-pp improvement in overall customer satisfaction in tele-sales vs. 2021, obtaining 91%/100%

Pochteca Paper



Pochteca Papel maintained the same overall satisfaction rating as in 2021, with improvements in product quality (3pp), technical support (7pp), and administrative support (2pp).

Pochteca Raw Materials



In Raw Materials, the global score drops 1 pp, thereby obtaining 89%/100% in overall satisfaction.

- *Product quality Increased by 1pp, which is the most important attribute*
- *Shipping and receiving conditions increased by 2pp as a result of improvements made to these attributes.*

ENVIRONMENTAL PROTECTION

GRI 3-3, 301-1



NATURAL CAPITAL

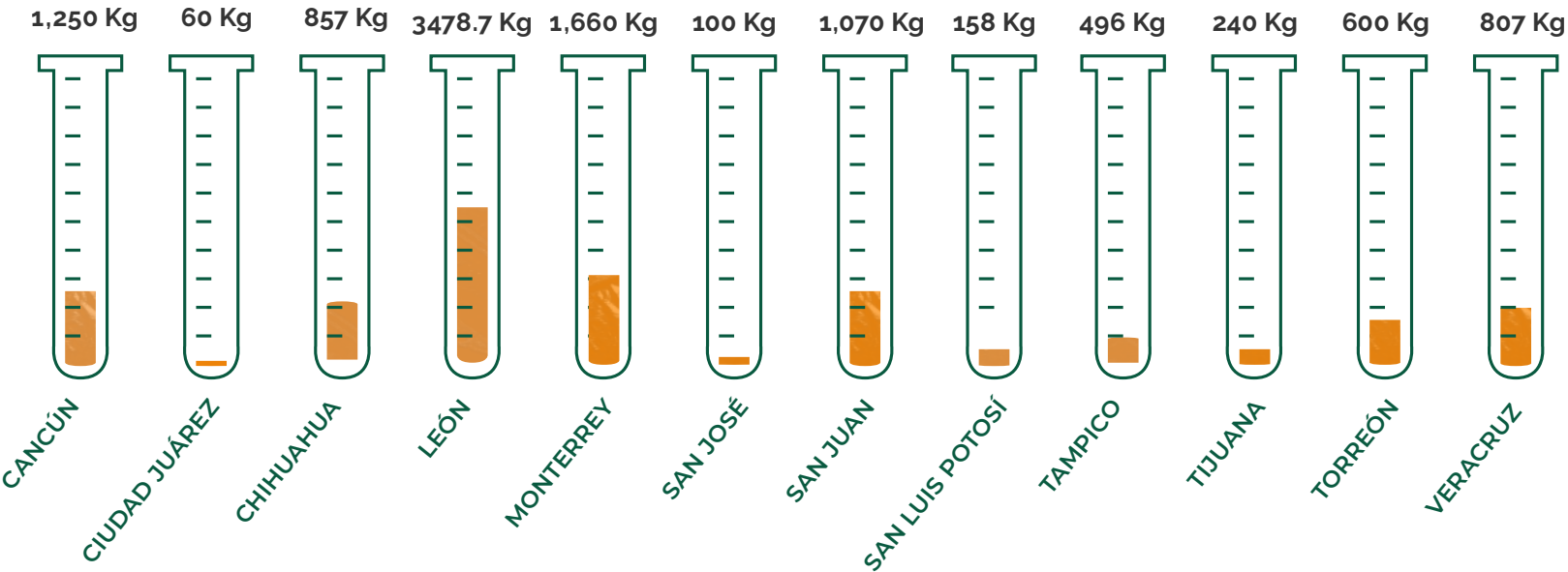
Our commitment to the environment entails complying with environmental regulations in the countries where we operate, which are aligned with our Management System, as well as ensuring the efficient use of natural resources.

Through various internal and independent audits, and inspections by local and federal authorities, we have identified environmental risks associated with our processes and established the necessary controls to minimize or eliminate them.

We also comply with applicable environmental requirements for permissible land use, wastewater discharge, and hazardous waste management.

One of our major risks is related to leaks and spills, so we maintain constant monitoring of our operations and maintain a monthly record of incidents to be reviewed in executive meetings, allowing us to define actions that can reduce and prevent them.

Spills at operational sites in Mexico



Customer satisfaction

Our procedures involve the concepts of responsible care as the basis for all operations. We provide training and create awareness among our collaborators and security personnel with the goal of being a responsible distributor. These practices are shared with customers, suppliers, and communities that so require them.

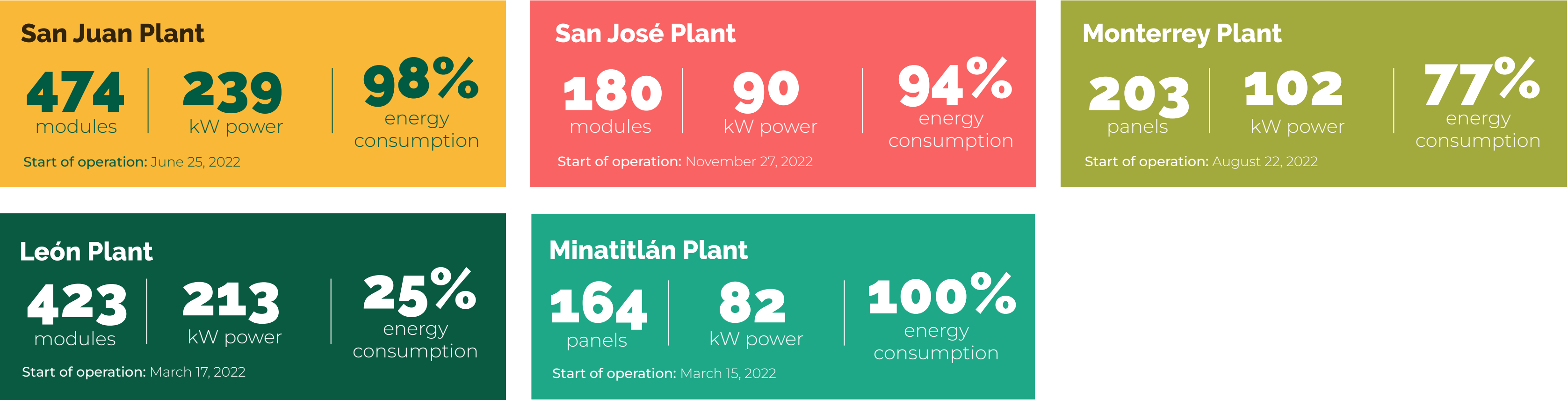
ENERGY

GRI 3-3, 302-1, 302-2, 302-4, RT-CH-130A.1



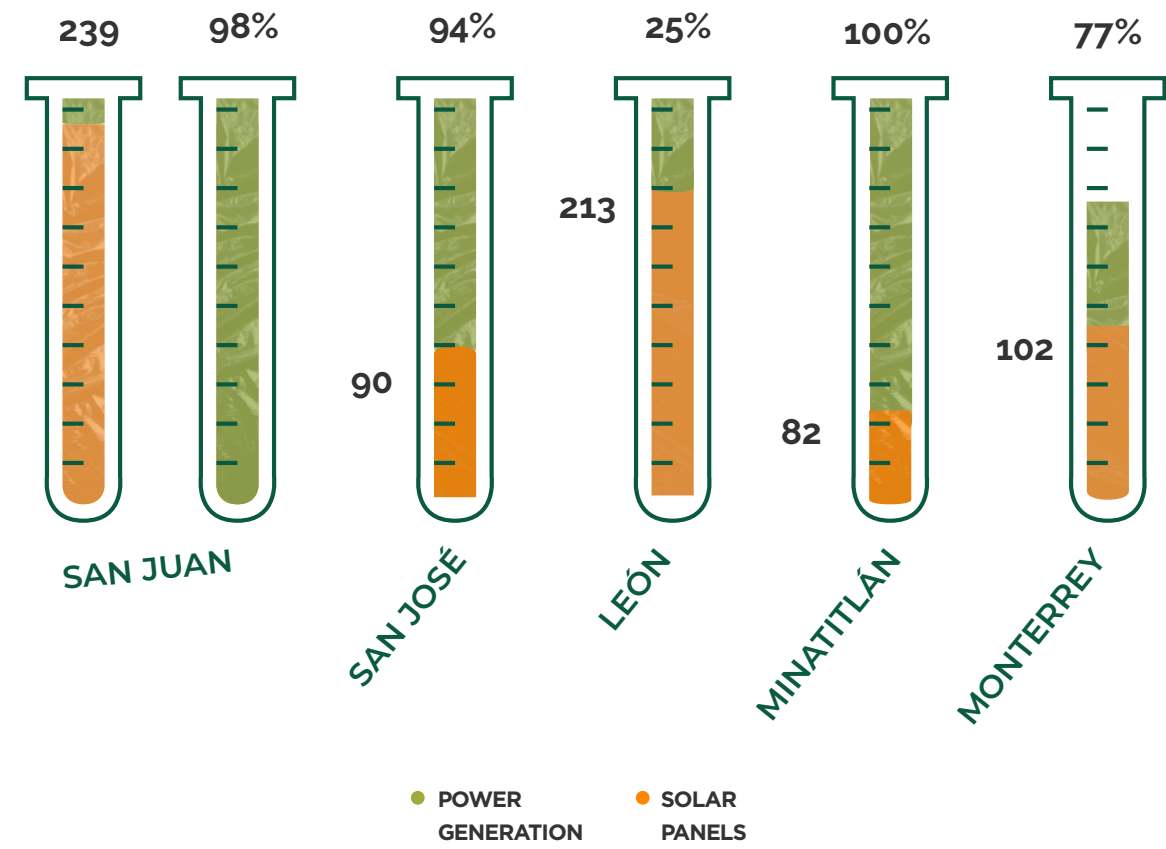
In 2022, we continued our solar panel project, which aligns with our strategy of seeking alternatives for efficient energy use and reduction, and adopting clean energy in our operations.

2022 Results



GRI 302-5
Electric Power Efficiency

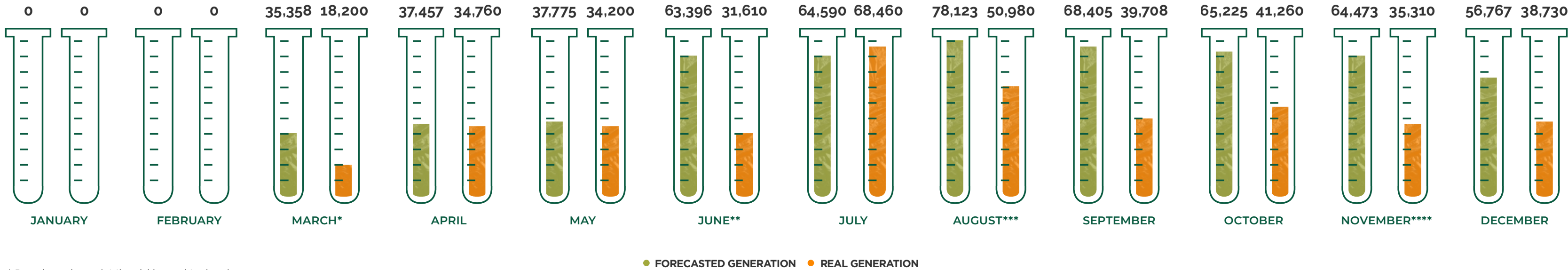
	San Juan	San José	León	Minatitlán	Monterrey
POWER GENERATION	98%	94%	25%	100%	77%
POWER, KWP	239	90	213	82	102



MONTERREY PLANT, MEXICO



Forecasted Generation vs Real (KWh)



* Panels activated: Minatitlán and León plants
** Panels activated: San Juan plant
*** Panels activated: Monterrey plant
**** Panels activated: San José plant



Emission factor for the national grid

0.423 TCO₂e / MWh

Actual SFV Generation 2022:

393MWh

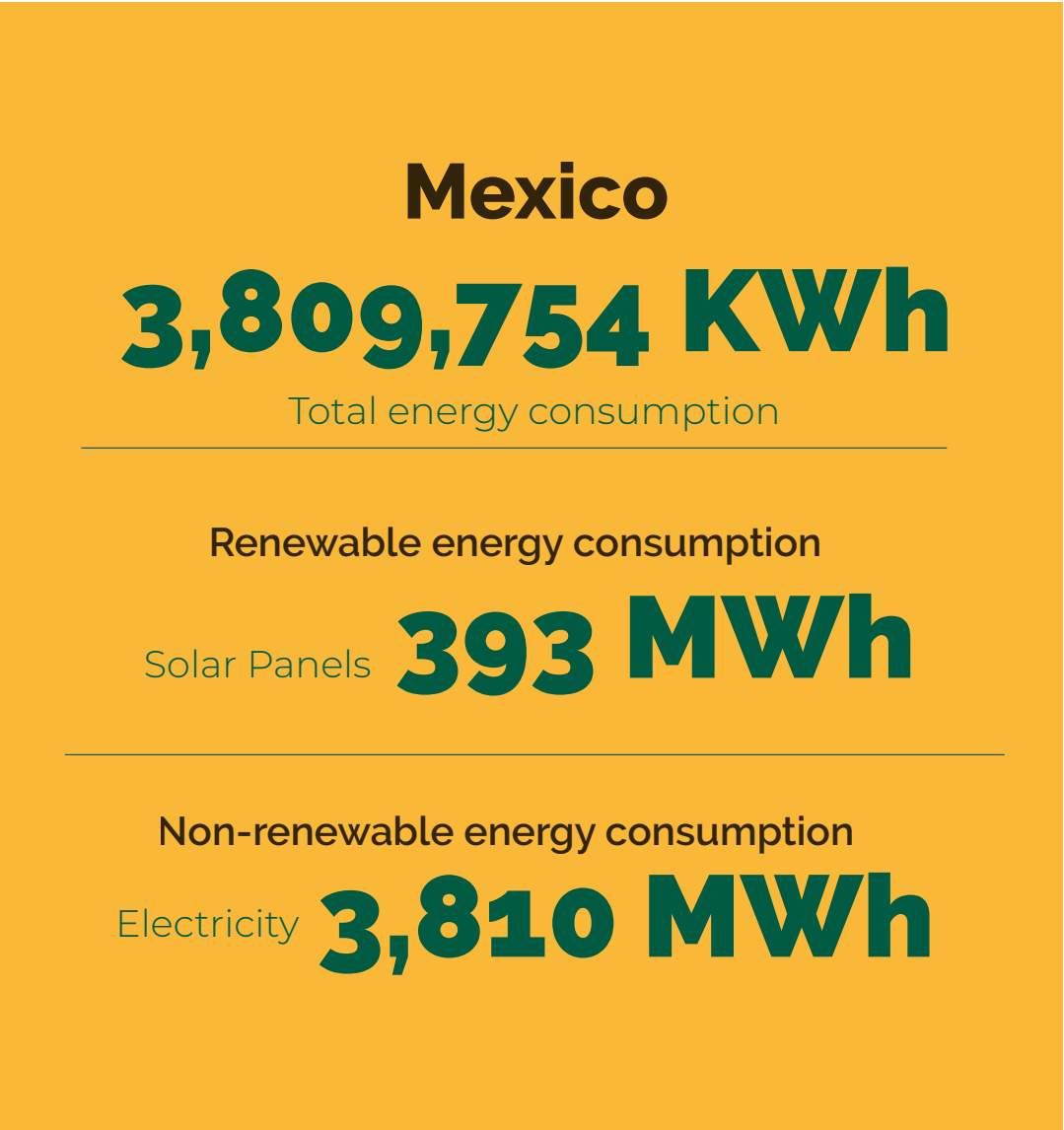
Generation of

393 MWh of electric energy

Reduction of

= 166 tCO₂e

Energy consumption within the organization



MONTERREY PLANT, MEXICO

Costa Rica

251,000 KWh

Total non-renewable energy consumption

Energy 2,513 MWh

Total fuel consumption from mobile sources	
SOURCE	LITERS
GASOLINE (NON-RENEWABLE)	13,714
DIESEL (NON-RENEWABLE)	14,400
TOTAL	28,114

Chile

Electricity consumption 1,482 GJ* | Heat consumption 461 GJ*

Total non-renewable energy consumption renovables

Energy 1,943 GJ*

* Electricity and heat consumption from Quilicura and Antofagasta plants

Total fuel consumption from mobile sources		
SOURCE	LITERS	GJ
LP GAS (NON-RENEWABLE)	12,405	458
DIESEL (NON-RENEWABLE)	77	3
TOTAL		461

Total power use from non-renewable sources		
ELECTRICITY	412 MWh	1,482 GJ

Colombia

Electricity consumption

23,600KWh

Total fuel use from STATIONARY sources	
SOURCE	LITERS
LP GAS (NON-RENEWABLE)	831
GASOLINA (NON-RENEWABLE)	5,168
TOTAL	5,999

Energy use within the organization	
MOBILE SOURCES	LITERS
GASOLINE (NON-RENEWABLE)	5,168
TOTAL	5,168

Total energy use from non-renewable sources	
ELECTRICITY	23,600 MWh



Peru

Electricity consumption22,757 KWh

Argentina

Electricity consumption2,781 KWh

Coremal

Electricity consumption393,298 KWh

Energy use outside the organization

	Mexico	Guatemala	El Salvador	Costa Rica	Chile	Colombia	Peru
GASOLINE COUPONS	Not measured	171,912 Km	65,312 Km	N/A	N/A	122,492 Km	171,346 Km
	368,821 L	21,692 L	4,945 L	N/A	N/A	Not measured	4,765 L
DOMESTIC TRAVEL	Not measured	32,914 km	Not measured	Not measured	304,070 Km	44,510 Km	Not measured
INTERNATIONAL TRAVEL	Not measured	32,914 Km	21,788 Km	48,870 Km	539,412 Km	68,839 Km	Not measured
BUS TRIPS	Not measured	2,842 Km	Not measured	Not measured	7,530 Km	Not measured	Not measured
LP GAS	N/A	N/A	N/A	N/A	19,529 Km	N/A	N/A
	N/A	N/A	N/A	N/A	2,171 L	N/A	N/A



POCHTECA EL SALVADOR

EMISSIONS

GRI 3-3, 305-1, 305-2, 305-4, 305-5, 305-7, RT-CH-110A.1

To carry out the measurement of our carbon footprint, we use the Emissions Calculator obtained from the National Emissions Registry (RENE) website, which includes: air travel, gasoline and diesel use, electricity use, water use, overnight stays at hotels, and waste.

Direct emissions

	Mexico	Chile	Colombia
SCOPE 1 EMISSIONS	1,841 tCO ₂ e	133,798 tCO ₂ e	969 tCO ₂ e
SCOPE 2 EMISSIONS		173 tCO ₂ e	

Nitrogen oxides

Chile	Tons		
	2021	2022	Variation 2022 vs 2021
NOX	45	40	-11%
SOX	3	3	0%

WATER

GRI 3-3, 303-1, 303-2, 303-3, 303-5, RT-CH-140A.1, RT-CH-140A.3

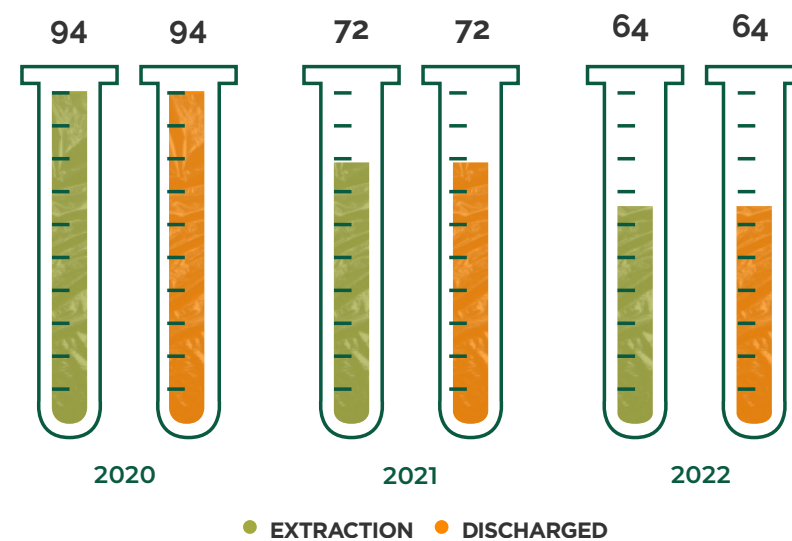
Mexico's water supply is carried out through various means, such as government concessions, municipal networks, and the supply of water tank trucks, known as *pipas*. The main use of the water consumed is for sanitary purposes. In the case of the Cancun Distribution and Warehousing Center, there is a well for priority use in sanitary facilities.

The wastewater is sanitary and therefore discharged directly into the municipal sewer system.

Based on the concession title issued by the National Water Commission (CONAGUA), we remained within the permitted consumption limits for 2021.

In all our workplaces, we raise awareness among collaborators about water conservation through the ongoing "Save" program.

Water extraction (Mexico)



Water consumption
1,220 ML

In the case of El Salvador, water supply is provided through a cistern pump and a 600- gallon storage tank, which stops the pump when the tank is full to avoid wasting water. External vehicle-washing services are used for cleaning branch vehicles.

Water is not used in the branch's operating processes, and its use is limited to cleaning and personal hygiene activities. The water is sourced from the of the National Sewerage Administration (ANDA) supply network, and wastewater is discharged directly into the city's pipeline system.

Water consumption **0.40 ML**

In Chile, water is extracted from the municipal potable water network and is primarily consumed for the products manufactured in our production plants. To a lesser extent, it is also used by personnel for food preparation, sanitary facilities, and garden irrigation. Discharges mainly consist of reject water from reverse osmosis plants and wastewater from sanitation facilities.

There are regulations regarding the discharge of liquid effluents into the sewer system. The DS609 regulation stipulates different parameters that must be met for discharge. To ensure compliance with these standards, the Sanitary Company inspects our effluents and discharges in a constant and ongoing manner.

LEÓN PLANT, MEXICO



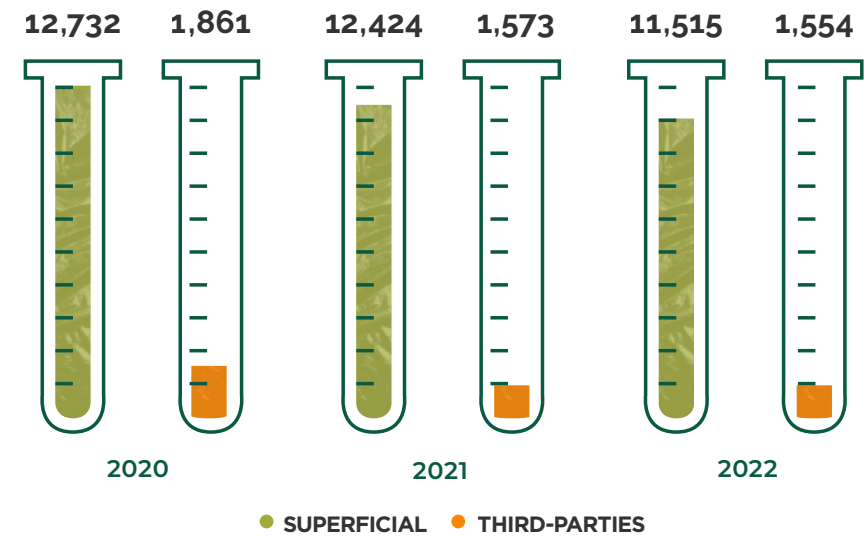


The water used for operations in Colombia is managed according to the Environmental Plan COL-P-AMB-002, CO-MA-SIG-AMB-001-MATRIZ DE ASPECTOS E IMPACTOS (Matrix of Aspects and Impacts), water consumption and sewage discharge records.

In Coremal Brazil, water is sourced from an artesian well and discharged into the public sewer system. The flush water from the contaminated area is treated as Class 1 waste and disposal is through incineration at a PE-dedicated site. Before disposing the effluent water, a pH analysis and treatment are conducted when necessary.

Water consumption **12,294L**

Water extraction (Brazil)



MONTERREY PLANT, MEXICO

MATERIALS

GRI 301-1, 301-2, 301-3

We carry out recycling of containers, pallets, board, and wood, making it a priority for the recovery of the materials we use.

Materials Used

Non-renewable materials

Mexico

3,884 tons

3,430 tons recycled

(containers, buckets, jerry cans, drums, plastic)

Chile

606 tons

301 tons recycled

(drums, plastic drums, steel cans, containers, pallets, IBC, plastic drum)

Guatemala

112 tons

(stretch film, plastic drum, metal drum)

Colombia

0.29 tons (plastic)

Renewable Materials

Mexico

88 tons

(containers, buckets, jerry cans, drums, plastic)

Chile

292 tons

(wooden pallets and 8.85 tons of recycled board)

Guatemala

13 tons

(pallets, totes and paper)

Costa Rica

6 tons

(pallets and paper)

Colombia

0.43 tons

(wood and board)

Percentage of packaging materials recovered

87%

Mexico

3%

Guatemala

17%

Chile

54%

Argentina



WASTES

GRI 3-3, 306-2, 306-3, 306-4, 306-5, RT-CH-150A.1



Mexico

All waste from our operations is disposed of responsibly according to the Official Mexican Standard NOM-052-SEMARNAT-2005, primarily generated by maintenance processes, packaging or container breakages, machinery and equipment replacement, non-conforming products, or emergencies.

Through our Integrated Waste Management service, we offer our customers the option of proper waste management, aiming to optimize their disposal and promote a circular economy.

5,239

tons of waste no longer sent to landfills

7,794

tons of waste sent to landfill = 60%

4,530

tons of waste recycled = 34%

1,264

tons of board

799

tons sent for co-processing / treatment = 6%

295

tons of aluminum

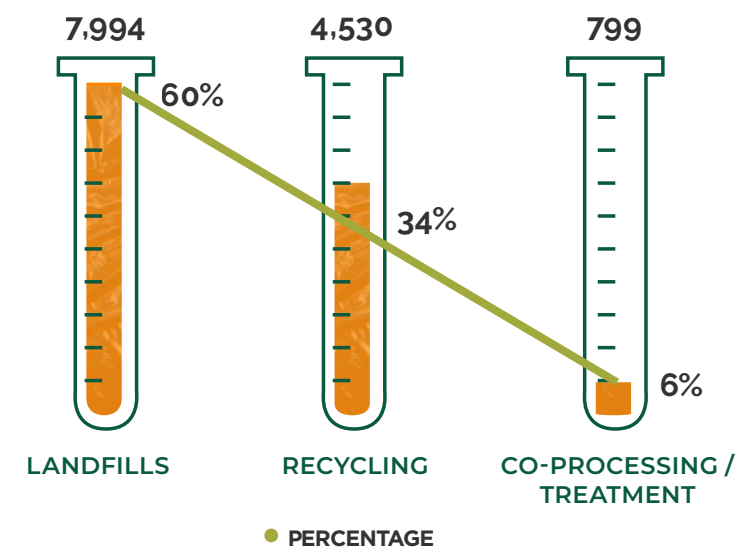
585

tons of steel

348

tons of high and low-density plastics

Tons per disposal method



In the case of Pochteca Chile, most of the waste, specifically containers and packaging materials, is sent to authorized reconditioning companies in accordance with Decree DS148, which regulates hazardous waste management. For non-hazardous waste, recyclable materials have been identified, such as board, which is 100% recycled. In the rest of the countries, hazardous waste is collected by third parties for proper disposal.



POCHTECA BRAZIL COREMAL

Biodiversity

GRI 3-3, 304-1, 304-2, 304-3

All our operating centers are located in industrial parks or areas with land use suitable for our operations, ensuring that we do not cause any environmental impact.

We continue to implement environmental controls, including:

- Environmental Risk Assessments (ERA) whenever introducing new products with environmental impact, undertaking new projects, or relocating warehouses and plants
- Regular training for our emergency response teams to effectively address emergencies
- Identifying risks related to leaks, spills, or resource waste during environmental, safety, and hygiene (MASH) inspections
- Liability insurance policy

ENVIRONMENTAL COMPLIANCE

GRI 308-2, RT-CH-530a.1, RT-CH-410b.1

In all the countries where we operate, full compliance with local environmental regulations and laws is guaranteed, thereby avoiding significant impacts on atmospheric emissions, solid waste generation, water conservation, and liquid effluents generated.

Mexico has regulatory coordination for compliance management, which includes the following:

- Identifying legislative changes through consultation of official sources, participation in associations, committees, and related groups
- Identifying applicable regulations for each new product added to our portfolio
- Coordinating with stakeholders to generate documentation, controls, reports, and records within the Integrated Management System, thus ensuring compliance with regulatory requirements

- Performance monitoring through regulatory compliance reports per site
- Reporting compliance indicators, inspections, and fines
- Reporting any relevant events related to compliance or non-compliance with regulations in general

Relevant environmental data related to our operations is reported annually to the corresponding authorities through the Annual Operation Report (AOR).

Additionally, we conduct Environmental Risk Assessments (ERA) and follow an Accident Prevention Program (APP) at all our facilities, in compliance with guidelines established by SEMARNAT (Mexican Secretary of the Environment and Natural Resources). When requested, all requirements set by state and municipal authorities are properly addressed.

POCHTECA CHILE





**ENGAGED WITH THE
COMMUNITIES**

VALLEJO PLANT, MEXICO

GRI 3-3, 203-2, 413-1, RT-CH-210a.1

11 SUSTAINABLE CITIES
AND COMMUNITIES

Committed to Our Communities

Corporate Social Responsibility is present in all activities carried out by Pochteca each year in support of communities where we operate. We engage in various voluntary actions to assist vulnerable groups, foundations, and civic organizations that aim to support society as a whole.

Activities in 2022:

- Donation of 15.4 kg of bottle caps to the María José Foundation in Bogota, Colombia, which supports children with cancer nationwide.
- Donation of cleaning and sanitization materials to the Casa de Beneficencia de Torreón A.C., in support of the living areas for children covered by the foundation.
- Donation to the Perpetuo Socorro Orphanage School in Mexico City, which provides comprehensive assistance to homeless girls. An event was organized for their benefit, providing gifts and piñatas.
- Donation of lunches by our collaborators, benefiting 110 individuals at the Women's Hospital in Culiacan that provides care for pregnant women without resources.

¡APADRINA A UNA NIÑA!

Con motivo de las festividades de fin de año, las niñas de la Casa Hogar del Perpetuo Socorro, hicieron una carta en la cual colocaron un par de regalos que les gustaría recibir.

Sé padrino de una de ellas eligiendo la carta que más te guste.

Mecánica

- Selección de carta: lunes 14 de noviembre con Carolina Méndez
- Participa hasta con 2 compañeros más para ser padrinos
- Entrega de regalos: convivio con la casa el 14 de diciembre a las 4 pm.

Si deseas donar sin ser padrino puedes donar:

- Juguetes
- Peluches
- Ropa
- Dulces
- Zapatos

Recuerda que esta casa hogar tiene niñas desde los 3 hasta los 16 años.

Las donaciones se recibirán en San Juan a partir del 16 de noviembre con:

- Carolina Méndez
- Miranda Arzalez

pochteca



INITIATIVES AND ASSOCIATIONS

VALLEJO PLANT, MEXICO

GRI 2-28



OWNERS EQUITY AND RELATIONAL CAPITAL

Pochteca Mexico is actively involved in various associations and initiatives as part of our commitment to continuous improvement and collaborative efforts that effect significant changes. We adhere to the standards and regulations set forth by these organizations.

	Associations
SOUTH AMERICA	Argentina Association for Cosmetic Chemicals - AAQC (RAQCA)
	Chilean Society for Cosmetic Chemicals
	Santiago Chamber of Commerce
	Industrial Chemicals Guild of Chile ASIQUM A.G.
	Colombian Association for Cosmetic Science and Technology - ACCYTEC
	Peruvian Association of Cosmetic Chemicals - APQC
	Lima Chamber of Commerce
	Chamber of the Cosmetic Industry of Chile
	Quito Chamber of Commerce

	Associations
BRAZIL	ASSOCIQUIM (Brazilian Association of Chemicals and Petrochemicals Distribution) We are part of the Human Resources Committee
MEXICO	ANIQ Communication Committee. Safety and Hygiene Committee
	NACD
	OMNICHEM
	AIPPM/NPTA Association of Independent Printing Paper Merchants
	APLA
	AMECE
COSTA RICA	Costa Rican Chamber of Industry and Commerce
GUATEMALA	AGREQUIMA Guild Association for Agricultural Chemicals

MANAGEMENT ANALYSIS AND RESULTS

CRI 102-7, 201-1

GRUPO POCHTECA, S.A.B. DE C.V. REPORT FROM THE CEO FOR THE PERIOD OF 2022

Sales (\$10.444 billion MXP) increased by +17% compared to 2021, attributable to higher market penetration in the markets where we have a presence, and thanks to commercial efforts that allowed us to grow those customers and products that provide us with enhanced margins. The commercial strategy in Mexico and Central America, grew our sales by 12% annually. Pochteca South America increased its sales by 13.7% over figures reported for 2021, driven by greater product diversification and our client portfolio, as well starting our operations in Pochteca Ecuador. Sales rose 30.4% in Brazil due to an expanded product portfolio, customer diversification, and an increased share in segments such as industrial chemicals.

Gross profit (\$2.077 billion MXP) was +4.0% higher than in 2021. As a strategy to ensure customer supply, the Company opted to increase inventory levels at the beginning of the year due to uncertainties in the supply chains, particularly from Asia. During the first three quarters of the year, raw material prices remained high, but they started to drop in the fourth quarter, thus affecting sales costs because inventories were acquired at higher prices than sale prices towards the end of the period.

POCHTECA CHILE



Operating income reached \$533 million MXP (+5%). In 2022, operating expenses increased 3%, a much lower rate than the growth in sales.

EBITDA (\$747 million MXP) increased +8.5% in comparison to 2021, as explained previously.

We remain focused on strengthening our profit margins and are confident in our ability to develop new business opportunities and customized solutions, especially now that we have a solid regional offering with operations in 11 countries in the Americas. In this regard, we are working on:

- Stratifying customers as part of our commercial strategy to increase gross margin and protect working capital.
- Increasing diversification towards blends, products, and services with higher added value and profitability. This allowed us to partially absorb the recent decline in material prices.

- Maintaining discipline in credit granting and optimizing collection efforts.
- Better control over operating expenses.

Gross profit increased by \$79 million MXP (+4%) compared to 2021, primarily due to customer, product, and market diversification, as well as new value-added businesses that have resulted in a more defensive portfolio, thereby strengthening relationships with existing customers and attracting new ones.

Gross margin dropped by 250 basis points to 20% in 2022, mainly attributed to the loss of inventory values during the months when prices were still rising, some of which were sold in the final months of the year in a declining-price environment. Additionally, the strengthening of the peso and other currencies against the dollar eroded the value of inventories acquired at higher exchange rates, as compared to the prevailing rates at the time of sale.



In 2022, operating income increased by +5.4% to \$533 million MXP, mainly due to the reported sales increase during the year and the aforementioned factors.

Operating expenses (excluding depreciation) increased 2.8% over 2021. These expenses represented 13% of sales in 2022, compared to 15% for the previous year, a clear reflection of the discipline applied to expense controls throughout the year, resulting in an improvement in our operating income.

EBITDA grew by 8.5%, reaching \$747 million MxP in 2022. This growth can be attributed to the factors described above and confirms the successful implementation of our strategy, as well as the successful integration of Pochteca South America two full years ago, which has continued contributing to both sales and margins and confirming positive performance in 2022.

Interest expenses decreased by -1.6% (-3 million MXP), as a result of the favorable valuation gain of the \$60 million MxP CAP in 2022, as well as the gain in interests from derivatives totaling \$16 million MxP. It was nonetheless affected by inflationary effects in Argentina, totaling \$19 million MxP.

In 2022, \$233 million MxP in net profits was reported, surpassing 2021 profits by +22%. The increase in net profits was a result of the growth in sales and a lower tax burden caused by the absence of non-recurring effects from Coremal operations in 2021. The increase in net profit is worthy of mention, despite adversities faced in all regions where we are present. Notwithstanding political challenges and economic adversities, we achieved sound results, demonstrating our resilience and great fortitude as a Company.

SAN JOSÉ PLANT, TLALNEPANTLA MEXICO



Net debt for 2022 reached \$1.462 billion MxP, surpassing the 2021 net debt by \$421 million MXP (or 40%). It should be noted that we resorted to financing in other places to ensure the proper operation of Pochteca Materias Primas, S.A. de C.V. (PMP), due to the process followed with the FIU. This process has prevented PMP from accessing financial instruments and has made it difficult to obtain supplier credits, as credit insurers are unable to secure PMP, thus resulting in the loss of a significant amount of supplier financing that existed before the FIU event. Our Company focus will be on prioritizing cash, longer-term maturities, and future liquidity.

- The Net Debt/EBITDA ratio increased from 1.51 times in 2021 to 2 times in 2022. This level remains below our internal policy of not exceeding 2x.
- Interest coverage (EBITDA/interest) in 2022 was 3.35x, less than the 4x reported in 2021. Due to the aforementioned IFU event, various companies within the Pochteca Group were compelled to contract debt to address operational continuity, payroll, and taxes.

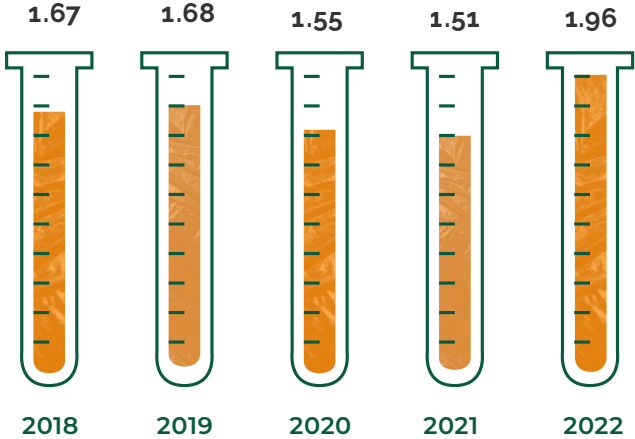
Cash flow generation and EBITDA to Cash conversion. At the end of 2022, the generation of cash flow after taxes, CAPEX, and before interest, debt, and share buyback expenses of -\$24 million MXP resulted in a conversion rate of -0.03 from EBITDA to cash. Inventory increased by \$320 million MxP as a result of the aforementioned strategy, while suppliers decreased by \$101 million MxP and accounts receivable dropped by \$64 million MxP. Cash at the end of the period amounted to \$219 million MxP.

	2021	2022
GROSS DEBT (BILLIONS OF MXP)	1,681	1,539
NET DEBT (BILLIONS OF MXP)	1,462	1,041
NET DEBT / EBITDA \$12 MILLION MXP	1.96x	1.51x
INTERESTS COVERAGE	3.35x	3.72x
OUTSTANDING SHARES	130,522,049	130,522,049

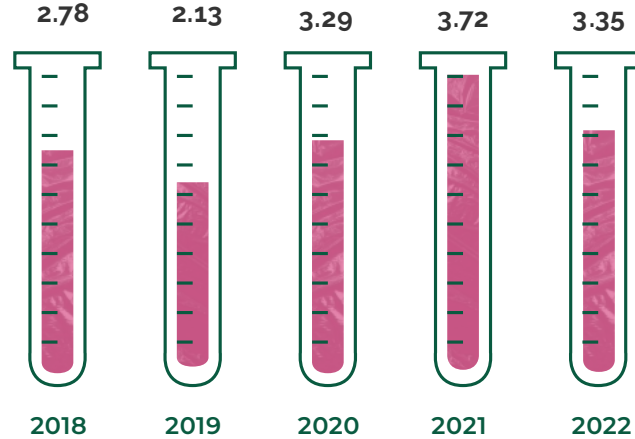


POCHTECA GUATEMALA

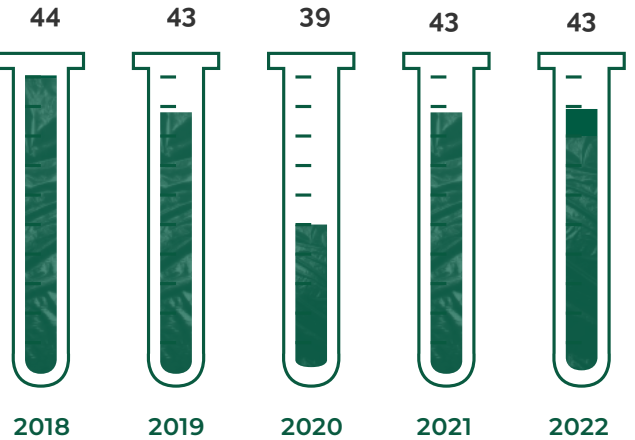
Net Debt/EBITDA



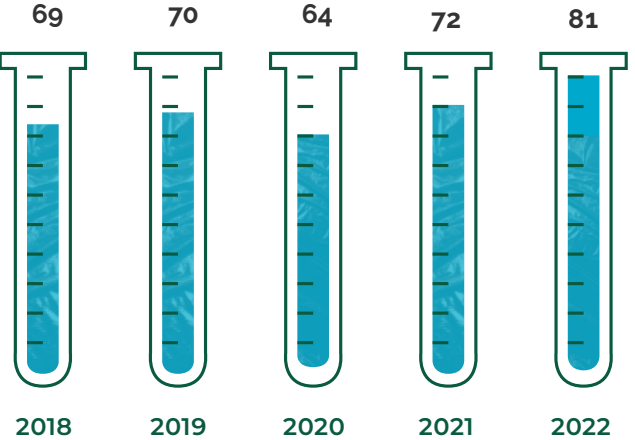
EBITDA/Interests



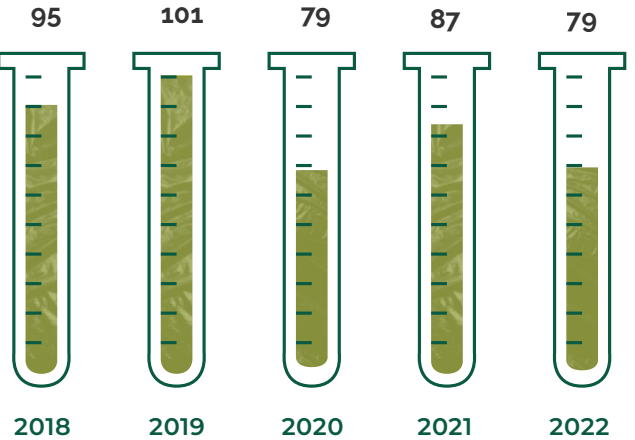
Customer days



Days-on-hand



Supplier days



ABOUT THIS REPORT GRI 2-1, 2-2, 2-3, 2-4, 2-5

On this occasion we present the ninth sustainability report and the eighth in its integrated report format for Grupo Pochteca, S. A. B. de C. V. and Subsidiaries, which is structured according to its capitals: Financial, Industrial, Intellectual, Human, Social and Relational, and Natural. Through this report, we aim to disclose how we are creating long-term value, the material issues for the Company, and our methods of measurement.

The report includes information on economic, social, environmental, and corporate governance matters for Mexico, USA, Guatemala, El Salvador, Costa Rica, Colombia, Ecuador, Peru, Chile, Argentina, and Brazil, for the period from January 1 to December 31, 2022, and indicates when the information is consolidated or specific to a particular country. It does not contain outside verification.

This report is prepared annually and in accordance with the Global Reporting Initiative (GRI) Universal Standards 2021, following the principles of accuracy, balance, clarity, comparability, reliability, and timeliness. The material aspects were obtained through a materiality study conducted in 2021, and we also report information in compliance with the most relevant SASB precepts in our financial performance regarding the environment, society, and corporate governance (ESG), which are identified in each section.

Furthermore, we continue our contribution to the Sustainable Development Goals, and it is our commitment to continue establishing goals and targets in the future.



MONTERREY PLANT, MEXICO



GRUPO POCHTECA, S. A. B. DE C. V. AND SUBSIDIARIES

Consolidated Financial Statements for the Years Ended
December 31, 2022, 2021 and 2020, and Independent Auditors'
Report Dated April 12, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Directors and Stockholders of Grupo Pochteca, S. A. B. de C. V., and Subsidiaries

Opinion

We have audited the consolidated financial statements of Grupo Pochteca, S. A. B. de C. V. and its subsidiaries (the "Group") which comprise the consolidated statements of financial position as of December 31, 2022, 2021 and 2020, and the consolidated statements of income and other comprehensive income, consolidated statements of changes in stockholders' equity and consolidated statements of cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2022, 2021 and 2020, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standards Board.

Basis for Opinion

We conducted our audits in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in *Independent Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the Code of Ethics issued by the Mexican Institute of Public Accountants (IMCP Code), and we have

fulfilled our other ethical responsibilities in accordance with the IESBA Code and with the IMCP Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period.

These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that the matters described below are the key audit issues which should be communicated in our report.

Impairment of long-lived assets

The consolidated financial statements as of December 31, 2022, include balances of properties, plant and equipment, other assets, intangible assets, and goodwill, which come from acquisition of businesses. Those long-lived assets have been identified as Cash-Generating Units ("CGU").

In Note 3 Group management describes applied policies to determine the recoverable amount of the CGU.

Our audit procedures included, among others:

a) Involve the Financial Advisory Services internal specialists to:

Critically evaluate whether the model used by management to determine the value in use of the individual cash-generating units complies with the requirements of IAS 36.

Evaluate the reasonableness of the assumptions used by the administration of Group to determine the proper discount rates in each case.

Review that the projected cash flows are consistent with the historical audited financial information, and that any of the effects of any non-recurring items, that are not consistent with our understanding of the operations of the Group, are properly excluded.

Recalculate the projections to test the amounts.

b) Perform tests on internal controls and substantive procedures related to the information used to build the financial model that determines the recoverable amount of the CGU.

Blocking order issued by the Financial Intelligence Unit (“UIF” for its acronym in Spanish)

On October 7, 2021, the UIF issued a blocking order which included Pochteca Materias Primas, S. A. de C. V. (PMP) (a subsidiary of the Entity) on its Blocked Persons List, thereby blocking the bank accounts of PMP with the financial institutions with which it has commercial relations.

As a result of this measure, PMP requested that the UIF renew its access to its economic resources, a request that was granted on October 18, 2021. Furthermore, PMP and the Entity have reiterated their willingness to continue collaborating with the authority to clarify this situation and comply with all applicable laws and regulations. PMP has filed the legal proceedings to which it is entitled to completely normalize the operation of these bank accounts.

The audit procedures we applied to determine the possible effects resulting from this situation include the following:

- a) Obtain confirmation from the Entity’s external attorneys regarding the current situation of the blocking order issued by the UIF against PMP.
- b) The involvement of our Financial Advisory internal specialists to critically assess the applied audit procedures, while incorporating others related to the headings affected by the UIF blocking order.
- c) We constantly review publications that could constitute contradictory evidence regarding our audit procedures and/or media exposure.
- d) We attended different meetings with Group Management and Board members to clearly understand the situation and the measures that the Group will implement to resolve this matter.
- e) We performed tests of internal controls related to the lines of credit granted to customers.

Additional Information Other than the Consolidated Financial Statements and the Independent Auditors’ Report

Management is responsible for the additional information. The additional information comprises the information included in the annual report that the Group is obligated to prepare in accordance with the Article 33, Section I, Subsection b) of the fourth title, First Chapter of the General Rules Applicable to Securities Issuers and Other Participants of the Mexican Stock Market and the accompanying Manual of those legal provisions (the Legal provisions). The annual report is expected to be available to us after the date of this auditor’s report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the additional information when available and, doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge

obtained in the audit or otherwise appears to be materially misstated. If based on the work we do, we conclude that there is a material misstatement in the additional information; we would have to report this matter. When we read the annual report, we will issue the conclusion about its reading, as required by Article 33, Section I, paragraph b) numeral 1.2. of the Provisions.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's consolidated financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements,

whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion of the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor’s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Galaz, Yamazaki, Ruiz Urquiza, S. C.
Affiliated to a Member Firm of Deloitte Touche Tohmatsu Limited



C. P. C. Roberto Velasco Gómez
Mexico City, Mexico.
April 12, 2023

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

GRUPO POCHTECA, S. A. B. DE C. V. AND SUBSIDIARIES

As of December 31, 2022, 2021 and 2020

(In thousands of Mexican pesos)

ASSETS	NOTES	2022	2021	2020
Current assets:				
Cash and cash equivalents	5	\$ 218,753	\$ 498,065	\$ 279,227
Accounts receivable and recoverable taxes – Net	6	1,427,673	1,649,359	1,074,210
Due from related parties	21	3,091	8,909	5,193
Inventories	7	1,744,169	1,424,275	1,075,759
Prepaid expenses		96,210	97,139	43,787
Total current assets		3,489,896	3,677,747	2,478,176
Non-current assets				
Properties, plant, and equipment - Net	9	785,864	720,042	745,656
Other investments		4,381	4,381	4,381
Investment properties	8	15,060	15,060	15,060
Other assets		102,847	82,387	38,671
Deferred income taxes	26	148,771	166,640	166,553
Intangible asset – Net	11	276,850	294,239	282,652
Right-of-use assets	13	326,972	295,850	308,940
Derivative financial instruments	20	80,444	29,383	–
Goodwill	12	277,978	277,815	280,366
Total non-current assets		2,019,167	1,885,797	1,842,279
Total		\$ 5,509,063	\$ 5,563,544	\$ 4,320,455

LIABILITIES AND STOCKHOLDERS' EQUITY	NOTES	2022	2021	2020
Current liabilities:				
Bank loans and current portion of long-term debt	16	\$ 480,390	\$ 544,805	\$ 703,995
Trade accounts payable		1,614,856	1,716,045	1,330,760
Other accounts payable and accrued expenses	15	254,600	466,933	382,285
Due to related parties	21	9,229	5,110	7,201
Short-term lease liabilities	14	63,877	53,306	50,391
Income taxes and statutory employee profit sharing		55,335	49,915	35,808
Total current liabilities		2,478,287	2,836,114	2,510,440
Long-term liabilities:				
Long-term other accounts payable and accrued expenses	15	32,813	121,026	5,021
Long-term debt	16	1,200,427	994,589	334,783
Long-term lease liabilities	14	284,471	271,340	279,092
Employee benefits	17	18,829	18,075	16,713
Total long-term liabilities		1,536,540	1,405,030	635,609
Total liabilities		4,014,827	4,241,144	3,146,049
Stockholders' equity:				
Contributed capital-				
Capital stock	18	1,096,837	1,096,837	1,096,837
Premium on sale of repurchased stock		58,176	58,176	58,176
Earned capital (loss) -				
Retained earnings		417,408	190,590	185,982
Reserve for repurchase of shares		190,590	184,195	–
Translation effects of foreign operations		(265,881)	(202,460)	(159,753)
Remeasurement of defined benefit obligation		(2,894)	(4,938)	(6,836)
		339,223	167,387	19,393
Total stockholders' equity		1,494,236	1,322,400	1,174,406
Total		\$ 5,509,063	\$ 5,536,544	\$ 4,320,455

CONSOLIDATED STATEMENTS OF INCOME AND OTHER COMPREHENSIVE INCOME

GRUPO POCHTECA, S. A. B. DE C. V. AND SUBSIDIARIES

For the years ended December 31, 2022, 2021 and 2020

(In thousands of Mexican pesos, except earnings per common share expressed in Mexican pesos)

	NOTES	2022	2021	2020
Net sales	22	\$ 10,443,627	\$ 8,938,152	\$ 6,257,455
Cost of sales	24	(8,366,450)	(6,939,967)	(5,018,960)
Gross profit		2,077,177	1,998,185	1,238,495
Other non-recurring income	23	–	229,090	115,239
Operating expenses	25	(1,544,307)	(1,721,812)	(1,030,364)
Income from operations		532,870	505,463	323,370
Financing costs:				
Interest income		27,587	156,956	9,581
Interest expense		(265,962)	(230,854)	(158,693)
Interest earned by derivative financial instrument		15,576	–	–
Gain on valuation of derivative Financial instrument		59,661	–	–
Exchange loss, net		(37,227)	(81,670)	(14,660)
		(200,365)	(155,568)	(163,772)
Income before income taxes		332,505	349,895	159,598

	NOTES	2022	2021	2020
Income taxes (benefit) expense	26	99,292	159,305	(25,821)
Consolidated net income		\$ 233,213	\$ 190,590	\$ 185,419
Other comprehensive income:				
Items that may be reclassified subsequently to profit or loss:				
Remeasurement of defined benefit obligation		2,044	1,898	(4,912)
Exchange differences on translating foreign operations		(63,421)	(42,707)	(66,150)
Total comprehensive income for the year		\$ 171,836	\$ 149,781	\$ 114,357
Earnings per share:				
From continuing operations:				
Basic and diluted earnings per common share (in Mexican pesos)		\$ 1.7868	\$ 1.4602	\$ 1.4206
Weighted average shares outstanding		130,522,049	130,522,049	130,522,049

CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY

GRUPO POCHTECA, S. A. B. DE C. V. AND SUBSIDIARIES

For the years ended December 31, 2022, 2021 and 2020

(In thousands of Mexican pesos)

	Contributed capital				Earned capital (loss)					
	Common stock			Total	Retained earnings	Reserve for repurchase of shares	Translation effects of foreign operations	Remeasurement of defined benefit obligation	Total stockholders' equity	
	Nominal	In trust	Premium on sale of repurchased stock							
Balance as of December 31, 2019	\$ 1,104,721	\$ (7,884)	\$ 58,176	\$ 1,155,013	\$ (1,264)	\$ 10,311	\$ (93,603)	\$ (1,924)	\$ 1,068,533	
Cancellation of reserve for repurchase of shares	–	–	–	–	1,827	(1,827)	–	–	–	
Repurchase of shares	–	–	–	–	–	(8,484)	–	–	(8,484)	
Net comprehensive income for the year	–	–	–	–	185,419	–	(66,150)	(4,912)	114,357	
Balance as of December 31, 2020	1,104,721	(7,884)	58,176	1,155,013	185,982	–	(159,753)	(6,836)	1,174,406	
Cancellation of reserve for repurchase of shares	–	–	–	–	(185,982)	185,982	–	–	–	
Repurchase of shares	–	–	–	–	–	(1,787)	–	–	(1,787)	
Net comprehensive income for the year	–	–	–	–	190,590	–	(42,707)	1,898	149,781	
Balance as of December 31, 2021	1,104,721	(7,884)	58,176	1,155,013	190,590	184,195	(202,460)	(4,938)	1,322,400	
Cancellation of reserve for repurchase of shares	–	–	–	–	184,195	(184,195)	–	–	–	
Repurchase of shares	–	–	–	–	(190,590)	190,590	–	–	–	
Net comprehensive income for the year	–	–	–	–	233,213	–	(63,421)	2,044	171,836	
Balance as of December 31, 2022	\$ 1,104,721	\$ (7,884)	\$ 58,176	\$ 1,155,013	\$ 417,408	\$ 190,590	\$ (265,881)	\$ (2,894)	\$ 1,494,236	

CONSOLIDATED STATEMENTS OF CASH FLOWS

GRUPO POCHTECA, S. A. B. DE C. V. AND SUBSIDIARIES

For the years ended December 31, 2022, 2021 and 2020

(In thousands of Mexican pesos)

(Indirect method)

	NOTES	2022	2021	2020
Cash flows from operating activities:				
Consolidated net income		\$ 233,213	\$ 190,590	\$ 185,419
Adjustments for:				
Income taxes expense (benefit)	26	99,292	159,305	(25,821)
Depreciation and amortization	25	199,778	183,203	167,869
Impairment loss		14,726	-	-
Gain on sale of property and equipment		(1,954)	(500)	(1,648)
Recognition effect Brazilian tax		-	(34,417)	-
Profit in business acquisition		-	-	(115,239)
Amortization of commissions paid		19,245	6,308	5,176
Interest paid		207,055	162,222	134,899
Interest income		(27,587)	(21,121)	(9,581)
Gain on valuation of derivative financial instrument		(59,661)	-	-
Unrealized exchange loss (gain)		2,498	(22,432)	(639)
		686,605	623,158	340,435
Changes in working capital:				
Accounts receivable and recoverable taxes	6	227,504	(578,865)	204,524
Inventories	7	(319,894)	(348,516)	76,277
Prepaid expenses		929	(53,352)	(232)
Other assets		(50,499)	(58,253)	(21,225)
Trade accounts payable		(101,189)	464,516	(240,961)
Other accounts payable and accrued expenses	15	(361,508)	193,160	(59,672)
Due to related parties	21	4,119	(2,091)	367
Income taxes paid		(40,080)	(86,000)	(28,000)
Net cash provided by operating activities		45,987	153,757	271,513

	NOTES	2022	2021	2020
Cash flows from investing activities:				
Purchase of machinery and equipment		(69,949)	(66,867)	(53,280)
Sale of machinery and equipment		3,947	2,670	5,401
Acquisition of subsidiaries		-	-	(217,419)
Interest collected		27,587	21,121	9,581
Net cash used in investing activities		(38,415)	(43,076)	(255,717)
Cash flows from financing activities:				
Borrowings	16	294,520	2,430,112	3,325,095
Repayments of loans received	16	(175,000)	(1,984,000)	(2,934,935)
Payments of leasing		(62,280)	(77,754)	(66,756)
Purchase of own common shares		-	(1,787)	(8,484)
Leasing interest paid		(22,016)	(21,131)	(21,917)
Interest and commissions paid	16	(199,867)	(210,423)	(137,505)
Net cash (used in) provided by financing activities		(164,643)	135,017	155,498
Effects of changes in exchange rates on cash held in foreign currency		(122,241)	(26,860)	(17,854)
Net (decrease) increase in cash and cash equivalents		(279,312)	218,838	153,440
Cash and cash equivalents at beginning of year		498,065	279,227	125,787
Cash and cash equivalents at end of year		\$ 218,753	\$ 498,065	\$ 279,227



**CORPORATE
PERFORMANCE
ATTACHMENT**

HEADCOUNT BY REGION AND BY GENDER

GRI 2-7

Headcount by gender

	Gender	2020	2021	2022
MEXICO	Women	366	390	414
	Men	758	803	831
	TOTAL	1,124	1,193	1,245
USA	Women	0	0	0
	Men	1	1	1
	TOTAL	1	1	1
COSTA RICA	Women	7	7	8
	Men	9	16	16
	TOTAL	16	23	24

	Gender	2020	2021	2022
EL SALVADOR	Women	8	8	11
	Men	11	12	12
	TOTAL	19	20	23
GUATEMALA	Women	8	11	12
	Men	14	20	21
	TOTAL	22	31	33
ARGENTINA	Women	1	3	4
	Men	3	5	6
	TOTAL	4	8	10

	Gender	2020	2021	2022
BRAZIL	Women	1	1	1
	Men	2	0	0
	TOTAL	3	1	1
CHILE	Women	27	26	49
	Men	53	62	84
	TOTAL	80	88	133
COLOMBIA	Women	18	25	27
	Men	8	12	13
	TOTAL	26	37	40
ECUADOR	Women	0	0	1
	Men	0	0	0
	TOTAL	0	0	1

	Gender	2020	2021	2022
PERU	Women	9	12	17
	Men	11	13	18
	TOTAL	20	25	35
BRAZIL COREMAL	Women	98	112	122
	Men	152	175	194
	TOTAL	250	287	316
TOTAL		1,565	1,714	1,862

GRI 2-7

HEADCOUNT BY GENDER

New Hires

MEXICO	WOMEN	165	24%
	< 30 years old	49	7%
	Between 30 and 50 years old	104	15%
	> 50 years old	12	2%
	MEN	519	76%
	< 30 years old	171	25%
	Between 30 and 50 years old	294	43%
	> 50 years old	54	8%
	TOTAL	684	100%

EL SALVADOR	WOMEN	4	44%
	< 30 years old	1	11%
	Between 30 and 50 years old	3	33%
	> 50 years old	0	0%
	MEN	5	56%
	< 30 years old	0	0.0%
	Between 30 and 50 years old	5	56%
	> 50 years old	0	0%
	TOTAL	9	100%

COSTA RICA	WOMEN	3	21%
	< 30 years old	1	7%
	Between 30 and 50 years old	2	14%
	> 50 years old	0	0%
	MEN	11	79%
	< 30 years old	2	14%
	Between 30 and 50 years old	8	57%
	> 50 years old	1	7%
	TOTAL	14	100%

GUATEMALA	WOMEN	1	13%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	13%
	> 50 years old	0	0%
	MEN	7	88%
	< 30 years old	3	36%
	Between 30 and 50 years old	2	25%
	> 50 years old	2	25%
	TOTAL	8	100%

ARGENTINA	WOMEN	1	50%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	50%
	> 50 years old	0	0%
	MEN	1	50%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	50%
	> 50 years old	0	0%
	TOTAL	2	100.00%

CHILE	WOMEN	22	49%
	< 30 years old	7	16%
	Between 30 and 50 years old	13	29%
	> 50 years old	2	4%
	MEN	23	51%
	< 30 years old	5	111%
	Between 30 and 50 years old	15	33%
	> 50 years old	3	7%
	TOTAL	45	100.00%

BRAZIL	WOMEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	MEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	TOTAL	0	0%

COLOMBIA	WOMEN	3	75%
	< 30 years old	1	25%
	Between 30 and 50 years old	2	50%
	> 50 years old	0	0%
	MEN	1	25%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	25%
	> 50 years old	0	0%
	TOTAL	4	100.00%

ECUADOR	WOMEN	1	100%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	100%
	> 50 years old	0	0%
	MEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	TOTAL	1	100%

BRAZIL COREMAL	WOMEN	33	41%
	< 30 years old	8	10%
	Between 30 and 50 years old	21	26%
	> 50 years old	4	5%
	MEN	48	59%
	< 30 years old	22	27%
	Between 30 and 50 years old	22	27%
	> 50 years old	4	5%
	TOTAL	81	100%

PERU	WOMEN	5	50%
	< 30 years old	1	10%
	Between 30 and 50 years old	4	40%
	> 50 years old	0	0%
	MEN	5	50%
	< 30 years old	0	0%
	Between 30 and 50 years old	5	50%
	> 50 years old	0	0%
	TOTAL	10	100.00%

TOTAL	WOMEN	238	28%
	< 30 years old	68	8%
	Between 30 and 50 years old	152	18%
	> 50 years old	18	2%
	MEN	620	72.9%
	< 30 years old	203	24%
	Between 30 and 50 years old	353	41%
	> 50 years old	64	7%
	TOTAL	858	100%

Headcount by Gender

		Number of deletions	Rate
MEXICO	WOMEN	141	24%
	< 30 years old	36	6%
	Between 30 and 50 years old	93	15%
	> 50 years old	12	2%
	MEN	490	76%
	< 30 years old	152	24%
	Between 30 and 50 years old	282	45%
	> 50 years old	56	9%
	TOTAL	631	100%
USA	TOTAL	0	0%
COSTA RICA	WOMEN	3	25%
	< 30 years old	1	8%
	Between 30 and 50 years old	2	17%
	> 50 years old	0	0%

		Number of deletions	Rate
COSTA RICA	MEN	9	75%
	< 30 years old	2	17%
	Between 30 and 50 years old	5	42%
	> 50 years old	2	17%
	TOTAL	12	100%
EL SALVADOR	WOMEN	2	33.%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	17%
	> 50 years old	1	17%
	MEN	4	67%
	< 30 years old	0	0%
	Between 30 and 50 years old	4	67%
	> 50 years old	0	0%
	TOTAL	6	100%

		Number of deletions	Rate
GUATEMALA	WOMEN	1	17%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	17%
	> 50 years old	0	0%
	MEN	5	83%
	< 30 years old	0	0%
	Between 30 and 50 years old	2	33%
	> 50 years old	3	50%
	TOTAL	6	100%
ARGENTINA	WOMEN	1	100%
	< 30 years old	1	100%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%

		Number of deletions	Rate
ARGENTINA	MEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	TOTAL	1	100%
BRAZIL	WOMEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	MEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	TOTAL	0	0%

		Number of deletions	Rate
CHILE	WOMEN	7	35%
	< 30 years old	2	10%
	Between 30 and 50 years old	5	25%
	> 50 years old	0	0%%
	MEN	13	65%
	< 30 years old	2	10%
	Between 30 and 50 years old	9	45%
	> 50 years old	2	10%
	TOTAL	20	100%
COLOMBIA	WOMEN	1	33%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	33%
	> 50 years old	0	0%
	MEN	2	67%
	< 30 years old	0	0%
	Between 30 and 50 years old	2	67%
	> 50 years old	0	0%
	TOTAL	3	100%

		Number of deletions	Rate
ECUADOR	WOMEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	MEN	0	0%
	< 30 years old	0	0%
	Between 30 and 50 years old	0	0%
	> 50 years old	0	0%
	TOTAL	0	0%

		Number of deletions	Rate
PERU	WOMEN	1	20%
	< 30 years old	0	0%
	Between 30 and 50 years old	1	20%
	> 50 years old	0	0%
	MEN	4	80%
	< 30 years old	0	0%
	Between 30 and 50 years old	2	40%
	> 50 years old	2	40%
	TOTAL	5	100%
BRAZIL COREMAL	WOMEN	23	28%
	< 30 years old	7	9%
	Between 30 and 50 years old	12	14%
	> 50 years old	4	5%

		Number of deletions	Rate
BRAZIL COREMAL	MEN	29	36%
	< 30 years old	10	12%
	Between 30 and 50 years old	13	16%
	> 50 years old	6	7%
	TOTAL	52	64%
TOTAL	WOMEN	180	21%
	< 30 years old	47	5%
	Between 30 and 50 years old	116	14%
	> 50 years old	17	2%
	MEN	556	65%
	< 30 years old	166	19.9%
	Between 30 and 50 years old	319	37%
	> 50 years old	71	8.9%
	TOTAL	736	86%

Headcount by Gender

	Collaborator Turnover	2021	2022
MEXICO	Total turnover rate	40%	52%
	Voluntary turnover rate	29%	39%
USA	Total turnover rate	0%	0%
	Voluntary turnover rate	0%	0%
COSTA RICA	Total turnover rate	8%	46%
	Voluntary turnover rate	0%	4%
EL SALVADOR	Total turnover rate	7%	0%
	Voluntary turnover rate	4%	0%
GUATEMALA	Total turnover rate	3%	3%
	Voluntary turnover rate	3%	18%
ARGENTINA	Total turnover rate	0%	1%
	Voluntary turnover rate	0%	1%
BRAZIL	Total turnover rate	0%	0%
	Voluntary turnover rate	0%	0%

	Collaborator Turnover	2021	2022
CHILE	Total turnover rate	1%	2%
	Voluntary turnover rate	1%	1%
COLOMBIA	Total turnover rate	1%	1%
	Voluntary turnover rate	1%	0%
ECUADOR	Total turnover rate	0%	0%
	Voluntary turnover rate	0%	0%
PERU	Total turnover rate	1%	2%
	Voluntary turnover rate	0%	0%
BRAZIL COREMAL	Total turnover rate	14%	16%
	Voluntary turnover rate	4%	7%

GRI 403-9

MEXICO

Collaborators	Men	Women
Enrolled population	831	414
Number occupational accidents	17	2
Occupational accident rate	1%	0%
No. of recorded accidents	17	2
Recorded accident rate	1%	0%
No. of job-related deaths	1	0
Occupational death rate	1%	0%
No. of job-related accidents with severe consequences	17	2

Collaborators	Men	Women
Rate of job-related accidents with severe consequences	1%	0%
Primary types of job-related accidents	Exposure to chemicals	
Head injuries	3	
Limbs caught in something	3	
Falls	3	

COLOMBIA

Collaborators	Men	Women
Enrolled population	10	34
Number of occupational accidents	0	1
Occupational accident rate	0%	2%
No. of recorded accidents	0	1
Recorded accident rate	0%	2%
No. of job-related deaths		
Job-related death rate	0%	0%
No. of job-related accidents with severe consequences	0	0

Collaborators	Men	Women
Rate of job-related accidents with severe consequences	0%	0%
Primary types of job-related accidents	No registra accidentes	Caídas
No. of days lost at work	0	10
Rate of days lost	0	
Total No. of hours worked	3,500	80,980

EL SALVADOR

Collaborators	Men	Women
Enrolled population	11	12
Number of occupational accidents	0	0
Occupational accident rate	0%	0%
No. of recorded accidents	0	0
Recorded accident rate	0%	0%
No. of job-related deaths	0	0
Job-related death rate	0%	0%
No. of job-related accidents with severe consequences	0	0

Collaborators	Men	Women
Rate of job-related accidents with severe consequences	0%	0%
Primary types of job-related accidents	Ninguno	Ninguno
No. of days lost at work	0	0
Rate of days lost	0%	0%
Total No. of hours worked	0	0

PERU

Collaborators	Men	Women
Enrolled population	12	20
Number of occupational accidents	0	0
Occupational accident rate	0%	0%
No. of recorded accidents	0	0
Recorded accident rate	0%	0%
No. of job-related deaths	0	0
Job-related death rate	0%	0%
No. of job-related accidents with severe consequences	0	0

Collaborators	Men	Women
Rate of job-related accidents with severe consequences	0%	0%
Primary types of job-related accidents	NA	NA
No. of days lost at work	0	0
Rate of days lost	0	0
Total No. of hours worked	0	0

CHILE

Collaborators	Men	Women
Enrolled population	84	49
Number of occupational accidents	0	0
Occupational accident rate	0%	0%
No. of recorded accidents	0	0
Recorded accident rate	0%	0%
No. of job-related deaths	0	0
Job-related death rate	0%	0%
No. of job-related accidents with severe consequences	0	0

Collaborators	Men	Women
Rate of job-related accidents with severe consequences	0%	0%
Primary types of job-related accidents	0	0
No. of days lost at work	0	0
Rate of days lost	0	0
Total No. of hours worked	181,440	105,840



Statement of Use	Grupo Pochteca, S. A. B. de C. V. and Subsidiaries, has reported in keeping with GRI Standards for the period of Jan 1 to December 31, 2022.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GENERAL CONTENTS							
GRI 2: General Disclosures 2021	2-1	Organizational details	162				
	2-2	Entities included in the organization's sustainability reporting	162				
	2-3	Reporting period, frequency and contact point	162				
	2-4	Restatements of information	162				
	2-5	External assurance	162				
	2-6	Activities, value chain and other business relationships	17, 19, 126	17, 19, 130			
	2-7	Employees	15, 67, 173				
	2-8	Workers who are not employees	63				
	2-9	Governance structure and composition	33				
	2-10	Nomination and selection of the highest governance body	33				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-11	Chair of the highest governance body	33				
	2-12	Role of the highest governance body in overseeing the management of impacts	33				
	2-13	Delegation of responsibility for managing impacts	33				
	2-14	Role of the highest governance body in sustainability reporting	33				
	2-15	Conflicts of interest	37	37			
	2-16	Communication of critical concerns	33				
	2-17	Collective knowledge of the highest governance body	33				
	2-18	Evaluation of the performance of the highest governance body	33				
	2-19	Remuneration policies	33				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-20	Process to determine remuneration	33				
	2-21	Annual total compensation ratio	33				
	2-22	Statement on sustainable development strategy	5, 9				
	2-23	Policy commitments			Info unavailable		
	2-24	Embedding policy commitments			Info unavailable		
	2-25	Processes to remediate negative impacts			Info unavailable		
	2-26	Mechanisms for seeking advice and raising concerns			Info unavailable		
	2-27	Compliance with laws and regulations	10, 48				
	2-28	Membership associations	155				
	2-29	Approach to stakeholder engagement	29				
	2-30	Collective bargaining agreements	71				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
MATERIAL TOPICS							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	28				
	3-2	List of material topics	28				
ECONOMIC PERFORMANCE							
GRI 3: Material Topics 2021	3-3	Management of material topics	5				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	13				
	201-2	Financial implications and other risks and opportunities due to climate change			Incomplete Info		
	201-4	Financial assistance received from government			N/A		

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
MARKET PRESENCE							
GRI 3: Material Topics 2021	3-3	Management of material topics	65				
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	75				
	202-2	Proportion of senior management hired from the local community	77				
INDIRECT ECONOMIC IMPACTS							
GRI 3: Material Topics 2021	3-3	Management of material topics	153				
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	153				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
ANTI-CORRUPTION							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	37				
	205-2	Communication and training about anti-corruption policies and procedures	37				
	205-3	Confirmed incidents of corruption and actions taken			N/A		
ANTI-COMPETITIVE BEHAVIOR							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	37				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
MATERIALS							
GRI 3: Material Topics 2021	3-3	Management of material topics	135				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	147				
	301-2	Recycled input materials used	147				
	301-3	Reclaimed products and their packaging materials	147				
ENERGY							
GRI 3: Material Topics 2021	3-3	Management of material topics	136				RT-CH-130A.1
GRI 302: Energy 2016	302-1	Energy consumption within the organization	136				
	302-2	Energy consumption outside of the organization	136				
	302-4	Reduction of energy consumption	15, 136				
	302-5	Reductions in energy requirements of products and services	137				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
WATER AND EFFLUENTS							
GRI 3: Material Topics 2021	3-3	Management of material topics	144				RT-CH-140A.1, RT-CH-140A.3
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	144				
	303-2	Management of water discharge-related impacts	144				
	303-3	Water withdrawal	144				
	303-4	Water discharge			N/A		
	303-5	Water consumption	144				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
BIODIVERSITY							
GRI 3: Material Topics 2021	3-3	Management of material topics	150				
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	150				
	304-2	Significant impacts of activities, products and services on biodiversity	150				
	304-3	Habitats protected or restored	150				
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations			N/A		

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
EMISSIONS							
GRI 3: Material Topics 2021	3-3	Management of material topics	143				RT-CH-110A.1
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	143				
	305-2	Energy indirect (Scope 2) GHG emissions	143				
	305-3	Other indirect (Scope 3) GHG emissions				Info unavailable	
	305-4	GHG emissions intensity	143				
	305-5	Reduction of GHG emissions	143				
	305-6	Emissions of ozone-depleting substances (ODS)			N/A		
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	143				

GRI Standard / Other source	Disclosure		Location	Omission			
				Requirement(s) Omitted	Reason	Explanation	Gri Sector Standard Ref. No.
WASTE							
GRI 3: Material Topics 2021	3-3	Management of material topics	149				
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	15				
	306-2	Management of significant waste-related impacts	149				
	306-3	Waste generated	149				
	306-4	Waste diverted from disposal	121				
	306-5	Waste directed to disposal	149				
SUPPLIER ENVIRONMENTAL ASSESSMENT							
GRI 3: Material Topics 2021	3-3	Management of material topics	29, 127				
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	29, 127				
	308-2	Negative environmental impacts in the supply chain and actions taken	133, 151		N/A		RT-CH-530a.1, RT-CH-410b.1

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
EMPLOYMENT							
GRI 3: Material Topics 2021	3-3	Management of material topics	65, 80				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	72				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	80				
	401-3	Parental leave	85				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
LABOR/MANAGEMENT RELATIONS							
OCCUPATIONAL HEALTH AND SAFETY							
GRI 3: Material Topics 2021	3-3	Management of material topics	51, 65, 102, 106				
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	51				
	403-2	Hazard identification, risk assessment, and incident investigation	51				
	403-3	Occupational health services	106				
	403-4	Worker participation, consultation, and communication on occupational health and safety	106				
	403-5	Worker training on occupational health and safety	102				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	403-6	Promotion of worker health	106				
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	102				
	403-8	Workers covered by an occupational health and safety management system	63				
	403-9	Work-related injuries	102, 183				
	403-10	Work-related ill health	102				
TRAINING AND EDUCATION							
GRI 3: Material Topics 2021	3-3	Management of material topics	65				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	15, 87				
	404-2	Programs for upgrading employee skills and transition assistance programs	93				
	404-3	Percentage of employees receiving regular performance and career development reviews	100				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
DIVERSITY AND EQUAL OPPORTUNITY							
GRI 3: Material Topics 2021	3-3	Management of material topics	74				
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	74				
	405-2	Ratio of basic salary and remuneration of women to men	189				
NON-DISCRIMINATION							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	74		Did not exist		
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	37				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
CHILD LABOR							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	37				
FORCED OR COMPULSORY LABOR							
GRI 3: Material Topics 2021	3-3	Management of material topics	37				
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	37				
SECURITY PRACTICES							
RIGHTS OF INDIGENOUS PEOPLES							
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples			N/A		

GRI Standard / Other source	Disclosure		Location	Omission			
				Requirement(s) Omitted	Reason	Explanation	Gri Sector Standard Ref. No.
LOCAL COMMUNITIES							
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	153				
	413-2	Operations with significant actual and potential negative impacts on local communities			N/A		RT-CH-210a.1
SUPPLIER SOCIAL ASSESSMENT							
GRI 3: Material Topics 2021	3-3	Management material topics	127				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	127				
	414-2	Negative social impacts in the supply chain and actions taken			N/A		

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
PUBLIC POLICY							
GRI 415: Public Policy 2016	415-1	Political contributions			N/A		
CUSTOMER HEALTH AND SAFETY							
GRI 3: Material Topics 2021	3-3	Management of material topics	128				RT-CH-530a.1
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	128				
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	128				

GRI Standard / Other source	Disclosure		Location	Omission			Gri Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
MARKETING AND LABELING							
GRI 3: Material Topics 2021	3-3	Management of material topics	130				RT-CH-410b.1
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	130				
	417-2	Incidents of non-compliance concerning product and service information and labeling	130		There were no cases of non-compliance		
	417-3	Incidents of non-compliance concerning marketing communications	130		There were no cases of non-compliance		
CUSTOMER PRIVACY							
GRI 3: Material Topics 2021	3-3	Management of material topics	131				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	37, 131		There were no cases of non-compliance		